

## Agenda Item 7

Management Team  
Salisbury District Council  
PO Box 2117  
Salisbury  
Wiltshire SP2 2DF

**officer to contact:** Manjeet Gill  
**direct line:** 01722 434217  
**email:** mgill@salisbury.gov.uk  
**web:** www.salisbury.gov.uk

# Report

**Subject** : Annual Governance Statement 2007/08  
**Report to** : Audit Committee  
**Date** : Wednesday 18 June 2008  
**Author** : Chief Executive

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### 1. Report Summary:

This report asks the Audit Committee to consider the draft Annual Governance Statement (AGS) and, subject to any comments made, to recommend the AGS to the full Council meeting on 23<sup>rd</sup> June 2008 for approval. Following approval by the full Council it will be signed by the Chief Executive and the Chairman of the Council.

### 2. Background:

The Council is required by regulation 4(2) of the Accounts and Audit Regulations 2003 as amended by the Accounts and Audit (Amendment) (England) Regulations 2006 to produce an AGS. This supersedes the Statement on Internal Control (SIC) produced in previous years but like the SIC will form part of the Council's statement of accounts. The AGS is a broader more corporate document than the SIC and indicates how Salisbury District Council (SDC) has complied with its Code of Governance in the light of the principles of the CIPFA/SOLACE framework, *Delivering Good Governance in Local Government*.

### 3. Review of governance framework:

The review of the Council's governance framework has been informed by the following processes:

- assessment of risk maturity carried out by Risk Management Group and reported to Audit Committee in April 2008;
- assessment of the corporate risk register carried out by Risk Management Group and reported to Audit Committee in January 2008;
- review of the action plan resulting from the 2006/07 SIC and actions carried forward to 2007/08;



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Housing Services  
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- managers' assurance statements which have been reviewed to identify themes in the AGS;
- review of the council's governance framework carried out by the Governance Review Group
- Internal Audit annual report, reported to this meeting of the Audit Committee;
- review of the effectiveness of the system of Internal Audit, reported to this meeting of the Audit Committee;
- reports from the Audit Commission, principally the Annual Audit & Inspection Letter reported to the Audit Committee in April 2008.

#### 4. Conclusions:

4.1 As a result of the review of the governance framework the following areas were identified for improvement:

- partnership working protocols
- equalities & diversity arrangements
- member/officer working relations
- consultation and community engagement

4.2 A number of internal control issues were identified as a result of work undertaken by Internal Audit during 2007/08, and are reported in the Internal Audit Annual Report which are set out at paragraph 5.6 of the draft AGS.

#### 5. Recommendation:

The Audit Committee is asked to recommend to the Council meeting on 23<sup>rd</sup> June 2008 that the Annual Governance Statement 2007/08 and the revised Code of Governance be approved.

#### 6. Implications:

- **Financial:** None.
- **Legal:** preparation and approval of the AGS is a statutory requirement as set out in paragraph 2 above.
- **Human Rights:** None.
- **Personnel:** None.
- **Community Safety:** None.
- **Environmental:** None.
- **Council's Core Values:** Adoption of the AGS will support the following core values:
  - provide excellent service
  - promote fairness and equality of opportunity of opportunity for all
  - communicate, especially listening and responding
  - be open and honest
  - work together
- **Wards Affected:** all.



## Salisbury District Council

### Annual Governance Statement 2007/08

#### 1. Scope of Responsibility

Salisbury District Council is responsible for ensuring that its business is conducted in accordance with the law and proper standards, and that public money is safeguarded and properly accounted for, and used economically, efficiently and effectively. Salisbury District Council also has a duty under the Local Government Act 1999 to make arrangements to secure continuous improvement in the way in which its functions are exercised, having regard to a combination of economy, efficiency and effectiveness.

In discharging this overall responsibility, Salisbury District Council is responsible for putting in place proper arrangements for the governance of its affairs, facilitating the effective exercise of its functions, and which includes arrangements for the management of risk.

Salisbury District Council has approved and adopted a code of corporate governance. During 2007-08 the code has been reviewed for consistency against the principles of the CIPFA/SOLACE Framework *Delivering Good Governance in Local Government*. The council has updated the code, which will be presented at the full council meeting on 23<sup>rd</sup> June 2008 for approval in 2008/09 (appendix A). This statement explains how Salisbury District Council has complied with the code and also meets the requirements of regulation 4(2) of the Accounts and Audit Regulations 2003 as amended by the Accounts and Audit (Amendment) (England) Regulations 2006 in relation to the publication of a statement on internal control.

#### 2. The Purpose of the Governance Framework

The governance framework comprises the systems and processes, and culture and values, by which the authority is directed and controlled and its activities through which it accounts to, engages with and leads the community. It enables the authority to monitor the achievement of its strategic objectives and to consider whether those objectives have led to the delivery of appropriate, cost-effective services.

The system of internal control is a significant part of that framework and is designed to manage risk to a reasonable level. It cannot eliminate all risk of failure to achieve policies, aims and objectives and can therefore only provide reasonable and not absolute assurance of effectiveness. The system of internal control is based on an ongoing process designed to identify and prioritise the risks to the achievement of Salisbury District Council's policies, aims and objectives, to evaluate the likelihood of those risks being realised and the impact should they be realised, and to manage them efficiently, effectively and economically.

The governance framework has been in place at Salisbury District Council for the year ended 31st March 2008 and up to the date of approval of the Annual Report and Statement of Accounts.

#### 3. The Governance Framework

Salisbury District Council has brought together the underlying set of statutory obligations, management systems and principles of good governance to establish a formal governance framework. The key

elements outlined below demonstrate how the authority maintains effective internal controls and governance system.

- 3.1. **Salisbury District Council's Constitution**, which sets out how the council operates, how decisions are made, and the procedures that are followed to ensure that they are efficient, transparent and accountable to local people. The Constitution is published on the Council's website.
- 3.2. Part 2 of the constitution outlines the **roles and responsibilities** of the Executive, Planning & Regulatory Panel, Overview and Scrutiny Coordinating Committee and panels, Standards Committee, Audit Committee and officer functions. The governance arrangements for Salisbury District Council comprise:
  - A Leader and cabinet executive
  - An overview & scrutiny coordinating committee with four panels covering specific areas
  - Four Area committees and a Licensing Committee overseen by the Planning and Regulatory Panel
  - A corporate management team
  - An Audit Committee, led by an independent chairman
  - A Standards Committee, led by an independent chairman
- 3.3. Part 2, article 7 together with Part 3 of the Constitution sets out the council's allocation of responsibilities and the discharge of executive functions by the Leader, the Cabinet and portfolio holders.
- 3.4. Part 3 of the Constitution sets out the responsibilities for the discharge of non-executive functions by committees.
- 3.5. Part 4 of the Constitution which sets out procedures for the conduct of council and committee meetings in the '**Council Procedure Rules**', together with specific procedures for the conduct of cabinet and overview & scrutiny business. The budget and policy framework, arrangements for access to information and the employment of officers are also included in this part.
- 3.6. Part 5 of the Constitution sets out a formal '**Members' Code of Conduct**' governing the behaviour and actions of all elected council members. Based on the statutory national code, it ensures that councillors conduct themselves appropriately to fulfil their duties and that any allegations of misconduct are investigated. A members' development programme has also been implemented to embed high standards of conduct and behaviour. Members' Training and Development Packs were distributed to all members in early 2007, and training has been undertaken jointly with other Wiltshire Councils throughout 2007/08 by the Wiltshire Improvement Partnership alongside the Improvement and Development Agency.
- 3.7. Part 5 of the Constitution also includes a '**Protocol for Member/Officer Relations**' providing a framework for this relationship and an '**Officers' Code of Conduct**' which applies to all council employees and is part of the contract of employment.
- 3.8. Part 6 of the Constitution sets out the '**Officer Scheme of Delegation**'. This governs the responsibility allocated to officers of the council to perform the authority's activities on behalf of the executive.
- 3.9. The '**Financial Procedure Rules**' (Part 10) and '**Contract Procedure Rules**' (Part 11) are incorporated in the Constitution and reviewed annually.
- 3.10. Salisbury District Council's **vision, ambition and core values** and the key organisational and political priorities for improving services for local residents, partners, businesses and visitors in Salisbury and south Wiltshire. The vision, ambition and core values for Salisbury and South Wiltshire have been developed by the South Wiltshire Strategic Alliance in association with our Local Strategic Partnership.

- 3.11. **The Consultation Strategy**, which established Salisbury District Council's approach to building strong relationships with residents, visitors and business within the borough. The strategy sets out how the council consults and engages with the community throughout the district to deliver its vision to be a nationally recognised high performing council with a strong emphasis on partnership working and engaging the community.
- 3.12. **Partnership management**, has been strengthened through adoption of a new governance framework by the district LSP in September 2007 which addressed some of the issues in terms of partnership governance that were previously identified. However, this framework will not now be introduced across all district partnerships, as due to the transition to the unitary authority most district partnerships will cease to exist. Strategic work on the district LSP will be taken on by the strengthened county LSP (Wiltshire Assembly) while the more local aspects of the district LSP's work will be taken on by the new Community Area Partnerships, which will be created across the district.
- 3.13. Salisbury District Council has in place a **Code of Governance** setting out the council's governance structure, decision making process and areas of responsibility. Originally adopted in 2004, the governance framework has been reviewed by the Governance Review Group in 2007 to evidence the improvements made to the council's governance arrangements. The revised code is founded on the fundamental principles of openness, integrity and accountability and sets out the policies, systems and procedures in place to achieve this. The Audit Committee has considered the revised Code of Governance and has recommended its adoption to the full council meeting on 23<sup>rd</sup> June 2008.
- 3.14. **An independent Audit Committee** that operates to oversee the council's corporate governance arrangements, to review the effectiveness of the systems of internal control, to approve and monitor the performance of Internal Audit, to consider and monitor reports from the Audit Commission and provide assurance on the effectiveness of the council's risk management procedures and control environment. The Audit Committee has been set up with terms of reference consistent with CIPFA's '*Audit Committees – Practical Guidance for Local Authorities 2005*'.
- 3.15. **A 'Register of Interests'** that records and monitors declarations of financial interest made by members or officers. This is maintained in accordance with section 117 of the Local Government Act 1972.
- 3.16. **A formal whistle-blowing policy**, which is based on the Public Interest Disclosure Act 1998. The policy allows council staff and the public to raise complaints regarding any behaviour or activity within the council, ranging from unlawful conduct to possible fraud or corruption. The Monitoring Officer has overall responsibility for maintaining and operating the policy, along with reporting on outcomes to the Standards Committee.
- 3.17. An '**Anti Fraud and Corruption policy**' approved by the Standards Committee which has been communicated to all employees.
- 3.18. **The performance management structure** under the remit of the Head of Democratic Services operates through powerful, browser based software centrally located that:
- provides a system that delivers all performance management data through a single point of access to any user based on their profile and needs; and
  - unifies projects, budgets, risks and performance information into one application.
- 3.19. **Improvement Programme**; the Council's Integrated Improvement Programme consists of seven political priorities and four organisational themes. Key challenges have been established against each of these in the council's Portfolio plans, which contribute to the council's vision and the IIP.

- 3.20. Salisbury District Council has established effective **risk management systems**, which include:
- a **corporate risk management strategy** outlining the council's risk framework, roles and responsibilities and processes for capturing and reporting key corporate risks;
  - **service unit risk registers**, a corporate risk register and a Cabinet level risk register, which allow the identification, quantification and treatment of risks against the council's objectives;
  - a **Risk Management Group (RMG)** for ensuring the Council's Risk Management Strategy and training in risk management is embedded into the decision making process;
  - a clearly defined process for the management of partnership risks;
  - a programme of risk management training for both council members and officers to ensure the consistent practice of identifying and escalating risk.
- 3.21. The council operates an effective **service, financial planning and annual budget setting process**. This runs from the preceding summer to February with a robust challenge process involving members, the Head of Financial Services and heads of service.
- 3.22. Salisbury District Council operates a training and development programme for council members and senior officers. This is as follows:
- The council has established a **member development service**, which allows councillors to access a range of training and develop information. This includes an induction process and material for new members, a programme of member seminars, internal and external training and regular news briefings. The service also covers the roles and responsibilities of members and guidance on standards and ethics. Members are advised of training & development opportunities through the regular e-bulletin briefing about events & issues in the district.
  - Officers and senior managers are able to access and complete a wide range of learning and development packages through the council's internal website. This includes online induction programmes and guidance, NFCE courses, NVQ qualifications and a range of other learning events.
  - the **Staff Appraisal process system** The staff appraisal process is currently being revised for 2008/09 in order to ensure that the information derived from the process is fit for purpose given that Salisbury District Council is merging with other Wiltshire councils into a single unitary in April 2009. At the time of writing, this new system is under development. Current arrangements require appraisers to record employees' key objectives and tasks and log when these must be delivered. They also encompass and utilise the council's competency framework in order to ensure that there is a consistency of understanding across the organisation in respect to the behaviours that are required to deliver services efficiently and effectively and any development needs that arise from this exercise. Competency is assessed against individual performance and appraiser and appraisee agree on the level achieved. These arrangements are currently an integral part of the appraisal process for all officers and senior managers. It is unlikely that the new system will change the principles on which the current one is based but more emphasis will be placed on the production of a Personal Development Plan for each individual than in previous years.
- 3.23. Salisbury District Council operates a system to monitor legislative changes and ensure that the council is fully compliant with laws and regulations. In 2007-08 a programme delivered training to senior managers on processes and procedures such as procurement, and service and budget planning.

#### 4. Review of Effectiveness

Salisbury District Council has responsibility for conducting, at least annually, a review of the effectiveness of its governance framework including the system of internal control. The review of effectiveness is informed by the work of the executive managers within the authority who have responsibility for the development and maintenance of the governance environment, the Head of Internal Audit's annual report, and also by comments made by the external auditors and other review agencies and inspectorates.

Overall the review of effectiveness concluded that the internal control systems have been in place for the financial year ended 31st March 2008 and, except for the internal control issues detailed in section 5, management and control systems are operating effectively in accordance with good practice.

The review has been informed by:

- 4.1. A comprehensive annual programme of scrutiny and review by the overview and scrutiny panels and the Audit Committee.
- 4.2. The work of the council's external auditors, the Audit Commission, as reported in their annual audit and inspection letter.
- 4.3. The work of the Internal Audit section, which follows a plan based on the need for assurance to support the AGS process and the assessment of risks, consultations carried out with the Chief Executive and Service Unit Heads, and in consultation with the Audit Commission to ensure that planned work meets their reliance needs. The Chief Internal Auditor reported regularly during the year to both the Management Team and the Audit Committee and has provided a satisfactory level of assurance on the internal control environment in 2007/08
- 4.4. The Council has continued to maintain its excellent track record of managing spending within budget.
- 4.5. The submission of internal control assurance statements from all Service Unit Heads covering the financial year 2007-08. Statements provide confirmation that the control environment is operating effectively to safeguard the delivery of services and that any significant control issues have been raised and are being dealt with appropriately.
- 4.6. During the 2007/08 Comprehensive Performance Assessment the council achieved three out of four for its use of resources, maintaining its position and overall rating as a three star (out of four) council with a direction of travel statement of 'improving well'.
- 4.7. The work of managers in the Council, particularly through their implementation of performance management to ensure that each area achieves its targets in service delivery, financial control, and good governance is vital. Most council plan targets have been completed or are on target to be completed within the timescales identified.
- 4.8. Throughout 2007/08 the council has made substantial progress to improve existing and implement new procedures and protocols to strengthen governance arrangements and good practice. This includes:
  - revised cabinet portfolios to strengthen political management arrangements
  - planning for local determination of complaints against councillors
  - a review of the 'Scheme of Delegations'
  - a review of the Council's Code of Corporate Governance
  - consolidation of the Risk Management Group and improved risk management procedures
  - identifying programme lead roles and use of interims to enhance capacity
- 4.9. The ethical governance diagnostic carried out by the Audit Commission. This indicated a good level of understanding of the ethical framework by members and improvements in the working

relationships between members and officers after some initial difficulties following the change in administration in May 2007.

- 4.10. The work of the Governance Review Group which has overseen the preparation of the Annual Governance Statement and has suggested a revised Code of Governance (see Appendix A) which is consistent with recent guidance and advice. This review also identified four areas for improvement within the governance framework which were reported to the Audit Committee in April 2008:

- partnership working protocols
- equalities & diversity arrangements
- member/officer working relations
- consultation and community engagement

## **5. Significant Governance Issues**

Substantial progress has been made throughout the year to review and resolve the internal control issues reported in the Statement of Internal Control 2006-07. The council has implemented all outstanding actions to strengthen governance arrangements and control systems and can confirm that all issues reported in 2006-07 have been resolved with one exception. A full ICT Security Policy was produced but not adopted in view of the decision to establish a unitary authority. It is intended that a policy for the unitary authority will be produced and adopted as part of the transition work.

- 5.1. The Council has conducted a review to ensure that policies and procedures are comprehensive and regularly updated in all service areas. Good practice has shown that some service areas maintained a list of the policies and procedures in place, issue dates and when they are scheduled for review. The Council acknowledges that further work is required in 2008/09 to embed consistent practices across all service areas and ensure that procedures are updated regularly and accessible.
- 5.2. The Risk Management system has been improved throughout 2007/08. Risks are being identified and recorded on either the corporate risk register or service unit registers. The council is working to further strengthen the processes for identifying and reporting service level risks and ensure that risk reviews are carried out on a timely basis.
- 5.3. The review of governance issues also considered the development of governance issues in Wiltshire Council, which would be consistent with the principles of the good governance framework. This would ensure that the new council provided high quality services efficiently and effectively, made informed and transparent decisions and that there was robust public accountability. Arising from Salisbury's experience of the governance review, the Council has identified features to be included in future governance arrangements to ensure that good practice is not lost and that the establishment of the unitary council is an opportunity for improving existing governance arrangements (appendix B).
- 5.4. The review has identified both corporate and operational capacity across service areas as a significant issue as a result of the loss and potential future loss of staff and the increasing involvement of staff in the establishment of Wiltshire Council. This is being kept under review by the Corporate Management Team so that decisions can be made about enhancing capacity temporarily to maintain levels of service (where possible) or scaling down the level of non-essential activity. Where appropriate, interim managers have been engaged to deal with gaps in capacity.
- 5.5. The areas for improvement (see paragraph 4.10 above) are all being addressed in the context of the LGR so that any work is appropriate and proportionate to risks likely to face SDC over the months to April 2009. Issues to be taken forward by Wiltshire Council have already been identified by the Audit Committee (see paragraph 5.3 above).



5.6. Internal Audit identified the following internal control issues in 2007-08:

- (i) **Service charges in sheltered housing and leaseholder properties;** absence of written policy and procedure manual on the administration of service charges, lack of consistency, transparency and equality in the application of service charges across tenancies, and failure to recover the costs of providing leasehold services in accordance with current legislation.
- (ii) **Payroll;** identified risks and agreed management actions not given sufficiently high priority by responsible managers. Business Management Programme will address some key risks, such as separation of duties and independent reviews. It will not ensure data presented to payroll is complete and accurate.
- (iii) **Corporate procurement arrangements;** weaknesses in training and guidance issues, capacity, and reviewing and reporting progress against both national and internal corporate strategies for procurement.
- (iv) **Housing Management contract final accounts;** lack of structure and variability of filed documentation leading to inadequate evidence being available to support the costs of works and subsequent payments made, incomplete and sometimes arithmetically incorrect contract administrators instructions leading to incorrect valuations, and a failure to independently review all final accounts leading to overpayments.
- (v) **CCTV arrangements;** slow progress to address the issues raised previously, and LGR difficult, because Salisbury's CCTV is more comprehensive than elsewhere in Wiltshire. Discussions were continuing with Wiltshire County Council about funding, upgrading and modernisation to secure continuation of the system.
- (vi) **Vehicle workshops;** operational management was ineffective, due principally to insufficient controls within the system for the ordering and purchasing of parts and spares, lack of adequate stock records for verifying the value of stock at any given time, and lack of any management control and formal verification of the stock held in the stores with the stock database.
- (vii) **Internet and email & CRM security;** within the internet and email audit four risks relevant to compliance with the Payment Card Industry Data Security Standards. Within CRM security, key risks included logical access controls below recognised industry standards, insufficiently restricted administrator privileges, and lack of designated Lagan systems administrator.

5.7 It is proposed over the coming year to take steps to address the above matters to further enhance our governance arrangements. We are satisfied that these steps will address the need for improvements that were identified in our review of effectiveness.

Manjeet Gill  
Chief Executive

Signature..... Date.....

Cllr Ian McLennan  
Chairman of the Council

Signature ..... Date .....

## Salisbury District Council Code of Governance

Salisbury District Council adopts the six core principles of good governance as set out in 'Delivering Good Governance in Local Government: Framework' published by CIPFA and SOLACE IN 2007.

The code of governance establishes the principles against which the council's institutions, procedures, values, policy development, consultation arrangements and accountability to the public and stakeholders should be maintained and developed. It applies across all aspects of the council: the roles of all Members, officer responsibilities and the interaction of council representatives with partners, contractors, service users and residents.

The key principles from the framework are set out in the diagram below.



2. Including citizens and service users.

*Delivering Good Governance in Local Government: Framework*

**Key Principle 1: Focusing on the purpose of the authority and on outcomes for the community and creating and implementing a vision for the local area.**

Salisbury District Council will aim to fulfil this principle in the following ways:

- Exercising strategic leadership by developing and clearly communicating the council's purpose and vision and its intended outcomes for citizens and service users.
- Ensuring that users receive high quality services whether directly, or in partnership, or by commissioning.
- Ensuring that the council makes best use of resources and that tax payers and service users receive excellent value for money.

**Key Principle 2: Members and officers working together to achieve a common purpose with clearly defined functions and roles.**

Salisbury District Council will aim to fulfil this principle in the following ways:

- Ensuring effective leadership throughout the council and being clear about executive and non-executive functions and of the roles and responsibilities of the scrutiny function.
- Ensuring that a constructive working relationship exists between council members and officers and that the responsibilities of council members and officers are carried out to a high standard.
- Ensuring relationships between the council and the public are clear so that each knows what to expect of the other.

**Key principle 3: Promoting values for the authority and demonstrating the values of good governance through upholding high standards of conduct and behaviour.**

Salisbury District Council will aim to fulfil this principle in the following ways:

- Ensuring council members and officers exercise leadership by behaving in ways that exemplify high standards of conduct and effective governance.
- Ensuring that organisational values are put into practice and are effective.

**Key Principle 4: Taking informed and transparent decisions which are subject to effective scrutiny and managing risk.**

Salisbury District Council will aim to fulfil this principle in the following ways:

- Being rigorous and transparent about how decisions are taken and listening and acting on the outcome of constructive scrutiny.

- Having good quality information, advice and support to ensure that services are delivered effectively and are what the community wants/needs.
- Ensuring that an effective risk management system is in place.
- Using its legal powers to the full benefit of the citizens and communities in their area.

**Key principle 5: Developing the capacity and capability of members and officers to be effective.**

Salisbury District Council will aim to fulfil this principle in the following ways:

- Making sure that members and officers have the skills, knowledge, experience and resources they need to perform well in their roles.
- Developing the capability of people with governance responsibilities and evaluating their performance, as individuals and as a group.
- Encouraging new talent for membership of the council so that best use can be made of individual's skills and resources in balancing continuity and renewal.

**Key principle 6: Engaging with local people and other stakeholders to ensure robust public accountability.**

Salisbury District Council will aim to fulfil this principle in the following ways:

- Exercising leadership through a robust scrutiny function which effectively engages local people and all local institutional stakeholders, including partnerships, and develops constructive accountability relationships.
- Taking an active and planned approach to dialogue with and accountability to the public to ensure effective and appropriate service delivery whether directly by the council, in partnership or by commissioning.
- Making best use of human resources by taking an active and planned approach to meet the council's responsibility to staff.

## **Governance Arrangements in Wiltshire Council**

1. Ensure that the Good Governance in Local Authorities Framework is used in establishing governance arrangements in Wiltshire Council.
2. Develop a code of governance for Wiltshire Council and an assurance framework to support the Governance Statement.
3. Develop a vision for the authority and develop effective processes to plan and deliver those goals.
4. Ensure that constitutional structures support informed and transparent decision making.
5. Ensure that there are effective arrangements for Audit Committee and Scrutiny to ensure robust internal arrangements for review and challenge.
6. Ensure ethical governance and values are at the heart of the organisation together with an effective Standards Committee to ensure effective governance and public confidence in the council.
7. Develop robust arrangements for public consultation, community engagement and partnerships with others.
8. Develop effective systems and processes to ensure that services are delivered to a high standard and making best use of resources, together with robust information on service needs.
9. Ensure that there are constructive and effective arrangements for member – officer working.
10. Train and develop both members and officers to ensure that they have the knowledge and skills to be effective. Training and awareness of governance responsibilities should be embedded throughout the organisation.