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AUDIT AND GOVERNANCE COMMITTEE – SUPPLEMENT PACK

Tuesday 1 April 2025
2.00 pm
Warspite Room, Council House

Please find additional documents enclosed.

Audit and Governance Committee – Supplement Pack

7. Data Quality Strategy: (Pages 1 - 10)

8. Committee Assessment Review: (Pages 11 - 20)

Audit and Governance Committee

Date of meeting:	01 April 2025
Title of Report:	**Data quality Strategy**
Lead Member:	Councillor Sue Dann (Cabinet Member for Customer Services, Sport, Leisure and HR and OD)
Lead Strategic Director:	Professor Steve Maddern (Director of Public Health)
Author:	Ruth Harrell
Contact Email:	Ruth.harrell@plymouth.gov.uk
Your Reference:	
Key Decision:	No
Confidentiality:	Part I - Official

Purpose of Report
The purpose of the report is to update the Committee on the work to improve the data quality within the Council, and particularly the data quality strategy.

Recommendations and Reasons

1. For the Committee to receive the Data Quality Strategy and assurance that work is progressing to improve data quality across the Council, in line with the strategy.

Alternative options considered and rejected

1. Alternative options considered and rejected

Relevance to the Corporate Plan and/or the Plymouth Plan
Good data quality is important across the whole of the Council, and therefore supports all of the aims of the corporate and the Plymouth Plan. It is an essential foundation to improving our use of data to inform and develop the ways in which we work.

Implications for the Medium Term Financial Plan and Resource Implications:
There are no implications for this strategy.

Financial Risks

None

Legal Implications

(Provided by Liz Bryant/LB)

None.

Carbon Footprint (Environmental) Implications:
None

Other Implications: e.g. Health and Safety, Risk Management, Child Poverty:

** When considering these proposals members have a responsibility to ensure they give due regard to the Council's duty to promote equality of opportunity, eliminate unlawful discrimination and promote good relations between people who share protected characteristics under the Equalities Act and those who do not.*

None; good data quality can support the Council's endeavours in these areas.

Appendices

**Add rows as required to box below*

Ref.	Title of Appendix	**Exemption Paragraph Number** (if applicable) *If some/all of the information is confidential, you must indicate why it is not for publication by virtue of Part 1of Schedule 12A of the Local Government Act 1972 by ticking the relevant box.*						
		1	**2**	**3**	**4**	**5**	**6**	**7**
A	Data Quality Strategy							

Background papers:

**Add rows as required to box below*

Please list all unpublished, background papers relevant to the decision in the table below. Background papers are unpublished works, relied on to a material extent in preparing the report, which disclose facts or matters on which the report or an important part of the work is based.

Title of any background paper(s)	**Exemption Paragraph Number** (if applicable) *If some/all of the information is confidential, you must indicate why it is not for publication by virtue of Part 1of Schedule 12A of the Local Government Act 1972 by ticking the relevant box.*						
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Sign off:

Fin	DJN. 24.25. 186	Leg	LS/00 0036 09/29 /LB/2 6/03/ 25	Mon Off	N/A	HR	N/A	Asset s	N/A	Strat Proc	N/A
Originating Senior Leadership Team member: Ruth Harrell											
Please confirm the Strategic Director(s) has agreed the report? Yes Date agreed: 10/03/2025											
Cabinet Member approval: *Councillor Sue Dann approved via email* Date approved: 24/03/2025											

DATA QUALITY STRATEGY

November 2024

1. INTRODUCTION

The Council recognises the importance of good quality data; consistent, accurate, timely and comprehensive information is vital to facilitate the Council's decision-making process and to deliver better quality services to our customers.

This strategy seeks to achieve a coordinated approach and to ensure consistently high standards are achieved both within and across services with respect to data quality. The outcomes expected from the adoption of this strategy are that Council data will be accurate and verifiable and that all staff will know the part they play in this process. High-quality data leads to accurate performance information, which informs better decision-making, prioritisation, and planning.

This strategy is currently stand-alone but will form part of a larger Data to Intelligence Strategy which is under development.

1.1. DEFINITIONS

- **Data:** These are numbers, words, or images that haven't yet been organised or analysed to answer specific questions.
- **Information:** It results from processing, manipulating, and organising data to answer questions, adding to the receiver's knowledge.
- **Intelligence / Insight:** using information to predict something that may not be known, for example a trend over time. This might include predicting a person's future needs based on both what we know about them now, and what we know has happened to people like them previously.
- **Knowledge:** This refers to what people understand when interpreting information, adding relevance to clarify insights

2. IMPORTANCE OF DATA QUALITY

Data quality is the accuracy, completeness, and reliability of data throughout its lifecycle and is a critical aspect to the design, implementation and usage of any system which stores, processes, or retrieves data.

Good data quality is essential to ensuring that the Council and its partners can maximise its capacity, intelligence and performance. The impact and future delivery of services is based on information from many different sources and good data quality will support high quality intelligence to inform decision making.

Maintaining good data quality supports Performance Management and supports services to identify where they can and should improve (continuous improvement). It serves as the foundation for ongoing business improvement and helps us -

- Present an accurate picture of performance for informed decision-making and effective service planning.
- Measure the effectiveness and efficiency of our services.
- Compare costs and performance with our peers.

External assessors also use performance data for Audits, Peer Reviews, and Ofsted / CQC / LGO / ICO inspections to evaluate our organisational performance. This underscores the need to demonstrate reliable and high-quality underlying data.

Producing fit for purpose data is an integral part of our operational, performance management, and governance processes. Organisations that prioritise data quality in their performance management systems can swiftly turn it into reliable insight for decision-making.

High quality data also allows us to combine different data sets automatically with a high success rate.

3. RESPONSIBILITY FOR DATA QUALITY

Good quality data is essential for reliable performance and financial information and to enable the accurate representation of our activities in a timely manner.

Consistent high-quality data is reliant on embedding behaviour and culture within the organization in which all members of staff are aware of their roles and responsibilities.

Every person working in the council has a duty to support good quality data in the following ways: -

- To record information as they receive it;
- To check that it is fully recorded without errors in the correct format; and
- To ensure that they are aware of all data procedures and standards relevant to their work.

Balancing the importance of information with the cost of collecting supporting data is crucial and highlights the importance of identifying information priorities and implementing appropriate systems to manage data.

Failing to address weaknesses in data quality or the underlying data collection and reporting arrangements risks misleading information, flawed decision-making, and wasted resources.

3.1. SPECIFIC ROLES AND RESPONSIBILITIES

People Managers

- To ensure that all staff are aware of their responsibilities in respect of data quality and to ensure that policies and procedures are in place and followed rigorously.

Senior Leadership Team

- To communicate the high importance of data quality across the organisation.
- Supporting the corporate reporting process across their service area.

Heads of Service/Information Asset Owners

- To prioritise support for business-critical systems and data requiring quality assurance.
- To ensure that any identified data quality problems are resourced and solved. This should also be addressed where a commissioned service has access to Council data systems.

Data Administrators / Owners

- General information on key performance indicators, including ownership and deadlines.
- To understand the definition of the returns and measures for which they have responsibility.

- To collect data according to definitions and report it on time.
- To complete data quality self-assessments for all statutory returns and address areas of weakness.

Corporate Performance Team

- To support and challenge across the council in measuring, recording, reporting and interpreting performance data.
- To liaise with performance indicators owners and return co-ordinators in meeting requirements.
- Communicating, across the council, messages relating to data quality as it affects service performance and improvement.
- Identify and review "at risk" performance indicators.

Information Governance Team

- Responsible for information management policy and strategy and records managements – paper as well as data and systems information.
- To advise on data security, integrity and legality.
- To ensure that procurement of systems includes data quality standards.
- Ensure data is technically stored and organised as required.
- Responsible for all electronic data security.

Senior Information Risk Owner (SIRO)

- Responsible for the information risk profile of the organisation.
- Responsible for the identifying risks relating to data and information for the organisation.
- Responsible for appropriate mitigations so that the risks can be accepted.

Business Analyst Support

- To support the quality assurance of systems and data

4. MANAGING DATA QUALITY

4.1. GOVERNANCE AND ACCOUNTABILITY

The Plymouth Plan serves as the primary strategic driver for the Council, outlining key priorities for the City and the approaches to achieve them. To measure progress, an outcome framework has been established, defining the desired outcomes and performance measures. This framework relies on data sources and appropriate benchmarking.

Additionally, the Performance Management Framework (PMF) provides governance and accountability guidelines for implementing the Corporate Plan and its associated deliverables. The PMF undergoes

regular reviews to ensure relevant performance measures and to develop new ones as needed. These reviews also verify the quality of data used in performance assessments.

4.2. DATA ACCURACY AND PERFORMANCE MEASUREMENT GUIDELINES

To ensure accurate data recording, it is essential to adhere to prescribed definitions (many of which are nationally defined). These definitions will be incorporated into the design of performance indicators. For each measure, a specification will outline data sources and how they will be used to assess performance. The specification also considers the alignment of each measure with national and local policy contexts, available benchmarking, and appropriate performance tolerances throughout the year.

4.3. SYSTEMS AND PROCESSES

The Council should seamlessly integrate data collection, recording, and reporting processes with its business planning and management. Council systems that store data should (wherever possible) apply restricted values to fields to ensure consistency (for example, pre prescribed answers ('Yes / No') or error if unexpected characters are included or format is not adhered to (postcode format for example). Whenever feasible, data should be collected and reported only once, adhering to the principle of "getting it right the first time," with minimal manual intervention. The goal is to eliminate inefficiencies such as duplicated recording, data cleansing, interfacing between different information systems, and consolidating data from multiple databases. By doing so, the Council aims to reduce administrative burden and ensure more accurate and timely data.

To enhance efficiency, the Council plans to leverage information technology for data collection, integration, and reporting. This includes utilising Application Programming Interfaces (APIs) to access datasets and automating reporting through reporting tools.

Regular reviews of information systems and databases across the Council and its partners are necessary to ensure alignment with relevant policies and definitions.

4.4. PEOPLE AND SKILLS

All personnel responsible for data and performance management must be held accountable for data quality and adhere to established definitions and agreed-upon procedures. The performance management framework outlines transparent reporting lines and accountability throughout the process. It is essential to ensure that staff at all levels possess the necessary knowledge, competencies, and capacity related to data quality. Regular staff performance appraisals should identify any training or development needs.

4.5. DATA USE AND REPORTING

To demonstrate progress in fulfilling the commitments outlined in the Corporate Plan, the data collected will be utilised to bolster publicly available performance reports. These reports, in turn, will actively inform the decision-making process. When performance metrics rely on data from external Organisations, data sharing protocols will be established to ensure transparency, appropriate controls, and security.

4.6. SINGLE SOURCE OF TRUTH

The Council adheres to a 'single source of truth' approach, ensuring that all members of the organisation base business decisions on consistent data. By utilising digital reporting tools directly connected to key systems and datasets, the Council delivers accessible intelligence and data across the entire organisation.

5. CORPORATE DATA STANDARDS

To maintain consistent, high-quality data across the organisation, it is recommended that we establish Corporate Minimum Data Standards. Each Service Director will be responsible for ensuring compliance with these standards within their respective departments. This would set out information under the following categories.

5.1. DATA COLLECTION

- **Frequency of Data Collection** - When determining how often data should be collected, consider its sensitivity, variability, and volume.
- **Monitoring Reports** - For data used in Directorate Monitoring Reports, provide it promptly — within two weeks after the end of each indicator reporting period.
- **Data Collection System** - Design data collection systems with the principle of "collect once, use many times" in mind.
- **IT System Considerations** - When considering the acquisition of IT-based systems, work with DELT to evaluate compatibility with existing systems and consider whole-life costs.
- **Performance Data Review** - All performance data undergoes an annual review during Directorate Service Plan review to ensure its relevance and robustness.

5.2. DATA RECORDING

The following minimum standards must be applied in relation to the recording of data -

Staff Understanding and Accountability

- All staff members should fully understand the purpose of recording information within their responsibilities. Individual performance, following the "right first time" principle, is evaluated during the APR process.
- Those responsible for data recording must be clearly identified and receive appropriate training.
- For relevant data recorded in IT systems all relevant IT security policies should be adhered to.

Auditable Performance Data

- All performance data must have a clear and traceable evidence trail.
- Arrangements for data recording should undergo periodic risk-based reviews within each department.

Departmental Indicator Directory

- To enhance performance data robustness, include local performance indicators in a departmental indicator directory.
- Include within the directory available national indicators provided through LG Inform +
- Directory entries provide details about responsible officers, indicator definitions, calculation methods, collection frequency, and data sources.

5.3. DATA VALIDATION AND AUTHORISATION

The following minimum standards must be applied in relation to the validation and authorisation of data: -

Data Validity and Authorisation

- Each Service Director bears the ultimate responsibility for ensuring the validity and appropriate authorisation of all data within their department.
- Publicly reported performance data must receive authorisation from the relevant Service Director and Cabinet Member.

Responsible Officers

- All performance data must be associated with an identified Responsible Officer who acts as the validating officer.

Evidence Trail and Validation:

- Discourage the use of estimated data, but if practical, annotate such data with explanations of any limitations.
- Service Directors are responsible for ensuring data assurance from third parties and external agencies. Any concerns should be clearly communicated, along with limitations related to the data.

Quality Objectives –

- Whenever possible, specific quality objectives for data and validation arrangements should be explicitly included in Contracts / Service Level Agreements with third-party organisations delivering services on behalf of the Council.

5.4. DATA ANALYSIS AND REPORTING

The following minimum standards must be applied in relation to the analysis and reporting of data: -

Effective Data Use

- Departments use data routinely for service improvement.
- Data relevance is integral to annual departmental service plan reviews.

Performance Measurement

- Reflect Corporate Priorities through clear performance indicators, including local and national indicators, benchmarked were appropriate.

Quality Assurance

- Data for Directorate Performance Monitoring reports undergoes quality assurance by the Corporate Performance Team.

Transparency and Remediation

- Avoid data estimations or omissions where possible.
- Provide concise explanations in reports.
- Address deviations from planned progress with clear explanations and remedial actions.

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Audit and Governance Committee

Date of meeting:	01 April 2025
Title of Report:	**Committee Assessment Review**
Lead Strategic Director:	David Northey (Service Director for Finance)
Your Reference:	Click here to enter text.
Key Decision:	No
Confidentiality:	Part I - Official

Purpose of Report
This report provides an overview of the Self-Assessment exercise carried out for the Audit and Governance Committee and presents the findings for committee consideration.

Recommendations and Reasons

The Committee is recommended to:

1. Note the findings of the self-assessment exercise as detailed in Appendix 1;
2. Confirm that full compliance has been recognised in relation to each of the areas subject to scrutiny.

Alternative options considered and rejected

Not undertaking a self-assessment was rejected as CIPFA guidance recommends regular self-assessment for audit committees as good practice.

Relevance to the Corporate Plan and/or the Plymouth Plan

The effectiveness of the Audit and Governance Committee supports the Council's corporate governance framework and contributes to the achievement of the Council's strategic objectives through effective risk management, control, and governance processes.

Implications for the Medium Term Financial Plan and Resource Implications:
None directly arising from this report.

Financial Risks
None directly arising from this report.

Legal Implications

(Provided by Liz Bryant/LB)

None.

Carbon Footprint (Environmental) Implications:
No impacts directly arising from this report.

Other Implications: e.g. Health and Safety, Risk Management, Child Poverty:

** When considering these proposals members have a responsibility to ensure they give due regard to the Council's duty to promote equality of opportunity, eliminate unlawful discrimination and promote good relations between people who share protected characteristics under the Equalities Act and those who do not.*

No impacts directly arising from this report. The work of the internal audit service is an intrinsic element of the Council's overall corporate governance, risk management and internal control framework.

Appendices

**Add rows as required to box below*

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		1	**2**	**3**	**4**	**5**	**6**	**7**
A	Self-Assessment Report							

Background papers:

**Add rows as required to box below*

Please list all unpublished, background papers relevant to the decision in the table below. Background papers are unpublished works, relied on to a material extent in preparing the report, which disclose facts or matters on which the report or an important part of the work is based.

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Sign off:

Fin	OW. 24.25. 105	Leg	LS/00 0036 09/28 /LB/2 6/03/ 25	Mon Off	N/A	HR	N/A	Asset s	N/A	Strat Proc	N/A
Originating Senior Leadership Team member: Ollie Woodhams (Head of Finance)											
Please confirm the Strategic Director(s) has agreed the report? Yes Date agreed: 21/03/2025											

Audit and Governance Committee Self-Assessment Report

PLYMOUTH CITY COUNCIL

Summary

This report provides an overview of the Self-Assessment exercise that was carried out for the Audit and Governance Committee. The exercise follows the guidance from the Chartered Institute of Public Finance and Accountancy (CIPFA), which advocates for regular self-assessment as good practice for Audit Committees. This enables members to gain an appreciation of best practices, confirm the level of compliance being achieved, and identify any potential areas for enhancements.

Introduction

The CIPFA document "audit committees – practical guidance for local authorities and police" sets out guidance on the function and operations of audit committees. It represents CIPFA's view of best practice and incorporates their position statement.

The guidance states: "the purpose of an audit committee is to provide those charged with governance independent assurance on the adequacy of the risk management framework, the internal control environment and the integrity of the financial reporting and annual governance processes."

The section 151 officer has overarching responsibility for discharging the requirements for sound financial management, and to be truly effective requires an audit committee to provide support and challenge.

Characteristics of Good Audit Committees

Good audit committees are characterised by:

- Balanced, objective, independent, knowledgeable, and properly trained members
- A membership that is supportive of good governance principles
- A strong, independently minded Chair
- An unbiased attitude
- Ability to challenge when required

Self-Assessment Findings

Part 1: Good Practice Assessment

The committee has assessed itself against core good practice principles with the following results:

Audit Committee Purpose and Governance

Good Practice Questions	Response
Does the authority have a dedicated audit committee?	Yes
Does the audit committee report directly to full authority?	Yes
Do the terms of reference clearly set out the purpose of the committee in accordance with CIPFA's position statement?	Yes
Is the role and purpose of the audit committee understood and accepted across the authority?	Yes
Does the audit committee provide support to the authority in meeting the requirements of good governance?	Yes
Are the arrangements to hold the committee to account for its performance operating satisfactorily?	Yes

Functions of the Committee

Good Practice Questions	Response
Do the committee's terms of reference explicitly address all the core areas identified in CIPFA's position statement? (Good governance, Assurance framework, Internal audit, External audit, Financial reporting, Risk management, Value for money or best value, Counter-fraud and corruption)	Yes
Is an annual evaluation undertaken to assess whether the committee is fulfilling its terms of reference and that adequate consideration has been given to all core areas?	Yes
Has the audit committee considered the wider areas identified in CIPFA's position statement and whether it would be appropriate for the committee to undertake them?	Yes

Where coverage of core areas has been found to be limited, are plans in place to address this?	Yes
Has the committee maintained its non-advisory role by not taking on any decision-making powers that are not in line with its core purpose?	Yes

Membership and Support

Good Practice Questions	**Response**
Has an effective audit committee structure and composition of the board been selected? (Separation from the executive, An appropriate mix of knowledge and skills among the membership, A size of committee that is not unwieldy, Where independent members are used, that they have been appointed using appropriate process)	Yes
Does the chair of the committee have appropriate knowledge and skills?	Yes
Are arrangements in place to support the committee with briefings and training?	Yes
Has the membership of the committee been assessed against the core knowledge and skills framework and found to be satisfactory?	Yes*
Does the committee have good working relationships with key people and organisations, including external audit, internal audit and the chief finance officer?	Yes
Is adequate secretariat and administrative support to the committee provided?	Yes

*Note: Annual training is undertaken by the Audit and Risk committee and other Authority members on financial statements by the S. 151 officer. The Audit and Risk Committee recognises that membership may change due to local elections, and it would therefore be prudent to conduct a skills assessment following their appointment to highlight any training requirements.

Part 2: Evaluating the Effectiveness of the Audit Committee

The committee has evaluated its effectiveness across various areas on a scale of 0-4

0 (Major Improvement Required)
1 (Significant Improvement Required)
2 (Moderate Improvement Required)
3 (Minor Improvement Required)
4 (No Improvement Required), with the following results:

Areas of Evaluation	**Assessment (0-4)**	**Strengths & Areas for Development**
Promoting the principles of good governance and their application to decision making	3	The Committee responds to recommendations and makes changes to process where required. It provides robust review of the Annual Governance Statement and the Internal Audit Opinion. Internal Audit reviews annual audit on Governance arrangements. Self-assessment undertaken annually to evaluate effectiveness.

Contributing to the development of an effective control environment	3	Annual follow up reports on internal audit recommendations. The Committee reviews and endorses relevant policies that strengthen the control framework. They review authority levels used for decision making and review the Treasury management strategy.
Supporting the establishment of arrangements for the governance of risk and for effective arrangements to manage risks	3	Responsibility for oversight of risk management rests with the committee. Regular review of the strategic risk register. The risk management strategy/framework has been approved by the Committee. All internal audits are risk-based, providing assurance that key risks are being managed appropriately.
Advising on the adequacy of the assurance framework and considering whether assurance is deployed efficiently and effectively	3	Assurance provided through internal audit reports and through the Value for Money statement from External Auditors. The Annual Governance Statement is reviewed and endorsed. The Committee has ensured financial information is accessible by all members. The Committee approves both Internal and External plans, ensuring coverage is adequate over key risks.
Supporting the quality of the internal audit activity, particularly by underpinning its organisational independence	3	The Audit Charter covers reporting requirements. The Head of Internal Audit has direct reporting access to key personnel. Effectiveness of internal audit is assessed through the Annual Opinion, particularly the Quality Assurance & Improvement Programme.
Aiding the achievement of the authority's goals and objectives through helping to ensure appropriate governance, risk, control and assurance arrangements	3	This is covered in audit review scopes. The annual audit plan ensures assurance requirements are covered. Regular reports on audit recommendation implementation are provided.

Supporting the development of robust arrangements for ensuring value for money	5	The External Auditor reports on this objectively and provides a conclusion on value for money. The Committee supports debt recovery efforts and was involved in benchmarking exercises to establish costs across National Parks. The Committee also supports joint functions across National Parks.
Helping the authority to implement the values of good governance, including effective arrangements for countering fraud and corruption risks	4	The Committee receives and scrutinises regular reports on anti-fraud arrangements. Fraud-related recommendations would be reported to the Committee (none reported in the assessment period).

Training Delivered

The following training program was delivered for the Audit and Governance Committee 2024/25 and included the following topics -

- The importance of an Audit and Governance Committee
- Independence, objectivity and understanding
- Case studies: The effective Audit and Governance Committee
- Following up audit recommendations
- Mechanics of Committee business
- Information requirements of the Committee
- Financial reporting and internal controls
- Anti-fraud and whistleblowing
- Review and approval of key policies
- Relationship Between the Audit & Governance Committee and Key Stakeholders
- The Committee and Risk Management
- The Effectiveness of the Committee

Conclusion

The self-assessment demonstrates that the Audit and Governance Committee is operating effectively and in compliance with CIPFA guidance. The committee demonstrates good practice across all areas assessed, with particularly strong performance in supporting value for money arrangements. The planned training program will further strengthen the committee's capabilities and ensure it continues to add value to the organisation's governance framework.

Recommendations

Based on the self-assessment results, the Committee is requested to:

1. Note the findings of the self-assessment
2. Confirm that full compliance has been recognised in relation to each of the areas subject to scrutiny.

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