

GOVERNANCE AND AUDIT COMMITTEE

Minutes of a Hybrid meeting held on 23rd September, 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).

Also present: Councillors G. John (Cabinet Member for Leisure, Sport and Wellbeing) and E. Williams (Cabinet Member for Social Care and Health).

379 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.”

380 MINUTES –

RESOLVED – T H A T the minutes of the meeting held on 18th July, 2024 be approved as a correct record.

381 DECLARATIONS OF INTEREST –

No declarations of interest were received.

382 ANNUAL CORPORATE SAFEGUARDING REPORT 2023/2024 (REF) –

The reference from Cabinet of 18th July, 2024 as contained within the agenda was presented by the Operational Manager Employee Services.

Councillor M. Hooper referenced the number of instances where the adult abuse was recorded as ‘Own Home’ and also the high number of reports relating to the 85 years of age and older. He stated that it would be interesting to understand whether own home was a high category for that cohort. Councillor Hooper also queried the data contained in Table 1 - Compliance Rates for Corporate and Schools New Starters. In addition, Councillor Hooper raised concern in regard to the number of children and families going into hotels, which could potentially put children at risk. In reply, the Operational Manager advised that information regarding the 85 plus and the compliance rates would be taken away for consideration.

Councillor J. Protheroe commented on the 825 safeguarding reports within Adult Social Care, of which 300 moved to the enquiry stage. She commended the 99% completion rate within the seven working days of the time scale target, which was an improvement on the previous year. Councillor Protheroe referred to the 546 strategy meetings with Children Services and asked if there were similar statutory timescales to follow. In response, the Operational Manager advised that the query would be followed up.

The Chair, Mr. G. Chapman queried whether an enhanced DBS Check was required for Elected Members. In response, the Operational Manager advised that that had been checked and other local authorities held a different view, but the Vale Council had taken the decision that an enhanced check was required.

The Chair also asked whether there was a provision within Education and schools, for DBS checks to be carried out on a rolling basis. The Operational Manager stated that there were different requirements for the care sector and for schools. Individual staff had a duty to inform the Council if something had happened and the Police would also make the Council aware if someone was being investigated. The Chair added that a sample test maybe something for the Council to consider.

The actual number for the 41% of Carer/ Support Worker working with Adults at Risk that were referred as their child/ren were subject to Section 47 enquiries or were on the Child Protection, would be sent via email.

The Chair raised a concern in regard to Councils use of bed and breakfast accommodation, particularly for vulnerable 16 to 18 year olds. As these were some of the most vulnerable people in society, Councils needed to ensure that they were not putting them in positions of risk.

There being no further comments or queries, the Committee

RESOLVED –

- (1) T H A T the contents of the reference from Cabinet of 18th July, 2024 and the Annual Corporate Safeguarding Report 2023/24 be noted.
- (2) T H A T the comments of the Governance and Audit Committee in relation to the Annual Corporate Safeguarding Report 2023/2024 be referred to Cabinet.

Reasons for decisions

- (1) Having regard to the contents of the report and discussions at the meeting.
- (2) To advise Cabinet of the views of the Governance and Audit Committee.

383 DRAFT VALE OF GLAMORGAN COUNCIL ANNUAL SELF-ASSESSMENT 2023/24 (REF) –

The reference from Cabinet of 5th September, 2024 as contained within the agenda was presented by the Director of Corporate Resources.

Councillor E. Goodjohn stated that the 2023/24 version of the report was an improvement on last year's version, and he offered his thanks to the Performance Team. Councillor Goodjohn stated that the report should include more narrative in relation to the engagement activity undertaken by the Council as well as more information in relation to the issues around procurement to justify the ratings given to these aspects of the use of resources section. Councillor Goodjohn also highlighted that it would be useful to understand the number of people who had responded to social media polls. In addition, commentary around Council Champions did not cover everything that the Champions were doing, and this was something that could be picked up for next year's report. Councillor Goodjohn felt that not all the performance information / data was required, and he asked whether that could be streamlined. In addition, he also considered that the report needed to include more reflection of actions that had missed targets and how those linked to areas for improvement. That would be something for next year's report. Finally, Councillor Goodjohn stated that a list of objectives that had not been delivered during the year and a summary of lessons learned would also be useful.

Councillor J. Protheroe referred to complaints and the increase in the number of complaints compared to previous years. She asked for more detail around what work had been carried out over the summer in relation to corporate complaints and it was noted that the Annual Complaints Report would be presented to the Governance and Audit Committee over the next few months.

Councillor M. Hooper reiterated Councillor E. Goodjohn's comments regarding the improvement in the report this year. He commented that the Annual Self-Assessment report needed to have more information in relation to Oracle Fusion and he also asked whether the narrative in relation to Levelling Up and Transforming Towns Funds could be double checked for accuracy. Councillor Hooper stressed the importance of a public summary and infographics to help the understanding and communication with the public and he also asked for the inclusion of the ratings definitions to be incorporated into the report itself and not simply through a hyperlink.

The Chair, Mr. G. Chapman, asked whether the whole process could be simplified and was this just a compliance exercise. The Director of Corporate Resources stated that the Annual Self-Assessment was not viewed by the Council as a compliance exercise, and it was instrumental in terms of how the Council looked at its improvement activity. The Chair also queried whether the use of percentages and actual figures in numbers could be improved, particularly in relation to engagement and consultations. The Chair also asked whether it could be made clearer where actions had not been fully delivered as well as the reasons why.

There being no further comments or queries, the Committee

RESOLVED –

(1) T H A T the draft Vale of Glamorgan Council Annual Self-Assessment 2023/24 be noted.

(2) T H A T the comments of the Governance and Audit Committee be referred to Cabinet for its consideration and for Cabinet to advise whether or not it accepts the individual recommendations raised by Governance and Audit Committee, those being:

For 2023/24 report:

- More narrative in relation to the Council's engagement activity judgement;
- More narrative in relation to the Council's procurement judgement;
- The actual number of people who had responded to social media polls;
- Increased narrative in relation to the issues around Oracle Fusion;
- For the commentary in relation to Levelling Up and transforming towns fund to be double checked for accuracy;
- For the definitions for each rating to be incorporated into the report itself and not through a hyperlink;
- Where percentages are used as a figure, for the actual number to also be provided; and
- The importance of a public summary and infographics to aid understanding and communication.

For 2024/25 report:

- More content around the work of Champions in terms of their engagement work;
- Streamlining of the amount of performance information / data within the report;
- More reflection and narrative in relation to areas of development;
- Where actions had not been delivered or achieved for there to be increased narrative around the reasons why; and
- The inclusion of a list of objectives that had not been delivered.

Reasons for decisions

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

(2) To advise Cabinet of the views of the Governance and Audit Committee.

384 QUARTER ONE TREASURY MANAGEMENT MONITORING 2024/25
(REF) –

The reference from Cabinet of 5th September, 2024 as contained within the agenda was presented by the Head of Finance/Section 151 Officer.

Councillor E. Goodjohn enquired about the level of internal borrowing, and he was content for a response to be sent via email.

Having considered the report, the Committee

RESOLVED – T H A T the Quarter 1 monitoring report for Treasury Management 2024/25 be noted.

Reason for decision

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

385 PROGRESS AGAINST THE INTERNAL AUDIT RISK BASED PLAN (HRIAS) –

A summary of the progress made against the internal audit plan as of 31st July, 2024 was detailed in Appendix A to the report. It showed that 9 planned audit reviews had been completed which equated to a completion rate 18%.

Audit opinions, based on the assessment of the strengths and weaknesses of the areas examined through testing of the effectiveness of the internal control environment, had been given to 8 of the 9 completed audits. 7 audits had been given Substantial or Reasonable Assurance and 1 audit had been given Limited Assurance. This was a follow up audit and the identified risks found in the Limited Assurance report are detailed below.

Included within the 2024/25 Plan were 14 audits that had not been undertaken or completed in 2023/24. Appendix B to the report showed the status of these audits; 3 were completed, 10 were in progress and 1 was yet to be allocated.

A total of 21 recommendations had been made to date to improve the control environment. The progress being made in implementing these was regularly monitored by the Audit team and reported to the Committee.

In relation to the audit - Tender Evaluation & Award Follow Up - Building Services (Project & Planned Team Services) and the Limited Assurance opinion, the Committee requested the Head of Service or Director to be invited to the next Committee meeting to provide an update and assurance report.

Mr N. Ireland (Vice-Chair and Lay Member) stated that for future Limited Assurance reports it would be useful to have the recommendation findings in the covering report.

In reply, to a query regarding the prioritisation of audits and whether it was possible to add that to Appendix A, the Head of the Regional Internal Audit Service advised that it was not straight forward due to issues around logistics and resources. There was regular dialogue with Service Managers and Directors around the timings of audit review work, with some audits brought forward and some postponed. However, future quarterly reports would highlight any audits that were unlikely to be completed year end.

With regard to the planned audit for hybrid Council meetings, Councillor M. Hooper requested for Elected Members to be engaged in that process, particularly in their views of Council governance arrangements. Councillor Hooper stated that he would share a letter that he sent to the Chair of the Environment and Regeneration Scrutiny Committee and the Chief Executive.

Subsequently, it was

RESOLVED –

(1) T H A T the contents of the report and the progress made against the Internal Audit Risk Based Plan 2024/25 be noted.

(2) T H A T the relevant Head of Service / Director to be invited to attend the next meeting to provide the necessary assurances that improvements would be made in respect of the follow up audit which resulted in a second limited assurance opinion audit report.

Reasons for decisions

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

(2) To gain assurance that improvements were being made.

386 RECOMMENDATION MONITORING (HRIAS) –

The report provided the Committee with a position statement on internal audit recommendations that had been made to identify those that had been implemented and those that were overdue.

A position statement in respect of internal audit high and medium priority recommendations made, implemented and overdue as of 31st July, 2024 was detailed in Appendix A to the report.

A recommendation was made to enhance an identified weakness in a control to mitigate the identified risk, so until the recommendation was implemented the risk remained.

To date 8 medium priority recommendations had been made following the conclusion of audits from this year's Annual Plan. All had been agreed.

There were currently no overdue recommendations made in either in the current or previous financial years.

There were also 5 recommendations made in audits completed in 2022-23 which still had a future implementation date. The detail of these were in Appendix B to the report.

The monitoring of recommendations was undertaken regularly by the Audit team and any undue delays or issues were highlighted to Senior Management and ultimately the Committee.

The Chair commented that although there were no overdue recommendations, there were actions where the implementation date had been pushed back. Relevant Heads of Service / Directors needed to be advised that there were areas that required prioritisation. The Deputy Head of the Regional Internal Audit Service stated that regular updates were provided to the Council's Strategic Leadership Team.

There being no further comments or queries, the Committee

RESOLVED – T H A T the position statement on Internal Audit recommendations made, implemented and outstanding as at 31st July, 2024 be noted.

Reason for decision

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

387 GOVERNANCE AND AUDIT COMMITTEE SELF-ASSESSMENT OF KNOWLEDGE AND SKILLS (HRIAS) –

Establishing a training programme and ongoing support for Governance and Audit Committee Members was essential to ensure that they could confidently and effectively discharge their responsibilities.

A self-assessment questionnaire, based on the CIPFA publication 'Audit Committees – Practical Guidance for Local Authorities & Police, had been circulated to all Members of the Governance and Audit Committee in order to assess the existing skills, knowledge and areas of expertise of Members and to identify any gaps or training requirements. Five completed questionnaires were returned.

100% responses from Members of the Committee indicated that their level of knowledge and experience across the 10 statements, shown in Appendix A to the report, was good or satisfactory.

The results illustrated that Governance and Audit Committee Members had an overall sound base of knowledge and experience in the areas of responsibility for the Committee.

The questionnaire also asked Governance and Audit Committee Members to indicate what knowledge and skills they had which would add value to the work of the Committee. The information received indicated that there was experience and knowledge, at varying levels, across key areas.

This information could now be used to inform the compilation of a programme of learning and development for the Governance and Audit Committee.

Councillor E. Goodjohn commented that it would be good to undertake some work to not only improve knowledge but also improve the confidence of Committee Members when speaking on items.

It was subsequently

RESOLVED –

(1) T H A T the self-assessment questionnaire feedback information and areas of learning and development be noted.

(2) T H A T a draft training programme be developed to reflect the views of the Governance and Audit Committee.

Reason for decisions

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

388 DRAFT GOVERNANCE AND AUDIT COMMITTEE ANNUAL REPORT 2023/24 (HRIAS) –

The report provided an opportunity for Members of the Governance and Audit Committee to consider and comment on the Draft Governance and Audit Committee Annual Report 2023/24.

The report demonstrated how the Committee had 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.

It had achieved this by concentrating on its core responsibilities during the year.

During the year Members demonstrated they were keen to challenge the reports presented to them, the robustness of information and process and made suggestions to improve governance reporting moving forward. They were also keen to ensure officers learnt lessons from issues identified and held senior management accountable for making the required improvements.

Mr N. Ireland (Vice-Chair and Lay Member) referred to paragraph 4.4.1 of the Annual Report and stated that it should be clarified that the Governance and Audit Committee had not seen all audit reports but only those with a Limited Assurance. In addition, he also stated that further clarity was required in relation to paragraph 4.4.2 and in terms of the reporting period.

The Chair requested that comments in regard to any issues that needed to be raised within the draft document should be submitted to the Head of the Regional Internal Audit Service you within the next two weeks.

Subsequently, it was

RESOLVED –

- (1) T H A T the draft Governance and Audit Committee Annual Report 2023/24 be noted.
- (2) T H A T individual Members of the Governance and Audit Committee be given two weeks in which to respond in writing to the Head of the Regional Internal Audit Service.

Reason for decisions

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

389 FORWARD WORK PROGRAMME 2024/25 (HRIAS) –

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 (FWP) was presented at each meeting, setting out the reports to be presented at future meetings, for approval or amendment, as necessary.

The updated 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.

It was agreed for an update report on the Stanwell School capital project to be provided.

The Chair, Mr. G. Chapman, requested some kind of action log to be developed so that outstanding resolutions of the Committee could be tracked. It was agreed for that to be considered by Democratic Services.

RESOLVED –

- (1) T H A T the contents of the Forward Work Programme 2024/25 be noted.
- (2) T H A T the schedule of items for the next meeting on 21st October, 2024 be approved subject to the Head of Service / Director to be invited to attend to provide assurance in relation to the limited audit opinion report.

Reasons for decisions

- (1) Having regard to the contents of the report and discussions at the meeting.
- (2) To confirm attendance for the meeting schedule for 21st October, 2024.