



## **GOVERNANCE AND AUDIT COMMITTEE**

### **MINUTES OF THE MEETING HELD IN PENALLTA HOUSE AND VIA MICROSOFT TEAMS ON TUESDAY 7<sup>TH</sup> NOVEMBER 2023 AT 2.00 P.M.**

PRESENT:

Councillors:

Mrs. E.M. Aldworth, A. Broughton-Pettit, M. Chacon-Dawson, E. Davies, G. Enright, J. Taylor, and C. Wright (Vice Chair)

Lay Members:

N. Yates, M. Rees (Chair), V. Pearson, and J. Williams.

Together with:

Officers: S. Harris (Head of Financial Services and S151 Officer), D. Gronow (Acting Internal Audit Manager), L. Lane (Head of Democratic Services and Deputy Monitoring Officer), R. Roberts (Business Improvement Manager), N. Roberts (Principal Group Accountant), L. Sykes (Deputy Head of Financial Services and S151 Officer), and J. Lloyd (Committee Services Officer).

M. Jones (Audit Wales).

#### **RECORDING AND VOTING ARRANGEMENTS**

The Chair reminded those present that the meeting would be live-streamed and a recording made available to view via the Council's website, except for discussions involving confidential or exempt items - [Click Here to View](#). Members were advised that voting on decisions would take place via Microsoft Forms.

#### **1. TO RECEIVE APOLOGIES FOR ABSENCE**

Apologies for absence were received from Councillors M.A. Adams, and Mrs E. Stenner.

#### **2. DECLARATIONS OF INTEREST**

There were no declarations of interest received at the commencement or during the course of the meeting.

### **3. MINUTES – 12<sup>TH</sup> SEPTEMBER 2023**

It was moved and seconded that the minutes of the Governance and Audit Committee held on 12<sup>th</sup> September 2023 be approved as a correct record, and by way of Microsoft Forms and verbal communication (and in noting there were 8 For, 0 Against, and 2 Abstentions) this was agreed by the majority present.

RESOLVED that the minutes of the meeting held on 12<sup>th</sup> September 2023 (minute nos. 1-11) be approved as a correct record.

### **4. GOVERNANCE AND AUDIT COMMITTEE FORWARD WORK PROGRAMME**

The Head of Financial Services and S151 Officer presented the Governance and Audit Committee Forward Work Programme for the period November 2023 to June 2024, together with an Action Sheet which had been produced as requested.

A Member requested that an amendment be made to the Action Sheet, going forward, to include an additional column for 'status'. The Member also requested a future update on the HR policies that were outdated.

A Member sought clarification on the term 'endorsed', in relation to the Members, and suggested the term be amended to 'approved'. The Member also requested whether a 'draft' set of the annual accounts could be provided to Members prior to the final accounts being produced for the April 2024 meeting and suggested the next Governance and Audit Committee meeting on 15 February 2024.

Members were advised that the term 'endorsed' is used for reports that subsequently go to Cabinet or Council for final approval. Members were also advised that the presentation of draft accounts to the Committee is something that can be considered for future years. Members were informed that a 'development session' is being planned in relation to the annual accounts process and that this will be scheduled prior to the audited 2022/23 Financial Statements being presented to the Governance and Audit Committee on 16 April 2024.

The Chair asked when the annual Self-assessment and Well-being Report, would be presented. Members were advised it would be presented to Members at the February 2024 meeting. The Chair requested that the Chief Executive present the report at that meeting, together with the Officers that had produced the report.

Members noted the details of reports scheduled for the forthcoming meetings.

It was moved and seconded that the Forward Work Programme be approved. By way of Microsoft Forms and verbal communication, this was unanimously agreed.

RESOLVED that the Forward Work Programme as appended to the meeting papers be approved.

### **REPORTS OF OFFICERS**

Consideration was given to the following reports.

**5. AUDIT WALES PROGRAMME AND TIMETABLE – CAERPHILLY COUNTY BOROUGH COUNCIL.**

M. Jones, Audit Wales, introduced the report to Members which summarised the completed audit work since the last Annual Audit Summary, which was issued in December 2022.

Members were referred to the financial audit work and performance audit work and the timetable details in the report for the planned and ongoing work.

The Chair sought clarification on the timetable for the 2022/23 audit of the annual accounts and noted that a neighbouring authority had already completed theirs. Members were advised that there was no particular order for dealing with local authorities, and that external factors had affected the completion of some audits. Members were also advised that Caerphilly County Borough Council's draft accounts had been completed and submitted to Audit Wales.

The Governance and Audit Committee noted the report.

**6. ANNUAL REPORT ON THE CORPORATE COMPLAINTS RECEIVED FOR THE PERIOD 1<sup>ST</sup> APRIL 2022 TO 31<sup>ST</sup> MARCH 2023.**

The Head of Democratic Services and Deputy Monitoring Officer introduced the report which provided the Governance and Audit Committee with an overview of the complaints dealt with under the Corporate Complaints Policy for the annual period 1<sup>st</sup> April 2022 to 31<sup>st</sup> March 2023 together with the outcomes and lessons learned.

Members were advised that appendix 7 was missing from the agenda pack and would be circulated to Members following the meeting.

Members were also advised that following a request for complaints training, enquires were made to the Ombudsman's office, who confirmed that training is available for Governance and Audit Committee Members which could be arranged going forward, if Members wished to do so. Members were also advised that training for Officers is ongoing with more training planned in the New Year. Members were referred to the new online complaints process which is due to go live later this month.

The Chair thanked the Officer and welcomed any training opportunities available to Members.

A Member sought clarification on appendix 2 and what was deemed as 'other matters', and also noted the absence of any complaints about dog fouling. Members were advised that the requested information would be confirmed to members following the meeting. Members were also advised that dog fouling may not be included as a complaint and would be dealt with as a service request for it to be removed.

A Member thanked the Officer for the improvements to the format of the report, which had been requested at the last meeting of the Governance and Audit Committee.

A Member queried whether trend analysis could be included in future reports. Members were advised that Complaints Officers continually look for trends in complaints, and recently noted that communication was a trend across different directorates. Members were advised that this would be referred to going forward.

A Member queried whether the timeframe targets were recorded or only highlighted during a complaint, and also questioned whether there are records of staff learning from continuous monitoring rather than relying on complaints. Members were advised that targets are monitored based on which stage the complaint is at. Members were also advised that a database records 'lessons learned' which is also monitored by the complaints team.

The Governance and Audit Committee noted the content of the report.

## **7. INTERNAL AUDIT SERVICE – UPDATE ON PROGRESS 2023/24.**

The Acting Internal Audit Manager introduced the report which provided information to Members on progress being made against the audit plan and other unplanned work to date.

Members were advised that the report provides details of the progress made against the Internal Audit Annual Plan 2023/24 which was presented to the Governance and Audit Committee in April 2023. The original planned audits by quarter presented to the Committee were shown in Appendix 1. Members were advised that planned audits were subject to change, due to ongoing prioritisation and staffing levels.

A Member raised concerns with the volume of data and the layout of appendix 2. The Member was invited to discuss their concerns with the Officer following the meeting.

A Member sought clarification on the 'planned not started' audits included in the report, in particular, an audit referring to Council Tax. Members were advised that audits planned at the start of the year could be affected by staff absence and/or resources needed elsewhere within the authority, where priorities change during the year.

Discussion followed regarding self-assessments in schools and Members were advised that this process was introduced when Officers' access to visit schools was not permitted under Covid restrictions. Going forward, Officers would be continuing to visit school sites in person. A Member suggested a mixed approach where self-assessment could still be used for continuous monitoring.

The Governance and Audit Committee noted the content of the report.

## **8. CORPORATE RISK REGISTER QUARTER 2 UPDATE.**

The Business Improvement Manager introduced the report which provided an updated Corporate Risk Register for the Governance and Audit Committee to have the opportunity to satisfy itself that appropriate arrangements are in place for the Council's risk management processes to be regularly and robustly monitored and scrutinised.

A Member wished to note their thanks for recognition of suggestions made in a previous meeting. Reference was made to the number of risks and the size of the report and queried whether some of the data could be consolidated. The Member also suggested improving the information by making the risks more descriptive, using corporate objectives and linking to well-being objectives.

A Member sought clarification on the risk levels and whether they would be affected by the implementation of the actions. Members were advised that the implementation of the actions should have a positive effect on the risk ratings. Discussion followed in relation to possible forecasting information being provided, going forward.

The Governance and Audit Committee noted the contents of the report.

**9. INFORMATION ITEM**

It was confirmed that the following item had not been called forward for discussion at the meeting, and the Committee noted the contents of the report: -

- (i) Officer's Declarations of Gifts and Hospitality July to September 2023.

The Chair thanked Members and Officers for their attendance and contributions and the meeting closed at 3.23 p.m.

Approved as a correct record and subject to any amendments or corrections agreed and recorded in the minutes of the meeting held on 15<sup>th</sup> February 2024.

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CHAIR