

No.

GOVERNANCE AND AUDIT COMMITTEE

Minutes of a Hybrid meeting held on 18th July, 2024.

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, M.J. Hooper, J.M. Norman, J. Protheroe and N.J. Wood; and M. Evans (Lay Member).

240 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.”

241 MINUTES –

RESOLVED – T H A T the minutes of the meeting held on 17th June, 2024 be approved as a correct record.

242 DECLARATIONS OF INTEREST –

No declarations of interest were received.

243 VALE OF GLAMORGAN COUNCIL ANNUAL AUDIT SUMMARY 2023 (REF) –

The reference from Cabinet on 20th June, 2024 was presented.

The report presented the Auditor General Wales’ Annual Audit Summary for the Vale of Glamorgan Council, outlining work completed since the last Audit Summary, issued in March 2023. The contents of the Annual Audit Summary 2023 (appended at Appendix A of the report) were generally positive. Key conclusions included the following.

- In relation to Audit of Accounts, the Auditor General Wales gave an unqualified true and fair opinion on the Council’s financial statements for the 2022-23 period and issued the certificate confirming that the audit of accounts for 2022-23 had been completed.

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- The Annual Governance Statement and Narrative Report were prepared in line with the CIPFA Code and relevant guidance and were consistent with the financial statements prepared by the Council and with Audit Wales' knowledge of the Council.

11 recommendations were made in relation to specific local reviews on the Council's Use of Performance Information (2), Digital Strategy (5), Application of the Sustainable Development Principle in Service Areas (2) and the Planning Service's Governance Arrangements (2). 'The Council's performance information provided senior leaders with a limited understanding of the service user perspective and the outcomes of the Council's activities', was the conclusion drawn from the assurance and risk assessment review of the Council's use of performance information.

The Council was taking the sustainable development principle into account in producing its Digital Strategy, and was developing arrangements to deliver the strategy, but needed to develop its monitoring arrangements. The Council's arrangements for ensuring service areas were applying the sustainable development principle were largely effective, although there was scope to further develop some elements.

The review of the Council's Planning Service governance arrangements concluded that the Service clearly aligned to the corporate well-being objectives, had a supportive working culture and effectively supported the Council deliver its well-being objectives, but there were some gaps in governance arrangements, making some procedures unclear.

In line with the Council's corporate performance management arrangements, consideration was given by relevant Council services to the findings contained within both local and national reports as they were published and actions incorporated within the Council's Insight Tracker throughout the year as appropriate. This was monitored via the Strategic Insight Board, Strategic Leadership Team, Scrutiny Committees, Governance and Audit Committee and Cabinet as work to address them progressed. Progress against regulatory actions was also monitored by Audit Wales colleagues throughout the year as part of the Annual Regulatory Plan.

Mr. G. Chapman (Chair and Lay Member) queried progress around the development of a planning protocol following Audit Wales' review of governance of the Planning Department. In reply, the Director of Corporate Resources stated that he would follow up that query with Planning colleagues.

Subsequently it was

RESOLVED – T H A T the contents of the Vale of Glamorgan Council Annual Audit Summary 2023 be noted and it be highlighted that Audit recommendations around the governance of the Planning Department were due to be referred back to Cabinet and the Governance and Audit Committee.

No.

Reason for decision

Having regard to the contents of the report and discussions at the meeting.

244 CORPORATE RISK: QUARTER 4 UPDATE, PROPOSED NEW RISK REGISTER AND REVISED RISK MANAGEMENT POLICY (CX) –

The report was presented by the Director of Corporate Resources, the purpose of which was to update Committee on the quarter 4 position of Corporate Risks for April 2023-March 2024 contained within the Corporate Risk Register as outlined in the Corporate Risk Summary Report. Additionally, it updated Committee on the proposed new Corporate Risk Register and revised Risk Management Policy.

The report provided Members with an overview of the Corporate Risk Register for Quarter 4 (April 2023-March 2024). The report also provided Committee Members with the proposed update of the Corporate Risk Register, the revised Risk Management Policy, including supporting risk template.

Councillor J. Protheroe highlighted new legislation from Welsh Government in relation to public procurement which required close evaluation by the Council. Councillor Protheroe stated that procurement needed to be on the Corporate Risk Register as its own item. In reply, the Director of Corporate Resources stated that further consideration of procurement would be undertaken and whether it needed to be on the new Risk Register in its own right.

Councillor M. Hooper referred to Project Zero and he queried when would that risk be given a catastrophic rating given that 2030 was five years away. Councillor Hooper stated that he felt that the matter should be referred back to Cabinet. In reply, the Director stated that feedback in relation to the Risk Register from the Governance and Audit Committee was fed back to the Project Zero board. It was important to consider that the Council was still exploring the amount of work that needed to be carried out and there were two key activities that would happen over the next couple of months that would give greater insight into the work required. The first key piece of work was publication of the Carbon Management Plan which would be reported to Cabinet after the recess, and which included some specific targets in terms of carbon reduction and particularly in relation to procurement. The second piece of work was the latest submission of data back to Welsh Government which was currently being compiled for submission over the next few weeks. Therefore, in terms of analysis and during early Autumn, the Council would have more comparable data sets in which to assess its trajectory and direction of travel. In being asked to comment further, Councillor Hooper stated that it was important for the severity to be recognised which may encourage further support from the Welsh and maybe UK Government. Councillor Hooper added that the longer it took to achieve targets the harder it would become and he was concerned around how the situation looked to those outside of the organisation which could indicate a failure of management and politics.

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Councillor E. Goodjohn commented that in terms of Project Zero, it was hoped that the plan to come out in September would help the Council to understand the full situation but he was concerned around how much time had been lost already. He therefore supported Councillor Hooper in terms of the status of the Project Zero risk and he queried whether there were any mitigating factors which meant that the status should remain as it was. In response, the Director advised that the Carbon Management Plan was far more detailed than anything in the past because a much wider range of plan was currently required. It therefore had taken a lot of time and effort by a lot of colleagues across the Council to put that piece of work together and to set targets that were aligned with the data submission to Welsh Government. The data submission was important as it would show the Council the current trends in its aims to reduce carbon emissions on a comparable basis and that was something that the Council had not had before. Therefore, the Council would have a greater understanding of what actions needed to be taken and the ones which would have the greatest impact, which meant that the Council would be in a much better position to better understand whether it was able to meet its targets.

Councillor E. Goodjohn also queried the risks around social care and the proposed corporate risk which covered five different aspects of social care. Councillor Goodjohn therefore queried the rationale as to why all social care risks were being put into one overall risk. In reply, the Director stated that there were two distinct social services related risks being proposed, one relating to market fragility and the other around demand and capacity and the other relating to the Wales Connected Care Information System (WCCIS). The Director stated that the categorisation of risks around social care would be taken away and looked at again but indicated that some elements such as those relating to finance would also be incorporated into the Financial Resources risk. The Director provided assurance to the Committee that some aspects such as Deprivation of Liberty Safeguards and Safeguarding, whilst not on the Corporate Risk Register as standalone items, would sit within the service risk management process.

The Chair referred to risk regarding information security and he queried whether the Council was meeting requirements of legislation. In reply, the Director advised that information and cyber security would be respective of the type of data and format that it was held within, and both were regular topics of the Council's Information Governance Board.

In terms of the new Risk Register for next year, Councillor Hooper commented that it would be interesting to see how major projects, such as those around regeneration would be outlined within the new Register, and particularly those projects that were unlikely to meet required timescales. Councillor Hooper stated that it would be a good idea for more background information to be included as to why some risks were on the Register and some were not.

Mr. M. Evans (Lay Member) stated that he was surprised that organisational change was not include in the new Register and he queried the structure of controls for the Council's Change Strategy. In reply, the Director stated that in terms of internal change, those would be reported through the financial resources and workforce risks which included specific reference to the Council having to

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adapt and change due to the financial environment. Monitoring of the change process was closely undertaken by the Council's Leadership Team and also the Insight Board, where individual risks were assessed to ensure that the Council was comfortable with the direction of travel. The Director added that a major addition to the new Risk Policy was around risk appetite and that would be a useful tool in terms of how risks were defined which would assist the Council to tease out any themes or major issues.

The Director drew the Committee's attention to paragraph 2.3 of the Risk Policy that set out how the Council would adopt the approach around risk appetite and what the policy was outlining for each of the four risk categories.

Mr. N. Ireland (Vice-Chair and Lay Member) commented that in terms of the new Risk Policy, he welcomed the section on risk appetite but it would be useful to know how that would be utilised and may be useful. Mr. Ireland also highlighted that under 2.1 and the table at the bottom of page 11, the likelihood impact was 3 and then the inherent risk was also 3, he stated that that probably should be 9. Mr. Ireland also highlighted that at the bottom of page 17 under Section 3 the paragraph appeared incomplete. Finally, Mr. Ireland queried whether the definition of Risk within the Policy was correct with the definition to include further consideration of cause and effect. In reply, the Director stated that a couple of typos would be corrected and the feedback provided was useful. The Director stated that in terms of defining risk this was covered within three sections so that would be looked at as would the wording used within the new Policy.

Councillor Hooper referred to the language used within the Policy and he highlighted a concern with regard to the use of terminology such as the word "enterprise". It was important to recognise that the Council provided a public service and the term "enterprise" conjured up an image of making money. Therefore, Councillor Hooper encouraged the Director to find other words to describe the Council taking more risks over the longer term. In reply, the Director agreed that the use of language was important with some of the wording taken from Central Government guidance. With regard to "enterprise", the context around that was in relation to adopting more innovative approaches and different ways of working and the Director agreed for that context to be highlighted within the Policy.

Councillor Protheroe commented that the inclusion of cost of living could be assessed as it was something that the Council did not have overall responsibility for. In response, the Director advised that one of the proposals in terms of the new Register was how separate standalone risks were presented and all those risks that directly impacted the Council would have more direct levels of control over aspects such as the cost of living crisis would be reflected within the appropriate sections.

Councillor Goodjohn stated that he hoped that the new Risk Register did not become a list of the overall grouping of risks that were of the highest category.

Subsequently, it was

No.

RESOLVED –

(1) T H A T the Quarter 4 position of the Corporate Risk Register as outlined in Annex A to the report be noted.

(2) T H A T the proposed new Corporate Risk Register and Risk Management Policy be endorsed.

(3) T H A T Cabinet be advised of the views of the Governance and Audit Committee. The views being:

- That procurement should be included as a stand-alone risk.
- Cabinet be asked to reconsider the status of Project Zero and whether it warranted a catastrophic status.
- For the Social Care risk to be assessed as to whether one overall risk is appropriate.
- For further consideration around the definition of risk regarding cause and effect as related to paragraph 2.1 of the new Policy.

Reason for decisions

(1-3) Having regard to the contents of the report and discussions at the meeting.

245 UNAUDITED STATEMENT OF ACCOUNTS 2023/24 (CX) –

The report was presented by the Operational Manager – Accountancy.

The Statement of Accounts for the Vale of Glamorgan Council 2023/24 were now complete and were brought to the Committee for review following the commencement of the external audit. The Accounts for the Shared Regulatory Service 2023/24 and the Statement of Accounts for the Vale, Valleys and Cardiff Regional Adoption Service for 2023/24 were also brought to the Committee for information. The report also presented to Members the draft Detailed Audit Plan for 2024.

The Draft 2023/24 Vale of Glamorgan Statement of Accounts, Shared Regulatory Services Statement of Accounts and Regional Adoption Service Annual Return were now complete. The audits of the 2023/24 Vale of Glamorgan Council, Shared Regulatory Service and independent examination of the Cardiff, Vale and Valleys Regional Adoption Service Annual Return had now commenced. Due in part to the impact of the ongoing issues regarding resourcing and the Oracle Fusion implementation the Council completed the draft accounts by 29th June, 2024. In the context of the national position there was an expectation that Welsh Government would be amending the regulations to revert to the historical deadlines of 30th June and 30th September. Due to resourcing issues of their own Audit Wales were working to a 30th June and 30th November framework. This would replace the existing 31st May, 2024 deadline. The completion of the accounts beyond the current statutory 31st May, 2024 deadline was advertised on the Council website in accordance with regulations.

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The 2023/24 Vale of Glamorgan Statement of Accounts would be subject to external audit and the audited accounts would be presented to the Governance and Audit Committee once the audit was finalised along with the external auditor's ISA260 report prior to being submitted for approval by Council.

The final audited accounts had to signed by the Auditor General before 30th November, 2024.

Governance and Audit Committee Members were requested to review and note the draft Detailed Audit Plan 2024.

Mr. M. Evans (Lay Member) referred to the audit fee as set out on page 16 of Appendix D. Mr. Evans queried what was the total fee payable by the Vale of Glamorgan Council. In reply, Mr. S. Wyndham (Audit Wales) clarified that the figure contained in the table was the correct amount.

In reply to a query regarding the rationale for Audit Wales reviewing the area of complaints for the Vale of Glamorgan Council, S-J Byrne (Audit Wales) advised that the level of complaints received by the Public Services Ombudsman for Wales was relatively high for the Vale of Glamorgan Council so that prompted Audit Wales to do further assurance work. It was agreed for the scope of the project to be shared with Members of the Governance and Audit Committee when devised.

There being no further comments or queries, it was

RESOLVED –

(1) T H A T the unaudited Vale of Glamorgan Council's Statement of Accounts for 2023/24 be noted and any comments of Members of the Committee be referred to the Head of Finance as Section 151 Officer before 31st July, 2024.

(2) T H A T the unaudited Joint Committee Shared Regulatory Services Statement of Accounts for 2023/24 and the Shared Regulatory Services Annual Governance Statement be noted as any comments of Members of the Committee be referred to the Head of Finance as Treasurer of the Joint Committee before 31st July, 2024.

(3) T H A T the unaudited Vale, Valleys and Cardiff Regional Adoption Service annual return for 2023/24 be noted and any comments of individual Members of the Committee be referred to the Head of Finance as Treasurer of the Joint Committee before 31st July, 2024.

(4) T H A T the contents of the Audit Plan 2024 be noted.

Reasons for decisions

(1-3) To allow for comments of individual Members of the Governance and Audit Committee to be considered by the Head of Finance.

No.

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

246 DRAFT ANNUAL GOVERNANCE STATEMENT 2023/24 (HF/S1510) –

The report was presented, the purpose of which was to submit the draft Annual Governance Statement for review and to recommend its adoption by the Leader of the Council and the Managing Director.

The Council, as part of its arrangements for corporate governance, was required to undertake an annual review of internal control and governance and the resulting Annual Governance Statement (AGS) had to be included within the Statement of Accounts.

The AGS therefore provided an assessment of the Council's corporate governance arrangements and an appraisal of the controls in place to manage the Council's key risks and identified where improvements needed to be made.

The AGS concluded that from the review, assessment and on-going monitoring work undertaken that reasonable assurance could be given that the governance arrangements for the Vale of Glamorgan Council continued to be regarded as fit for purpose in accordance with the governance framework.

The AGS would be reviewed as part of the external audit on the Statement of Accounts and would reflect any governance issues right up to the date that the Auditor General for Wales signed off the Statement of Accounts for 2023-24.

Mr. N. Ireland (Vice-Chair and Lay Member) commented that for future versions the level of repetition within the Governance Statement should be reviewed.

Councillor M. Hooper referred to the learnings as a result of the Oracle Project and he stated that there may be opportunity to reflect on that project within the Governance Statement. In reply, the Head of Finance / Section 151 Officer stated that the suggestion would be taken away and looked at as would the possibility of making the document more accessible through the use of infographics etc. The Head of Finance added that the Oracle Project did distract from the overall fact that the Council had a very strong internal control environment.

Councillor E. Goodjohn stated that he wondered whether the Council needed to reflect further on Oracle and also in terms of the Council's Corporate Complaints process.

Subsequently, it was

RESOLVED – T H A T the draft Annual Governance Statement for 2023/24 be recommended for adoption by the Leader and the Chief Executive, subject to consideration being given to the inclusion of further commentary in relation to the Oracle Financial System and in regards to Corporate Complaints.

No.

Reason for decision

Having regard to the contents of the report and discussions at the meeting.

247 Q4 PROGRESS AGAINST EXTERNAL REGULATORY RECOMMENDATIONS AND PROPOSALS FOR IMPROVEMENT (DCR) –

The purpose of the report was to present progress to date in addressing existing recommendations and improvement proposals from our external regulators.

The report outlined progress in April 2024 against all existing external regulatory recommendations and proposals for improvement. At Q4, positive progress had been made in responding to regulatory improvement areas. Of the 52 actions ongoing in the SIB Insight Tracker 90% of actions (47) had been attributed a Green performance (RAG) status, 8% (4) an Amber status and 2% (1) a Red status.

Of the 25 actions relating to local regulatory recommendations, 80% (10) had been attributed a Green RAG status, 16% (4) an Amber status and the remaining 4% (1) action attributed a Red status. The action attributed a Red status related to the Welsh Housing Quality Standard review including Council housing tenants (1). Challenges in implementing a tenants' portal had caused delays in progressing a review recommendation and this was now scheduled to be completed at the end of the financial year. There were currently 27 ongoing actions in the Insight Tracker relating to national regulatory recommendations of which 100% (27) had been attributed a Green RAG status.

Thirteen regulatory actions were reported completed at end of year, four local, (LR18: Welsh Housing Quality Standard review including Council housing tenants, LR41, LR42 and LR43: An inspection of youth offending services in Vale of Glamorgan) and nine national (NR10, NR11, NR12 and NR13: The effectiveness of local planning authorities in Wales, NR30: 'Time for Change' – Poverty in Wales, NR22: Homelessness Reviewed: An Open Door to Positive Change October 2021 Public Services Ombudsman for Wales (PSOW), and NR2, NR5 and NR6: Local Government Services to Rural Communities. All Scrutiny Committees had had oversight throughout the year of progress with regulatory actions via the Strategic Insight Board Insight Tracker which was incorporated within our corporate quarterly performance monitoring arrangements. The Insight Tracker provided a snapshot of overall progress across the Council, a progress snapshot by Directorate, and identified completed actions to be removed from the tracker as well as remedial actions to address areas where limited progress had been made.

Following consideration by the Strategic Insight Board, and the Strategic Leadership Team, the Insight Tracker End of Year position statement was now being reported to Governance and Audit Committee and thereafter, Cabinet for final oversight.

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In line with its remit, Governance and Audit Committee was being asked to review the Council's progress to date in addressing the recommendations and improvement proposals made by the external regulators as outlined in the appended SIB Insight Tracker (including the removal of completed actions) with their views referred to Cabinet for consideration.

Councillor E. Goodjohn queried the reasons for the delay with the implementation of a new portal for Council housing tenants. In reply, the Director of Corporate Resources stated that a recommendation from Audit Wales had been for the Council to evaluate how effective the process was for tenants in terms of reporting repairs via Contact One Vale. The Director advised that that work had been completed and the positive development from that was the introduction of an online portal for housing tenants that was currently being rolled out. That project had received a status of Red because it had not been carried out as quickly as the Council initially wanted to but would be progressed in the coming months.

Councillor Goodjohn queried the status of the recommendation regarding the Council's financial sustainability which had received an Amber rating due to 79% of savings having been achieved. Councillor Goodjohn asked for further clarification. In reply, the Head of Finance / Section 151 Officer stated that there was a level of subjectivity but it was a true reflection as the Council had not delivered the full savings programme.

Mr. M. Evans (Lay Member) queried the level of confidence in delivering the March 2025 target dates. In reply, the Director of Corporate Resources advised that quarterly reviews were undertaken but as most recommendations were delivered across individual Council departments, the need for prioritisation was welcomed which followed on from a recommendation made by the Governance and Audit Committee at its previous meeting. The Director stated that prioritisation of the key recommendations would be undertaken shortly and that would be cascaded to colleagues across the Council. The Director added that the new priority rating had meant that the key priorities would need to be implemented within one year and medium recommendation implemented within the short term. The short term would be up to a maximum of two years and anything that lower rated would be responded to within in one to three years. As a result, the Director had asked Council colleagues to consider if some of the low recommendations could be undertaken during the first year and that approach had been welcomed by service managers.

There being no further comments or queries, the Committee

RESOLVED –

(1) T H A T the Council's progress to date in addressing existing recommendations and improvement proposals made by the Council's external regulators as outlined in the appended End of Year Strategic Insight Board Insight Tracker, be noted.

No.

(2) T H A T the comments of the Governance and Audit Committee be referred to Cabinet including its endorsement of the removal of completed actions from the Strategic Insight Board (SIB) Insight Tracker.

Reasons for decisions

- (1) Having regard to the contents of the report and discussions at the meeting.
- (2) To ensure that the Council's SIB Insight Tracker reflected the most up to date position on the Council's regulatory recommendations.

248 Q1 UPDATE: AUDIT WALES WORK PROGRAMME 2024 – VALE OF GLAMORGAN COUNCIL (DCR) –

The purpose of the report was to present to Members the Q1 update of Audit Wales's work programme as aligned to the Vale of Glamorgan Annual Audit Plan 2024.

Appendix A to the report outlined Q1 progress on Audit Wales's work programme and timetable as aligned to the Vale of Glamorgan Annual Audit Plan 2024.

Governance and Audit Committee members were requested to review and note the progress made on the Vale of Glamorgan Audit Work Programme at Q1 and following consideration, to refer the report to Cabinet for their oversight.

Having considered the report, it was

RESOLVED – T H A T the contents of the report be noted.

Reason for decision

Having regard to the contents of the report and discussions at the meeting.

249 ANNUAL CORPORATE FRAUD REPORT 2023-24 (HRIAS) –

The purpose of the report was to provide Members of the Committee with details of the actions undertaken in respect of counter fraud during 2023-24 including an update on the National Fraud Initiative (NFI) Exercise.

One of the core functions of an effective Governance and Audit Committee was to consider the effectiveness of the Council's risk management arrangements, the control environment and associated anti-fraud and corruption arrangements. The Annual Corporate Fraud Report 2023-24 summarised how the Council managed the risk of fraud during the year with the aim of prevention, detection and subsequent investigation and reporting of fraud.

The Counter Fraud Strategy and Framework 2021 to 2024 underpinned the Council's commitment to prevent all forms of fraud, bribery and corruption,

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whether it be attempted externally or from within. The framework included reactive and proactive work, the proactive work being presented in an action plan. The action plan had been updated and the current position was shown within the report.

The report included an update on the National Fraud Initiative and provided details on any fraud or error identified. Throughout 2023-24, a total of £19,630 was identified as recoverable.

Reactive fraud work could be generated by a concern raised via the Speak Out initiative or by any Officer or Manager directly to Internal Audit or to the Corporate Fraud Officer. A summary of the reactive fraud work undertaken during 2023-24 was included within the annual report where recovery of £11,444 had been achieved.

The Council had a joint working agreement with the Department of Work and Pensions if a suitable case was identified. In addition, the Corporate Fraud Officer was working closely with the Council's Revenues and Benefits teams with a view to undertaking investigations where a possible fraud of Council benefit was identified. To compliment this the Council's Corporate Fraud Enforcement Policy was approved during 2023-24.

Councillor E. Goodjohn queried why the level of fraud on single person discount for 2023-24 was lower than the previous year. In reply, the Deputy Head of the Regional Internal Audit Service advised that over time the data matches became less relevant.

Subsequently it was

RESOLVED – T H A T the contents of the report, the measures in place and the work being undertaken to prevent and detect fraud and error be noted.

Reason for decision

Having regard to the contents of the report and discussions at the meeting.

250 UPDATE ON THE PROGRESS OF LIMITED ASSURANCE OPINIONS ISSUED BY INTERNAL AUDIT (HRIAS) –

The purpose of the report was to present Members of the Committee with a progress report on action taken to address issues identified in Limited Assurance reports issued by Internal Audit.

Members of the Committee asked for a written response on the progress of the implementation of recommendations made in Limited Assurance Internal Audit reports issued during 2023/24. Relevant Directors were asked to provide the response. A balanced report was produced at the conclusion of each audit which identified strengths and weakness. 10 audits were deemed to have Limited Assurance.

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Councillor E. Goodjohn queried progress of the introduction of a Fund Raising Policy as part of the Code of Conduct Protocol document. The Director of Corporate Resources advised that examples from other local authorities were currently being assessed, and a version adapted for Council use and dissemination.

Mr. N. Ireland (Lay Member) queried the number of recommendations with missing commentary. In reply, the Head of Regional Internal Audit Service stated those with missing information would be followed up.

In response to Mr. Ireland's query regarding Libraries & Digital Equipment and specifically ensuring that no devices were able to access sensitive material, the Head of Regional Internal Audit Service advised that it would be taken away and further information provided in due course.

Subsequently, the Committee

RESOLVED – T H A T the progress report on action taken to address issues identified in limited assurance reports issued by Internal Audit be noted.

Reason for decision

Having regard to the contents of the report and discussions at the meeting.

251 FORWARD WORK PROGRAMME 2024/25 (HRIAS) –

The purpose of the report was to provide Members of the Committee with a Forward Work Programme for 2024/25.

The Governance and Audit Committee had several core functions and responsibilities within its remit. It received reports and presentations throughout the year to enable it to carry out those core functions and responsibilities effectively and to provide it with confidence in the financial governance of the Authority.

To enable the Committee to provide this assurance and to ensure it was covering its range of responsibilities, a Forward Work Programme was presented at each meeting, setting out the reports to be presented at future meetings, for approval or amendment, as necessary.

The updated Forward Work Programme (FWP) for 2024/25 had been produced and was attached at Appendix A to the report. Committee was requested to approve the updated FWP or request changes for future meetings.

RESOLVED –

(1) T H A T the Forward Work Programme be noted.

No.

(2) T H A T the schedule of items for the next meeting on 23rd September, 2024 be endorsed.

Reason for decisions

(1&2) Having regard to the contents of the report and discussions at the meeting.