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| Meeting of:  | <b>Governance and Audit Committee</b>  |
| Date of Meeting:   | <b>Monday, 11 December 2023</b>  |
| Relevant Scrutiny Committee:   | Corporate Performance and Resources  |
| Report Title:  | Final Governance and Audit Committee Annual Report 2022/23   |
| Purpose of Report:   | Members of the Governance and Audit Committee have had an opportunity to comment on the Governance and Audit Committee Annual Report 2022/23 so are now required to approve its presentation to Full Council |
| Report Owner:  | Head of Regional Internal Audit Service  |
| Responsible Officer:   | Head of Finance & Section 151 Officer  |
| Elected Member and Officer Consultation:   | No Elected Members have been consulted. Legal Services and Head of Finance   |
| Policy Framework:  | The proposals in this report are in accordance with the policy framework and budget  |
| <p>Executive Summary:</p> <ul style="list-style-type: none"> <li>Members of the Governance and Audit Committee are given the opportunity to consider and endorse the Final Governance and Audit Committee Annual Report 2022/23.</li> <li>The draft report was presented to Governance and Audit Committee on 18 September 2023; Members comments are included at 1.2 of this covering report and 3.2 of the main report.</li> <li>The report demonstrates how the Committee has met its terms of reference as per the Council's Constitution as set out by the Local Government Measure 2011 and the Local Government and Elections (Wales) Act 2021.</li> <li>It has achieved this by concentrating on its core responsibilities during the year.</li> <li>Members of the Governance and Audit Committee agree for their Annual Report 2022/23 to be presented to full Council for its consideration and endorsement.</li> </ul> |  |

## **Recommendations**

1. It is recommended that Members give due consideration and endorse the Final Governance and Audit Committee Annual Report 2022/23 and recommend its presentation to Council.
2. That members agree for the report to be presented to Full Council for them to consider and endorse this report.

## **Reasons for Recommendations**

1. To ensure effective monitoring of the Governance and Audit Committee in relation to its agreed terms of reference and in line with the Local Government and Elections (Wales) Act 2021.

### **1. Background**

- 1.1 The Council's Governance and Audit Committee has responsibility for ensuring that there are procedures in place within the Council to guarantee the adequacy and effectiveness of financial control and corporate governance arrangements.
- 1.2 The Draft Governance and Audit Committee Annual Report was presented to Governance and Audit Committee on 18<sup>th</sup> September 2023. Members supported the annual report and made the following comments:
  - 1.2.1 A member referred to comments made as part of the Self-Assessment at Appendix 3 regarding lack of expertise from not having an audit background which on occasions made it difficult to participate in debates. The member queried whether any consideration had been given to providing additional training to improve the understanding of the audit and accountancy functions. In reply, the Head of the Regional Audit Service stated he would check back to see what training had been delivered and look at where further training could be provided.
  - 1.2.2 Further to the point raised regarding some members having a reluctance to partake in debates, a member commented that he wondered whether the type of media used for the meetings was a contributory factor. He also referred to the large size of documents that members of the Committee had been asked to consider which meant that some reports were difficult to read and fully digest.
  - 1.2.3 A member commented that for the next iteration of the Annual report, it would be better if the draft report be produced earlier in the year. The Head of the Regional Internal Audit Service agreed and he would aim to produce next year's report sometime during May or June.

- 1.2.4 Members were also given an opportunity to provide any further comments by the next meeting; no further comments were received.
- 1.3** A key component of good governance for all organisations is to have in place a Governance and Audit Committee. The Vale of Glamorgan Council complies with this requirement; the Terms and Reference, as included within the Council's Constitution, is set in line with the Local Government Measure 2011 and the Local Government and Elections (Wales) Act 2021. The responsibilities of Governance and Audit Committee, as required by the above legislation, are included at Appendix 1 of the Annual Report.
- 1.4** The Local Government and Elections (Wales) Act 2021 determined that former Audit Committees would be re-named Governance and Audit Committees and from May 2022 the chair of the Governance and Audit Committee had to be a lay member and that one third of its membership had to be lay members. The Vale of Glamorgan's Governance and Audit Committee had its full quota of 3 lay members and 6 elected councillors during 2022/23. The Committee held 8 meetings during the municipal year.
- 1.5** In setting the workplan for the year, the Governance and Audit Committee was mindful of the need for robust and proportionate oversight of the Council's governance, internal control and risk management to be in place.

## **2. Key Issues for Consideration**

- 2.1** The Governance and Audit Committee focussed on its core responsibilities which include:
- Reviewing the draft financial statements;
  - Scrutinising and being satisfied with the Council's Annual Governance Statement, to demonstrate how governance supports the achievement of objectives, and monitor management action in-year to further improve arrangements;
  - Monitoring the Council's internal audit function in terms of overseeing independence, objectivity, performance and professionalism, through the regular reporting of performance and finalised audit assignments;
  - Considering the effectiveness of the authority's risk management arrangements;
  - Considering reports and recommendations of external audit in respect of the Council;
  - Supporting the ongoing development and effectiveness of Governance and Audit Committee; and
  - Ensuring compliance with legal requirements, namely the Local Government and Elections (Wales) Act 2021, in respect of overseeing the Council's performance assessment and the arrangements for handling complaints.

- 2.2** The report at **Appendix A**, sets out the Governance and Audit Committee’s Annual Report for 2022/23, how it has complied with its terms of reference and outlines its performance during the year.
- 2.3** The CIPFA Guidance identifies ‘Core Functions’ of a Governance and Audit Committee along with what it refers to as possible ‘wider functions’ of a Governance and Audit Committee. The Committee undertook its role during 2022/23 by receiving a comprehensive suite of reports in line with its work programme for the year, as shown at Appendix 2 of the Annual Report.
- 2.4** The self-assessment checklist based on the CIPFA Guidance was circulated to members of the Committee in order to assess the existing skills, knowledge and areas of expertise of members and to identify any gaps or training requirements.
- 2.5** 89% of responses from members of this Committee indicated that their level of knowledge and experience across the 10 statements, as shown in Appendix 3 of the Annual Report, was good or satisfactory. The areas where little knowledge or experience was indicated as highest were Complaints Handling and Council Performance Self-Assessment.

The results indicate that Governance and Audit Committee members have an overall sound base of knowledge and experience in the areas of responsibility for this Committee.

### **3. How do proposals evidence the Five Ways of Working and contribute to our Well-being Objectives?**

- 3.1** The well-being goals identified in the Wellbeing and Future Generations Act were considered in the preparation of this report. It is considered that there will be no significant or unacceptable impacts upon the achievement of well-being goals/objectives as a result of this report.

The Governance and Audit Committee receives assurance from Internal Audit, External Audit and corporate initiatives around the effectiveness of the internal control, governance and risk management arrangements in place within the Council with the aim of preventing fraud and error and making improvements over the longer term.

### **4. Climate Change and Nature Implications**

- 4.1** None as a consequence of this report.

## **5. Resources and Legal Considerations**

### **Financial**

**5.1** There are no resource implications as a direct consequence of this report.

### **Employment**

**5.2** None as a direct consequence of this report.

### **Legal (Including Equalities)**

**5.3** The provision of an adequate and effective Governance and Audit Committee is a legal requirement under the Local Government and Elections (Wales) Act 2021. There are no equalities implications as a direct consequence of this report.

## **6. Background Papers**

None



**SUBJECT: GOVERNANCE AND AUDIT COMMITTEE  
ANNUAL REPORT 2022/23**

**DIRECTORATE: Resources**

**MEETING: Governance and Audit Committee**

**DATE: 11 December 2023**

**DIVISION/WARDS AFFECTED: All**

## **1. PURPOSE**

- 1.1 To present the Council's Governance and Audit Committee's Annual Report for 2022/23.

## **2. RECOMMENDATIONS**

- 2.1 On behalf of the Governance and Audit Committee, the annual report for 2022/23 is submitted for consideration by the Governance and Audit Committee. It shows that, over this period, the Committee has fulfilled its role as defined in its terms of reference.
- 2.2 The report shows that the workings of the Committee continue to be both valuable and productive and that it provides assurance to the Council regarding the Committee's activities in the effective governance of financial affairs and other matters by the Authority.
- 2.3 That Governance and Audit Committee endorse this report and recommend its presentation to Council.
- 2.4 That Council consider and endorse this report.

## **3. INTRODUCTION**

- 3.1 The Council's Governance and Audit Committee has responsibility for ensuring that there are procedures in place to guarantee the adequacy and effectiveness of financial control and corporate governance arrangements.
- 3.2 The Draft Governance and Audit Committee Annual Report was presented to Governance and Audit Committee on 18<sup>th</sup> September 2023. Members supported the annual report and made the following comments:

3.2.1 A member referred to comments made as part of the Self-Assessment at Appendix 3 regarding lack of expertise from not having an audit background which on occasions made it difficult to participate in debates. The member queried whether any consideration had been given to providing additional training to improve the understanding of the audit and accountancy functions. In reply, the Head of the Regional Audit Service stated he would check back to see what training had been delivered and look at where further training could be provided.

3.2.2 Further to the point raised regarding some members having a reluctance to partake in debates, a member commented that he wondered whether the type of media used for the meetings was a contributory factor. He also referred to the large size of documents that members of the Committee had been asked to consider which meant that some reports were difficult to read and fully digest.

3.2.3 A member commented that for the next iteration of the Annual report, it would be better if the draft report be produced earlier in the year. The Head of the Regional Internal Audit Service agreed and he would aim to produce next year's report sometime during May or June.

3.2.4 Members were also given an opportunity to provide any further comments by the next meeting; no further comments were received.

3.3 A key component of good governance for all organisations is to have in place a Governance and Audit Committee. The Vale of Glamorgan Council complies with this requirement; the Terms and Reference, as included within the Council's Constitution, is set in line with the Local Government Measure 2011 and the Local Government and Elections (Wales) Act 2021. The responsibilities of Governance and Audit Committee, as required by the above legislation, are included at Appendix 1.

3.4 The Local Government and Elections (Wales) Act 2021 determined that former Audit Committees would be re-named Governance and Audit Committees and from May 2022 the chair of the Governance and Audit Committee had to be a lay member and that one third of its membership had to be lay members. The Vale of Glamorgan's Governance and Audit Committee had its full quota of 3 lay members and 6 elected councillors during 2022/23. The Committee held 8 meetings during the municipal year.

3.5 Changes to the way the Council is operating since Covid-19, including new risks as a result of different ways of working, remote and digital working and other service changes have continued to influence the delivery of Council services. The Governance and Audit Committee was mindful of this in setting its workplan for the year and also of the need for robust and proportionate oversight of the Council's governance, internal control and risk management to be in place. The Governance and Audit Committee focussed on its core responsibilities:

- Reviewing the draft financial statements;
- Scrutinising and being satisfied with the Council's Annual Governance Statement, to demonstrate how governance supports the achievement of objectives, and monitor management action in-year to further improve arrangements;
- Monitoring the Council's internal audit function in terms of overseeing independence, objectivity, performance and professionalism, through the regular reporting of performance and finalised audit assignments;
- Considering the effectiveness of the authority's risk management arrangements;
- Considering reports and recommendations of external audit in respect of the Council;
- Supporting the ongoing development and effectiveness of Governance and Audit Committee; and
- Ensuring compliance with legal requirements, namely the Local Government and Elections (Wales) Act 2021, in respect of overseeing the



Council's performance assessment and the arrangements for handling complaints.

- 3.6 All reports presented to the Governance and Audit Committee during 2022/23 are shown at Appendix 2.

#### **4. WORK DELIVERED IN 2022/23**

- 4.1 The CIPFA Guidance identifies 'Core Functions' of a Governance and Audit Committee along with what it refers to as possible 'wider functions' of a Governance and Audit Committee. The Committee undertook its role during 2022/23 by receiving a comprehensive suite of reports in line with its work programme for the year, as shown at Appendix 2.

- 4.2 *Be satisfied that the Council's assurance statements, including the annual governance statement (AGS), properly reflect the risk environment and any actions required to improve it, and demonstrate how governance supports the achievement of the Council's objectives.*

4.2.1 The draft AGS for 2021/22 was reported to the Governance and Audit Committee; the Committee endorsed it and recommended its certification by the Leader of the Council and the Chief Executive for inclusion within the Council's 2021/22 Statement of Accounts. As part of this process, the Review of Effectiveness and proposals for improvement have been reviewed and challenged by the Council's Senior Leadership Team and Governance and Audit Committee.

4.2.2 For information, the draft AGS for 2022/23 was presented to the Governance and Audit Committee meeting in the first half of the 2023/24 financial year.

- 4.3 *Internal Audit functions:*

- *oversee its independence, objectivity, performance and professionalism*
- *support the effectiveness of the internal audit process*
- *promote the effective use of internal audit within the assurance framework*

4.3.1 From the 1<sup>st</sup> April 2019 the Council's Internal Audit Service transferred to a Regional Internal Audit Service, hosted by the Vale of Glamorgan Council and comprising four local authorities: Bridgend County Borough Council, Merthyr Tydfil County Borough Council, Rhondda Cynon Taf County Borough Council and Vale of Glamorgan Council.

4.3.2 The Covid-19 pandemic required Council Services to quickly adapt and implement changes to service delivery arrangements to ensure continued provision of essential frontline services. Although the situation

settled during 2022/23, an assessment of key risks and changes in service delivery arrangements were taken into account as part of compiling the Internal Audit Annual Strategy and Risk Based Internal Audit Plan 2022/23.

4.3.3 The Internal Audit Annual Plan for 2022/23 was reported to and approved by the Governance and Audit Committee. The Head of the Regional Internal Audit Service outlined that the proposed plan would need to continue to recognise particular risks and challenges arising from revised working arrangements, such as remote ways of working.

4.3.4 During the year, the Governance and Audit Committee received Internal Audit performance updates, details of all finalised audit assignments and progress on implementation of audit recommendations; this suite of information has enabled Members to consider the effectiveness of the Internal Audit process for 2022/23.

4.3.5 A key part of the Governance and Audit Committee's role is to support the Council's Internal Audit Service to remain independent, assess whether it has adequate resources available to it and to monitor the performance and quality of work delivered throughout the year. The Internal Audit Service fulfilled this requirement through its Internal Audit Charter, that was presented to and approved by the Governance and Audit Committee and provided the Committee with information to assess the independence of the Internal Audit Service.

4.4 *Monitor the effectiveness of the control environment, including arrangements for ensuring value for money, supporting standards and ethics and for managing the authority's exposure to the risks of fraud and corruption*

4.4.1 Summary reports of finalised audit assignments were reported to the Governance and Audit Committee during the year. The results of Internal Audit's work for the financial year is brought together in the form of the *Head of Internal Audit Annual Report*, and for 2022/23 was reported in the first half of the 2023/24 financial year.

4.4.2 Based on the internal audit reviews completed during 2021/22, the overall opinion on the adequacy and effectiveness of the Council's framework of governance, risk management and internal control for 2021/22 was *Reasonable* - is 'Effective with a small number of areas identified for improvement'. In addition, no significant cross-cutting control issues have been identified that would impact on the Council's overall control environment and the weaknesses that have been identified are service specific.

4.4.3 6 audit assignments completed to final report stage during 2021/22 received an audit opinion of *Limited Assurance*, there were no *No*

Assurance opinions. All 6 reviews were followed up during 2022/23 and were given a *Reasonable Assurance* audit opinion.

#### 4.4.4 With regard to the risks of fraud and corruption:

- In July the Annual Corporate Fraud Report 2021/22 was presented. This update provided assurance on the Council's arrangements to tackle potential fraud and covered the internal control environment that supports this area.
- The Whistleblowing Annual Report for 2021/22 was reported to Committee which included the staff survey results.

#### 4.5 *Consider the effectiveness of the authority's risk management arrangements and the control environment, reviewing the risk profile of the organisation and assurances that action is being taken on risk-related issues, including partnerships and collaborations with other organisations*

4.5.1 Quarterly updates were presented to Committee throughout the year which enabled officers and Members to identify and assess trends and the crosscutting nature of risks with the ability to drill down to the detail of risks as and when required.

4.5.2 The draft AGS was presented prior to its inclusion with the Statement of Accounts.

4.5.3 In line with the requirements of the Local Government and Elections (Wales) Act 2021, the Committee reviewed the Council's draft Self-Assessment for 2021/22 (incorporating the Council's Corporate Performance Report) in advance of consideration at a meeting of the full Council (noting that the self-assessment included information in respect of partnership / collaboration arrangements).

#### 4.6 *Review the financial statements, external auditor's opinion and reports to members, and monitor management action in response to the issues raised by external audit*

4.6.1 Governance and Audit Committee were presented with the draft 2021/22 Statements of Account for the Council and Audit Wales provided a verbal update on the progress on the audit of those accounts; they informed the Committee that no significant matters had been identified to date although there were delays due to the issues around infrastructure assets.

4.6.2 Following review by Committee, the Council's 2021/22 audited Statement of Accounts were reported back through Cabinet and approved by full Council; an unqualified opinion was issued by Audit Wales (i.e. clean bill of health).

4.6.3 The Council's Treasury Management and Investment Strategy was updated and presented to Committee for review prior to it being reporting to full Council.

*4.7 Consider the reports and recommendations of external audit and inspection agencies and their implications for governance, risk management or control*

4.7.1 At the first Governance and Audit Committee meeting of the 2022/23 Municipal Year, Audit Wales reported the 2022 Audit Plan for the Council, and thereafter provided quarterly Audit Wales Work Programme Updates during the year to enable the Committee to be kept up-to-date with the work of Audit Wales and providing opportunity to seek clarity / further information where deemed required.

4.7.2 Audit Wales presented finalised reports to the Governance and Audit Committee during the year (accompanied by Council progress updates on the implementation of recommendations / proposals for improvement contained within the reports):

- Assurance and Risk Assessment Review for 2021/22 along with its national study on Public Sector Readiness for Net Zero by 2030.
- National Study: Equality Impact Assessments (EIAs) – More than a tick box exercise?
- Springing Forward – Vale of Glamorgan Asset Management and Workforce Planning

**5. SELF-ASSESSMENT AGAINST THE CIPFA PRACTICAL GUIDANCE FOR LOCAL AUTHORITIES & POLICE 2018 EDITION**

5.1 The self-assessment checklist based on the CIPFA Guidance was circulated to members of the Committee in order to assess the existing skills, knowledge and areas of expertise of members and to identify any gaps or training requirements.

5.2 89% of responses from members of this Committee indicated that their level of knowledge and experience across the 10 statements, as shown in Appendix 3, was good or satisfactory. The areas where little knowledge or experience was indicated as highest were Complaints Handling and Council Performance Self-Assessment.

5.3 The results indicate that Governance and Audit Committee members have an overall sound base of knowledge and experience in the areas of responsibility for this Committee.

**6. CONCLUSIONS**

6.1 During 2022/23 the Council's Governance and Audit Committee has reviewed and challenged a range of topic areas, including the work of Internal and External Audit, the Committee's responsibilities as set out in the Local

Government and Elections (Wales) Act 2021 and its responsibility in respect of reviewing and scrutinising the Council's Treasury Management arrangements.

- 6.2 From a review of the coverage of Governance and Audit Committee's work and oversight during the year, as set out in Section 2, it is considered that the Committee has delivered its workplan and responsibilities in line with its Terms of Reference.
- 6.3 The Annual Report also sets out, in Section 5 / Appendix 3, the results of the self-assessment undertaken against the checklist included within the CIPFA Guidance. The outcome of the 2022/23 self-assessment process, consistent with previous years, demonstrates that the Council has sound arrangements in place in respect of its Governance and Audit Committee, noting that the level of knowledge and experience of members was good or satisfactory.

**RESPONSIBILITIES OF AUDIT COMMITTEE IN LINE WITH THE LOCAL GOVERNMENT (WALES) MEASURE 2011 AND LOCAL GOVERNMENT AND ELECTIONS (WALES) ACT 2021**

**Chapter 2, section 81 of the Local Government (Wales) Measure 2011 (revised)**

**Local authorities to appoint governance and audit committees**

A local authority must appoint a committee (a "Governance and Audit Committee") to—

- a) review and scrutinise the authority's financial affairs,
- b) make reports and recommendations in relation to the authority's financial affairs,
- c) review and assess the risk management, internal control and corporate governance arrangements of the authority,
- d) make reports and recommendations to the authority on the adequacy and effectiveness of those arrangements,
- (da) review and assess the authority's ability to handle complaints effectively,
- (db) make reports and recommendations in relation to the authority's ability to handle complaints effectively
- e) oversee the authority's internal and external audit arrangements, and
- f) review the financial statements prepared by the authority.

A local authority may confer on its Governance and Audit Committee such other functions as the authority considers suitable to be exercised by such a committee.

It is for a Governance and Audit Committee to determine how to exercise its functions.

**Local Government and Elections (Wales) Act 2021**

**Council Performance Arrangements**

- (i) To consider the Council's draft Annual Performance Self-Assessment report and if deemed necessary may make recommendations for changes to the Council.
- (ii) To receive the Council's finalised Annual Self-Assessment report in respect of a financial year as soon as reasonably practicable after the end of that financial year.
- (iii) At least once during the period between two consecutive ordinary elections of councillors to the Council, consider the independent Panel Performance Assessment report into which the Council is meeting its performance requirements.
- (iv) To receive and review the Council's draft response to the report of the independent Panel Performance Assessment and if deemed necessary may make recommendations for changes to the statements made in the draft response to the Council.

**Complaints Handling**

- (i) To review and assess the Council's ability to deal with complaints effectively.
- (ii) To make reports and recommendations in relation to the Council's ability to deal with complaints effectively.

Appendix 2

| <b>GOVERNANCE AND AUDIT COMMITTEE FORWARD WORK PROGRAMME 2022-23</b> | <b>Frequency</b> | <b>13 June 2022</b> | <b>11 July 2022</b> | <b>27 Sept 2022</b> | <b>24 Oct 2022</b> | <b>12 Dec 2022</b> | <b>23 Jan 2023</b> | <b>27 Feb 2023</b> | <b>25 April 2023</b> |
|--|------------------|---------------------|---------------------|---------------------|--------------------|--------------------|--------------------|--------------------|----------------------|
| <b>Standing Items</b>  |                  |                     |                     |                     |                    |                    |                    |                    |                      |
| Audit Wales Governance and Audit Committee Plan and Reports          | Each meeting     | ✓                   | ✓                   |                     | ✓                  | ✓                  |                    | ✓                  | ✓                    |
| Updated Forward Work Programme                                       | Each meeting     | ✓                   | ✓                   | ✓                   | ✓                  | ✓                  | ✓                  | ✓                  | ✓                    |
| <b>Accounts</b>  |                  |                     |                     |                     |                    |                    |                    |                    |                      |
| Statement of Accounts 2021/22 (unaudited)                            | Annually         |                     | ✓                   |                     |                    |                    |                    |                    |                      |
| Audited Statement of Accounts and Annual Governance Statement        | Annually         |                     |                     |                     | ✓                  |                    | ✓                  |                    | ✓                    |
| Financial Management Code  | Annually         |                     |                     |                     |                    |                    |                    | ✓                  |                      |
| Proposed Accounting Policies   |                  |                     |                     |                     |                    |                    |                    |                    | ✓                    |
| <b>Governance</b>  |                  |                     |                     |                     |                    |                    |                    |                    |                      |
| Draft Annual Governance Statement 2021/22                            | Annually         |                     | ✓                   |                     |                    |                    |                    |                    |                      |
| <b>Internal Audit Reports</b>  |                  |                     |                     |                     |                    |                    |                    |                    |                      |
| Annual Internal Audit Report 2021/22                                 | Annually         | ✓                   |                     |                     |                    |                    |                    |                    |                      |
| Internal Audit Shared Service Charter 2022/23                        | Annually         | ✓                   |                     |                     |                    |                    |                    |                    | ✓                    |
| Internal Audit Annual Strategy and Audit Plan 2022/23                | Annually         | ✓                   |                     |                     |                    |                    |                    |                    |                      |
| Internal Audit Progress Report                                       | Quarterly        |                     | ✓                   |                     | ✓                  |                    | ✓                  |                    | ✓                    |
| Governance & Audit Committee Self Assessment                         | Annually         |                     |                     |                     |                    |                    |                    |                    |                      |
| IA Recommendation monitoring   |                  |                     |                     |                     | ✓                  |                    |                    | ✓                  | ✓                    |
| <b>Treasury Management</b>   |                  |                     |                     |                     |                    |                    |                    |                    |                      |
| Treasury Management Strategy   | Annually         |                     |                     |                     |                    |                    |                    | ✓                  |                      |
| <b>Risk Assurance</b>  |                  |                     |                     |                     |                    |                    |                    |                    |                      |
| Corporate Risk Register  | Quarterly        |                     | ✓                   |                     | ✓                  | ✓                  |                    | ✓                  |                      |
| <b>Counter Fraud</b>   |                  |                     |                     |                     |                    |                    |                    |                    |                      |
| Corporate Fraud Report 2021/22                                       | Annually         |                     | ✓                   |                     |                    |                    |                    |                    |                      |

Continued:

| <b>GOVERNANCE AND AUDIT COMMITTEE<br/>FORWARD WORK PROGRAMME 2022-23</b>                           | <b>Frequency</b> | <b>13 June<br/>2022</b> | <b>11 July<br/>2022</b> | <b>27 Sept<br/>2022</b> | <b>24 Oct<br/>2022</b> | <b>12 Dec<br/>2022</b> | <b>23 Jan<br/>2023</b> | <b>27 Feb<br/>2023</b> | <b>25 April<br/>2023</b> |
|--|------------------|-------------------------|-------------------------|-------------------------|------------------------|------------------------|------------------------|------------------------|--------------------------|
| <b>Others</b>  |                  |                         |                         |                         |                        |                        |                        |                        |                          |
| Corporate Complaints 2021/22 Annual Report   | Ad hoc           |                         |                         | ✓                       |                        |                        |                        |                        | ✓                        |
| Whistleblowing Policy & Performance Update   | Ad hoc           |                         |                         |                         |                        | ✓                      |                        |                        |                          |
| Annual Self Assessment Report  | Annually         |                         |                         | ✓                       |                        | ✓                      |                        |                        |                          |
| Annual Corporate Safeguarding Report   |                  |                         | ✓                       |                         |                        |                        |                        |                        |                          |
| Annual Performance Calendar  |                  |                         |                         | ✓                       |                        |                        |                        |                        |                          |
| Deprivation of Liberty Safeguards  |                  |                         |                         |                         | ✓                      |                        |                        |                        |                          |
| Cost of Living Support   |                  |                         |                         |                         |                        |                        |                        | ✓                      |                          |
| Leisure Management Contract – Yr 9<br>Performance  |                  | ✓                       |                         |                         |                        |                        |                        |                        |                          |
| Public Services Ombudsman for Wales –<br>Homelessness reviewed, An Open Door to<br>Positive Change |                  |                         |                         | ✓                       |                        |                        |                        |                        |                          |
| Governance & Audit Committee – Members’<br>Self Assessment of knowledge & Skills<br>(CIPFA)        |                  |                         |                         |                         |                        | ✓                      |                        |                        |                          |



## Self-assessment of good practice

VALE OF GLAMORGAN COUNCIL - GOVERNANCE& AUDIT COMMITTEE - ANALYSIS OF THE KNOWLEDGE & SKILLS SELF ASSESSMENT QUESTIONNAIRE

|  | Good Knowledge | Satisfactory Knowledge | Little Knowledge | Total | Any Comments  |
|--|----------------|------------------------|------------------|-------|---|
| 1. Organisational Knowledge                          | 2              | 5                      | 1                | 8     | For most of these points, since I am new to the council, in time I will have more experience.<br>Newly elected councillor.                                      |
| 2. Governance and Audit Committee Role and Functions | 4              | 4                      |                  | 8     | I have an understanding but limited experience as already stated.   |
| 3. Internal Audit                                    | 4              | 4                      |                  | 8     | Purpose – yes; how it is discharged is still a little unclear to me based on meetings to date and what has been presented.                                      |
| 4. Financial Management and Accounting               | 3              | 4                      | 1                | 8     |   |
| 5. External Audit                                    | 3              | 5                      |                  | 8     |   |
| 6. Risk Management                                   | 1              | 7                      |                  | 8     | My knowledge of risk management is "good"; as with Internal Audit, how it works in the Council and the role of the Committee in relation to it isn't clear yet. |
| 7. Counter Fraud                                     | 1              | 6                      | 1                | 8     |   |
| 8. Values of Good Governance                         | 4              | 3                      | 1                | 8     | I have read the Councils Financial and Contract Procedure Rules. Unsure what the key arrangements are.  |
| 9. Council Performance Self-Assessment               | 1              | 5                      | 2                | 8     | Some knowledge of this but more may be useful.<br>Limited experience  |
| 10. Complaints Handling                              | 1              | 4                      | 3                | 8     | Some knowledge of this but more may be useful<br>Limited experience of this Councils arrangements, although have external experience                            |

**All comments received**

I do not have any issues at this present time that I would wish to have help and advice, but obviously I would and will make contact to seek this help and support when necessary.

From an independent members perspective, some of the materials (not all) provided to the Committee as agenda items is highly detailed and at times unnecessarily technical. This puts a significant strain on Committee members to digest, interpret and challenge key points in an effective and constructive matter, with time often spent on understanding the minutiae instead. Clearer, concise papers tailored to the GAC would be of great help

Unsure other than time to develop experience of this role. NB – As there are 3 lay members (inc Chair) who are auditors, so far discussions are in the main led and conducted between them. Unsure if that is how their involvement on this committee is supposed to work? I admit that I feel reluctant to speak because it is their area of expertise and not mine.