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**REPORT TO: GRAMPIAN VALUATION JOINT BOARD ON 27 JANUARY 2023**

**SUBJECT: GOVERNANCE**

**BY: THE ASSESSOR & ERO**

**1. REASON FOR REPORT**

- 1.1 To update the Board on the review of the Board's Scheme of Delegation and Code of Corporate Governance.

**2. RECOMMENDATION**

- 2.1 **It is recommended that the Board note the content of the report and approve the changes to the Scheme of Delegation and Code of Corporate Governance.**

**3. BACKGROUND**

- 3.1 The Board's governance documents are subject to regular review to ensure that they remain up-to-date in terms of legislative requirements, good practice and operational relevance.
- 3.2 Moray Council's Internal Audit team provide the Board with an independent view of internal systems and procedures.

**4. CURRENT POSITION**

- 4.1 The current governance documents do not formally recognise the role and independence of the Audit and Risk Manager.
- 4.2 The changes to the Scheme of Delegation (**APPENDIX 1**) and Code of Corporate Governance (**APPENDIX 2**) are also being recommended in order to comply with the Public Sector Internal Audit Standards (PSIAS) which requires the Auditor to report in their own name. This is fundamentally a point of independence and the need for the opinion of the Auditor to be independent of management and to evidence this in the reporting structure. In accordance with PSIAS, the Auditor should be entitled to "sign off" their own committee reports.

## **5. CONCLUSION**

- 5.1 The changes are relatively minor in content but are intended to provide the Board with a more transparent view of the Audit & Risk Manager's role in the Board's governance arrangements.
- 5.2 The Clerk to the Board, the Treasurer, Moray Council's Head of Governance, Strategy and Performance and Moray Council's Audit & Risk Manager have all been consulted in relation to the proposed changes.
- 5.3 It is therefore recommended that the Board adopt the proposed changes to the two documents.

Author of Report: Mark Adam, Assessor & ERO