

No.

## GOVERNANCE AND AUDIT COMMITTEE

Minutes of a remote meeting held on 27<sup>th</sup> February, 2023.

The Committee agenda is available [here](#)

The recording of the meeting is available [here](#).

Present: G. Chapman (Chair and Lay Member); N. Ireland (Vice-Chair and Lay Member); Councillors P. Drake, E. Goodjohn, J.M. Norman, J. Protheroe and N. Wood; and M. Evans (Lay Member).

Also present: Councillors C.P. Franks, G. John and Dr. I.J. Johnson.

### 746 ANNOUNCEMENT –

Prior to the commencement of the business of the Committee, the Chair read the following statement: “May I remind everyone present that the meeting will be live streamed as well as recorded via the internet and this recording archived for future viewing.”

### 747 APOLOGY FOR ABSENCE –

This was received from Councillor M.J. Hooper.

### 748 MINUTES –

RECOMMENDED – T H A T the minutes of the meeting held on 12<sup>th</sup> December, 2022 be approved as a correct record.

### 749 DECLARATIONS OF INTEREST –

Councillor E. Goodjohn declared a personal and prejudicial interest in respect of Agenda Item 4 - Cost of Living Support for Food, Warm Spaces and Other Means of Support Reference from Homes and Safe Communities Scrutiny Committee 9<sup>th</sup> January, 2023. The nature of the interest was that Councillor Goodjohn’s mother was the Chair of Buttrills Community Centre. Councillor Goodjohn withdrew from the meeting during consideration of the item.

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750 COST OF LIVING SUPPORT FOR FOOD, WARM SPACES AND OTHER MEANS OF SUPPORT (REF) –

The Reference from Homes and Safe Communities Scrutiny Committee on 9<sup>th</sup> January, 2023 was presented by the Director of Corporate Resources.

The report had originated from Cabinet which had outlined a series of activities that the Council had been doing in terms of supporting residents and staff in terms of cost of living. The report referenced a national study completed by Audit Wales and published last November called 'Time for change - poverty in Wales'. That report explored the challenges of poverty across Wales, and it detailed a number of recommendations for national and local government. Appendix 1 to the Cabinet report was the management response plan from the Council.

The Director advised that the Corporate Performance and Resources Scrutiny Committee had also considered the reference from Cabinet, and that Committee had noted the response to Audit Wales's report in terms of the Council's action plan. That Committee also requested that further update reports to Cabinet on the Council's response to the Audit Wales report would also be referred. The Scrutiny Committee expressed an interest in being regularly updated on progress, and monitoring reports would also be presented to the Governance and Audit Committee.

The Chair, Mr G. Chapman, referred to the impact on rural communities, as it appeared that the main focus was on urban areas, and he queried the assistance being planned for rural and hard to reach areas.

As a Ward Member for a rural area, Councillor J. Protheroe stated that from an outside perspective, rural wards could often appear quite wealthy but there was hidden poverty. Councillor Protheroe stated that as she and her fellow Ward Councillor were aware of the issues, they had asked for some information and data around people claiming benefits to see if that indicated anything. They discovered that 6% of residents were in food poverty based on their benefit entitlement. She commented that it was easy for the focus to be town centric, but there needed to be a different approach when considering rural communities because the same approach would not work. Therefore, innovative approaches were being looked at, such as a mobile food pantry which was accessible for people that lived miles from an urban area with limited public transport and limited funds. It was important for the Council to think 'outside the' box and not forget rural communities.

The Chair agreed with the points raised and stated that the Council needed to think holistically when it came to the approaches being considered for rural communities. In reply, the Director stated that it was pleasing that the Council had secured funding with Public Health and other agencies to develop the kind of different approaches discussed and that support for a food poverty project in the rural Vale was being explored, in addition to the work in Llantwit Major.

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Mr. M. Evans (Lay Member) queried that given the level of resources required and the financial implications, whether the completion dates were achievable. In response, the Director stated that the Audit Wales report was useful because it highlighted some of the national observations and areas of good practice and helpful suggestions. Last year, the Council had brought together a group of officers from across the organisation to look at the work being undertaken and to ensure there was a strategic focus on the areas of most need. That had also meant that the Council was more efficient when it came to implementing its approaches, as Council Departments worked more closely together. A good example of that was the creation of warm spaces. Going forward into next year, the Council had identified within the Annual Delivery Plan, three critical challenges. One was the critical challenges around the cost-of-living crisis, and the Council's Strategic Leadership Team would be meeting shortly to consider the delivery of objectives for next year.

It had been recognised that it was an area that required the Council to act in a community leadership role, so the Audit Wales report was useful when it came to developing that. The work was also linked to the Public Service Board's Wellbeing Plan which included activity of the wider public sector, directed at some of the most deprived areas so that approach could also be more holistic.

There being no further comments or query, the Committee

RESOLVED -

(1) T H A T the following views raised by the Homes and Safe Communities Scrutiny Committee on 9<sup>th</sup> January 2023 be referred with the report to Cabinet as part of their consideration of the Council's actions in response to Audit Wales's work:

- It was important for the Council to look at raising the awareness, as well as expanding the delivery, of warm spaces and related services throughout the Vale of Glamorgan, and to look at deepening such support i.e. to provide services that deal with isolation, and support vulnerable residents and communities.

(2) T H A T Cabinet be advised of the view of Governance and Audit Committee for greater consideration and emphasis to be placed on cost living challenges facing rural communities.

#### Reasons for decisions

- (1) Having considered the contents of the reference and the related report.
- (2) To highlight the cost of living challenges facing rural communities which may receive less emphasis in comparison to urban areas.

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751 AUDIT WALES NATIONAL STUDY: EQUALITY IMPACT ASSESSMENTS (EIAS): MORE THAN A TICK BOX EXERCISE? (REF) –

The Reference from Learning and Culture Scrutiny Committee on 8<sup>th</sup> December, 2023 was presented by the Director of Corporate Resources.

The report provided findings of Audit Wales's national study which looked at the overall approach to undertaking Equality Impact Assessments in public bodies across Wales.

The "Equality Impact Assessments (EIAs): More Than a Tick Box Exercise?", (attached at Appendix A to the report) highlighted the key findings of this work. The review concluded that positively, many public bodies use non-statutory guidance from the Equality and Human Rights Commission (EHRC) and the Equality Impact Assessment in Wales Practice Hub to shape their approaches, however, EIAs were not being used to their full potential, especially in terms of promoting equality and cohesion. Key areas for improvement identified were:

- Greater clarity over which type of policies and practices must be impact assessed.
- Greater clarity about expectations to consider the Public Sector Equality Duty as part of an integrated impact assessment.
- Better and more timely identification of the practical impacts of decisions on people and how different protected characteristics intersect.
- More engagement and involvement of people with protected characteristics.
- Better monitoring of the actual impacts of policies and practices on people.
- A shift in the mindsets and cultures that moves EIAs away from being seen as an add-on 'tick box' exercise.

Four recommendations were made, one specifically aimed at public bodies, to review their current approach for conducting EIAs:

- R4: Public bodies should review their overall approach to EIAs considering the findings of this report and the detailed guidance available from the EHRC and the Practice Hub. We recognise that developments in response to our other recommendations and the Welsh Government's review of the Public Sector Equality Duty Wales specific regulations may have implications for current guidance in due course.

In response to the above recommendation, the Director of Corporate Resources and the Corporate Equalities Officer, would progress a review of the Council's EIA process within the next 6 months (by May 2023) and put in place a variety of actions to promote the process and its use within the organisation over the coming year (by December 2023).

Councillor E. Goodjohn, queried how the Council would take forward the proposals in the report which included suggestions from other Councils of what they believed they had been doing well, such as an Integrated Impact Assessment, developing an online assessment tool and putting in embedded links

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to external data sources. In reply, the Director stated that members of the Strategic Insight Board were going to look at the recommendations of the report in more detail and the Council's current process. That would also include consideration of an Integrated Impact Assessment which were completed alongside EIAs and contain areas such as the environmental impacts. There was also a need to consider requirements in terms of Health Impact Assessments. With regard to online assessments, the process to complete an EIA was already semi-digitised as information was available on the Internet and documents processed partly digitally. The Director added that the process could be more intuitive and there could be greater use of some of the technology that was now available to the Council. So that, and the use and accessibility of data, were areas that would receive greater consideration.

The Director clarified that EIAs were live documents that were continually monitored and developed.

The Chair, Mr. G. Chapman referred to the recommendation made by the Learning and Culture Scrutiny Committee relating to the under-reporting of mental health inequality. The Chair stated that as part of the review, the Council should look at all the Protected Characteristics, some of which could be interrelated. The Director stated that the Scrutiny Committee was keen to make sure that mental health was considered as part of that disability characteristic. It was however, correct for that to be considered alongside the rest of the Protected Characteristics, particularly as individuals could come under more than one. Therefore, some of the guidance notes that accompany an EIA could be amended to reflect that and also picked up as part of the Health Impact Assessment process alluded to previously. The Chair stated that the guidance document needed to be fairly robust.

Councillor E. Goodjohn commented on the scrutiny of documents and the ongoing reviewing process, querying whether people of the Protected Characteristics could be involved, or their views heard. In reply, the Director stated that there were a number of mechanisms that could be used, such as the Equalities Consultative Forum that had representation from different organisations who worked in the field of equalities, either with the individual or multiple protected characteristic groups.

Subsequently, it was

RESOLVED –

(1) T H A T the contents of both the covering and appended Audit Wales report be noted.

(2) T H A T the following comments made by the Learning and Culture Scrutiny Committee on 8<sup>th</sup> December 2022 be endorsed and referred to Cabinet for its consideration and endorsement of the Council's proposed actions to address the Audit Wales recommendation (R4):

- Committee consider that mental health inequality is under-reported and this issue has a significant impact on the population and workforce. Therefore,

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a focus on mental health-related disability is importantly needed in Equality Impact Assessments. This is particularly important in light of the post pandemic world and the difficulty in re-engaging some young people and adults back into school or work.

(3) T H A T the following views of the Governance and Audit Committee be referred to Cabinet for consideration:

- The importance to ensure that each of the Protected Characteristics are not under reported and given proper consideration when completing the review of the Council's Equality Impact Assessment process.
- For it not to be forgotten that individuals may come under more than one of the Protected Characteristics and for this to be made clear in any guidance document produced.
- The Council should consider the possible introduction of an Integrated Impact Assessment as used by other Council's alongside Equality Impact Assessments which also encompass other factors such as environmental impacts etc.
- More use of an online assessment.
- Adding embedded links to external data sources to make the completion of an assessment less complicated.
- For views and opinions of people of the Protected Characteristics to be heard as part of the review of the Council's process.

#### Reasons for decisions

(1) Having regard to the contents of the reference and related report and discussions at the meeting.

(2) For Cabinet to consider the views of the Learning and Culture Scrutiny Committee.

(3) For Cabinet to consider the views of the Governance and Audit Committee.

#### 752 CORPORATE RISK REGISTER QTR 3 UPDATE (CX) –

The report provided Members with an overview of the Corporate Risk Register for Quarter 3 (April 2022-December 2022). A risk analysis was incorporated within the Corporate Risk Summary Report (attached at Annex A to the report). This enabled officers and Members to identify and assess trends and the cross-cutting nature of risks with the ability to drill down to the detail of risks as and when required.

The Director of Corporate Resources stated that of the seventeen corporate risks on the Register, six risks scored high, two risks scored medium/high, eight risks scored medium and one risk scored medium/low.

There had been some small movement in risk statuses during the third quarter of the year. The Project Zero risk had increased from a medium risk position (6) to a

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high status (12) reflecting the challenging circumstances. By contrast the Brexit risk had decreased from a medium/high position (9) to a medium status (6).

In terms of forecast direction of travel, it was anticipated that the legislative change and local government reform and integrated health & social care and Brexit risks would continue to diminish over time. The financial fragility risk, Project Zero, information security, market fragility and demand management and workforce risks were all anticipated to maintain an upward trajectory.

At the end of quarter 3, of the 329 actions, a total of 92.3% (301) actions were Green (on track/completed) and 2.5% (8) were allocated an amber status for minor slippage and 5.2% (17) were allocated a red status to reflect slippage.

Mr. N. Ireland (Lay Member) referred to the areas where the risks had reduced asked for some clarity around whether it was the inherent risks or the residual risks that had reduced. Mr. Ireland also asked for clarity around duplication of risks and those such as Brexit and Covid-19 which had become 'business as usual', and he queried whether a further development workshop on the Risk Register would be arranged. In reply, the Director stated that consideration could be given around how the Council present movement within risks, as sometime it was as a result of the inherent nature while others it was down to the effectiveness of the controls put in place. It would therefore be useful for the Committee to understand on what basis the risk were changing, particularly in relation to the residual risk scores. With regard to duplication within risks, one of the things that was going to be discussed by the leadership team was what were the kinds of risks on the Council's horizon and how did they overlap with one another. This was difficult when it came to those standalone risks such as Financial Fragility as that also linked in to demand management. Therefore, the Council was exploring approaches adopted by other Council's, which had meant that there had been a delay in arranging a workshop for members. As that piece of work was completed, a workshop would be arranged for Members to test some of the approaches identified.

Mr. M. Evans (Lay Member), referred to Brexit and commented that as a risk this was disappearing for his organisation. Mr. Evans queried scenarios where the risk score suggested the effectiveness of some of the controls in place, but where the residual risk score was the same as the inherent risk score. The Director advised that it was something that could be explored at the development workshop. He added that there were a few scenarios like the one described and where the Council had a statutory duty to provide services in certain ways.

Councillor E. Goodjohn commented that the Register could illustrate more the compounding impacts across risks. He stated that one aspect that could be added to the Register was effective communication and ensuring that the public understood why certain decisions or actions had been made or carried out. In reply, the Director advised that compounding impacts and having individual risks that were meaningful and accessible were areas that he wanted to develop. That included looking at how risks were interrelated. With regard to better communication, the Director advised that within the Project Zero risk, there was reference to ensuring that the key messages were sent to staff and members of

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the public. A key part of Council engagement was the Public Participation Strategy which set out how the Council would carry out ongoing public consultation.

Councillor N. Wood queried the severity of some of the risks on the Register, referring to Financial Fragility which would have a catastrophic impact on the Council, where as some risks would not have the same impact level. In response, the Director advised that the Council provided a large variety of services which meant that there were lots of different risks. Some were immediate risks, such as Financial Fragility, and some risks such as Legislative Reform had reduced over time as new approaches to service delivery had been developed. The important part of the Register was to bring all the risks into a central place.

With regard to developing the Register, the Director stated that the way that mitigating actions were presented would be looked into and was something that could be considered during the development workshop event. The Head of the Regional Internal Audit Service, commented that being party to other Council's Registers, he could see that the scoring of some risks was very similar to the Vale's. He added that the Register could potentially be streamlined further but it was important that it reflected the impacts and the likelihood of the extents of those issues facing the Council, some of which would be fully outside its control.

The Chair queried progress in relation to the Information Security risk and the review undertaken against General Data Protection Regulations (GDPR). In reply, the Director advised that the commentary within the Register reflected the position at the end of Quarter 3, but he confirmed that the Action Plan, developed in response to an Audit Wales review, was progressing at pace.

In reply to a query regarding resources to complete action H/RA017 and provide training for staff and members on climate change, the Director stated that there had been a number of temporary absences within the Organisational Development Team. The Team was now back up to full strength and staff were being given the necessary tools and knowledge to raise awareness and challenge behaviours etc. Staff from all Council Directorates had been brought together to access the appropriate training.

There being no more queries or comments, the Committee

RESOLVED –

(1) T H A T the Quarter 3 position of corporate risks (April 2022-December 2022) outlined in the Risk Summary Report (attached at Annex A to the report) be noted.

(2) T H A T Cabinet be requested to endorse the views expressed by the Governance and Audit Committee, those being:

- For a Risk Register development workshop to be held with Members.
- For consideration to be given to:
  - how mitigating actions and their associated impacts are presented,

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- ensuring that the residual scoring mechanism is robust and accurately reflects the risks to the Council, and
- how compounding impacts associated with multiple risks are presented.

#### Reasons for decisions

- (1) Having regard to the content of the report and discussions at the meeting.
- (2) To seek Cabinet's endorsement of the views expressed by the Governance and Audit Committee.

#### 753 FINANCIAL MANAGEMENT CODE UPDATE 2022/23 (DCR) –

The purpose of the report was for Committee to consider the Council's compliance with the Financial Management Code 2022/23, preparation for 2023/24 and prospects for improvement.

The Financial Management Code (FM Code) was a code that had been introduced by CIPFA to support good practice in financial management and to assist local authorities in demonstrating their financial sustainability. It was prepared for the first time in February 2022 and attached to the report was the update for 2022/23 and forward looking to 2023/24.

Each local authority (and those bodies designated to apply the FM Code) must demonstrate that the requirements of the code were being satisfied. Demonstrating this compliance with the FM Code was a collective responsibility of Elected Members, the Chief Finance Officer (CFO) and their professional colleagues in the leadership team.

The updated review had been considered by the Council's Senior Leadership Team and would be reported to Cabinet and Governance and Audit Committee for comment.

The Council was required to evidence its assessment of compliance with the Code and identify any areas for further improvement.

Governance and Audit Committee were asked to review the update to the Financial Management Code and refer any comments to Cabinet.

Members of the Committee made the following observations or suggestions:

- For commentary to be added to reflect the risk management work undertaken by the Governance and Audit Committee and to also include reference to a proposed Risk Management Workshop for Members.
- The inclusion of a table to highlight action planning and whether the Council was being compliant to its objectives.
- Under areas of development, reference to be added to the introduction of a Chief Officer Appraisal scheme.

No.

It was agreed for these to be referred to Cabinet for approval.

In terms of the accuracy of the statements within the document, the Head of the Regional Internal Audit Service advised that the information presented was consistent to his knowledge of the arrangements for the Vale of Glamorgan Council.

The Chair queried whether it would be beneficial for the Council to undertake some sort of independent or peer review, given that the Financial Management Code document was an internal self-assessment. In reply, the Head of Finance/Section 151 Officer agreed that undertaking a peer review from a neighbouring Council, from time to time but not every year, was a good idea.

Subsequently, it was

RESOLVED –

(1) T H A T Cabinet consider the suggested amendments to the review document set out at Appendix 1 to the report, those being:

- For commentary to be added to reflect the risk management work undertaken by the Governance and Audit Committee and to also include reference to a proposed Risk Management Workshop for Members.
- The inclusion of a table to highlight action planning and whether the Council is being compliant to their objectives.
- Under areas of development reference to be added to the introduction of a Chief Officer Appraisal scheme.

(2) T H A T Cabinet endorse a recommendation by the Governance and Audit Committee for future review documents to undergo peer or independent external assessment on a biennial basis.

#### Reasons for decisions

(1) To request that Cabinet endorse the amendments suggested by the Governance and Audit Committee.

(2) To seek Cabinet's endorsement for future review documents to undergo peer or independent external assessment.

#### 754 TREASURY MANAGEMENT AND INVESTMENT STRATEGY 2023/24 AND UPDATE FOR 2022/23 (DCR) –

The purpose of the report was to provide an interim report on the Council's Treasury Management operations for the period 1<sup>st</sup> April to 31<sup>st</sup> December 2022 and to submit for consideration the proposed 2023/24 Treasury Management and Investment Strategy and Treasury Management Policy.

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The interim report provided an update on the Council's Treasury Management operations for the period 1<sup>st</sup> April to 31<sup>st</sup> December 2022. All activities were in accordance with the Council's approved strategy on Treasury Management. Details of monies borrowed and repaid and those invested were outlined in the report.

The report presented the proposed 2023/24 Treasury Management and Investment Strategy attached at Appendix 1 to the report. The Council must ensure that the Prudential Code was complied with, which had been developed by CIPFA as a professional code of practice and recently revised in December 2021. To demonstrate the Council had fulfilled those objectives, the Code set out prudential indicators that should be used and the factors that must be considered. These were shown in Appendix 1 as part of the Strategy. The Council also had a legal requirement to comply with the Welsh Government Guidance on Investments and had taken this into consideration when developing the Strategy.

New borrowing in the period was expected to be £127m for new capital expenditure and a further £24m of borrowing to replace maturing loans and reflect the Council's reducing ability to internally borrow over the period. Capital expenditure when financed by long term debt incurred two elements of cost, interest and repayment of the principal sum borrowed. The resources the Council must put aside in each year to repay the principal sum borrowed was known as Minimum Revenue Provision (MRP) and the Council's policy for the calculation was detailed in the report. The Treasury Management Policy Statement for 2023/24 was attached at Appendix 2 to the report.

The Council was required to keep its Treasury Management Practices attached at Appendix 3 to the report up to date and those procedures for management of Treasury Management processes were kept under regular review by the team.

Councillor E. Goodjohn highlighted slippage to the Council's Capital Strategy, which meant that there were large amounts of money held in reserves. There was also an impact on the Council's borrowing, and he queried that given a rise to interest rates, how would the Council ensure that it would begin repaying borrowing and start paying the interest at the latest possible date. In reply, the Head of Finance stated that the Council had various sources of funding which was not just from borrowing. The Council would always look at its reserves or grant funding before it considered borrowing and there were lots of other pieces of information that needed to be looked at beforehand. It had been recognised that the Council was strong when it came to monitoring its cash flow, but an area that required further development was more reliable forecasting of the Capital spend. That had been difficult as colleagues across the Council had been experiencing many challenges in delivering capital schemes, particularly in relation to supply chains.

Subsequently, it was

RESOLVED –

(1) T H A T the Treasury Management interim report for the period 1<sup>st</sup> April to 31<sup>st</sup> December 2022 be endorsed.

(2) T H A T the policy for making Minimum Revenue Provision in 2023/24 be endorsed.

(3) T H A T the proposed 2023/24 Treasury Management and Investment Strategy including the following specific resolutions (detailed in Appendix 1 to the report) be endorsed:

- The Authorised Limit for External Debt be set at £225.439m for 2022/23, £247.141m for 2023/24, £276.773m for 2024/25 and £305.927m for 2025/26
- The Operational Boundary for External Debt be set at £212.292m for 2022/23, £234.021m for 2023/24, £263.349m for 2024/25 and £292.295m for 2025/26.
- The Section 151 Officer be granted delegated authority within the total Authorised Limit and Operational Boundary as estimated for individual years to effect movement between the separately agreed limits for borrowing and other long term liabilities.
- An upper limit of £10m for 2022/23, £10m for 2023/24, £10m in 2024/25 and £10m in 2025/26 be set for total principal sums invested for over 364 days.
- The amount of projected borrowing that is fixed rate maturing in each period as a percentage of total projected borrowing that is fixed rate for 2023/24 be set as:

	Upper Limit	Lower Limit
Under 12 months	20%	0%
12 months and within 24 months	20%	0%
24 months and within 5 years	30%	0%
5 years and within 10 years	40%	0%
10 years and above	100%	0%

- The Prudential Indicators set out in Appendix 1 to the report be approved.
- The Treasury Management Policy Statement set out in Appendix 2 to the report be approved.

4. T H A T the Treasury Management Practices set out in Appendix 3 to the report be noted.

Reason for decisions

(1-4) Having regard to the contents of the report and discussions at the meeting.

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## 755 RECOMMENDATION MONITORING (HRIAS) –

The purpose of the report was to provide Members with a position statement on internal audit recommendations made, implemented and outstanding.

A position statement in respect of internal audit recommendations made, implemented and outstanding as of 10<sup>th</sup> February, 2023 was detailed in Appendix A to the report. A total of 15 recommendations were outstanding from 2021/22 completed audits whilst 16 had a future target date. Only one recommendation made in 2021/22 was not accepted by the service area. This was a low priority recommendation, and the Manager offered an alternative solution.

Of the 56 recommendations made to date in 2022/23, 38 had been implemented and one had surpassed the implementation date and would continue to be chased. The target date had yet to be reached for 16 recommendations. One recommendation was not agreed by management, but an alternative solution was identified and implemented.

The monitoring of recommendations was undertaken regularly by Auditors and any undue delays or issues would be highlighted to Senior Management and ultimately the Committee.

Mr. N. Ireland commented on the number of occasions that an update on progress had not been sent by the individual service area following request from the Internal Audit Service, highlighting the Audit of Declaration of Relationships as of particular concern. In addition, Mr. Ireland requested information regarding how assurance levels were determined and what the different levels for the recommendations meant. In reply, the Deputy Head of the Regional Internal Audit Service advised that information relating to Audit opinions would be circulated to Members. Regarding Declaration of Relationships, the Deputy Head stated that the relevant service area had been under considerable pressure and there was no indication that a message had been sent out. She offered some reassurance in that declarations of interest and code of conduct were included in other audits where appropriate.

The Chair, Mr. G. Chapman also highlighted no responses on progress from services as an area of concern, and it was agreed for that to be raised with the Council's Strategic Leadership Team.

The Governance and Audit Committee

RESOLVED –

- (1) T H A T the contents of the report be noted.
- (2) T H A T an additional update be provided to the Governance and Audit Committee for its meeting scheduled during April 2023

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(3) T H A t the Council's Strategic Leadership Team be asked to consider the concern of the Governance and Audit Committee to the number of lack of responses to update requests made by the Internal Audit Services.

Reasons for decisions

- (1) Having regard to the contents of the report and discussions at the meeting.
- (2) To provide an update to the Governance and Audit Committee.
- (3) Given the number of lack of responses to update requests from the Internal Audit Service.

756 UPDATED FORWARD WORK PROGRAMME (HRIAS) –

To assist the Committee in ensuring that due consideration had been given by the Committee to all aspects of their core functions, the Forward Work Programme appended to the report at Appendix A, had been produced and was aligned to the Committee's Terms of Reference.

The Forward Work Programme had been updated to reflect changes required to the Committee's Terms of Reference under the new Local Government and Elections Act and included items previously requested by members of the Committee.

The Committee was asked to note the Forward Work Programme and indicate whether any additional information was required.

It was agreed for the Recommendation Monitoring update to be added to the schedule of items for the next meeting on 25<sup>th</sup> April 2023.

RESOLVED –

- (1) T H A T the Forward Work Programme be noted.
- (2) T H A T the schedule of items for the next meeting, 25<sup>th</sup> April 2023 be endorsed subject to the inclusion of a Recommendation Monitoring update.

Reason for decisions

(1&2) To ensure the Governance and Audit Committee is aware and informed of progress on the proposed Work Programme.