

## Audit Committee

Friday, 24 January 2020

**PRESENT:** Councillor T.M. Higgins (Chair);

**Councillors:**

K.V. Broom, K.Davies, G.H. John, A.G. Morgan, B. Thomas, D.E. Williams and J. James;

Mrs J. James – External Voting Member;

**Also present as an observer:**

Councillor D.M. Jenkins – Executive Board Member for Resources;

**In attendance from the Wales Audit Office:**

Mr. T. Buckle, Mr. P. Edwards and Mr. J. Evans;

**The following Officers were in attendance:**

C. Moore, Director of Corporate Services

J. Jones, Property Maintenance Manager

H. Pugh, Head of Revenues and Financial Compliance

Thomas, Head of Education Services and Inclusion

C. Powell, Principal Auditor

M Mason, Museum Development Manager

M.S. Davies, Democratic Services Officer.

**Chamber, County Hall, Carmarthen. SA31 1JP. 10.00 am - 12.30 pm**

**1. APOLOGIES FOR ABSENCE**

There were no apologies for absence.

**2. DECLARATIONS OF PERSONAL INTERESTS**

There were no declarations of personal interest.

**3. INTERNAL AUDIT PLAN 2019/20 UPDATE**

The Committee considered a report providing an update on progress made on the implementation of the Internal Audit Plan.

Part A of the report provided detailed progress on the Audit Plan 2019/20 together with a Recommendations Scoring Matrix. Part B provided a summary of completed final reports for 2019/20 relating to key financial systems (April 2018 to date) and Part C included reviews completed since April 2018 where systems had one or more Fundamental Control Weaknesses or involved reviews which the Chair of Audit Committee and the Head of Revenues and Financial Compliance had agreed should be brought to the Committee. The completed reviews related to Property Management and Schools Deficits and Surpluses.

The Head of Regeneration confirmed the actions being taken to address the recommendations arising from the audit review of Property Management.

The Head of Education & Inclusion Services outlined the actions being taken to address the recommendations arising from the audit review of Schools Deficits and Surpluses. These included meetings with Head Teachers, individual school meetings, challenge advisor briefings, school budgets as a standing agenda item on Departmental Management Team agendas and regular feedback to the Chief Executive. It was acknowledged that there was a need to support Head Teachers and provide financial training, particularly in smaller schools and against a background where it was becoming increasingly difficult to attract applicants for Headships.

#### **UNANIMOUSLY RESOLVED**

**3.1 that the 2019/20 Internal Audit Plan update be received;**

**3.2 updates be provided in 6 months on the progress to address the recommendations relating to the audit reviews of Property Management and Schools Deficits and Surpluses.**

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

The Committee considered the Forward Work Programme which detailed expected Agenda Items for the 2019/20 Audit Committee Cycle.

**UNANIMOUSLY RESOLVED that the Forward Work Programme be received.**

#### **5. CARMARTHENSHIRE COUNTY COUNCIL'S CORPORATE RISK REGISTER**

The Committee received for consideration and review the Corporate Risk Register which was maintained to evaluate the Council's exposure to key strategic risks. The Head of Revenues & Financial Compliance agreed to provide an update on the internal review undertaken with regards to enforcement processes.

**UNANAMOUSLY RESOLVED that the report be received.**

#### **6. 2019/20 INTERNAL AUDIT OF THE SUPPORTING PEOPLE PROGRAMME GRANT (2018/19)**

The Committee considered the 2019/20 Internal Audit Report of the Supporting People Programme Grant. The purpose of the grant was to provide housing related support to help vulnerable people to live as independently as possible. The review, which had been undertaken to ensure that grant terms and conditions relating to the Supporting People grant had been fully complied with, concluded that continued progress was being made in relation to the management, administration and monitoring arrangements.

**UNANIMOUSLY RESOLVED that the report be received.**

#### **7. CARMARTHENSHIRE MUSEUMS ACTION PLAN UPDATE**

With reference to minute 9.1 of the meeting held on the 1<sup>st</sup> July 2019 the Committee considered an update of the Carmarthenshire Museums Action Plan which provided a progress review against four recommendations made by Internal Audit in the 2016/17 review, recorded as 26 actions with measurable indicators for success. Subsequent Internal Audit reviews had acknowledged efforts and the

positive progress made by the service to overcome shortcomings within the resources currently available.

It was reported that the areas of collections management that continued to require further progress shared a common characteristic of being interdependent and long-standing challenges that the museum service struggled to address due to current staff and facility limitations. Progress would continue to be made within available resources while a more satisfactory solution continued to be explored to achieve improved standards of the management of the authority's heritage assets on a basis for future development.

The Head of Revenues and Financial Compliance agreed to circulate a copy of the most recent audit of the museum service.

#### **UNANIMOUSLY RESOLVED**

**7.1 that the report be received and progress noted;**

**7.2 a further progress report be submitted in 12 months.**

### **8. PROGRESS ON REGULATORY REPORT RECOMMENDATIONS**

The Committee considered a report outlining progress made on regulatory report recommendations. The recommendations would be monitored and recorded to the Scrutiny Committee on a quarterly basis.

The Head of Revenues and Financial Compliance agreed to provide details on the current position regarding the reviews of the overview and scrutiny committee structure and how Local Government uses data.

**UNANIMOUSLY RESOLVED that the report be received.**

### **9. DOCUMENTS PREPARED BY THE WALES AUDIT OFFICE:-**

#### **9.1. CARMARTHENSHIRE COUNTY COUNCIL ANNUAL AUDIT LETTER**

The Committee considered the Annual Audit Letter 2018/19 which had been prepared by the Auditor General in line with his statutory responsibilities under the Public Audit (Wales) Act 2004.

The Annual Audit Letter covered the work carried out by the WAO since the previous letter was issued and summarised the key messages arising from the work carried out to discharge the Auditor General's responsibilities and which he considered should be brought to the Authority's attention.

**UNANIMOUSLY RESOLVED that the WAO Annual Audit Letter be received.**

#### **9.2. CARMARTHENSHIRE COUNTY COUNCIL FINAL ACCOUNTS MEMO**

The Committee considered the Wales Audit Office Final Accounts Memo for Carmarthenshire County Council for 2018-19 which summarised the key messages arising from the final accounts work carried out.

**RESOLVED that the report be received.**

### **9.3. WALES AUDIT OFFICE LOCAL REPORT**

The Committee considered the Wales Audit Office local report on the following:

- Well-being of Future Generations: Increase the availability of rented and affordable homes.

**UNANIMOUSLY RESOLVED that the Wales Audit Office Local Report be received.**

### **9.4. WALES AUDIT OFFICE NATIONAL REPORTS**

The Committee considered the following recently published Wales Audit Office National Reports:

- The 'front door' to adult social care;
- Integrated Care Fund – West Wales Regional Partnership Board Audit;
- Review of Public Services Boards;
- Progress in implementing the Violence Against Women, Domestic Abuse and Sexual Violence Act.

**UNANIMOUSLY RESOLVED that the abovementioned Wales Audit Office National Reports be received.**

## **10. MINUTES OF RELEVANT GROUPS TO THE AUDIT COMMITTEE**

**UNANIMOUSLY RESOLVED that the following minutes be received:-**

- Risk Management Steering Group Minutes – 8<sup>th</sup> November 2019
- Grants Panel Minutes – 1<sup>st</sup> October 2019.

## **11. MINUTES - 13TH SEPTEMBER, 2019**

**UNANIMOUSLY RESOLVED that the minutes of the meeting of the Audit Committee held on the 13<sup>th</sup> September, 2019 be signed as a correct record.**

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**CHAIR**

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**DATE**