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FRIDAY, 9 DECEMBER 2022

TO: ALL MEMBERS OF THE GOVERNANCE & AUDIT COMMITTEE

I HEREBY SUMMON YOU TO ATTEND A MEETING OF THE **GOVERNANCE & AUDIT COMMITTEE** WHICH WILL BE HELD IN THE **CHAMBER - COUNTY HALL, CARMARTHEN. SA31 1JP AND REMOTELY AT 10.00 AM ON FRIDAY, 16TH DECEMBER, 2022** FOR THE TRANSACTION OF THE BUSINESS OUTLINED ON THE ATTACHED AGENDA

Wendy Walters

CHIEF EXECUTIVE

Democratic Officer:	Julie Owens
Telephone (direct line):	01267 224088
E-Mail:	juowens@carmarthenshire.gov.uk
This is a multi-location meeting. Committee members can attend in person at the venue detailed above or remotely via the Zoom link which is provided separately.	
The meeting can be viewed on the Authority's website via the following link:- https://carmarthenshire.public-i.tv/core/portal/home	

Wendy Walters Prif Weithredwr, *Chief Executive*,
Neuadd y Sir, Caerfyrddin. SA31 1JP
County Hall, Carmarthen. SA31 1JP

GOVERNANCE & AUDIT COMMITTEE

PLAID CYMRU GROUP - 4 Members

1. Cllr. Kim Broom
2. Cllr. Karen Davies
3. Cllr. Alex Evans
4. Cllr. Elwyn Williams

LABOUR GROUP - 3 Members

1. Cllr. Lewis Davies
2. Cllr. Philip Warlow
3. Cllr. Janet Williams

INDEPENDENT GROUP - 1 Members

1. Cllr. Giles Morgan [Vice-Chair]

EXTERNAL VOTING LAY MEMBERS

Period of appointment – until the Local Government Elections in May 2027

1. Mrs Julie James
2. Mr Malcolm MacDonald
3. Mr David MacGregor [Chair]
4. Vacancy

A G E N D A

- 1. APOLOGIES FOR ABSENCE.**
- 2. DECLARATIONS OF PERSONAL INTERESTS.**
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**EXECUTIVE SUMMARY
GOVERNANCE & AUDIT COMMITTEE
16 DECEMBER 2022**

Audit Wales Report – Review of Waste Service, June 2021; Update position December 2022.

Following Audit Wales’ review of the Council’s waste service, the outcomes and recommendations, together with a high-level action plan were brought to the Governance and Audit Committee in October 2021.

The Audit Wales review was undertaken during the period December 2020 – April 2021.

A brief summary of the findings is provided as follows:

- To date, the Council has met all the statutory recycling targets but has recognised that its current collection arrangements are not sustainable.
- The Council’s Garden waste collection service has doubled its customer base in the last year and is helping to improve its recycling performance, but the service is not yet self-financing.
- The Council’s governance of its arm’s length waste recycling company has improved since it changed its company model, but ongoing risks need to be more clearly identified and mitigated.
- The Council maintained a safe and effective waste service during the Covid-19 pandemic
- Carmarthenshire has a high number of reported fly-tipping incidents and, although the Council is taking some action, it does not have a clear plan to tackle the problem
- The Council has recently drafted a waste strategy to make the waste service more sustainable, but it needs to be finalised and funded
- 8 key recommendations have been made as a result of the audit. These are set out in the Audit Wales Report and the Council’s Action Plan in response to the audit.

An update on the progress of the actions contained in the response plan is attached in Appendix 1.

Following the request for further detail on the waste strategy plans by the Governance and Audit Committee in October 21, a synopsis of the Waste Strategy Implementation Plan is provided in Appendix 2 for information.

DETAILED REPORT ATTACHED?

Appendix 1: Update on the progress of the actions contained in the response plan
Appendix 2: Synopsis of the Waste Strategy Implementation Plan

IMPLICATIONS

I confirm that other than those implications which have been agreed with the appropriate Directors / Heads of Service and are referred to in detail below, there are no other implications associated with this report:

Signed: **A WILLIAMS**

Head of Waste & Environmental Services

Policy, Crime & Disorder and Equalities	Legal	Finance	ICT	Risk Management Issues	Staffing Implications	Physical Assets
NONE	NONE	YES	NONE	YES	YES	YES

Finance

Funding of the future strategy depends on drawing down significant financial contribution from Welsh Government. Funding arrangements have been agreed in principle.

Risk Management Issues

The risk of not achieving WG recycling targets are considered in the current corporate risk register.

Staffing Implications

Staffing implications in the long term will form part of the considerations for taking the new waste strategy forward as the potential change in methodology will increase the service's operational resource requirements.

Physical Assets

Vehicle and other infrastructure asset implications in the long term will form part of the considerations for taking the new waste strategy forward as the potential change in methodology will increase the service's operational vehicle and infrastructure resource requirements.

CONSULTATIONS

I confirm that the appropriate consultations have taken in place and the outcomes are as detailed below

Signed: **D W John**

Interim Head of Waste & Environmental Services

- 1. Scrutiny Committee: NA**
- 2. Local Member(s): NA**
- 3. Community / Town Council: NA**
- 4. Relevant Partners: NA**
- 5. Staff Side Representatives and other Organisations NA**

**EXECUTIVE BOARD PORTFOLIO HOLDER(S)
AWARE/CONSULTED**

Yes – Cllr Edward Thomas and Cllr. Aled Vaughan Owen are aware of the position.

**Section 100D Local Government Act, 1972 – Access to Information
List of Background Papers used in the preparation of this report:**

THERE ARE NONE

Audit Wales Report on Waste Services

Audit Wales Report Reference: 2516A2021-22. Report Issue Date: July 2021

Table of recommendations as referenced in the Audit Wales report with corresponding actions.

Audit Wales Reference	Recommendations (the Council should):	Action	Progress	Status
R1: Garden Waste	The Council should identify performance measures for its garden waste service and ensure effective oversight of performance in this area by senior officers and Members.	<p>The viability and performance of the service will be reviewed annually at the end of the collection season.</p> <p>Options to be explored:</p> <ul style="list-style-type: none"> • Allow unfettered expansion in terms of customers. • Alternatively, consider capping the number of customers to match the available established resource. • Allow surplus from “in-profit” years to be ring fenced and taken forward to the following financial year to cover any operating cost deficit in the following year. • Remove the current 15% discount for a single full payment and apply a 10% discount instead. This would improve service viability and could go part way to sustaining additional resources when customer numbers grow. <p>Performance measures to consider:</p> <ul style="list-style-type: none"> • No of customers retained from the previous season. • Financial viability of service. 	The Garden Waste service currently has 12,210. The service has created a service information dashboard to monitor performance in deliveries, tonnage captured, missed collections and route and location mass averages. This information is continually analysed to ensure service efficiency. The end of season review will commence following completion of November Collections. The charging discount has been reduced to 10% for this season and we have retained and expanded on our previous customer base.	Complete and ongoing performance monitoring and review in place.
R2; CWM Environmental Ltd.	Ensure that there is a risk register for CWM.	<p>RISK Register to be approved by CWM Board by 31st December annually.</p> <p>Company Risk register to be presented to shareholder group alongside 3-year Business Plan prior to 31st March 22 and annually thereafter.</p>	<p>Action agreed with CWM MD</p> <p>Company Risk register has been presented to the Shareholder Board and will continue to do so annually</p>	Complete – reports/meeting already scheduled

Audit Wales Reference	Recommendations (the Council should):	Action	Progress	Status
			The CWM business plan and risk register will be presented to CMT and Cabinet on a twice-yearly basis with the next BP report due in December.	
R3; CWM Environmental Ltd.	Ensure that it (Council) undertakes effective oversight of CWM's performance and associated risks, including at relevant committees such as overview and scrutiny.	Shareholder Board report to Executive board 6 monthly (together with report from Company MD as required).	Already scheduled as a regular report to Shareholder Board and to PEB/EB, that collectively provide governance of CWM from a Council perspective.	Complete – reports/meeting already scheduled
R4; CWM Environmental Ltd.	Develop a contingency plan for dealing with any consequences in the event CWM becomes financially unviable.	<p>Should the company become financially unviable then as shareholder the Council could take any one of, or a mix of the following actions:</p> <ul style="list-style-type: none"> - Provide short term financial support - Replace or augment the management of the company - Step in and deliver the services directly - Subject the service to competition <p>Council is already guaranteeing the aftercare liability for the Nantycaws site and this is supported by £1.5m cash held in a joint ESCROW account.</p>	This is in place and will be kept under review by the Governance group/Executive Board	Complete -measures identified are currently in place.
R5: Fly-tipping	Develop and implement an agreed plan to sustainably address the high number of fly-tipping incidents.	<p>The Council is in the process of formalising its Local Environmental Quality (LEQ) Plan. There is currently full engagement with the Welsh Government led national initiative called Caru Cymru. The aim of the plan is to put measures in place from a communications, education and physical cleansing activity with the aim of preventing or reducing litter. In addition, the Council will work with community groups to remove fly-tipped waste.</p> <p>Review CCC's current fly-tipping removal gang resource levels; potentially expand to two gangs for the County - Llanelli and Carmarthen. Resource to be costed. Creation of new Waste Warden posts being considered to deal with kerbside waste transgressions. Reconvene internal LEQ group and focus action on a prioritised basis within the group.</p> <p>Participate in Environment & Public Protection Scrutiny Committee Task and Finish Review on fly-tipping from a Council-wide perspective.</p>	<p>LEQ Management Plan has been approved and action plan is being monitored and delivered.</p> <p>Caru Cymru projects being progressed.</p> <p>Our performance against fly-tipping removal is on target so the need for additional fly-tipping team is not required and the duties have been spread within the current cleansing resource.</p> <p>T&F Group TOR finalised and has involved the Planning section, Environmental Health Section and Waste Section and is scheduled for commencement on 8th December 2022.</p>	Partially Complete and T&F action in progress
R6: Fly-tipping	Report corporately on a fuller set of performance	Review the way incidents of fly-tipping are recorded and identify all potential reporting sources to ensure multiple reports of the same incident are identifiable.	We now record the number of FPN issued and record hot-spot locations of fly-tipping. These are then monitored, and actions	Commenced and Partially Complete awaiting WLGA PIs

Audit Wales Reference	Recommendations (the Council should):	Action	Progress	Status
	measures for fly-tipping, including the number of incidents, to enable senior officers and Members to have more effective oversight of the problem and to drive improvement.	Rationalise data capture and filter out duplicate reporting. Develop wider performance indicators.	developed to suit problem and site-specific issues. This is facilitated through the LEQ Group. In addition, the WLGA are still looking at waste and environmental crime Performance Indicators.	
R7(1): Waste Strategy	All elements of the waste hierarchy need to be considered, including prevention.	A review of our waste service strategy is currently in progress and will include reference to hierarchy and circular economy (CE) A separate CE Strategy will also be developed with a specific CE Project Officer employed.	Waste collection strategy outlook and detail for future collections has been politically approved. With Phase 1 of the strategy being implemented in January 2023. Strategic partner has been employed to support with the development of the Circular Economy in our 10 rural towns.	In progress/Complete
R7(2): Waste Strategy R7(3): Waste Strategy	It integrates its strategy with other related projects and plans e.g. regeneration, enforcement and fly-tipping. It has clear and sustainable plans for financing its strategy (including contingency plans if Welsh Government funding is not available).	Incorporate wider links to environmental management into the Waste Strategy Plan. Financial position to be clarified within the Waste Strategy Report. Continue dialogue with WG on support for future waste strategy. Detail of support to be worked through as approval in principle has been provided.	The Waste strategy is now integrating with the regeneration division in terms of circular economy in our rural and main towns. We are also collaborating with the Cost-of-Living action group with our suite of services that can support this agenda. In addition, we are now working with the sustainability team on developing Electric Collection Vehicles and are working on a sustainability and net zero plan for Nantycaws. The Financing of the Waste Strategy has been approved by WG and the revenue implications of the service have been factored into future service budgets	Complete Complete
R7(4): Waste Strategy R7(5): Waste Strategy	It devotes sufficient time to consult the public on its proposed changes to waste collection arrangements. It develops and implements an engagement strategy focussing on the behavioural change required for the successful launch and adoption by the public of its new strategy (the Welsh Government Blueprint collection model)4.	Outcome of the engagement exercise to be included in the waste strategy report as part of the considerations for the new strategy Identify resource requirements and programme of public engagement prior to implementation of changes.	Public engagement exercise completed in July 21. We have also developed a full communications strategy to underpin the changes required with ongoing public engagement factored into our service design moving forward to ensure ongoing recycling participation and performance. With a Team of engagement officers to be recruited in time for January roll out. Engagement resource identified. Recruitment to follow and implemented by January 2023. Engagement and communications plan has been developed in conjunction with wrap Cymru.	Complete and ongoing Complete and ongoing

Audit Wales Reference	Recommendations (the Council should):	Action	Progress	Status
R8(1): Business Plan	Set out clear accountable actions for its waste service which are specific measurable and timebound.	Specific actions to be developed in line with proposed waste strategy	Our departmental and divisional business plan align with our strategic objectives with responsible officers reporting quarterly on performance against these strategic actions and measures.	Complete and ongoing
R8(2): Business Plan	Include performance measures that re linked to the actions which have clear targets and success actions.	As above	Same as Above	

Appendix 2:

Waste Strategy Project Update

Introduction

Carmarthenshire County Council currently provides waste services to approximately 91,000 households through the delivery of a fortnightly residual general waste collection and co-mingled kerbside recycling service as well as a weekly food collection. Kerbside bulky and garden waste are offered as chargeable services, in addition to a network of Bring-sites available for glass recycling in the main with provision for textiles and small electrical items at busier sites.

Whilst the current service model has previously enabled the authority to exceed the statutory 64% target, we did fail to meet this last financial year, evidencing further change is required to meet this and the 70% target from 2024/25

The Carmarthenshire Waste Strategy 2021 – 2025 was approved by Cabinet in October 2021. This strategy outlines a comprehensive programme of works to deliver service transformational change to achieve 70% recycling by 2024/25, providing a base for further improvements to achieve zero waste by 2050 and working towards reducing the carbon impact of the service in line with our future carbon reduction ambitions.

The strategy provides a phased approach to service change with an interim solution to be delivered in 2022, with a longer-term service change to achieve the Blueprint collection methodology by 2024.

Interim Position

The interim phase of the Waste Strategy will commence in November this year with the new collection methodology commencing for residents on the 23rd January 2023. This will comprise of:

- Dry recycling [blue bags] collected weekly
- Non-recyclable material [black bags] three black bags every three weeks, and the
- introduction of a glass collection service to 95% of properties in Carmarthenshire for glass bottles and jars to be collected from kerbside every three weeks.
- With food waste collection continuing to be collected weekly.

This change has required the procurement of an additional 23 vehicles in total, with the introduction of the first three electric refuse collection vehicles into the fleet to support our wider objectives. The current fleet from the 23rd of January 2023 will be utilised to collect the dry recycling material on a weekly basis until the blueprint methodology is implemented in 2024, whereby new vehicles are required.

Whilst the residual waste and glass recycling are collected by separate vehicles and crew, it was important to try and maintain a consistent waste collection day/week for the householder. Due to the operational placement of vehicles in the three principal depots,

and geographical spread of the county we have been unable to ensure that all households are collected on the same day, however by undertaking some changes to the blue bag recycling round, we have managed to achieve around 44% of households on the same day for collection for their Blue, Black and Glass collection.

Waste collections currently are managed and operated from three different depots in the county based in Johnstown, Glanamman & Trostre. Due to the number of vehicles and the requirement for additional front-line employees [17 HGV drivers, 28 loaders] it has required a fourth depot to be introduced in Cross Hands for the interim measure, until an agreed option for location for the second phase of the strategy is agreed. The premises at Cross Hands has been leased for a period of two years following a successful planning application for the change of use for its intended use and the receipt of an operator's license for the site. The glass and residual fleet will operate from this new depot.

86,730 [95%] of properties in Carmarthenshire will be in receipt of glass collection from their home. Between Monday 21st November 2022 and Friday 20th January 2023, residents will be delivered a year's supply of blue bags and food waste liners for the brown kitchen caddy, and a black 44L box for their glass bottles and jars.

Residents will also receive an information pack through the post between the 14th November 2022 and January 20th 2023 which will provide guidance and further information in relation to the changes, including the days of the week their collections will be collected and a calendar to assist with the black and glass three weekly collections.

A robust engagement and communication plan has been developed to guide and assist residents in Carmarthenshire with the changes to their waste collections. Various communication strategies have been planned for pre and post roll out of the new service, to include social media campaigns, planned work to update the current website in relation to the changes, members seminars to ensure that members are fully informed of the changes to assist their constituents, posters to be installed at bus stop and FAQ's on the website.

As some residents will have their blue and black bags collected on different days of the week, we will be introducing a SMS and email notification service that residents will be able to sign up for. This service will send a reminder either via email or text message to the resident the evening before their collection day, to remind the resident of what commodity we will be collecting the following day.

There are unfortunately 2,954 properties which will be unable to be serviced by the kerbside glass collection but we will be working at getting these onto the service in the near future. The reasoning that these properties have not been able to join the glass recycling scheme at this time, is for reasons such as:

- the property is located in a long reach area and access via the 7.5t glass collection vehicle isn't feasible from both size and health and safety.
- The property is serviced by a private / non adopted road or

- Access to the property is via narrow lanes, which are unsuitable for a 7.5t glass collection vehicle.

As part of the service change we will be rationalising our network of Glass Bring Sites, we will continue to provide this service at strategic locations around the County during the interim period, to ensure residents who will not receive a kerbside collection will maintain access to glass recycling in their local community.

Integrated Impact Assessment

As of any service change, an Integrated Impact Assessment has been completed and measures have been put in place to ensure that these changes do not have a negative impact on Carmarthenshire residents. On the back of this assessment, we have developed a community engagement plan which is based on education and enforcement. Recycling advisors will be engaging with residents in person, targeting areas that we currently experience high contamination and low participation to recycling. Waste Wardens will be employed in time for the roll out in January 2023, to investigate noncompliance and enforce when needed if advice and guidance is not followed.

Finance

The Council, like many others, is under increasing financial pressure following a difficult period through COVID-19 response and due to the ongoing national economic position with further impact on services imminent from Welsh Government revenue support reductions compounded further by the decline in the Single Revenue Grant for Environmental Services, which has been a key source of core funding for the Council's Waste Services for many years. Given that we are at a low-cost base for collection under the current regime due to the operation of a single collection fleet, any switch to an alternative system to accommodate a weekly collection of Dry Recycling is going to be costly from a fleet and resource perspective. However, there is capital financial support from Welsh Government for Local Authorities in undertaking waste service change to Blueprint compliant collections.

We have been working with colleagues in Welsh Government to develop the opportunity for support funding, developing and submitting a business case for consideration.

As a result of this exercise and business case, the WG have recognised the considerable opportunities associated with the potential plans outlined for improving the collection of high-quality materials alongside support for their processing and use. Not just in waste and resource efficiency, but also in renewable energy, transport, and regional economic development. We have received notification of support funding approval for £14.3m from the WG and the Minister for Climate Change based upon our service change timelines. And the decarbonisation of our fleet resource and the benefit on wider WG objectives.

This capital support combined with increased material values and lower treatment costs inherent with Blueprint collections, will result in overall savings in 2024/25 compared to the increased cost of the interim position.

Circular Economy

Carmarthenshire has been successful in obtaining funding to develop our circular economy ambitions within the County. WE have recently implemented a series of projects delivering the re-use, repair, and re-manufacture of waste streams. The projects include:

- Repair workshop and re-use village at Nantycaws
- Re-use shop in Llanelli town centre
- Commercial recycling centre at Nantycaws
- Paint re-use facility

These projects add vital pieces of the jigsaw to Carmarthenshire's contribution to Wales becoming a leader in recycling. However, it is still required to develop our domestic waste collections to supplement these developments so that we can deliver against the objectives contained within the WG strategy.

Next Steps

Following the roll out of the interim service model in January the procurement of vehicles for the long-term solution needs to be undertaken in earnest, with routing and service design for the recycling collections commenced. This work delivers the necessary improvements in recycling quality and will dictate our capacity for the utilisation of ULEV vehicles in the longer term. We need to finalise the long-term depot configuration and service design proposals and commence design, planning and ultimately build of this centralised approach.

Waste Policy

With the impending waste changes roll out in January 2023, which have the strategic objective of improving kerbside domestic waste collections and increasing recycling capture in Carmarthenshire a change and formalisation of waste management policies is required. The waste policies that underpin our services have previously been fragmented, whereby sections of our policy approach have been amended or added to within separate reports and papers passed through the democratic process, as and when change is necessary or required with no public document to consolidate them.

To provide clarity to officers, Members, and the public, we have created a singular waste management policy document. This has been achieved through collating, amending, and updating existing policies to ensure the service is working towards a cohesive strategic approach to enable residents to reuse or recycle as much of their domestic waste as they can. This document outlines how Carmarthenshire County Council is to deliver the refuse and recycling collection services, our network of HWRC's and Re-use facilities as well as the actions required for householders to participate fully in the service to recycle and dispose of their waste.

GOVERNANCE & AUDIT COMMITTEE 16 DECEMBER 2022

AUDIT WALES WORK PROGRAMME UPDATE

Purpose:

To note the Audit Wales Work Programme Update.

Recommendations / key decisions required:

To note the Audit Wales Work Programme Update.

Reasons:

To note the Audit Wales Work Programme Update.

Relevant scrutiny committee to be consulted NO

Cabinet Decision Required NO

Council Decision Required NO

CABINET MEMBER PORTFOLIO HOLDER:

Cllr Alun Lenny

Directorate:

Corporate Services

Report Author:

Audit Wales

**EXECUTIVE SUMMARY
GOVERNANCE & AUDIT COMMITTEE
16 DECEMBER 2022**

AUDIT WALES –WORK PROGRAMME UPDATE

BRIEF SUMMARY OF PURPOSE OF REPORT.

To provide an update on the Audit Wales Work Programme.

DETAILED REPORT ATTACHED?

YES

IMPLICATIONS

The report is an Audit Wales Report and any implications are detailed within the report.

Audit Wales Work Programme and Timetable – Carmarthenshire County Council

Quarterly Update: 30 September 2022

Annual Audit Summary

Description	Timetable	Status
A report summarising completed audit work since the last Annual Audit Summary, which was issued in January 2021.	January 2022	Report issued

Financial Audit work

Description	Scope	Timetable	Status
2020-21 Financial Audit work			
Audit of the Council's 2020-21 statement of accounts	To confirm whether the statement of accounts provides a true and fair view.	January 2021 to September 2021	Audit complete. Statement of Accounts signed by the Auditor General on 27 September 2021.

Description	Scope	Timetable	Status
2020-21 Financial Audit work			
Audit of the Pension Council's 2020-21 statement of accounts	To confirm whether the statement of accounts provides a true and fair view.	January 2021 to October 2021	Audit complete. Statement of Accounts signed by the Auditor General on 19 October 2021.
Audit of the 2020-21 Return for Burry Port Harbour	To confirm that the return has been completed correctly.	January 2021 to October 2021	Audit complete. Audited return signed September 2021.
Audit of the 2020-21 Return for Wales Pension Partnership	To confirm that the return has been completed correctly.	January 2021 to July 2021	Audit complete. Audited return signed July 2021.
Audit of the Swansea Bay City Deal 2020-21 statement of accounts	To confirm whether the statement of accounts provides a true and fair view.	January 2021 to July 2021	Audit complete. Statement of Accounts signed by the Auditor General in July 2021.
2020-21 Grant Claim Audit Work	Audit of claims as required by the terms and conditions of the grants.	In line with the individual deadlines for each grant claim	Audit work complete.

Description	Scope	Timetable	Status
2021-22 Financial Audit work			
Audit of the Council's 2021-22 statement of accounts	To confirm whether the statement of accounts provides a true and fair view.	January 2022 to November 2022	Audit work ongoing.
Audit of the Pension Council's 2021-22 statement of accounts	To confirm whether the statement of accounts provides a true and fair view.	January 2022 to November 2022	Audit work ongoing. Audited accounts due to be signed November 2022.
Audit of the 2021-22 Return for Burry Port Harbour	To confirm that the return has been completed correctly.	January 2022 to November 2022	Audit work ongoing. Audited return due to be signed November 2022.
Audit of the 2021-22 Return for Wales Pension Partnership	To confirm that the return has been completed correctly.	January 2022 to July 2022	Audit complete. Audited return signed 29 July 2022.
Audit of the Swansea Bay City Deal 2021-22 statement of accounts	To confirm whether the statement of accounts provides a true and fair view.	January 2022 to July 2022	Audit complete. Statement of Accounts signed by the Auditor General on 29 July 2022.

Description	Scope	Timetable	Status
2021-22 Financial Audit work			
2021-22 Grant Claim Audit Work	Audit of claims as required by the terms and conditions of the grants.	In line with the individual deadlines for each grant claim.	Audit work due to start November/ December 2022.

Performance Audit work

2021-22 Performance audit work	Scope	Timetable	Status
Well-being of Future Generations Act (Wales) 2015 (WFG Act) examinations	We will seek to integrate the delivery of our WFG examinations of steps to deliver well-being objectives with our other audit work. We will discuss this with the Council as we scope and deliver the audit projects listed in this plan.	N/A	N/A
Improvement reporting audit	Audit of discharge of duty to publish an assessment of performance.	November 2021	Complete

2021-22 Performance audit work	Scope	Timetable	Status
Assurance and Risk Assessment	<p>Project to identify the level of audit assurance and/or where further audit work may be required in future years in relation to risks to the Council putting in place proper arrangements to secure value for money in the use of resources.</p> <p>At Carmarthenshire County Council the project is likely to focus on:</p> <ul style="list-style-type: none"> • Financial position • Self-assessment arrangements • Recovery planning • Implications of the Local Government and Elections (Wales) Act • Carbon reduction plans <p>We will also follow up on some of the proposals for improvement issued in earlier Audit Wales reports:</p> <ul style="list-style-type: none"> • Follow-up Review: Overview and Scrutiny Fit for the Future 	<p>April 2021 – November 2022</p> <p>Work underway</p> <p>Letter issued to Council August 2022</p> <p>Draft letter issued to Council September 2022</p> <p>Report issued to Council in August 2022</p>	<p>Complete</p> <p>Complete</p>

2021-22 Performance audit work	Scope	Timetable	Status
Springing Forward – Examining the building blocks for a sustainable future	As the world moves forward, learning from the global pandemic, this review looks at how effectively councils are strengthening their ability to transform, adapt and maintain the delivery of services, including those delivered in partnership with key stakeholders and communities.	October 2021 – May 2022	Complete – two reports issued to the Council September 2022 (assets and workforce).

2022-23 Performance audit work	Scope	Timetable	Status
Thematic Review – Unscheduled Care	A cross-sector review focusing on the flow of patients out of hospital. This review will consider how the Council is working with its partners to address the risks associated with the provision of social care to support hospital discharge, as well as prevent hospital admission. The work will also consider what steps are being taken to provide medium to longer-term solutions.	August 2022 – February 2023	Fieldwork
Thematic review – Digital	This project is being scoped with further details of the specific focus of the review to be confirmed.	To be confirmed	Scoping

Local government national studies planned/in progress

Study	Scope	Timetable	Status	Fieldwork planned at Carmarthenshire County Council
Poverty	Understanding how local authorities ensure they deliver their services to minimise or reduce poverty	Autumn 2021 – Autumn 2022	Clearance – publication October 2022.	Yes – interview with nominated officer at the Council.
Social Enterprises	Review of how local authorities are supporting and utilising social enterprises to deliver services	Autumn 2021 – Autumn 2022	Clearance – publication November 2022.	Yes – interview with nominated officer at the Council.
Building Social Resilience and Self reliance	Review of how local authorities can build greater resilience in communities	Autumn 2021 – Autumn 2022	Report drafting.	Yes – interview with nominated officer at the Council.
Building safety	Review of how well local authorities are delivering their responsibilities for building safety	September 2022 – August 2023	Project initiation.	Yes – interview with nominated officer at the Council and survey.

Study	Scope	Timetable	Status	Fieldwork planned at Carmarthenshire County Council
<p>Planning for sustainable development – Brownfield regeneration</p>	<p>Review of how local authorities are promoting and enabling better use of vacant non-domestic dwellings and brownfield sites</p>	<p>October 2022 – September 2023</p>	<p>Project development.</p>	<p>Yes – interview with nominated officer at the Council and survey.</p>
<p>Corporate Joint Committees</p>	<p>Assessing CJsCs' progress in developing their arrangements to meet their statutory obligations and the Welsh Government's aim of strengthening regional collaboration.</p>	<p>September 2022 – January 2023</p>	<p>Setting up fieldwork.</p>	<p>Yes – We are exploring the Council's perspective via our routine liaison meetings. Fieldwork includes interviews with the chief executive, director of finance and chair of each of the four CJsCs.</p>

Estyn

Estyn planned work 2022-23	Scope	Timetable	Status
Local Government Education Services Inspections	<p>Estyn inspected Anglesey and Swansea local government education services during the summer term. The reports were published in August and early September. Estyn carried out a post-inspection improvement conference in Torfaen in September and will be monitoring Pembrokeshire local authority in early October. Estyn has updated the inspection guidance to reflect a greater emphasis on socio-economic disadvantage and inequity and to make minor tweaks in response to feedback from inspections in 2021-22.</p>	<p>Inspection guidance review – July. Published on website September 1.</p>	<p>N/A</p>
Curriculum reform thematic review	<p>The Welsh Government has also asked Estyn to review the school improvement services in south-west Wales.</p>	<p>Evidence collecting in June/July – findings presented to the Welsh Government in September.</p>	<p>N/A</p>

Care Inspectorate Wales (CIW)

CIW planned work 2022-23	Scope	Timetable	Status
Programme 2022-23	We continue to test and evaluate our revised approach – including assurance checks, improvement checks, and performance evaluation inspections (PEIs). This will result in a revised operating framework for inspection and a revised code of practice.	April 2022 – March 2023	In progress
Joint work	<p>We continue to work with partners, sharing information and intelligence including completing joint reviews.</p> <p>We currently are working in collaboration with HIW for a national review of the stroke pathway and CMHT inspections.</p>	Current	In progress
Deprivation of Liberty Safeguards Annual Monitoring Report for Health and Social Care 2021-22	Following the publication of the 2020-21 report, planning is underway for the next report's publication date to be confirmed.	Publication to be confirmed.	Drafting/data collecting.
Annual meeting with Statutory Directors of Social Services	CIW will meet with all Directors of Social Services.	December 2022 and January 2023	Planning

CIW planned work 2022-23	Scope	Timetable	Status
<p>National review of care planning for children and young people subject to the Public Law Outline pre-proceedings</p>	<p>Purpose of the review</p> <p>To provide external scrutiny, assurance and to promote improvement regarding the quality of practice in relation to the care planning for children and young people subject to the public law outline pre-proceedings.</p> <p>To consider the extent to which practice has progressed since the publication of both the CIW 'National Review of care planning for children and young people subject to public law outline pre proceedings' and the publication of the PLO working group report 2021 including best practice guidance.</p>	<p>September 2022</p>	<p>Planning/surveying</p>
<p>Joint inspection child protection arrangements</p>	<p>Cross-inspectorate approach. Areas to be determined. We will complete a further four multi-agency joint inspections.</p> <p>We will publish a national report in late 2023.</p>	<p>Autumn 2022 – Spring 2023</p>	<p>Planning</p>

CIW planned work 2022-23	Scope	Timetable	Status
Cafcass assurance check	<p>CIW will continue to develop its approach to inspection and review of Cafcass Cymru. We have published its first assurance check letter.</p> <p>We will evaluate our approach and will consult on our revised approach in late 2022. This will result in a revised operating framework for inspection and the code of practice.</p>	September – December 2022	Planning

Audit Wales national reports and other outputs published since January 2022

Report title	Publication date and link to report
Equality Impact Assessments: More than a Tick Box Exercise?	<u>September 2022</u>
Welsh Government – setting of well-being objectives	<u>September 2022</u>
Welsh Government workforce planning and management	<u>September 2022</u>
NHS Wales Finances Data Tool – up to March 2022	<u>August 2022</u>
Public Sector Readiness for Net Zero Carbon by 2030: Evidence Report	<u>August 2022</u>

Report title	Publication date and link to report
Public Sector Readiness for Net Zero Carbon by 2030	July 2022
Sustainable Tourism in Wales' National Parks	July 2022
Third Sector COVID-19 Response Fund – Memorandum for the Public Accounts and Public Administration Committee	July 2022
The Welsh Community Care Information System – update	July 2022
Tackling the Planned Care Backlog in Wales – and waiting times data tool	May 2022
The new Curriculum for Wales	May 2022
Unscheduled care – data tool and commentary	April 2022
Direct Payments for Adult Social Care	April 2022
Local Government Financial Sustainability data tool	February 2022
Joint Working Between Emergency Services (including data tool)	January 2022

Audit Wales national reports and other outputs (work in progress/planned)¹

Title	Anticipated publication date
Welsh Government accounts commentary 2020-21 ²	September/October 2022
Collaborative arrangements for managing local public health resources	October 2022
National Fraud Initiative (summary report)	October 2022
Cyber resilience follow-up (learning from cyber-attacks)	October 2022
Flood risk management	November 2022
Orthopaedic services	November 2022
Quality governance in the NHS	November 2022
Digital inclusion	November/December 2022

¹ We will continue to keep our plans under constant review, taking account of the evolving external environment, our audit priorities, the context of our own resourcing and the capacity of audited bodies to engage with us. This includes maintaining some flexibility so that we can respond to developments in Welsh Government policy and areas of possible interest for the Public Accounts and Public Administration Committee. On 22 September, we published an article to our website providing an [update on the development of the Auditor General's work programme](#) following our consultation in spring 2022. We will be bringing some additional new work into our programme during the rest of 2022-23.

² To include commentary on issues raised in the Auditor General's report on the accounts concerning a payment made to the former Permanent Secretary and COVID-19 business support.

Title	Anticipated publication date
Affordable housing	To be confirmed

Good Practice Exchange events and resources

Title	Link to resource
<p>Tackling poverty in Wales: responding to the challenge – this shared learning event will bring people together from across public services to share ideas, learning and knowledge on how organisations can respond to the challenges caused by poverty. We will share examples of approaches being taken by organisations within Wales and across the UK.</p>	<p>Tackling Poverty: Cardiff event</p> <p>Tackling Poverty: Conwy event</p>
<p>Direct Payments Provision – a webinar discussing our report on direct payments provision and how they can be a key part in implementing the principles of the Social Service and Well-Being (Wales) Act 2014.</p>	<p>Direct Payments Provision webinar recording</p>
<p>Responding to the Climate Emergency in Wales – a webinar discussing emerging findings from our baseline review of public bodies’ arrangements to respond to the Welsh Government’s carbon reduction targets for 2030.</p>	<p>Responding to the Climate Emergency in Wales recording</p>
<p>Covid Perspectives – a series of recorded conversations learning how organisations have adapted to the extended period of uncertainty following the initial COVID emergency.</p>	<p>Covid Perspectives: Engagement and Communications</p>

Recent Audit Wales blogs

Title	Publication date
<u>Cost of living and putting away the bayonet</u>	21 September 2022
<u>Heat is on to tackle Climate Change</u>	18 August 2022
<u>Direct Payments in Wales</u>	15 June 2022
<u>Unscheduled Care in Wales – a system under real pressure</u>	21 April 2022
<u>Skills Competition Wales</u>	18 February 2022
<u>Cyber resilience – one year on</u>	9 February 2022
<u>Helping to tell the story through numbers</u> (Local government financial sustainability data tool)	3 February 2022
<u>Call for clearer information on climate change spending</u>	2 February 2022
<u>Actions speak louder than words</u> (Building social resilience and self-reliance in citizens and communities)	14 January 2022

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GOVERNANCE & AUDIT COMMITTEE 16 DECEMBER 2022

INTERNAL AUDIT PLAN UPDATE 2022/23

Recommendations / key decisions required:

To receive the report.

Reasons:

Regular progress report to be presented to each Governance & Audit Committee meeting.

Relevant scrutiny committee to be consulted: N/A

Cabinet Decision Required: N/A

Council Decision Required: N/A

CABINET MEMBER PORTFOLIO HOLDER: Cllr A Lenny

Directorate:

Corporate Services

Name of Head of Service:

Helen Pugh

Report Author:

Caroline Powell

Designation:

Head of Revenues and
Financial Compliance

Principal Auditor

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**EXECUTIVE SUMMARY
GOVERNANCE & AUDIT COMMITTEE
16 DECEMBER 2022**

INTERNAL AUDIT PLAN UPDATE 2022/23

1. BRIEF SUMMARY OF PURPOSE OF REPORT.

To provide Members with progress of the Internal Audit Plan. The following Report is attached:

Internal Audit Plan Progress Report for 2022/23

DETAILED REPORT ATTACHED?

YES

IMPLICATIONS

I confirm that other than those implications which have been agreed with the appropriate Directors / Heads of Service and are referred to in detail below, there are no other implications associated with this report:

Signed: H L Pugh – Head of Revenues and Financial Compliance

Policy, Crime & Disorder and Equalities	Legal	Finance	ICT	Risk Management Issues	Staffing Implications	Physical Assets
NONE	NONE	YES	NONE	NONE	NONE	NONE

Finance

Reviews carried out to ensure systems in place comply with the Authority's Financial Procedure Rules.

CONSULTATIONS

I confirm that the appropriate consultations have taken in place and the outcomes are as detailed below

Signed: H L Pugh – Head of Revenues and Financial Compliance

1. Scrutiny Committee: Not Applicable
2. Local Member(s): Not Applicable
3. Community / Town Council: Not Applicable
4. Relevant Partners: Not Applicable
5. Staff Side Representatives and other Organisations: Not Applicable

CABINET PORTFOLIO HOLDER(S)
AWARE/CONSULTED: Yes

Section 100D Local Government Act, 1972 – Access to Information List of Background Papers used in the preparation of this report:

Title of Document	File Ref No.	Locations that the papers are available for public inspection
Internal Audit Plan 2022/23	AC 11-03-22	Agenda for Governance & Audit Committee on Friday, 11th March, 2022, 10.00 am

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INTERNAL AUDIT PLAN 2022/23										
2022/23		Plan Completion to Date:		49.0%						
Job No	Departments	Days Planned	Pre-Audit Meeting	Terms of Reference Issued	Commenced	Field Work Complete	Draft Report Issued	Complete / Final Report Issued	Actual Days	Assurance Rating / Engagement Type
Fundamentals										
1122001	Capital Accounting including Fixed Asset Register	20	*	*	*					
1122002	Cash & Bank	15	*	*	*	*	*	*		
1122003	Creditor Payments	30								
1122004	Debtors System	20	*	*	*	*				
1122005	Housing Benefits	20	*	*	*	*				
1122006	Payroll System	30								
1122007	Pensions Payroll System	20	*	*	*	*	*	*	18	High
1122008	VAT	15	*	*	*					
Corporate Governance Assurance										
2122001	Annual Governance Statement/Corporate Governance Arrangements	20								
2122002	Regulatory Recommendations	10								
2122003	Data Protection	20								
2122004	Welsh Language Standards	20	*	*	*					
2122005	Freedom of Information	20	*	*	*					
2122006	Risk Management Arrangements	10	*							
COVID-19										
3122001	COVID-19 Duplication Checks and Payments	40	*	/	*					
3122002	COVID-19 Systems and Processes	20	*	/	*					
3122003	COVID-19 Working Groups	10	*	/	*					
Corporate Review Work										
4122001	CCC Companies	30								
4122002	Contract Management	20	*	*	*					
4122003	Procurement	20	*	*	*	*	*			
4122004	Safeguarding - Adults	10	*	*	*					
4122005	Safeguarding - Children	10	*	*	*					
4122006	Staffing Matters	20	*	*	*					
Counter Fraud										
5122001	Fraud Prevention, Detection and Investigation	40	*	/	*					
5122002	Proactive Fraud Testing	20	*	/	*					
Grants & Certification										
6122001	Burry Port Harbour	10	*	/	*	*	/	*	12	Accounts Return
6122002	Children & Communities Grant	25	*	/	*	*	/	*	16	Certification
6122003	RCSIG - Regional Consortia Support Improvement Grant (EIG) - EOY	15	*	/	*	*	/	*	37	Certification
6122004	RCSIG - Regional Consortia Support Improvement Grant (EIG) - Q3	15								
6122005	Enable Grant	10	*	/	*	*	/	*	11	Certification
6122006	Housing Support Grant - Homelessness	12	*	/	*	*	/	*	7	Certification

6122007	Housing Support Grant - Rent Smart Wales	10	*	/	*	*	/	*	5	Certification
6122008	Housing Support Grant - Supporting People	13	*	/	*	*	/	*	13	Certification
6122009	Local Authority Education Grant	20	*	/	*					
6122010	Other Grants (where assurance is required for sign-off)	20								
6122011	Wales Pension Partnership	5	*	/	*	*	/	*	4	Accounts Return
6122012	Post 16 Grant	10	*	/						
6122013	Pupil Deprivation Grant - EOY	15	*	/	*	*	/	*	33	Certification
6122014	Pupil Deprivation Grant - Q3	15								
6122015	Trust Funds - Arbour Stephens	5	*	*	*	*	/	*	5	Certification
6122016	Trust Funds - Dyfed Welsh Church Fund	5	*	*	*	*	/	*	9	Certification
6122017	Trust Funds - Minnie Morgan	5	*	*	*	*	/	*	4	Certification
6122018	Trust Funds - Oriel Myrddin	5	*	*	*	*				
6122019	Regional Development Coordinator Grant	5	*	/	*	*	/	*	3	Certification
	Chief Executive's Department (not incl IT)									
7122001	Departmental Income	15	*	*	*					
7122002	Local Government & Elections Act	10								
7122003	Net Zero Carbon	20								
7122004	Regeneration & Economic Development: CRF	10								
7122005	Regeneration & Economic Development	10								
7122006	PMP: Workforce Planning	20								
	Chief Executive's Department: IT									
7222001	Cyber Security	15								
7222002	Disaster Recovery and Business Continuity	15	*	*	*	*	*			
	Communities									
7322001	Departmental Income	15	*	*	*	*	*			
7322002	Disabled Facilities Grants (DFGs)	15	*	*	*	*	*			
7322003	Disrepair Claims	15	*	*	*	*	*			
7322004	Leisure: Health, Fitness & Dryside portfolio	20	*	*	*					
7322005	Social Care (Assignment to be agreed)	20	*							
	Corporate Services									
7422001	Departmental Income	15	*	*	*					
7422002	Corporate Credit Card	15	*	*	*					
	Education & Children									
7522001	Departmental Income	15	*	*	*					
7522002	Youth Support Service Pre-paid Cards	15	*							
7522003	Schools Expenditure	30	*	*	*	*	*			
7522004	Schools (incl School Questionnaires)	20	*	*	*	*	*			
7522004	School Visits 1	10	*	*	*	*	*			
7522004	School Visits 2	10	*	*	*	*	*			
7522005	Welfare Cards	10	*	*	*					
	Environment									

7622001	Departmental Income	15	*	*	*						
7622002	Fleet Management	10	*								
7622003	Waste	15	*	*	*						
7622004	Planning: Development Management	20	*	*	*						
7622005	Property	10									
7622005	Property - Consultancy	5	*	*	*	*					
7622006	Asset Management	15	*	*	*	*	*				
	Additonal										
8122001	Departmental Advisory Work	40	*	/	*						
8222001	Various Departmental Working Groups	40	*	/	*						

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Agenda Item 6

GOVERNANCE & AUDIT COMMITTEE
16 DECEMBER 2022

PROGRESS ON REGULATORY REPORT RECOMMENDATIONS

Purpose:

To outline progress on regulatory report recommendations.

Recommendations / key decisions required:

To note and receive the report.

Reasons:

Under the Local Government Act (Wales) 2011- Audit Committee are required to follow up regulatory report recommendations. Paragraphs 9.16 to 9.19.

Cabinet Decision Required: N/A

Council Decision Required: N/A

CABINET MEMBER PORTFOLIO HOLDER:- Cllr Philip Hughes

Directorates:

Chief Executive's /
Corporate Services

Names of Heads of Service:

Noelwyn Daniel

Helen Pugh

Report Authors:

Robert James

Designations:

Head of ICT & Corporate Policy

**Head of Revenues and Financial
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EXECUTIVE SUMMARY

GOVERNANCE & AUDIT COMMITTEE

16 DECEMBER 2022

PROGRESS ON REGULATORY REPORT RECOMMENDATIONS

Introduction

1. The Council monitors regulatory report recommendations on its Performance Information Monitoring System (PIMS).
2. Contained within the report are:
 - on-going recommendations from past reports that are still active
 - recommendations that have been completed and closed during the last year
3. There are two main types of report:
 - National reports. Sometimes recommendations made in these reports will not apply to Carmarthenshire e.g. the best practice being recommended may already be established practice.
 - Local reports specific to Carmarthenshire County Council.
4. Some regulatory report recommendations are extremely long and detailed. Some have been summarised for the purposes of this report. The original full recommendations can be viewed in the original reports.
5. In the Wales Audit Office report on Audit Committee Effectiveness (July 2018), there was a Proposal for Improvement that we should strengthen arrangements for tracking actions taken to address recommendations in regulatory reports. This process addresses this proposal.

DETAILED REPORT ATTACHED?

YES

IMPLICATIONS

I confirm that other than those implications which have been agreed with the appropriate Directors / Heads of Service and are referred to in detail below, there are no other implications associated with this report :

Signed: Noelwyn Daniel, Head of ICT & Corporate Policy

Policy, Crime & Disorder and Equalities	Legal	Finance	ICT	Risk Management Issues	Staffing Implications	Physical Assets
YES	YES	NONE	NONE	NONE	NONE	NONE

1. Policy, Crime & Disorder and Equalities

Item 6 of the terms of reference of the Governance and Audit Committee requires oversight of the Authority's external audit arrangements, including:

- a) monitoring the adequacy and effectiveness of the External Audit service and to respond to its findings;
- b) discuss with the external auditor the nature and scope of the audit of the County Council's services & functions, and consider the external audit fee and terms of engagement;
- c) receiving and considering external audit reports and management letters and advising Full Council as appropriate;
- d) **monitoring Management's response to the external auditor's findings and the implementation of the external auditor's recommendations (*the purpose of this report*)**

2. Legal

The Local Government Act (Wales) 2011 – Statutory Guidance identifies that Audit Committee should:-

- *receive the reports from external auditors and follow up their recommendations for the year.*

CONSULTATIONS

I confirm that the appropriate consultations have taken in place and the outcomes are as detailed below

Signed: Noelwyn Daniel, Head of ICT & Corporate Policy

1. Scrutiny Committee request for pre-determination	NA
If yes include the following information: -	
Scrutiny Committee	
Date the report was considered:-	
Scrutiny Committee Outcome/Recommendations:-	
 2. Local Member(s)	
NA	
3. Community / Town Council	
NA	
4. Relevant Partners	
NA	
5. Staff Side Representatives and other Organisations	
NA	
CABINET MEMBER PORTFOLIO HOLDER(S) AWARE/CONSULTED	Include any observations here
Not Applicable	

Section 100D Local Government Act, 1972 – Access to Information		
List of Background Papers used in the preparation of this report:		
Title of Document	File Ref No.	Locations that the papers are available for public inspection
Audit Committee Effectiveness- Carmarthenshire County Council- July 2018.		Link
Statutory Guidance from the Local Government Measure 2011 Chapter 9		Link



REGULATORY RECOMMENDATIONS

ANNUAL REPORT 2022

(from December 2021 to December 2022
 ON-GOING and COMPLETED recommendations)

FOR AUDIT & GOVERNANCE COMMITTEE

16TH DECEMBER 2022

REGULATORY RECOMMENDATIONS		
	NO.	%
ON TARGET (COMBINED – ONGOING & COMPLETED)	40	100%
OFF TARGET	0	0%
ON TARGET (ON-GOING)	11	28%
ON TARGET (COMPLETED)	29	72%
TOTAL	40	

INDEX

RECOMMENDATIONS

that are on-going/been completed during the last 12 months

REGULATOR	REPORT	PAGE
Audit Wales National Report	How Local Government Uses Data (Dec 18)	3
Audit Wales Local Report	Well-being of Future Generations: An examination of 'Start Well - Help children to live healthy lifestyles' (Feb 19)	4
Audit Wales National Report	The Effectiveness of Local Planning Authorities in Wales (June 19)	4
Audit Wales Local Report	Review of Risk Management Arrangements (July 19)	5
Audit Wales National Report	'Raising Our Game' - Tackling Fraud in Wales (July 20)	5
Audit Wales National Report	Rough Sleeping in Wales – Everyone's Problem; No One's Responsibility (July 20)	6
Care Inspectorate Wales National Report	National review of care homes for people living with dementia (Sep 20)	7
Audit Wales National Report	Commercialisation in Local Government (Oct 20)	7
Audit Wales Local Report	Review of Waste Services – Carmarthenshire County Council (July 21)	8
Audit Wales Local Report	Regenerating Town Centres in Wales (Sep 21)	10

ON TARGET

How Local Government Uses Data (Dec 18)

On-going

Objective: WAO/NAT: How Local Government Uses Data (Dec 18)			
Action	14407	Target date	31/03/2023
Action promised	Data Culture: LA's need: to have a clear vision that treats data as a key resource; to establish corporate data standards & coding; to undertake an audit; & create a central integrated customer account as a gateway to services		
Comment	We have decided due to changes in major software solutions not to pursue further our single customer account. This will only be used if there is no major back-office application available. We continue to develop the Data Insights Strategy that will clearly outline our vision for maximising the use of data across the Authority.		
Service Head: Noelwyn Daniel		Performance status: On target	

Action	14409	Target date	31/03/2023
Action promised	Upskill staff: LA's: to identify staff who have a role in analysing & managing data to remove duplication & free up resources to build & develop capacity in data usage; & to invest & support development of staff data analytical, mining & segmentation skills		
Comment	Our approach here will be addressed within the Data Insights Strategy that is being currently developed. It will take into account the various aspects of this recommendation.		
Service Head: Noelwyn Daniel		Performance status: On target	

Action	14410	Target date	31/03/2023
Action promised	Data-driven decision-making culture: LA's: to set data reporting standards to ensure minimum data standards underpin decision making; and to make more open data available		
Comment	Work has commenced on a detailed programme of activity and the formulation of a new Data Insight Strategy that will address matters raised within this recommendation.		
Service Head: Noelwyn Daniel		Performance status: On target	

Completed 31/03/2022

Objective: WAO/NAT: How Local Government Uses Data (Dec 18)			
Action	14408	Target date	31/03/2021 (original target 31/03/2020)
Action promised	Data Protection Responsibilities: LA's: to provide refresher training to service managers to ensure they know when & what data they can & cannot share; & review/update data sharing protocols to support services to deliver their data sharing responsibilities		
Comment	Refresher training sessions have now been arranged for DMTs and are in the process of being delivered. Some will be completed in April 2022.		
Service Head: Noelwyn Daniel		Performance status: On target	

Well-being of Future Generations: An examination of 'Start Well - Help children to live healthy lifestyles' (Feb 19)

Completed 30/09/2022

Objective: WAO/LOC: Well-being of Future Generations: An examination of 'Start Well - Help children to live healthy lifestyles' (Feb 19)			
Action	14298	Target date	31/03/2020
Action promised	Corporate: Develop a system to provide assurance at a corporate level that the Council is considering the five ways of working in the actions to deliver the well-being objectives		
Comment	The Integrated impact Assessment (IIA) has been completed and is ready to go live early next year with the adjustment for the new Corporate Strategy Well-being Objectives.		
Service Head:	Noelwyn Daniel	Performance status:	On target

The Effectiveness of Local Planning Authorities in Wales (June 19)

Completed 31/03/2022

Objective: WAO/NAT: The Effectiveness of Local Planning Authorities in Wales (June 19)			
Action	14471	Target date	30/04/2022 (original target 31/03/2020)
Action promised	Local Planning Authorities improve the effectiveness of planning committees by: reviewing their scheme of delegation to ensure planning committees are focussed on the most important strategic issues relevant to their authority		
Comment	The revised scheme of delegation to officers and the protocol on representations to the County Council on Planning Committee was approved at the meeting of the County Council on the 2nd February 2022. The revised scheme of delegation has been published on the County Council webpages.		
Service Head:	Rhodri Griffiths	Performance status:	On target

Action	14514	Target date	31/03/2022 (original target 31/03/2020)
Action promised	Local Planning Authorities: improve transparency and accountability by holding planning meetings at appropriate times, rotating meetings to take place in areas which are subject to proposed development, webcasting meetings and providing opportunities for stakeholders to address committee meetings		
Comment	Webcasting already undertaken with stakeholders are allowed to speak subject to the relevant protocol. The adoption of Webcasting has provided enhanced opportunities for those interested in viewing the work of the planning committee as well as improving accessibility and accountability. This has also negated the value of moving the planning committee to different locations. It is noted that varying the times might prove be problematic as the meetings are quite often lengthy dependent on the number and complexity of applications being considered. The matter may be further considered in light of any future demand and access issues and would require further investigation as we emerge from Covid restrictions. Whilst a response to Covid the move to virtual/remote Planning Committee meetings has enabled third parties to also join the meetings to provide their representations remotely increasing accessibility.		
Service Head:	Rhodri Griffiths	Performance status:	On target

Action	14519	Target date	31/03/2023 (original target 31/03/2021)
Action promised	Local Planning Authorities improve the effectiveness of planning committees by enforcing the local planning authorities' standards of conduct for meetings		
Comment	The role of the planning committee will be reinforced through quarterly reporting of core planning performance measures including planning appeals. The reporting of performance is to be a standing item on the agenda to ensure appropriate awareness of decision-making outcomes. The responsibilities under the standards of conduct is conveyed through a revised introduction presented by the legal officers and in the advice to committee to members during by officers and where appropriate the Chair.		
Service Head:	Rhodri Griffiths	Performance status:	Closed at 85% complete

Review of Risk Management Arrangements (July 19)

On-going

Objective: WAO/LOC: Review of Risk Management Arrangements (July 19)			
Action	14302	Target date	31/03/2023 (original target 31/03/2020)
Action promised	Procedures and Guidance: The Council should develop suitable procedures and guidance to underpin its risk management strategy to ensure that risk management is consistently embedded across the organisation.		
Comment	Risk management has met with colleagues in the business development unit to progress the risk management intranet page. Business development now have access and documents (Welsh & English version) are being checked prior to uploading.		
Service Head:	Helen Pugh	Performance status:	On target

Action	14303	Target date	31/03/2023 (original target 31/03/2020)
Action promised	Risk Appetite: The Council should define its corporate risk appetite to ensure that it manages risks and opportunities effectively.		
Comment	Session held for CMT and HOS on 27th September facilitated by an external provider. Risk appetite statement to be drafted and forwarded to CMT for approval.		
Service Head:	Helen Pugh	Performance status:	On target

Action	14307	Target date	31/03/2021 (original target 31/03/2020)
Action promised	The Council to Improve Effectiveness by: training staff; regularly seeking assurance on effectiveness of all aspects of its arrangements & acting on findings; & embedding process for identifying lessons learned & sharing good practice across organisation		
Comment	The risk steering group includes feedback on completed risk bids to ascertain if the risk posed has been addressed and the lessons learnt. The bid forms are currently being updated to incorporate a section on what risks are mitigated and how, and after completion it can be demonstrated. This will be presented to the working groups for sign off in October 2021.		
Service Head:	Helen Pugh	Performance status:	On target

Completed 31/03/2022

Objective: WAO/LOC: Review of Risk Management Arrangements (July 19)			
Action	14305	Target date	31/03/2022 (original target 31/03/2020)
Action promised	Roles & Responsibilities: The Council should review and clarify the roles and responsibilities of: Managers, Staff, Risk Champions, The Risk Management Steering Group in its risk management arrangements		
Comment	Risk Management Toolkit accepted by the Risk Management Steering Group on 11th November 2021. The Risk Management Toolkit was translated in December 2021. The Risk Management Intranet Page is being developed and the Risk Management Toolkit will be available on this page. Terms of reference for the Risk Management Steering Group, Property & Liability Risks Working Group, Transport Risks Working Group and Contingency Planning Working Group accepted by the Risk Management Steering Group on 11th November 2021. The Terms of Reference will be available on the Risk Management Intranet Page when developed. An exercise has been undertaken that representative is correct on the working Groups.		
Service Head:	Helen Pugh	Performance status:	On target

Action	14306	Target date	31/03/2022 (original target 31/03/2020)
Action promised	Risk Management System: The Council should: clarify system it is using to identify & capture risks to ensure consistency in approach across the organisation; & review the information recorded on risk registers throughout the organisation to ensure information is up to date, complete, & has enough detail to ensure risks can be appropriately managed		
Comment	New process for updating the Corporate Risk Register has been introduced & is working well. Departmental editors nominated and training provided. Departmental editors providing updates to corporate risks directly to the JCAD CORE system and the updates are reported to CMT with the performance management information. Awareness on Project Risk Registers and Implementation of Project Risk Registers have commenced.		
Service Head:	Helen Pugh	Performance status:	On target

'Raising Our Game' - Tackling Fraud in Wales (July 20)

On-going

Objective: WAO/NAT: 'Raising Our Game' - Tackling Fraud in Wales (July 20)			
Action	14750	Target date	31/03/2021
Action promised	Policies & Training: Staff working across the Welsh public sector should receive fraud awareness training as appropriate to their role in order to increase organisational effectiveness in preventing, detecting & responding to fraud.		
Comment	Awaiting L&D Departmental review before a fraud e-learning module can be developed. Continuing to source fraud training at periodic intervals.		
Service Head:	Helen Pugh	Performance status:	On target

Rough Sleeping in Wales – Everyone’s Problem; No One’s Responsibility (July 20)

Completed 31/03/2022

Objective: WAO/NAT: Rough Sleeping in Wales – Everyone’s Problem; No One’s Responsibility (July 20)			
Action	14760	Target date	31/03/2022 (original target 31/03/2021)
Action promised	Intelligent use of data: Use data to plan the right future services, and to put in place effective data sharing protocols to ensure they respond effectively and safely to people sleeping rough. We recommend: i) invest in data analytical skills to better understand the current situation and predict future demand to prevent future homelessness		
Comment	Following consultation with the Homeless Forum a sub-Task and Finish Group was set up. Partners discussed the self-reflection tool and has used it as a basis for another consultation exercise with the Forum. This has led to actions being identified which will be included and delivered as part of the 5-year Rapid Re-Housing Plan which encompasses the needs of complex needs individuals.		
Service Head: Jonathan Morgan		Performance status: On target	

Action	14761	Target date	31/03/2022 (original target 31/03/2021)
Action promised	Intelligent use of data: Use data to plan the right future services, and to put in place effective data sharing protocols to ensure they respond effectively and safely to people sleeping rough. We recommend: ii) review and update data sharing protocols to ensure they support services to deliver their data sharing responsibilities effectively		
Comment	Following consultation with the Homeless Forum a sub-Task and Finish Group was set up. Partners discussed the self-reflection tool and has used it as a basis for another consultation exercise with the Forum. This has led to actions being identified which will be included and delivered as part of the 5-year Rapid Re-Housing Plan which encompasses the needs of complex needs individuals.		
Service Head: Jonathan Morgan		Performance status: On target	

Action	14762	Target date	31/03/2022 (original target 31/03/2021)
Action promised	Intelligent use of data: Use data to plan the right future services, and to put in place effective data sharing protocols to ensure they respond effectively and safely to people sleeping rough. We recommend: iii) introduce a single data capture & risk assessment process to help support safe decisions making in dealing with people sleeping rough		
Comment	Following consultation with the Homeless Forum a sub-Task and Finish Group was set up. Partners discussed the self-reflection tool and has used it as a basis for another consultation exercise with the Forum. This has led to actions being identified which will be included and delivered as part of the 5-year Rapid Re-Housing Plan which encompasses the needs of complex needs individuals.		
Service Head: Jonathan Morgan		Performance status: On target	

Action	14763	Target date	30/09/2021 (original target 31/03/2021)
Action promised	Integrated services to tackle complex needs: By responding to people in crisis, often deal with issues in isolation & rarely address fundamental cause. Requires responsive service delivery models, we recommend public bodies use our complex needs self-reflection tool to improve how they can jointly address complex needs in the future		
Comment	Following consultation with the Homeless Forum a sub-Task and Finish Group was set up. Partners discussed the self-reflection tool and has used it as a basis for another consultation exercise with the Forum. This has led to actions being identified which will be included and delivered as part of the 5-year Rapid Re-Housing Plan which encompasses the needs of complex needs individuals.		
Service Head: Jonathan Morgan		Performance status: On target	

National review of care homes for people living with dementia (Sep 20)

Completed 31/12/2021

Objective: CIW/NAT: National review of care homes for people living with dementia (Sep 20)			
Action	15233	Target date	31/03/2022
Action promised	R1 - Choice, people need clearer information about the location and types of service available. Commissioners need to address the gaps in care home provision		
Comment	The National Audit recommendations have been considered in Carmarthenshire and following the action plan response have been updated - the recommendations are now included in everyday business for the service areas.		
Service Head: Chris Harrison		Performance status: On target	

Action	15234	Target date	31/03/2022
Action promised	R2 – Training - providers of carer services and commissioners need to ensure that training supports the delivery of person-centred care. Training should involve people living with dementia who can describe their experience of care		
Comment	The National Audit recommendations have been considered in Carmarthenshire and following the action plan response have been updated - the recommendations are now included in everyday business for the service areas.		
Service Head: Chris Harrison		Performance status: On target	

Action	15235	Target date	31/03/2022
Action promised	R3 – Environment -providers and Commissioners should work together to ensure new homes are designed and built to improve outcomes and enable effective care, informed by evidence		
Comment	The National Audit recommendations have been considered in Carmarthenshire and following the action plan response have been updated - the recommendations are now included in everyday business for the service areas.		
Service Head: Chris Harrison		Performance status: On target	

Action	15236	Target date	31/03/2022
Action promised	R4 - Welsh Language - providers and Commissioners must gather better information about the Welsh Language skills of the workforce; educators should work to upskill the current workforce		
Comment	The National Audit recommendations have been considered in Carmarthenshire and following the action plan response have been updated - the recommendations are now included in everyday business for the service areas.		
Service Head: Chris Harrison		Performance status: On target	

Action	15237	Target date	31/03/2022
Action promised	R6 – Rights - there is a lack of understanding about mental capacity with a need to upskill staff in the context of rights-based approaches to care and support		
Comment	The National Audit recommendations have been considered in Carmarthenshire and following the action plan response have been updated - the recommendations are now included in everyday business for the service areas.		
Service Head: Chris Harrison		Performance status: On target	

Action	15238	Target date	31/03/2022
Action promised	R7 - Multi-disciplinary support - there is a need to improve support from mental health services and effective admission and discharge from hospital		
Comment	The National Audit recommendations have been considered in Carmarthenshire and following the action plan response have been updated - the recommendations are now included in everyday business for the service areas.		
Service Head: Chris Harrison		Performance status: On target	

Commercialisation in Local Government (Oct 20)

Completed 31/03/2022

Objective: AW/NAT: Commercialisation in Local Government (Oct 20)			
Action	14916	Target date	31/03/2022
Action promised	We will ensure that the TIC Income Thematic Workstream is focussed on the development of a more commercial approach across the organisation and will aim to implement the outcomes and recommendations of the Audit Wales Review of Commercialisation in Local Government.		
Comment	The findings of the Wales Audit Review - `Commercialisation in Local Govt` has been considered by the TIC Income Workstream. The toolkit included within the report has been used to support a self-assessment exercise by the workstream. A facilitated session was held with the Heads of Service forum in December. Further service specific workshops will now be held with priority services and the findings from these exercises will now be used to inform a discussion at CMT and with elected members. It is hoped that this will help clarify the Council`s ambitions in this area and what capacity/skills the Council possesses or requires to further progress this agenda.		
Service Head: Paul R Thomas		Performance status: On target	

Review of Waste Services – CCC (July 21)

On-going

Objective: AW/LOC: Review of Waste Services – CCC (July 21)			
Action	15225	Target date	30/06/2022
Action promised	R7(5): Waste Strategy-It develops and implements an engagement strategy focussing on the behavioural change required for the successful launch and adoption by the public of its new strategy (the Welsh Government Blueprint collection model)		
Comment	Communications plan is on track. Information packs containing letters, calendars and recycling guidance leaflets are in the process of being developed for issue in early autumn. A series of hwb engagement dates are being finalised and, internal as well as external briefings with staff, town and community councils, disability partnership groups, Tyisha steering groups and local community groups is being drafted and timeline produced to align with the resident information pack being issued. A programme of face-to-face engagement in communities and Recycling advisor door knocking engagements is being devised to run alongside the information pack and delivery period and operational collection implementation post 23rd January and with any existing community engagement activities that are planned with other departments or on a local level. This will commence in the autumn.		
Service Head: Daniel W John		Performance status: On target	

Completed 31/03/2022

Objective: AW/LOC: Review of Waste Services – Carmarthenshire County Council (July 21)			
Action	15215	Target date	31/12/2021
Action promised	R1: Garden Waste-The Council should identify performance measures for its garden waste service and ensure effective oversight of performance in this area by senior officers and Members		
Comment	We have performance Indicators now in place to measure Garden waste service, these are calculated manually currently with the move to the dataset database system planned by August 2022. 100% complete in terms of providing performance indicators to measure the service performance.		
Service Head: Ainsley Williams		Performance status: On target	

Action	15216	Target date	31/03/2022
Action promised	R2; CWM Environmental Ltd - Ensure that there is a risk register for CWM		
Comment	The risk register has now been developed and was approved by the CWM Management Board in December 2021. It will be reviewed by the Board as required and formally presented annually thereafter. The register was presented to the Council's CWM Shareholder Board, along with its business plan in March 22. Risk register to be presented to the Shareholder Board annually thereafter.		
Service Head: Ainsley Williams		Performance status: On target	

Action	15219	Target date	31/03/2022
Action promised	R5: Fly-tipping-Develop and implement an agreed plan to sustainably address the high number of fly-tipping incidents		
Comment	<p>The formal LEQ strategy has been adopted by the Council. This strategy is being monitored and delivered through the LEQ Strategic group which has been re-convened in December 21. This group seeks to address problematic areas of fly-tipping in a strategic co-ordinated manner. With set action plans developed for specific areas or problems based upon need.</p> <p>Caru Cymru (CC) project current year program is underway. Initiatives include:</p> <ul style="list-style-type: none"> • engaging with local schools and community groups to facilitate local initiatives e.g. litter picks, communications packs and engagement events. • Local business engagement for "2-minute street clean" initiative. • Engaging town and community councils on green spaces initiative/dog fouling – encouraging positive LEQ behaviour in parks and green spaces • Fly-tipping – selecting a rear lane in Llanelli to create a positive LEQ messaging. Invest in area to promote local custodianship and care. • Support the delivery of the National CC Roadside Litter campaign through material delivery, installation, promotion and engagement with relevant partners <p>An LEQ Action Plan is being produced in partnership between the Council and KWT and these are updated on a quarterly basis.</p> <p>The key element in the immediate term is to remove the incidents of fly-tipping as soon as practicable. Currently all fly-tipping is removed within 4 days of reporting, unless there are ongoing investigation work that preclude removal.</p> <p>Current resources are therefore sufficient to deal with the removal of fly-tipped materials.</p>		
Service Head: Ainsley Williams		Performance status: On target	

Action	15220	Target date	31/03/2022 (original target 31/03/2022)
Action promised	R6: Fly-tipping-Report corporately on a fuller set of performance measures for fly-tipping, including the number of incidents, to enable senior officers and Members to have more effective oversight of the problem and to drive improvement		
Comment	<p>New Measure Implemented in 2022- 25 departmental business plan - Total fly tipping service requests per annum. As part of the divisional plan, we will measure Total number of fly-tipping hotspots and total number of incidents at these hotspots.</p> <p>These performance indicators will enable us to assess the current service demand and then measure our impact following behavioural change campaigns and directed enforcement activities.</p> <p>This will lead to an understanding of how to drive fly-tipping down in the longer term.</p> <p>Full suite of LEQ actions within Departmental Business plan</p> <p>We are currently developing an alternative recording and task management system to enable us to react to and record fly-tipping more accurately and effectively. The scoping and initial development of this system is underway.</p>		
Service Head: Ainsley Williams		Performance status: On target	

Action	15221	Target date	31/03/2022
Action promised	R7(1): Waste Strategy-All elements of the waste hierarchy need to be considered, including prevention		
Comment	A new waste strategy and proposed collections methodology has been agreed and Phase 1 is in the process of being planned (see below). In addition, WG funded circular economy projects are currently being constructed. Our first a re-use shop was opened in Llanelli on the 22nd February 2022. Phase1 – introduction of three-weekly glass collection, three weekly residual waste collection (black bag) and weekly recycling collection (blue bag) from October/November 2022. Phase 2 will entail the introduction of a weekly kerbside sort collection system, weekly glass collection and continuation of a three weekly residual waste collection.		
Service Head:	Ainsley Williams	Performance status:	On target

Action	15222	Target date	31/03/2022
Action promised	R7(2): Waste Strategy-It integrates its strategy with other related projects and plans e.g. regeneration, enforcement and fly-tipping		
Comment	The agreed waste strategy makes strong links with wider Council policies and plans: Corporate strategy and the Council's wellbeing objectives; Net Zero Carbon plan (e.g., introduction of ultra-low emissions vehicles and electric vehicles); Local Environment Quality; Regeneration ambitions for principal towns and as part of the CE Strategy, links to our rural towns and 10 towns initiatives.		
Service Head:	Ainsley Williams	Performance status:	On target

Action	15223	Target date	31/03/2022
Action promised	R7(3): Waste Strategy-It has clear and sustainable plans for financing its strategy (including contingency plans if Welsh Government funding is not available)		
Comment	WG funding agreed for the Phase 2 roll-out (funding profile to be refined as plan progresses). Funding of electric vehicles as part of the Phase 1 roll out has been agreed. County Council funding has been agreed for the Phase 1 interim roll out.		
Service Head:	Ainsley Williams	Performance status:	On target

Action	15224	Target date	31/10/2021
Action promised	R7(4): Waste Strategy-It devotes sufficient time to consult the public on its proposed changes to waste collection arrangements		
Comment	ACTION PLAN RESPONSE: Outcome of the engagement exercise has been included in the waste strategy report as part of the considerations for the new strategy. Public engagement exercise was completed in July 21.		
Service Head:	Ainsley Williams	Performance status:	On target

Action	15226	Target date	31/03/2022
Action promised	R8(1): Business Plan-Set out clear accountable actions for its waste service which are specific measurable and timebound		
Comment	Specific actions have been developed in line with proposed waste strategy and all actions relating to the waste strategy are set out in the 2023-25 Business Plan.		
Service Head:	Ainsley Williams	Performance status:	On target

Action	15227	Target date	31/03/2022
Action promised	R8(2): Business Plan-Include performance measures that re linked to the actions which have clear targets and success actions		
Comment	Specific actions have been developed in line with proposed waste strategy and all actions relating to the waste strategy are set out in the 2023-25 Business Plan.		
Service Head:	Ainsley Williams	Performance status:	On target

Regenerating Town Centres in Wales (Sep 21)

On-going

Objective: AW/LOC: Regenerating Town Centres in Wales (Sep 21)		
Action	15146	Target date
Action promised	Review existing town centre master-plans for 3 primary town centres & produce Recovery Master-plans. Commence delivery of short, medium & strategy interventions. Projects: Carmarthen Hwb, CRF - Revitalise Rhydaman; Towns & Growth; Llanelli	
Comment	Recovery plans have been developed for Ammanford, Carmarthen and Llanelli, in partnership with town task forces/ forum and endorsed by Cabinet. bids have been approved under the UK Government's Community Renewal Fund (CRF) and it's Levelling up Fund. Under the CRF fund the following have been approved for Regeneration, Carmarthenshire Towns Recovery and Growth Pilot, Supporting the Welsh Language in Business and Community Revitalise Rhydaman, Business Bank Sir Gar and Regenerating Llanelli. All works are progressing well with a deadline of December 2023. Under the Levelling Up Fund, Carmarthenshire have been successful in the following bids, firstly the Tywi Valley Path from Llandeilo to Carmarthen and secondly bid with Pembrokeshire County Council for new Public Service Hwbs in Carmarthen and Pembroke town centres. The first stage tender process has b completed and contractor has been appointed. Detailed designs and cost plans are progressing well. A further two levelling up bids were submitted i one transport bid and one regeneration bid, with a decision on applications expected in the Autumn.	
Service Head: Jason Jones		Performance status: On target

Action	15228	Target date
Action promised	In line with the AW Report Regenerating Town Centres in Wales – National Report Sept 2021, recommendation 4, we will through the multi-discipline corporate enforcement group implement the Empty Property Action Plan, using potential loan funding from WG's Empty Property Management Fund necessary enforcement powers where appropriate	
Comment	Carmarthenshire have completed the training provided and subsequently developed an Empty Property Action Plan for enforcement within town cent to the Transforming Towns agenda. Carmarthenshire have an Enforcement Group in place, made up of officers from a wide range of departments ai tackle the empty properties in the County. The second meeting took place on 27th September 2022. The group are tasked with working through a Priority list originally consisting of 27 problematic properties mixed between commercial and residential across the County, mostly within the primary Meetings have been held with Welsh Government officials to target specific buildings and the option of utilising specific consultant support alongside has been offered. To date the group have started working their way through the properties and through collaborative working 2 commercial properties subsequently been unlocked and are now occupied. As the group progresses there will be consideration made regarding requests to add properties.	
Service Head: Jason Jones		Performance status: On target

Action	15232	Target date
Action promised	In line with the Audit Wales Report Regenerating Town Centres in Wales – National Report Sept 2021, recommendation 6, we will use the regenerating self-assess our town centre regeneration work where necessary	
Comment	Regeneration has led in the preparation of town centre recovery plans for Ammanford, Carmarthen and Llanelli, which have been to public consultation endorsed by Cabinet on the 17/01/22. In addition, Regeneration has been leading on developing the "Ten Towns" plans. All these plans have acknowledged the changes occurring in town centres that have been accelerated by the pandemic, Brexit and other market forces. We will make use of the regeneration to support our work where appropriate, this work is ongoing.	
Service Head: Jason Jones		Performance status: On target

Completed 31/03/2022

Objective: AW/LOC: Regenerating Town Centres in Wales (Sep 21)		
Action	15142	Target date
Action promised	Development of recovery and growth plans for Ten Rural Market Towns and to commence delivery of interventions identified	
Comment	The Ten Towns initiative has progressed well over the last 12 months. Growth Plans have been prepared and agreed by each of the respective comm Growth Plan Teams have been established in each of the areas to take forward some of the key aspirations identified within the plans. The Growth PI are represented by local businesses, town and community councils and third sector. To support the Growth Plan Teams, 3 Rural Market Town officers been appointed to progress the needs identified by the communities. Over recent months, the growth plan teams have been meeting regularly to prioritise their ideas for consideration under two funding pots which the has secured to take forward some of the aspirations identified within the growth plans. These include the Authority's £1m Capital investment fund an £100k Leader innovation fund. Each of the growth plan teams have been invited to collectively bring forward their priority projects for consideration. Expressions of Interest were submitted by the end of February for the capital fund, the total value of which equates to £1.25m. We are currently exp opportunities to draw down external funding to maximise opportunities wherever possible. Additionally, applications have been submitted for consideration under the Leader funding and are currently undergoing assessment. In addition, funding has been secured to deliver other support including the provision of free Wi-Fi in each of the respective towns. In addition, funding been secured via the Leader programme to help promote the distinctiveness of the Ten Towns, a common theme which has been identified across all growth plans. Other initiatives include the development of circular economy initiatives. We are in the process of commissioning external consultants t develop and pilot circular economy activities which minimise waste and increase opportunities for communities to access repair and reuse facilities an initiative across the Ten Towns.	
Service Head: Jason Jones		Performance status: On target

GOVERNANCE & AUDIT COMMITTEE 16 DECEMBER 2022

GOVERNANCE & AUDIT COMMITTEE FORWARD WORK PROGRAMME		
Recommendations / key decisions required: To receive the report.		
Reasons: Annual Forward Work Programme to inform Members of the expected Agenda Items for the 2022/23 Governance & Audit Committee Cycle.		
Relevant scrutiny committee to be consulted: N/A		
Cabinet Decision Required: N/A		
Council Decision Required: N/A		
CABINET MEMBER PORTFOLIO HOLDER: Cllr A Lenny		
Directorate: Corporate Services Name of Head of Service: Helen Pugh Report Author: Helen Pugh	Designation: Head of Revenues and Financial Compliance	Tel No.: 01267 246223 E Mail Address: HLPugh@carmarthenshire.gov.uk

**EXECUTIVE SUMMARY
GOVERNANCE & AUDIT COMMITTEE
16 DECEMBER 2022**

**GOVERNANCE & AUDIT COMMITTEE FORWARD WORK
PROGRAMME**

To provide Members with a Forward Work Programme for the 2022/23 Governance & Audit Committee cycle to ensure that all appropriate Committees have a published up to date programme owned by the Committee Members.

The following Report is attached:
Forward Work Programme

DETAILED REPORT ATTACHED?

YES

IMPLICATIONS

I confirm that other than those implications which have been agreed with the appropriate Directors / Heads of Service and are referred to in detail below, there are no other implications associated with this report:

Signed: H L Pugh – Head of Revenues and Financial Compliance

Policy, Crime & Disorder and Equalities	Legal	Finance	ICT	Risk Management Issues	Staffing Implications	Physical Assets
NONE	NONE	NONE	NONE	NONE	NONE	NONE

CONSULTATIONS

I confirm that the appropriate consultations have taken in place and the outcomes are as detailed below

Signed: H L Pugh – Head of Revenues and Financial Compliance

1. Scrutiny Committee: Not Applicable
2. Local Member(s): Not Applicable
3. Community / Town Council: Not Applicable
4. Relevant Partners: Not Applicable
5. Staff Side Representatives and other Organisations: Not Applicable

CABINET PORTFOLIO HOLDER(S) AWARE/CONSULTED:	Yes
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Section 100D Local Government Act, 1972 – Access to Information
List of Background Papers used in the preparation of this report:

THERE ARE NONE

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Subject area and brief description of nature of report	Lead Department	Responsible Officer	Dec-22	Mar-23	Jul-23	Sep-23
Appointment of Audit Committee: - Chair - Vice Chair	Corporate Services	Governance & Audit Committee			✓	
Annual Audit Report	Corporate Services	Head of Revenues and Financial Compliance			✓	
Forward Work Programme	Corporate Services	Head of Revenues and Financial Compliance	✓	✓	✓	✓
Internal Audit Plan Update	Corporate Services	Head of Revenues and Financial Compliance	✓	✓	✓	✓
Internal Audit indicative three year plan	Corporate Services	Head of Revenues and Financial Compliance		✓		
Assurance Reviews: - Fundamental financial systems - 3' reports	Corporate Services	Head of Revenues and Financial Compliance	As Required			
Progress Report - Delivery of External Audit Recommendations	ICT & Policy	Performance Planning Section	✓			
Progress Report - Delivery of Internal Audit Recommendations	Corporate Services	Head of Revenues and Financial Compliance		✓		
Internal Audit Progress Updates requested by Audit Committee:	Corporate Services	Head of Revenues and Financial Compliance	As Required			
Progress reports as requested by Audit Committee - Review of Waste Services	Environment	Head of Waste and Environmental Services	✓			
Approval of Audit Charter	Corporate Services	Head of Revenues and Financial Compliance	As Required			
Approval of Strategies / Rules & Regulations	Corporate Services	Head of Revenues and Financial Compliance	As Required			
Annual Anti-Fraud and Corruption Report	Corporate Services	Head of Revenues and Financial Compliance				✓
Receive the Corporate Risk Register	Corporate Services	Head of Revenues and Financial Compliance		✓		✓
Opportunity for Members to discuss Risks	Corporate Services	Risk owners		✓		✓
Receive the Corporate Annual Report	ICT & Policy	Corporate Policy & Partnership Manager				✓
Receive the Annual Complaints Report	ICT & Policy	Corporate Policy & Partnership Manager		✓		
Annual Governance Statement for Carmarthenshire County Council - To be received - To be approved	Corporate Services	Head of Revenues and Financial Compliance			✓	✓
Statement of Accounts for Carmarthenshire County Council - To be received - To be approved	Corporate Services	Head of Financial Services			✓	✓
Statement of Accounts including Annual Governance Statement for Dyfed Pension Fund - To be received - To be approved	Corporate Services	Head of Financial Services				✓ ✓
Burry Port Harbour Accounting Statement - To be received - To be approved	Corporate Services	Head of Financial Services			✓	✓
Audit enquiries to those charged with governance and management for: - Carmarthenshire County Council - Dyfed Pension Fund	Corporate Services	Head of Financial Services				✓
Single Tender Action	Corporate Services	Director of Corporate Services	As Required			
Minutes for noting: - Grants Panel - Corporate Governance Group - Risk Management Steering Group	Corporate Services	Head of Revenues and Financial Compliance Head of Financial Services	✓	✓	✓	✓
Audit Wales: - Audit Plan Update	Corporate Services	Audit Wales	✓		✓	✓
- Financial Statements – ISA260 Report presented to those charged with Governance in relation to the Statement of Accounts for: o Carmarthenshire County Council o Dyfed Pension Fund						✓ ✓
- Annual returns – Reports re independent examination for: o Burry Port Harbour Authority						✓
- Letter of Representation o Carmarthenshire County Council o Dyfed Pension Fund						✓ ✓
- Annual Audit Letter o Carmarthenshire County Council				✓		
- Audit Plans, including information on fees o Carmarthenshire County Council o Dyfed Pension Fund				✓		

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Governance & Audit Committee Training / Informal Sessions

Subject area and brief description of session	Lead Department	Responsible Officer(s)												
			Autumn 2020	Winter 2020	Spring 2021	Summer 2021	Autumn 2021	Winter 2021	Spring 2022	Summer 2022	Autumn 2022	Winter 2022	Spring 2023	
Meeting with Auditors	Corporate Services	Director Corporate Services Head of Revenues and Financial Compliance	✓				✓					✓		
Governance & Audit Committee - Self Assessment	Corporate Services	Director Corporate Services Head of Revenues and Financial Compliance											✓	
Risk Register	Corporate Services	Director Corporate Services Head of Revenues and Financial Compliance	✓		✓		✓			✓		✓		✓
Risk Management & Risk Appetite	Corporate Services	Director Corporate Services Head of Revenues and Financial Compliance							✓				✓	
Statement of Accounts & Annual Governance Statement	Corporate Services	Director Corporate Services Head of Revenues and Financial Compliance				✓					✓			
Fraud Awareness	Corporate Services	Director Corporate Services Head of Revenues and Financial Compliance	✓											
Annual Corporate Report	Chief Executives	Corporate Policy and Partnership Manager												✓

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GOVERNANCE & AUDIT COMMITTEE 16 DECEMBER 2022

MINUTES OF RELEVANT GROUPS TO THE GOVERNANCE & AUDIT COMMITTEE		
Recommendations / key decisions required:		
Minutes to be received.		
Reasons:		
Terms of Reference for the Governance & Audit Committee stipulate that minutes of the Grants Panel, Corporate Governance Group and Risk Management Steering Group be received by the Governance & Audit Committee.		
Relevant scrutiny committee to be consulted: N/A		
Cabinet Decision Required: N/A		
Council Decision Required: N/A		
CABINET MEMBER PORTFOLIO HOLDER: Cllr A Lenny		
Directorate: Corporate Services	Designation: Head of Revenues and Financial Compliance	Tel No.: 01267 246223 E Mail Address: HLPugh@carmarthenshire.gov.uk
Name of Head of Service: Helen Pugh		
Report Author: Helen Pugh		

**EXECUTIVE SUMMARY
GOVERNANCE & AUDIT COMMITTEE
16 DECEMBER 2022**

**MINUTES OF RELEVANT GROUPS TO THE GOVERNANCE & AUDIT
COMMITTEE**

To provide Members with minutes from supporting Governance Groups for information.

The following Minutes are attached:

- Corporate Governance Group
- Risk Management Steering Group
- Grants Panel

DETAILED REPORT ATTACHED?

YES

IMPLICATIONS

I confirm that other than those implications which have been agreed with the appropriate Directors / Heads of Service and are referred to in detail below, there are no other implications associated with this report:

Signed: H L Pugh – Head of Revenues and Financial Compliance

Policy, Crime & Disorder and Equalities	Legal	Finance	ICT	Risk Management Issues	Staffing Implications	Physical Assets
NONE	NONE	NONE	NONE	NONE	NONE	NONE

CONSULTATIONS

I confirm that the appropriate consultations have taken in place and the outcomes are as detailed below

Signed: H L Pugh – Head of Revenues and Financial Compliance

1. Scrutiny Committee: Not Applicable
2. Local Member(s): Not Applicable
3. Community / Town Council: Not Applicable
4. Relevant Partners: Not Applicable
5. Staff Side Representatives and other Organisations: Not Applicable

CABINET MEMBER PORTFOLIO HOLDER AWARE/CONSULTED? No	
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**Section 100D Local Government Act, 1972 – Access to Information
List of Background Papers used in the preparation of this report:**

THERE ARE NONE

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Minutes of the Corporate Governance Group

20th September, 2022

12.00 pm – 13.15pm

Virtual Meeting: Teams

Present:

Chris Moore (CM)	Director of Corporate Services (Chair)
Cllr. Alun Lenny (AL)	Executive Board Member (Resources)
Cllr. Linda Davies Evans (LE)	Executive Board Member (Housing Services)
David MacGregor (DMcG)	Lay Member
Paul Thomas (PT)	Assistant Chief Executive
Helen Pugh (HP)	Head of Revenues and Financial Compliance
Alison Wood (AW)	People Services Manager
Linda Rees Jones (LRJ)	Head of Administration and Law
Gwyneth Ayers (GA)	Corporate Policy & Partnership Manager
John Williams (JW)	ICT Operations & Governance Manager
Ruth Morgan (RM)	Senior Administrative Officer

Apologies:

Randal Hemingway (RH)	Head of Financial Services
Noelwyn Daniel (ND)	Head of ICT

Item No.	Discussion / Action	Responsible Officer
1.	<p><u>Apologies</u> As noted above.</p> <p>HLP welcomed Cllr. Alun Lenny, Cllr. Linda Davies Evans and David MacGregor to their first Corporate Governance Group meeting and introduced the afore-mentioned as follows:-</p> <ul style="list-style-type: none"> • Cllr. Alun Lenny, Cabinet Member for Resources. • Cllr. Linda Davies Evans, Cabinet Member for Housing Services. • David MacGregor, Chair of the Governance and Audit Committee. DMcG has been invited to attend future meetings of this group as an Observer. DMcG has also recently been appointed as a Lay Member. <p>Introductions were also carried out by Officers of the group.</p>	

2.	<p><u>Appoint a Chair</u> It was AGREED, Cllr. Alun Lenny to Chair future meetings of the Corporate Governance Group meetings. However, Chris Moore would initially Chair today's meeting.</p>	
3.	<p><u>Minutes of Last Meeting dated 15th February, 2022 and Matters Arising</u> LRJ confirmed, accuracy of the Minutes and PT seconded that the Minutes were a correct record.</p>	
4.	<p><u>AGS</u> <u>Copy of the Final 2022/23 AGS</u> Chair notified, the AGS is attached to the Statement of Accounts, signed and approved by the Chief Executive and Leader of the Council and presented annually to the Audit Committee.</p> <p><u>Update on Actions</u> HLP shared her screen with group members and the Actions were reviewed and updated accordingly prior to it's publishing and signing off by Audit Committee during October.</p> <p>Chair thanked everyone for their input and updates on the AGS.</p>	
5.	<p><u>Council Performance Management Framework – (Verbal Update by GA)</u> GA stated, the updated Performance Management Framework had been raised during the last Corporate Governance Meeting and would be kept continually under review on an on-going basis.</p>	
6.	<p><u>Corporate Strategy – (Verbal Update by GA)</u> GA updated as follows :-</p> <ul style="list-style-type: none"> • The development of the new Corporate Strategy is currently being refreshed and reviewed and due to be submitted to CMT beginning of October with the proposal of reducing the current 13 Wellbeing Objectives to 4 Wellbeing Objectives with the intention of the Corporate Strategy being the delivery mechanism for the Cabinet Vision Statement which had been published in draft in July 2022. • Consultation has been carried out with eg. Staff / Residents Surveys, Trade Unions and Businesses. All responses to be analysed accordingly. • Proposing to move away from the Departmental Business Planning and to be substituted with only obtaining Divisional Business Planning in alignment with the 4 Wellbeing Objectives (ie. the Thematic and Service priorities). To be undertaken 	

	<p>during autumn/early 2023 prior to full implementation of the 2023/24 Business Planning cycle.</p> <p>GA shared her screen with the group and provided an overview of the proposed 4 Wellbeing Objectives.</p> <p>Action: GA to provide Cllr. Lenny with a copy of the Corporate Strategy.</p>	GA
7.	<p><u>Information Governance – (Verbal Update by JW)</u></p> <p>JW updated as follows :-</p> <ul style="list-style-type: none"> • From April 2022, 17 personal data breaches have occurred, based on human errors (ie. e-mails / letters being forwarded to the incorrect addresses). In line with the Internal Data Breach Policy each incident is investigated with a Data Breach report produced with the conclusion that no breaches have been reported to ICO, and any actions identified are implemented by the service area. dealt internally, no breaches have been reported to the ICO. • No cyber incidents to note. • Currently migrating, electronic data from the Corporate File Plan to Share-point. Approximately 80% complete. • Continue to review paper records across the organisation and being disposed of where practical. • The Multi Factor Authentication has been rolled out to over 2,500 employees and continues to be on-going. • Awaiting results of the phishing exercise which has been rolled out across the Authority. Once to hand, to be reported back to this group. • Cyber Training to be rolled out to employees accordingly. <p>Due to Social Care Adult Services having minimal data breaches as oppose to Children Services. JW to ascertain from Adult Services, their good working practice arrangements and the Children Services working practices, with regards to data breaches.</p> <p>Action: JW to follow up, if there were any cyber incidents within Delta Wellbeing.</p> <p>Action: JW to follow up, working practices with Social Care Adult Services and Children Services.</p>	<p>JW</p> <p>JW</p>
8.	<p><u>Performance and Governance of Principal Councils (Local Government and Elections Act (Wales) – (LRJ)</u></p> <p>LRJ and GA updated as follows:-</p> <ul style="list-style-type: none"> • Awaiting the draft guidance – (LRJ) 	

	<ul style="list-style-type: none"> • To undertake work between the Standards Committee and Group Leaders – (LRJ) • Annual Report 2021/22 for the Council, due to be submitted to the Scrutiny Committee – (GA) • Awaiting for the Individual Reports with regards to the Corporate Strategy Consultations – (GA) • Working on the basis of undertaking Panel Assessment(s) towards the end of 2023 – (GA) <p>DMcG referred to a previous joint review framework within Social Care which had 4 key areas of review. DMcG to provide GA with additional information / background whereby the principals could be applied across any service areas.</p> <p>The 4 key areas of review being:-</p> <ol style="list-style-type: none"> 1. Meeting needs. 2. Shaping services. 3. Managing performance. 4. Managing resources. <p>ACTION: GA and DMcG to have a conversation / discussion outside of the meeting.</p>	
9.	<p><u>Corporate Joint Committees (CJCs) – (Verbal Update by LRJ & CM)</u></p> <p>LRJ informed, the Local Authority are in the South West Wales Corporate Joint Committee since the beginning of 2022 and does not attend the CJC meetings, only has sight of the Agendas / Minutes of the CJC meetings.</p> <p>LRJ referred to the following:-</p> <ul style="list-style-type: none"> • Carmarthenshire CC, lead on the Economic Wellbeing and Politically Lead on the Strategic Development Planning. • A Business and Portfolio/Programme Manager (?) has been appointed, namely Owain Enoch. • A dedicated session to be undertaken on Regional Transport Planning. • A draft Corporate Plan to be produced by December. • There are 4 Sub Committees namely :- <ul style="list-style-type: none"> - Strategic Development Planning - Regional Transport Planning - Economic Wellbeing of the Region - Energy <p>GA informed, the 4 Local Authorities will be working to Carmarthenshire CC’s Welsh Language standards until the Welsh Language Commissioner sets standards on the CJC itself.</p>	

10.	<p><u>CRWG – Verbal Update – (LRJ)</u> A CRWG meeting met on 20th of July, 2022 whereby the following 2 Reports to be submitted to County Council dated Wednesday 28th of September, 2022.</p> <ol style="list-style-type: none"> 1. Recommending Scrutiny Committees be re-aligned to match the portfolios of Cabinet Members in order for Cabinet members to know which Committee meetings they require to attend. 2. Amendments to the Standing Order on Motions of Notice with a view to encourage and enable more cross party motions. All members who sign a Motion of Notice are to be provided with the same status and priority. 	
11.	<p><u>Any Other Business</u> The following item had been raised:-</p> <p><u>Future Dates for the Corporate Governance Group Meetings</u> HLP informed, the following dates would be held multi-located as follows :-</p> <ul style="list-style-type: none"> - 5th December, 2022 – DSU Meeting Room, County Hall - 6th February, 2022 – DSU Meeting Room, County Hall - 23rd March, 2022 – DSU Meeting Room, County Hall <p>Due to technical issues with Cllr. Linda Evans and David MacGregor, Chair acknowledged their absence during the meeting.</p> <p>Chair thanked all present for their attendance and contributions and called the meeting to a close at 1.15 pm.</p>	

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*UPDATE ON OUTSTANDING GOVERNANCE ISSUES IDENTIFIED IN
PREVIOUS ANNUAL GOVERNANCE STATEMENTS*

SOURCE	ISSUES	RESPONSIBLE OFFICER	ACTIONS/PROGRESS		STATUS
AGS 2017/18 No.6	Monitor and evaluate People Strategy Group/Work stream actions relating to AW People Performance Management recommendations.	Assistant Chief Executive – People Management	March 2020	<p>Consolidating learning and moving forward. PSGB Group has met through COVID19, but revaluation of way forward needed.</p> <p>IIP – high level review for further accreditation carried out. Steering group is refocusing its objectives.</p>	<p>Formal confirmation that IIP Gold Standard Achieved. Of the 27 themes – already hit Platinum level for 12 levels. IIP will be reporting to CMT on 8th December 2022.</p> <p>PSGB Group – areas of development identified through IIP- internal communications strategy to be developed.</p>
AGS 2019/20 No.8	Ensure Employment Policies reflect any new legislation such as exit payment cap, reclaiming exit payments etc.	People Services Manager	March 2021	<p>Ongoing – On 12/2/21 the UK Government repealed the exit pay cap provisions. We await new legislation and will update policies accordingly.</p> <p>The legislation is likely to come back in the Autumn. Waiting for this, following these policies will be reviewed and updated where required.</p>	<p>2021/22</p> <p>Exit pay cap legislation was due in December 2021 but has not been received – likely now to be 2022.</p> <p>ACAS compliant policies in place.</p> <p>Position @ 5 December 2022 - Still awaiting advice.</p>

Carmarthenshire County Council: AGS – Actions / Progress Update @ 5 December 2022

AGS 2019/20 No.13	Implement appropriate changes in respect of the governance arrangements of the Local Authority Companies in response to the Governance Review Report.	Corporate Management Team	June 2021	Democratic decision has been taken to put one company into dormancy. Decision has been taken that reports from the other two companies to be presented to Cabinet on 6 monthly basis.	Update: Monitoring Officer Governance update review carried out and completed. Report is being finalised. CWM taking a governance review report to the CWM Board.
AGS 2020/21 No.1	Review Staff Travel Policy	People Services Manager	April / May 2021	Draft presented to CMT 16 th September 2021 Principles agreed and consultation now will commence with TU. Following which the policy will go back to CMT and follow through the political process.	COMPLETED. Finalised.
AGS 2020/21 No.2	Implement The Local Government and Elections (Wales) Act requirements	Corporate	May 2022	The elements that have not been implemented to date have a timetable that needs to be met to deliver the Act's requirement / timescale. Elements of performance & governance implemented. Elections – in hand	Ongoing Parts of the Legislation that needed to be implemented have been completed. Self-assessment element has been incorporated. Awaiting guidance from WLGA re: peer assessment.
AGS 2020/21 No. 3	Develop governance arrangement around the better ways of working once plan is in place – for officers	Chair of Better Ways of Working Strategic Group	2021/22	Facilitated sessions underway for each HoS teams. 3 sub groups in place reporting into Strategic group.	Ongoing Each service is now collating information to determine the practicalities / operational needs space allocations collated from all HoS

Carmarthenshire County Council: AGS – Actions / Progress Update @ 5 December 2022

				Communications plan being drawn up for the project Two pilots on hybrid working in place.	to inform the property strategy. Also work ongoing with other public sector bodies – joint working.
AGS 2020/21 No.5	Recruit lay members for Governance and Audit Committee.	Head of Legal and Democratic Services / Director of Corporate Services / Head of Revenues & Financial Compliance	2021/22	<i>A recruitment process was conducted during 2021/2022.</i>	Job Specification drawn up Job advert drafted – both presented to Governance & Audit Committee for approval 17 th December 2021. Shortlisting and Interviews completed- Recommendations on successful applicants for the lay member posts presented and accepted - County Council in May 2022. Further advert issued; no candidates shortlisted. New advert out December 2022

ISSUE REF	ACTION	RESPONSIBLE OFFICER	Target date / Actions/Progress		Status
AGS 2021/22 No.1	Develop recruitment strategy and workforce plan alongside implementation of new recruitment software to ensure recruitment service can be streamlined and maintained.	People Services Manager	March 2023	In progress – new software in place – testing system and rolling out training – from March 2023 Strategy will follow once system in place.	Commenced

Carmarthenshire County Council: AGS – Actions / Progress Update @ 5 December 2022

ISSUE REF	ACTION	RESPONSIBLE OFFICER	Target date / Actions/Progress		Status
AGS 2021/22 No. 3	Review employment safeguarding framework and develop training programme for recruiting managers	People Services Manager	March 2023	Corporate Safeguarding group (January 2022) will consider recommendations in respect of a training programme to managers.	Commenced
AGS 2021/22 No.4	Develop an Engagement and consultation plan for the local authority.	Media and Marketing Manager	March 2023	Work has commenced – reflecting on the staff survey findings and IIP	Commenced
AGS 2021/22 No.5	Further development work on handling complaints and investigating complaints.	Head of ICT and Policy	March 2023	Piece of work being carried out on the resource needed to investigate complaints. Triangulate this with FOIA and Member enquiry	Commenced
AGS 2021/22 No.6	Review the customer service that we as a Council provide and how we can further improve the customer journey.	Media and Marketing Manager	March 2023	From 1 st December 2022 – Development of Hwbs – more access to customers – thematic days introduced.	Commenced
AGS 2021/22 No.7	Review and reinvigorate our Corporate Strategy and Well-being Objectives.	Head of ICT and Policy	March 2023	Draft Corporate Strategy in place. Been CMT on 1 December 2022 Pre cabinet 12 December 2022 Cabinet – February 2022	Commenced
AGS 2021/22 No.8	Establish clear governance mechanism to drive progress against each Well-being Objective and identify priority themes and service areas to support delivery of the well-being objectives	Head of ICT and Policy	March 2023	Governance mechanisms now in place – completed. Four well-being objective identified and thematic priorities and service priorities framework in place. Divisional plans format issued w/c 5 December 2022	Commenced

Carmarthenshire County Council: AGS – Actions / Progress Update @ 5 December 2022

AGS 2021/22 No.9	Continue to develop the new integrated Performance Management quarterly monitoring reports,	Head of ICT And Policy Head of Financial Services Head of Revenues and Financial Compliance	March 2023	Continuously evolve – approach taken for integrated approach is embedded.	Completed
AGS 2021/22 No.10	Develop a new Transformation strategy; ensure that Learning & Development priorities and programmes are fully aligned with corporate priorities and needs	Assistant Chief Executive	March 2023	Strategy to be taken to Transformation Board - December 2022	Commenced
AGS 2021/22 No.11	Refresh the council's Core Values. Communicate to the workforce the Chief Executive's vision for the Council	Assistant Chief Executive	March 2023	Core Values: the survey engagement demonstrated that the values are fit for purpose. In revised workforce strategy – the Chief's vision is included. Well-being objective 4 is around transformation and core values is embedded and the Chief's vision	Completed
AGS 2021/22 No.12	Review the Governance arrangements for both Local Authority Trading Companies (LATC) with a view to aligning the arrangements and clarifying the roles of Members and Scrutiny Committees in relation to the LATCs.	Direct of Corporate Services Head of Legal and Administration	March 2023	Monitoring Officer review carried out and completed. Report is being finalised. CWM taking a governance review report to the CWM Board.	Commenced

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RISK MANAGEMENT STEERING GROUP

Minutes of Meeting held on

Friday, 2nd December 2022

Via Microsoft Teams

Members Present:			
Helen Pugh (Chair)	Corporate Services	Corporate Services Risk Champion	HLP
Cllr Alun Lenny		Cabinet Risk Champion	AL
Jonathan Fearn	Communities	Chair of Property & Liability Risks Working Group	JF
Stephen G Pilliner	Environment	Chair of Transport Risks Working Group	SP
Simon Davies	Education & Children	Education & Children Risk Champion	SD
Richard Davies	Communities	Communities (Social Care) Risk Champion	RD
Alan Howells	Environment	Environment Risk Champion	AH
Julie Standeven	Corporate Services	Principal Risk Officer	JS
Jackie Bergiers	Chief Executive's	Lead Business Partner (H&S)	JB
Suzanne Wride	Corporate Services	Risk Assistant	SW

Item No	Subject	Action
1.	Apologies Richard Stradling – Communities (Leisure) Risk Champion Sue P John – School Organisation & Admissions Manager, Education & Children Huw Jones – Marsh UK Ltd	
2.	Minutes of Last Meeting The Minutes of the Risk Management Steering Group Meeting held on Thursday, 12 th May 2022 via Teams, were confirmed as a true record.	
3.	Matters arising from Risk Management Steering Group Minutes.	
3.1.1	Alarm Receiving Centre JF advised that progress was incremental with major factors being capacity and resources. The matter is due to be discussed at the upcoming Property & Liability Risks Working Group on Tuesday 13 th December 2022. JS to forward AH appropriate information for Environment DMT to move matter forward and update to be	JS

	provided at next meeting.	
3.1.2	Water Safety Equipment JB advised that an action plan was being developed to be implemented in the new year. Update to be provided next meeting.	JB
3.1.3	Secure by Design Fencing – Schools SD advised that the Senior Business Partner (Working Safely) had completed a report to establish the Council’s requirements for new fencing at schools. An assessment was to be completed for existing fencing. Update to be provided at next meeting.	SD
3.1.4	Departmental Business Continuity Plans HLP advised that a Business Continuity Task & Finish Group had been established supported by the Emergency Planning Team. The Task & Finish group report to Corporate Management Team and the Contingency Planning Working Group.	
3.1.5	Dashcams SGP advised that the Council’s high risk vehicles were fitted with high level surveillance equipment. An audit of all other vehicles will be completed and an update will be provided at the next meeting.	SGP
3.1.6	Minibus D1 Licence JS to contact Lead Officer Operational Training to establish costs of providing Minibus D1 Licence training potential for the submission of a Bid for Risk Management funding at a future date.	JS
4.	Property & Liability Risks Working Group Meeting postponed to Tuesday 13th December 2022 Minutes to be circulated to the RMSG.	
5.	Minutes of Contingency Planning Working Group Meeting – Wednesday 23rd November 2022 The Minutes were noted.	
5.1	Matters arising from Contingency Planning Working Group Minutes	
5.1.1	A Review of Loggists – Improvements HLP advised that there was a need to train additional loggists. Each department to nominate officers suitable for this role and attend training.	
5.1.2	Training Needs Analysis HLP advised that Emergency Response Plan training was being piloted by the Environment department and a report would be issued to Corporate Management Team shortly.	
5.1.3	Corporate / Service Risk Registers HLP advised that a stand alone Cost of Living Risk Register was to be established, reporting to Corporate Management Team.	
6.	Minutes of Transport Risks Working Group – 21st October 2022 The Minutes were noted.	
6.1	Matters arising from Transport Risks Working Group	
6.1.1	ZM MV Grading Review SGP confirmed that the Fleet Manager continued to monitor and action the requirements of the Zurich Municipal Motor Vehicle Grading Review. The action plan was reviewed by the Transport Risks Working Group.	

6.1.2	Motor Vehicle Driver Handbook SGP advised that the motor vehicle driver handbook was under review. Update to be provided next meeting.	SGP
7.	Minutes of the RM Bid Review Meeting – Tuesday 25th October 2022 The Minutes were noted.	
7.1	RM Bid review Meeting HLP advised that the bids reviewed were as follows: <ul style="list-style-type: none"> • Mental Health Support Coordinator • Digital Transformation Project Officer • Ysgol Bro Myrddin – Security & Safeguarding Improvements • Community Safety CCTV Policy Implementation It was agreed by the Group that for future reviews, the presentation must include evidence to support the success or otherwise of the initiative, such as: <ul style="list-style-type: none"> • Pre and post statistics / data • Pre and post photographs 	
8.	RM Insurance Report The Group discussed this report and feedback was very positive. SGP and JF felt that the working groups would benefit from trendline claims analysis to identify emerging risks. Trendline graphs to be provided at future working group meetings.	JS/SW
9.	Draft Risk Appetite Statement for Carmarthenshire County Council HLP presented the draft Risk Appetite Statement for the Council developed by the Corporate Management Team and Head of Service at facilitated workshops. Draft Statement to be reviewed by Corporate Management Team for approval and then progress to pre Cabinet and the Governance & Audit Committee.	
10.	RM Reviews – Action Plan HLP presented the current position as per the action plan for the Wales Audit, TIC and Internal Audit reviews.	
11.	Bids for Financial Assistance tabled at the Transport Risks Working Group – Friday, 21st October 2022	
11.1	ENV – Waste Transformation – CCTV Systems for new glass collection vehicles. This Departmental bid related to the provision of CCTV systems for the new Waste Transformation Glass Collection vehicles. It was agreed that the Department bid (i.e. 50% of the estimated cost) be approved.	
12.	Any Other Business None	
13.	Next Meeting 14:00 Friday 3 rd February 2023 via Microsoft Teams.	

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	SUBJECT	ACTION
	by WG for 27th September 2022. Any amendments will need to be incorporated into the Grants Manual.	
3.0	<p><u>Audit Wales - Update</u></p> <ul style="list-style-type: none"> • The audit of Pooled Budgets for 2019/20 and 2020/21 has been completed. • Audit Wales have confirmed that the audit programme for 2021/22 grants will be the same as 2020/21. It is anticipated that the audits will not start until December 2022. Audit Wales are currently contacting the relevant authorities to agree revised audit deadlines. 	
4.0	<p><u>Internal Audit (IA) - Update</u></p> <ul style="list-style-type: none"> • The following audits on the 2021/22 grant funded projects have been completed: <ul style="list-style-type: none"> ○ Enable ○ Supporting People Regional Development Co-ordinator • There are still audit queries outstanding for the following projects before the audit can be finalised: <ul style="list-style-type: none"> ○ Housing Support grant ○ Pupil Development grant ○ Regional Consortia Improvement grant • There are no changes to the audit requirements for the 2022/23 Regional Consortia School Improvement grant and the Pupil Development grant as decided by Pembrokeshire County Council (PCC) who is the administrative body for the Partneriaeth Consortia. 	
5.0	<p><u>Grants Register 2022/23</u></p> <p>Work has commenced on the grants register for 2022/23. Grants information has been received for the revenue grants within the Education & Children's Department. Information on grants from the other departments is not being forwarded to the GCO for</p>	

	SUBJECT	ACTION
	the grants register to be updated. A reminder to be sent by the PWG Chairs to remind officers to forward this information.	Chairs of PWGs
6.0	<p><u>Project Working Groups</u></p> <ul style="list-style-type: none"> • Minutes of PWG meetings were received: <ul style="list-style-type: none"> ○ Education & Children (capital): 26/7/2022 ○ Communities: 27/7/2022 ○ Environment: 23/3/2022 & 27/7/2022 • The following updates were provided: <ul style="list-style-type: none"> ○ Works on the YMCA in Llanelli is progressing. Completion is expected late summer 2024. The project is funded by WG's Transforming Towns grant. ○ Planning has now been approved for Market Street Llanelli. Funding has already been received from WG. Options on how to progress are being considered by Procurement, Legal and Consultancy. ○ Works on the Carmarthen Hub which is part of the Carmarthen & Pembroke Hubs project, funded by grant through the UK Government's Levelling Up fund, is progressing well. For the Pembroke Hub discussions are still ongoing on finalising the service level agreement with PCC. ○ The Towy Valley Path project also funded through the Levelling Up fund has seen delays in spend due to the land acquisition process. ○ Expressions of interest have been received for a third-party grant from the Business Renewable Energy fund which is core funded. Total grants to be allocated is £500k with a maximum grant of £10k per applicant. Commitment levels are high however the pace for awarding the grants is slow due to supplier capacity issues. ○ Clarification to be sought on the allocation of grant for the Regional Integration Fund (RIF). Previously known as Integrated Care Fund (ICF). 	

	SUBJECT	ACTION
	<ul style="list-style-type: none"> ○ Concerns have been raised on how work is prioritised for grant funded projects and core funded projects. For grant funded projects there is pressure to maximise spend in tight timescales and how this then impacts on spend on core funded projects when work is delayed. ○ The impact of the pay award when agreed on grant funded projects will need to be considered. Project managers will need to look at options to cover the increased costs and discuss with their Head of Service if necessary. 	
7.0	<p><u>European Grants Update</u></p> <ul style="list-style-type: none"> ● A schedule of all current European grant funded projects was presented to Grants Panel. The total estimated project costs approved is £49m with grant of £32m. ● Additional grants monies of £300k awarded for Llandeilo Market Hall by WG. The project is due to be completed in the New Year. ● Good progress is being made on-site for Crosshands Plot 3. The Authority has received confirmation from WG of additional funding. ● An update was provided to Grants Panel on the amount of grant income outstanding to the Authority for European grant funded projects. The total amount claimed to date is approximately £22.7m with a total of £2.3m grant income outstanding. ● Concerns were raised on the delays on the receipt of grant income from lead authorities where CCC is a partner. An email to be sent to the respective local authorities. 	RH

	SUBJECT	ACTION
8.0	<p><u>Successor Schemes Update</u></p> <ul style="list-style-type: none"> • The South West Wales Regional Investment Plan has been submitted to the UK Government for the Shared Prosperity Fund. The approval of the Investment Plan is expected in October 2022. The plan has been developed on a regional basis to ensure consistency across local authorities. • Thematic projects that will manage major parts of the investment strategy primarily by offering third-party grants to organisations. Proposed anchor projects include: <ul style="list-style-type: none"> ○ Communities ○ Place ○ Rural and Valleys ○ Supporting Local Business ○ People and Skills • There will be a number of standalone projects which will be managed by a competitive bidding process to cover areas where there are gaps in strategic delivery. There will also be specific commissioned projects with a defined activity that are not covered by the standalone projects. • Bids have been submitted for Levelling Up funding for Llanelli Town Centre and Transport Interchange. Discussion on the outcome of the bids is expected soon. 	
9.0	<p><u>New & Proposed Projects</u></p> <ul style="list-style-type: none"> • Approval is expected from the WG for the ARFOR 2 project. The project covers 4 local Authorities which includes Gwynedd, Carmarthenshire, Ceredigion and Anglesey with Gwynedd being the lead authority. The project aims are to retain the Welsh language in these specific areas. 	
10.0	<ul style="list-style-type: none"> • Date of next meeting – 2:00pm on 28th November 2022 via Teams 	

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GOVERNANCE & AUDIT COMMITTEE

30 SEPTEMBER 2022

PRESENT : (Virtually) Councillor A.G. Morgan (Vice Chair in the Chair)

Councillors (In Person):

K. Davies

Councillors (Virtually):

K.V. Broom L. Davies A. Evans
P.T. Warlow D.E. Williams J. Williams

Lay Members (In Person):

J. James M. MacDonald

Also Present from Audit Wales (Virtually):

J. Blewitt and A. Lewis.

The following Officers were in attendance (In Person):

C. Moore, Director of Corporate Services;
P.R. Thomas, Assistant Chief Executive (People Management & Performance);
H. Pugh, Head of Revenues and Financial Compliance;
A. Williams, Head of Integrated Services;
G. Ayers, Corporate Policy and Partnership Manager;
C. Powell, Principal Auditor;
E. Evans, Principal Democratic Services Officer;
C. Jones, Procurement Manager – Strategy and Compliance;
N.J. Evans, Practice Support Manager, Administration and Legal Division;
S. Rees, Simultaneous Translator;
J. Owen, Democratic Services Officer.

The following Officers were in attendance (Virtually):

S. Davies, Head of Access to Education;
L.R. Jones, Head of Administration and Law;
M.S. Davies, Democratic Services Officer.

Chamber, County Hall, Carmarthen, SA31 1JP and remotely: 10:00am - 12:35pm

NOTE: In order to provide the Practice Support Manager, Administration and Legal Division with additional time, as he was experiencing connection issues, Item 8 was taken before Item 7, however these minutes reflect the order of business on the agenda].

1. APOLOGIES FOR ABSENCE.

An apology for absence was received from Mr David MacGregor, Chair.

2. DECLARATIONS OF PERSONAL INTERESTS.

Member	Agenda item	Nature of Interest
Mr Malcom MacDonald	7 - Ombudsman's Annual Letter 2021/2022	Mr MacDonald has an involvement with one of the cases recorded as a statistic within the report. Mr MacDonald remained in the meeting but did not partake in the discussions or the voting therein.

3. TO CONSIDER THE FOLLOWING DOCUMENTS PREPARED BY AUDIT WALES:

3.1. AUDIT WALES WORK PROGRAMME UPDATE

The Committee considered a report presented by the Audit Wales Representatives on the Audit Wales Work Programme and Timetable quarterly update, as at 30 June 2022.

It was reported to Committee Members that since the publication of the report, the outstanding grants work in respect of 2020-21 Grant Claim Audit Work had since been completed.

A national issue which affected the public sector was brought to the attention of the Committee. It was reported that CIPFA whilst remaining in the process of looking at the accounting treatment for infrastructure assets was approaching the deadline of 30th November. The Welsh Government were aware of the situation and were considering extending the deadline. In light of this, the Committee was informed that there was a potential at this stage that the work on the CIPFA's work on the infrastructure and assets would not have been completed in time to be included in the Audit Wales IS260 report scheduled to be presented to the Committee meeting on 21st October 2022.

The Director of Corporate Service stated that the position was frustrating for all Local Authorities in Wales. It was explained that the option of placing a statutory override to avoid amending the accounts was currently being discussed with the Welsh Government in conjunction with Central Government. In the meantime, in order to be in a position to conclude the Audit, other approaches would be considered in conjunction with the other Local Authorities in Wales.

Reference was made to page 5 of the report; Follow-up Review: Overview and Scrutiny Fit for the Future. It was asked, if the Draft Report that was issued to Council in July 2022 would be brought to this Committee? The Corporate Policy and Partnership Manager confirmed that Carmarthenshire Council's response to the report had been drafted and would be added to the Committee's Forward Work Programme for December 2022.

In response to queries raised in regard to the Audit of the Swansea Bay City Deal 2021-22 cited on page 3 of the report, the Director of Corporate Services stated that the Governance was directed to the Joint Committee. It was explained that Carmarthenshire County Council (CCC) was responsible for 4 projects which comprised of Pentre Awel, Yr Egin which was delivered by a third party, Skills and Talent – a joint project which CCC leads on and the Digital Project. Whilst the Joint Committee has an oversight of all the projects, it was confirmed that the governance of the 4 projects would be captured within the main County Council Audit as the Authority lead. Furthermore, assurance was given to Committee Members that there were no issues arising at present.

UNANIMOUSLY RESOLVED that the Audit Wales Work Programme Update be noted.

3.2. NATIONAL REVIEW: DIRECT PAYMENTS FOR ADULT SOCIAL CARE

The Committee considered an Audit Wales report on the National Review of the Direct Payments for Adult Social Care.

The national report considered how Direct Payments were helping people to live independently. Direct Payments were an alternative to local-authority-arranged care or support and could help meet an individual's or a carer's need. In addition, the report considered how Local Authorities managed and encouraged the take up of Direct Payments and whether the services presented value for money.

It was reported that whilst the report assessed the current position in relation to direct payments, it did not address any of their shortcomings. However, there was a national policy drive in place to increase direct payments, but a failure to recognise in the report that direct payments was not always the right option in all cases.

The review had identified 10 recommendations which was included within the report.

The queries/observations raised on the report were addressed as follows:-

- Committee Members raised that it was pleasing to note that overall the report was positive and the aspects raised were in line with what was happening across Wales.

- Reference was made to paragraph cited on page 5 of the report – ‘Local authorities are required to provide support and assistance to people to manage their Direct Payment and employment responsibilities.’ It was asked, how this was addressed? The Head of Integrated Services explained that an in-house support service team provides advice and guidance to individuals in managing their direct payment.
- In response to a query regarding the Councils policy in respect of clawing back payments that had built up, the Head of Integrated Services explained that currently there was a relatively complex process in reviewing the situation of individual accounts, but technological solutions were being considered to help manage individual accounts such as pre-paid cards as an option.
- Concern was raised that the executive summary of the report had not included or highlighted any staffing or financial/cost implications. In acknowledging that given the nature of the report there were implications in regard to staffing and financial matters, the Head of Integrated Services stated that there were no new arising staffing or financial implications to highlight as the staff infrastructure was already in place and the budgets had already been allocated. In order to meet the recommendations cited within the report existing staff and budgets would be utilised and channeled accordingly.
- In response to a query if this report would be presented to the Health and Social Services Scrutiny Committee, the Head of Integrated Services explained from a governance perspective there was no requirement for it to go to Scrutiny.
- In respect of the Direct Payments, in recognising that there was an allocation for ‘time for care’, it was observed that there was a sufficient allocation for costs associated with running direct payments to individuals. The Head of Integrated Services explained that the in-house support service team includes the cost of payroll. The employment relationship is factored into the rate and managed on an individual basis. In addition, Carmarthenshire adopts a flexible payment structure whilst there are set rates for some aspects of care other rates are determined by each individual needs and arrangement in terms of their care and support.
- In response to a query regarding the reporting on the progress of the recommendations in the report, the Head of Revenues and Financial Compliance stated that the Committee would receive the Annual Report which includes all external audit reviews, including this review, for consideration in December 2022.

UNANIMOUSLY RESOLVED that:

3.2.1 that the findings and recommendations of the Audit Wales national report be noted;

3.2.2 the Carmarthenshire County Council response to the recommendations of the national report relevant to the Council be approved.

4. INTERNAL AUDIT PLAN UPDATE 2022/23

The Committee considered a report which provided an update on the progress made on the implementation of the Internal Audit Plans 2022/23. It was reported that to date the completion rate was at 28% against a completion target of 30%. The Committee duly reviewed the progress made in respect of the delivery of the audit programme.

The Committee's attention was then drawn to the completed Priority 1 Recommendation Reports which included reviews completed where systems had one or more fundamental control weaknesses or involved reviews which the Chair of the Governance & Audit Committee and the Head of Revenues & Financial Compliance had agreed should be brought to the Committee. The Committee duly considered the following reviews which were appended to the report as Part Bi and Part Bii:

1. School Meals – Special Dietary Requirements
2. Travel & Subsistence

The issues/observations raised by the Committee were addressed as follows:-

Part Bii: School Meals – Special Dietary Requirements

- It was commented in respect of food allergens it was crucial that schools adopt good communication between all teachers and catering service and what to do in the case of a reaction. It was pleasing to note that measures had been put in place.
- It was commented that it was positive to note that measures had been in place to account for mid-term transfers. In terms of the progression of year 6 pupils from primary schools to year 7 in secondary schools, it was asked if parents would be required to re-register allergens or special dietary needs? The Head of Access to Education stated that as part of the admissions applications from Year 6 to year 7, parents are asked to identify any specialist dietary requirements on the application form. This information will be made accessible to the staff in the secondary school, in addition the staff will liaise with the parent to discuss the specified dietary requirements and what to do in the event of a reaction.

In response to an additional query, it was explained that as the primary and secondary schools operate different systems the initial responsibility was for

the parents to provide up to date information and the also the school to ensure that all staff are aware.

- It was asked if there were any additional policies in place to safeguard children in foster care? The Head of Access to Education stated that he was not aware of any additional policies in place however, assured that he would raise this point with the relevant service and would put any identified additional measures in place.
- In acknowledging the significance of people suffering with food allergens, it was asked, if this matter was included in the education department risk register for monitoring? The Head of Access to Education was unable to provide a definitive response at the time of the meeting but would check and confirm whether it was or wasn't included on the risk register. He added that if it wasn't included, he would ensure that it would be added.
- It was asked, if there was a policy or system in place to report and monitor near misses eg the use of an EpiPen to treat an allergic reaction? The Head of Access to Education stated that was not aware of any specific reporting mechanism in place following the need to use an EpiPen, however, every school has a general health and safety reporting system in place and therefore it was anticipated that this would be recorded therein. The Head of Access to Education stated that he would enquire further. The Assistant Chief Executive (People Management & Performance) added in relation to the recording of allergens in schools, whilst schools record issues on their local databases they were also fed into the corporate health and safety team. Assurance was provided that incidents arising were considered and responded to centrally and corporately in terms of policies and guidance as necessary.
- In response to a query regarding the supply chain, the Head of Access to Education stated that the suppliers utilised have a robust labelling approach in regard to the contents ingredients of the food supplied.
- It was suggested that awareness briefings could be arranged to ensure that School staff and School Governing Bodies were kept informed of the necessary requirements and information. The Head of Access to Education welcomed the feedback and agreed that head teacher and school governing body briefings would be beneficial in raising this important issue.

Part Bii: Travel and Subsistence

In addition to the report, the Assistant Chief Executive (People Management & Performance) informed the Committee that the Travel and Associated Expenses Policy had been changed as a consequence of having recently been considered by the Corporate Management Team. In addition, to ensure that there was clear communication to staff, an action plan would be developed in conjunction with the Communications Team. Furthermore, work was currently being undertaken with the Transformation, Innovation and Change (TIC) team to develop a routine spend dashboard to enable analysis to take place to help inform the development of future policies.

- A query raised in relation to the new policy and when would it be effective, the Assistant Chief Executive (People Management & Performance) explained that currently the policy was being considered by the Corporate Management Team and whilst he had sufficient delegation to endorse the policy, it was hoped that following necessary discussions with the Head of Legal and Administration that the policy would be endorsed soon.

UNANIMOUSLY RESOLVED that the Internal Audit Plan Update 2022/23 progress report and priority 1 recommendation reports be noted.

5. CARMARTHENSHIRE COUNTY COUNCIL'S CORPORATE RISK REGISTER 2022/23

The Committee received for consideration the Corporate Risk Register 2022/23 which was maintained to evaluate the Council's exposure to key strategic risks.

The Committee noted that subsequent to its previous consideration, the Corporate Management Team had reviewed the Corporate Risk Register and had made a number of changes which included removal, addition of new risks and merging of risks all of which was set out the report.

The issues/observations raised by the Committee were addressed as follows:-

- The Head of Revenues and Financial Compliance, at the request of the absent Chair informed the Committee of his comments. The Chair felt that whilst understandably the Risk Register contained a significant amount of detail, he felt that there were references within the Risk Register that should be brought to the attention of the Committee which was not currently reflected on the Committee's Forward Work Programme. In considering the comment received by the Chair, the Head of Revenues and Financial Compliance stated that she would undertake a piece of work to go through the register to identify any relevant matters for inclusion on the Forward Work Plan for the Committee to consider.
- In recognising that the ratings of the uncontrolled risks and the current risks with mitigations in place were the same, it was observed that there were many risks with mitigations but did not seem to be reducing the uncontrolled risk. An explanation was requested. The Head of Revenues and Financial Compliance explained that the current process whereby the Departmental Management Teams and Corporate Management Team hold detailed discussions on the position of the risks and have identified that some of the risks even with the mitigations were considered to be fundamental. In following up this comment, the Head of Revenues and Financial Compliance stated that in the discussions she would challenge the ratings further and re-consider the initial risk ratings.

- In order for Committee Members to gain greater understanding of the Risk Register, it was suggested a workshop would be beneficial. This would provide an opportunity to invite officers and representatives in other areas where for example Coronavirus had a particular impact. The Head of Revenues and Financial Compliance agreed that it would be beneficial and would arrange an informal session in due course.
- In response to a comment raised in relation to where the risks responsibilities reside and the risks associated to a pandemic, the Head of Revenues and Financial Compliance explained that during the pandemic there was a separate risk register which included all risks relating to the covid pandemic, but during the recovery phase the risks were then migrated into the corporate risk register. However, in acknowledging the comments raised, it was suggested that a move to develop a pandemic risk register as opposed to a specific covid pandemic related risk would need to be considered and that she would raise this with the Corporate Management Team.

UNANIMOUSLY RESOLVED that the Carmarthenshire County Council's Corporate Risk Register 2022/23 be noted.

6. ANNUAL ANTI-FRAUD AND ANTI-CORRUPTION REPORT 2021/22

The Committee received for consideration the Annual Anti-Fraud and Anti-Corruption Report 2021/21 which provided a summary of the activities of the Council's Anti-Fraud functions for the 2021/22 financial year.

The diverse range and nature of services and activities coupled with the size of its operations and budgets inevitably puts Carmarthenshire County Council at risk of fraud and corruption, from both internal and external sources. Good Corporate Governance requires that the Authority clearly demonstrates its commitment to dealing with fraud and corruption and will deal equally with perpetrators from inside and outside the Council.

The issues/observations raised by the Committee were addressed as follows:-

- Reference was made to the tables in the report. It was asked in future if all the tables could include previous years information for comparison purposes. The Head of Revenues and Financial Compliance stated that where possible, comparative information would be included in the report.

UNANIMOUSLY RESOLVED that the Annual Anti-Fraud and Anti-Corruption Report 2021/22 report be noted.

7. OMBUDSMAN'S ANNUAL LETTER 2021/2022

[Note:

- This item was taken after agenda item 8;
- Mr M. MacDonald having earlier declared an interest in this item remained in the meeting but did not partake in the discussions or the voting thereof.]

The Committee received for consideration the 2021/22 annual letter from the Public Services Ombudsman for Wales.

Annually, the Public Services Ombudsman for Wales (PSOW) provides each County Council with a letter in the form of a factsheet with accompanying data to assist in reviewing performance.

The Committee duly considered the letter and the key points arising from the letter and appended factsheet as summarised in the report.

The report highlighted that as shown in Appendix C, in 2021/22 that there were no reports issued against Carmarthenshire, either upheld or not upheld. Also, shown in the Code of Conduct figures for Carmarthenshire at Appendices E and F, there were no referrals to the Standards Committee or the Adjudication Panel for Wales.

The issues/observations raised by the Committee were addressed as follows:-

- Reference was made to page 2 of the letter which stated that 'The Complaints Standards Authority (CSA) has now implemented a model complaints policy with nearly 50 public bodies and delivered 140 training sessions...'. Confirmation was sought if Carmarthenshire had been engaged in the sessions and if so at what level? The Corporate Policy and Partnership Manager, as the lead for the Corporate Complaints Team confirmed that in having implemented the model complaints policy, the Council was fully engaged and that the team had an excellent on-going working relationship with the CSA.

In addition, the Corporate Policy and Partnership Manager stated that future consideration would be given in terms of ensuring that the Letter of the PSOW and the corporate complaints report due to come to Committee later this year, better aligned on the Committee's Forward Work Programme.

- It was raised that the number complaints received was cited in Appendix A and that Appendix B spilt the information further by subject, denoting which departments the complaints received were attributed to. However, it was observed that whilst the number of cases with PSOW Interventions was represented in Appendix D, it would have been useful to receive the information in respect of the Cases with PSOW Intervention further by subject, similar to Appendix B. It would be beneficial for the Council to receive such a breakdown in order to be able to carry out internal analysis, scrutiny and monitoring with the view to put in internal measures accordingly.

The Practice Support Manager, Administration and Law explained that due to the requirements of data safety and the legislation under which the Ombudsman operates, the Ombudsman would not be in a position to share specific information in relation to individual cases. The Corporate Policy and Partnership Manager informed Committee Members that the internal complaints system captured and recorded complaints in detail providing the intelligence to enable trend analysis to take place, identification of where internal intervention would be beneficial and ensure continuous monitoring. The corporate complaints report without specific detail of individual cases, information would include the breakdowns of complaints by departments and divisions.

Committee members considered that the inclusion of a breakdown by department/subject would not be a breach of confidentiality. It was proposed to feedback to the Ombudsman that it would be beneficial to Councils in managing complaints to include a breakdown of Cases with PSOW Intervention further by subject, similar to Appendix B - number of complaints by subject within the accompanying data to the annual PSOW's letter. The proposal was duly seconded.

A further proposal was raised that a copy of the minutes of this meeting be forwarded to the Ombudsman. This was duly seconded.

- Reference was made to the point within the letter that the Ombudsman would welcome feedback on your Governance & Audit Committee's review of your authority's ability to handle complaints effectively. It was asked the best approach in order to provide sufficient feedback? The Corporate Policy and Partnership Manager stated that the updated Corporate Complaints Policy had been considered by the Committee and that as part of the member induction programme a development session had been arranged to provide information on complaints and how they are managed internally. It was recognised that the development session would also be beneficial for the lay members of both the Governance and Audit Committee and Standards Committee. It was agreed to circulate the information and an invite to attend would be circulated shortly, should members not be available to attend a recording of the session would be available for viewing.
- In regard to the high number of complaints received relating to Adult Social Services, it was asked if there would be an opportunity to consider the number of complaints at the Health and Social Services Scrutiny Committee? The Corporate Policy and Partnership Manager confirmed that in terms of any council complaints, all Scrutiny Committee's would have an opportunity to consider the corporate complaints report. The Director of Corporate Services advised that the Chair and Committee Members of Scrutiny to request the information in relation to the complaints attributed to Adult Social Care. This was corroborated by the Head of Legal and Administration who added that with confidentiality in mind, there would be no reason that an anonymised report could not be prepared for Scrutiny to consider, which could include the themes and lessons learnt coming out of the Ombudsman's investigation/s.

UNANIMOUSLY RESOLVED that;

7.1 the Ombudsman's Annual Letter 2021/2022 be received;

7.2 the Committee's views in regard of the inclusion of additional information, together with a copy of this meetings minutes be provided to the Ombudsman.

8. FINANCIAL PROCEDURE RULES

[**Note:** This item was taken prior to agenda item 7]

The Committee received for consideration the Financial Procedure Rules which had been revised to ensure that the information contained within was current and appropriate.

Members noted that these Financial Procedure Rules had been produced to provide a structure for officers and Members to follow, allowing the Section 151 Officer to fulfil his statutory duty under the Local Government Finance Act 1972 (Section 151) for the "proper administration of the financial affairs of the Council".

The Governance and Audit Committee has delegated authority, as part of the Council's Constitution, to consider and approve amendments to the Financial Procedure Rules.

The issues/observations raised by the Committee were addressed as follows:-

- Reference was made to section 5.18 of the report - Cancellations, Write-Off Procedures & Non-Recovery of Debts. It was asked, what was the role of Governance and Audit Committee in the context of the paragraph? The Director of Corporate Services stated that whilst there would be no involvement required from this Committee, there would be clear advantages in clear definitions in terms of the Committee ensuring the proper procedures are in place. Furthermore, it was explained that write-offs were an operational procedure, with smaller values having been delegated to the Section 151 Officer and the more substantial write-offs would be determined at a formal Cabinet Member Decisions meeting for Resources. The Committee would have a role to question any unacceptable issues as identified by internal and external audit.
- Reference was made to section 5.22 of the report; Companies Holding Money on Behalf of the Authority. It was commented that this matter could have an implication on the final annual accounts and importantly how would this be picked up to in effect secure information to enable the closure of accounts at the end of March. Concern was raised if adequate processes were in place to ensure that the accountability of monies being held are the year end does take place?

- In response to a comment raised, in regard to strengthening the wording within section 6.2 of the report; IT Hardware and Software in respect of the placement of restrictions in cases of uploading/downloading software onto Councils IT equipment, the Head of Revenues and Financial Compliance stated she would liaise with the Council's IT department to establish whether a more robust form of words was appropriate. In addition, it was explained that in accordance with the Corporate IT policy the downloading of software was not permitted and there were restrictions in place disabling staff members in doing so.

UNANIMOUSLY RESOLVED that the amendments to the Financial Procedure Rules as stated in the report be approved.

9. REVISED CONTRACT PROCEDURE RULES

The Committee received for consideration the revised Contract Procedure Rules which had been reviewed and updated to take account of a number of changes in the Council's procurement procedures and changes in terminology in light of the UK leaving the EU.

The Contract Procedure Rules (CPR's) had been updated following detailed consultations with officers within Legal department, the Section 151 Officer and Monitoring Officer.

Members noted the most notable changes that had been made as stated within the report.

The issues/observations raised by the Committee were addressed as follows:-

- In response to a query raised regarding safeguarding the Council in terms of ensuring that contractors were capable and financially secure to carry out the required work, the Procurement Manager – Strategy and Compliance stated that clause 8.5 of the rules ensure that the Authorities Finance Team are consulted on any tenders prior to commencing a tender exercise. Furthermore, the clause assures that the necessary checks and due diligence are to be undertaken from the outset with frequent checks being carried out throughout the course of the contract or framework.
- Reference was made to 14.1 of the report. An observation was raised that the sentence should reflect the name of the Committee; 'Any amendments shall be subject to approval by the Authority's **Governance and Audit Committee**.

UNANIMOUSLY RESOLVED that the amendments to the Contract Procedure Rules as stated in the report be approved.

10. FORWARD WORK PROGRAMME 2022/23

The Committee considered the Forward Work Programme for the 2022/23 Governance and Audit Committee Cycle which detailed the items to be presented to Committee at scheduled meetings during the forthcoming year, in addition to a programme of development sessions in order to equip Members with the necessary skills to effectively undertake their role on the Committee.

At the request of the Corporate Policy and Partnership Manager, it was reported that it had been necessary to defer the Corporate Complaints Report programmed to be considered in October to December 2022.

The Head of Revenues and Financial Compliance stated that at the request of the Committee made earlier today, she had noted that the next development session would be on the Corporate Risk Register.

In addition, enquires would be made with the relevant police officers to ascertain if the Fraud training would be re-instated.

UNANIMOUSLY RESOLVED that the Governance and Audit Committee's Forward Work Programme 2022/23 be noted.

11. MINUTES OF RELEVANT GROUPS TO THE GOVERNANCE & AUDIT COMMITTEE:

11.1. MINUTES OF THE CORPORATE GOVERNANCE GROUP

The Head of Revenues and Financial Compliance informed the Committee that the Annual Governance Statement Appendix of the Action Plan had been inadvertently omitted from being attached to the minutes on the agenda. However, the Committee was informed that the statement was discussed at the meeting of the Corporate Governance Group at its meeting held on 15th February 2022 which the Chair of this Committee attended as an observer. In addition, the statement would form part of the Statement of Accounts which was due to be considered by the Governance and Audit Committee at its next meeting in October 2022.

UNANIMOUSLY RESOLVED that the minutes of the Corporate Governance Group held on the 15th February 2022 be received.

12. TO SIGN AS A CORRECT RECORD THE MINUTES OF THE GOVERNANCE AND AUDIT COMMITTEE HELD ON THE 15TH JULY 2022

The following observations were raised:-

- Minute 8.1 – the resolution needs to be amended to include 'be noted' to read:-

“UNANIMOUSLY RESOLVED that the Audit Wales Work Programme Update be noted.”

- Minute 8.2 within the second bullet point, reference to 2022-23 should reflect 2022/23.

RESOLVED that subject to the amendments being made, the minutes of the meeting of the Governance and Audit Committee held on the 15th July 2022 be signed as a correct record.

[PLEASE NOTE: These minutes reflect the order of business itemised on the agenda for the meeting which may differ from that on any webcast recording]

2. DECLARATIONS OF PERSONAL INTERESTS

Member	Agenda Item	Nature of Interest
Cllr. K. Davies	5 – Dyfed Pension Fund Statement of Accounts (including 5.1 – 5.4)	Member of the Dyfed Pension Fund
Cllr. L. Davies	5 – Dyfed Pension Fund Statement of Accounts (including 5.1 – 5.4)	Member of the Dyfed Pension Fund
M. MacDonald	5 – Dyfed Pension Fund Statement of Accounts (including 5.1 – 5.4)	Member of the Dyfed Pension Fund
Cllr. D. Nicholas	5 – Dyfed Pension Fund Statement of Accounts (including 5.1 – 5.4)	Member of the Dyfed Pension Fund
Cllr. P. T. Warlow	5 – Dyfed Pension Fund Statement of Accounts (including 5.1 – 5.4)	Member of the Dyfed Pension Fund
Cllr. D. E. Williams	5 – Dyfed Pension Fund Statement of Accounts (including 5.1 – 5.4)	Member of the Dyfed Pension Fund Chair of the Dyfed Pension Fund Committee

3. CARMARTHENSHIRE COUNTY COUNCIL STATEMENT OF ACCOUNTS:

3.1. CARMARTHENSHIRE COUNTY COUNCIL - AUDIT OF FINANCIAL STATEMENTS REPORT

The Committee considered the Audit Wales Audit of Accounts Report. The report summarised the main findings arising from the audit undertaken by Audit Wales of the Authority's accounts for 2021/22.

The Auditor General was responsible for providing an opinion as to whether the financial statements gave a true and fair view of the position of Carmarthenshire County Council as at 31st March 2022.

Mr J Blewitt, Audit Wales Representative, referred Committee's attention to paragraph 6 of the report and provided an update on the outstanding audit work which had been completed since the circulation of the document.

Reference was made the ongoing national review of the accounting treatment and disclosures required for infrastructure assets. The Committee was advised that the accounts could not be certified until the statutory override proposed by Welsh Government had been put in place.

The Committee was pleased to note that Audit Wales intended to issue an unqualified audit opinion on the accounts, which would be issued upon receipt of the Letter of Representation. The Committee was also pleased to note that there were no misstatements identified in the financial statements which remained uncorrected.

UNANIMOUSLY RESOLVED that the Audit Wales Audit of Accounts report for Carmarthenshire County Council for 2021/22 be received.

3.2. CARMARTHESHIRE COUNTY COUNCIL - LETTER OF REPRESENTATION TO AUDIT WALES

The Committee considered the Letter of Representation to Audit Wales which had been prepared by the Director of Corporate Services and the Chair of the Governance and Audit Committee in accordance with the requirements of the Statement on Auditing Standards (SAS440 - Management Representations).

The Committee's formal acknowledgement of the response of the Director of Corporate Services and the Chair of the Governance and Audit Committee was also required by Audit Wales.

In light of the revised CIPFA guidance pertaining to the changes to the valuation of Infrastructure Assets, and the requirement of the statutory override to overcome the issue, a proposal was made for delegated authority to be given to the Director of Corporate Services and the Chair of the Governance and Audit Committee to revise the Letter of Representation, if appropriate.

UNANIMOUSLY RESOLVED that:

3.2.1 The Letter of Representation from the Director of Corporate Services and the Chair of the Governance and Audit Committee to Audit Wales (as currently drafted) be formally acknowledged.

3.2.3 Delegated authority be given to the Director of Corporate Services and the Chair of Governance and Audit Committee for any subsequent amendments required to be made to the Letter of Representation once the national issue regarding the treatment of Infrastructure Assets is resolved.

3.3. AUDIT ENQUIRIES TO THOSE CHARGED WITH GOVERNANCE AND MANAGEMENT

The Committee received the Authority's responses to Audit Wales on a number of governance areas that impacted on the audit of the financial statements. Those considerations were relevant to both the Council's management and 'those charged with governance', namely the Governance and Audit Committee. The information provided Audit Wales with an understanding of the Council and its business processes in order to assist Audit Wales provide an audit opinion on the 2021-22 financial statements.

The Head of Financial Services confirmed to members that the document would be corrected to rectify any typographical errors, including the revision of dates where appropriate and up to date references to titles / names.

UNANIMOUSLY RESOLVED that the responses to the requests made of both management and the Governance and Audit Committee, as detailed in the report, and subject to the typographical amendments agreed at the meeting, be approved.

3.4. CARMARTHENSHIRE COUNTY COUNCIL STATEMENT OF ACCOUNTS 2021-22

The Committee considered the Statement of Accounts 2021/22 for Carmarthenshire County Council, which had been prepared in accordance with the Accounts and Audit (Wales) Regulations 2014 (as amended 2018). It was reported that as a result of the ongoing impact of Covid-19, Welsh Government had issued guidance which allowed flexibility for completing the 2021/22 financial statements; accordingly, the statutory deadline for completion of the 2021/22 audited accounts was 30 November 2022.

Reference was made the ongoing national review of the accounting treatment and disclosures required for Infrastructure Assets. The Committee was advised that in the absence of any imminent resolution, Welsh Government was seeking to introduce a statutory override of the code, however the accounts could not be certified until the statutory override was in place. Accordingly, to enable the effective conclusion of the Statement of Accounts 2021/22 as soon as practicable following certification by the Auditor General, the Committee's approval was sought for delegated authority to be given to the Director of Corporate Services and the Chair of Governance and Audit Committee for any subsequent amendments that needed to be made in relation to the treatment of Infrastructure Assets. An assurance was provided that the final statement of accounts would be circulated to Committee Members and a report on the final position would be submitted to the Committee once the matter had been concluded.

The Committee was provided with an overview of the salient points contained within the Statement of Accounts which summarised the financial position of the Authority for the year ended 31 March 2022, and which included the amendments agreed with Audit Wales as part of their audit.

Reference was made to the Council Fund and the changes to the balances in general or earmarked reserves for the year and, similarly, the change had been made to the Housing Revenue Account balance.

The Director of Corporate Services detailed the movements which had been made to and from earmarked reserves in respect of transfers pertaining to the Major Development Fund, Modernising Education Programme (MEP) Capital Funding and the City Deal/ Pentre Awel Reserve. Accordingly, the Committee was requested to retrospectively approve those movements and endorse the creation of the Urdd National Eisteddfod Reserve, Carmarthen Hwb, Waste Strategy, Decarbonisation, Levelling Up Match Funding, Inflationary Risks,

Revenue Support Grant, Cost of Living Discretionary Scheme, Targeted Regeneration Investment and Residential Home Room Refurbishment reserves.

The Director of Corporate Services conveyed his gratitude to the Head of Financial Services and his team for their sterling efforts in the production of the Statement of Accounts.

The issues/observations raised by the Committee were addressed as follows:-

The Committee's attention was referred to the short-term debtors and creditors set out at sections 6.16 and 6.19 of the report respectively. In response to a request, Officers agreed to circulate a breakdown of the 'other' category within the short-term debtors category to the Committee, and which would be based upon a threshold level of over £500k.

Reference was made to the recommendations from the Annual Governance Statement whereby it was noted that the responses within the status section appeared vague and was not necessarily reflective of the current position. The Head of Revenues and Financial Compliance provided an assurance that the document would be reviewed to provide a more robust narrative in future.

UNANIMOUSLY RESOLVED that:

3.4.1 The Statement of Accounts 2021/22, as currently presented, for Carmarthenshire County Council be approved. Additionally, delegated authority be given to the Director of Corporate Services and the Chair of Governance and Audit Committee for any subsequent amendments to be made as a result of the unresolved national issue regarding the treatment of Infrastructure Assets (including insertion of the Audit Certificate and final approval of the post Audit Statement of Accounts by the Director of Corporate Services and the Chair of the Committee).

3.4.2 Retrospective approval be given for the movements to and from the Earmarked Reserves. In particular, the transfers to:

- Major Development Fund
- MEP Capital Funding
- City Deal/Pentre Awel

3.4.3 Retrospective approval be given for the creation of the following reserves:

- Urdd National Eisteddfod
- Carmarthen Hwb
- Waste Strategy

- **Decarbonisation**
- **Levelling Up Match Funding**
- **Inflationary Risks**
- **Revenue Support Grant**
- **Cost of Living Discretionary Scheme**
- **Targeted Regeneration Investment**
- **Residential Home Room Refurbishment**

4. BURRY PORT HARBOUR FINANCIAL STATEMENT 2021-22.

In accordance with the Accounts and Audit (Wales) Regulations 2014, and the delegated powers enshrined within the Local Government Measure, the Committee considered the 2021-22 post-audited accounts of the Harbour Authority.

Carmarthenshire County Council has a range of statutory powers and duties for the purposes of improving, maintaining and managing the Burry Port harbour through the Burry Port Harbour Revision Order 2000.

The report referred to the Harbours Act 1964 which stipulated the requirement for Harbour Authorities to prepare an annual statement of accounts relating to harbour activities. In compliance with the Accounts and Audit (Wales) Regulations 2014, the accounts were presented in the form of a separate annual income and expenditure account and statement of balances.

The Committee was informed that the Authority had granted a long-term lease to the Marine & Property Group Ltd in April 2018, who had taken over the running and management of Burry Port Harbour; consequently, the activity on the statement was significantly reduced.

It was reported that the net cost of the harbour activities in 2021-22 amounted to £687k, and all activities were fully funded by Carmarthenshire County Council. The fixed assets held at 31st March 2022 totalled £900k. The report stipulated that the decrease in costs year on year of £116k was due to a reduction in capital works expenditure of £69k, together with a £47k increase in income.

UNANIMOUSLY RESOLVED that the audited Accounting Statement for Burry Port Harbour Authority for 2021-22 be approved.

5. DYFED PENSION FUND STATEMENT OF ACCOUNTS:

[NOTE: Cllr K. Davies, Cllr. L. Davies, Cllr. D. Nicholas, Mr M. MacDonald, Cllr P. T. Warlow and Cllr D.E. Williams had earlier declared an interest in agenda items 5.1 – 5.4.]

5.1. DYFED PENSION FUND - AUDIT OF FINANCIAL STATEMENTS REPORT

The Committee received for consideration the report of Audit Wales on the audit of the Dyfed Pension Fund Accounts. The report considered whether the financial statement gave a true and fair view of the financial position of the Dyfed Pension Fund as at 31st March, 2022 and its income and expenditure during that year.

Mr J Blewitt, Audit Wales Representative, provided a synopsis of the impact of the COVID-19 pandemic on the audit of accounts as set out at Exhibit 1 of the audit report.

Mr J Blewitt, Audit Wales Representative, referred Committee's attention to paragraph 6 of the report and provided an update of the outstanding audit work which had been completed since the circulation of the document.

The Committee was pleased to note that Audit Wales intended to issue an unqualified audit opinion on the accounts which would be issued upon receipt of the Letter of Representation. The Committee was also pleased to note that there were no misstatements identified in the financial statements which remained uncorrected.

UNANIMOUSLY RESOLVED that the Audit Wales Audit of Financial Statements report for the Dyfed Pension Fund Accounts 2021-22 be received.

5.2. DYFED PENSION FUND - LETTER OF REPRESENTATION TO AUDIT WALES

The Committee considered the Letter of Representation to Audit Wales which had been prepared by the Director of Corporate Services and the Chair of the Governance and Audit Committee in accordance with the requirements of the Statement on Auditing Standards (SAS440 - Management Representations).

The Committee's formal acknowledgement of the response of the Director of Corporate Services and the Chair of the Governance and Audit Committee was also required by Audit Wales.

UNANIMOUSLY RESOLVED that the Letter of Representation to Audit Wales from the Director of Corporate Services and the Chair of the Governance and Audit Committee in relation to the Dyfed Pension Fund be acknowledged.

5.3. AUDIT ENQUIRIES TO THOSE CHARGED WITH GOVERNANCE AND MANAGEMENT

The Committee received the Authority's responses to Audit Wales on a number of governance areas that impacted on the audit of the Pension Fund's financial statements. Those considerations were relevant to both the Dyfed Pension Fund's management and 'those charged with governance', namely the Governance and Audit Committee. The information provided Audit Wales' with an

understanding of the Dyfed Pension Fund and its business processes in order to assist it to provide an audit opinion on the 2021-22 financial statements.

The Head of Financial Services confirmed to members that the document would be corrected to rectify any typographical errors, including the revision of dates where appropriate and up to date references to titles / names.

UNANIMOUSLY RESOLVED that the responses to the requests made of both management and the Governance and Audit Committee, as detailed in the report, and subject to the typographical amendments agreed at the meeting, be approved.

5.4. DYFED PENSION FUND ANNUAL REPORT AND ACCOUNTS 2021-22

In accordance with the provisions of the Accounts and Audit (Wales) Regulations 2014, the Committee received for approval the Annual Report and post-audit Statement of Accounts 2021-22 in respect of the Dyfed Pension Fund. The annual report provided information about the financial position, performance and financial adaptability of the Fund for the year 2021-22.

The Director of Corporate Services conveyed his appreciation to the Treasury and Pensions Investments Manager and his team for their sterling efforts for the co-ordination of the Fund's Annual Report and Statement of Accounts.

The issues/observations raised by the Committee were addressed as follows:-

In recognising that 2021-22 had been a challenging and turbulent year, Members acknowledged that despite this, it was pleasing to note that the Fund had accomplished a successful return. In this regard, the Chair referred to the sound actuarial position, which was deemed to be a positive reflection on the culture of the organisation and its prudent approach.

Concerns were raised that the Fund had not received a statement of accounts from 'Prudential' for either 2020-21 or 2021-22. The Treasury and Pension Investments Manager clarified that this was a national issue and discussions with the LGPS were ongoing. An assurance was provided that Committee members would be informed as soon as an update on this matter was available.

UNANIMOUSLY RESOLVED that the Dyfed Pension Fund Annual Report and Accounts 2021-22 be approved.

6. FOLLOW UP REVIEW - PLANNING SERVICES CARMARTHENSHIRE COUNTY COUNCIL

The Committee considered a follow up report issued by Audit Wales in respect of the Council's Planning Services. The report detailed that good progress had been made in respect of the recommendations and agreed actions arising from the initial Audit Wales review conducted in July 2021.

The Committee acknowledged the positive findings of the follow up review which confirmed that the Council had successfully addressed the recommendations therein to deliver significant improvements within the planning services.

Furthermore, the Committee was pleased to note that the annual Planning performance standards PAM/018 and PAM/019 set by the Welsh Government had been exceeded for the first time in 2021/22.

Audit Wales had commended the Council for the swift and constructive action taken to address the recommendations emanating from the initial review undertaken in July 2021. In turn, the Head of Place and Sustainability expressed his gratitude for the support provided to the Planning division and emphasised the dedication of officers who had made sterling efforts during a period of significant transformation.

The issues/observations raised by the Committee were addressed as follows:-

In view of the re-assurance provided to the Committee as a result of the positive report, together with the ongoing monitoring that would be undertaken by Audit Wales, it was proposed that the review of planning services could be removed from the Committee's Forward Work Plan for 2022/23.

A member expressed that the approach taken by the Council to address the issues identified by the initial Audit Wales review provided an exemplar case study of best practice that could be shared to benefit other Authorities.

UNANIMOUSLY RESOLVED that the follow up review undertaken by Audit Wales on the progress made by Carmarthenshire County Council in response to Audit Wales' July 2021 report, Review of Planning services be noted.

7. INTERNAL AUDIT PLAN UPDATE 2022/23

The Committee considered a report which provided an update on the progress made on the implementation of the Internal Audit Plan for 2022/23. The Committee duly reviewed the progress made in respect of the delivery of the audit programme which showed a completion rate of 33% to date.

The Committee's attention was then referred to the completed review of the Authority's key financial systems in respect of Pensions Payroll. The report set out the scope of the review, the issues identified, and the recommendations made. Committee acknowledged the positive outcome of the review which provided an assurance that the Pensions Payroll system was deemed to be robust and satisfactory.

The issues/observations raised by the Committee were addressed as follows:-

A query was raised in respect of the additional four days taken to complete the audit of the Dyfed Welsh Church Trust Fund. The Committee was informed that the number of audit days initially allocated was indicative only and an assurance was provided that there were no concerns in respect of the audit for the Dyfed Welsh Church Trust Fund.

UNANIMOUSLY RESOLVED that the Internal Audit Plan Update 2022/23 and the parts therein be received.

8. CARMARTHENSHIRE COUNTY COUNCIL'S DRAFT ANNUAL REPORT 2021/22

The Committee considered the draft Council Annual Report for the period 2021/22 which had been produced to meet the relevant provisions within the Well-being of Future Generations (Wales) Act 2015 and the Local Government and Elections Act (Wales) 2021. The report detailed the progress made with the Council's 13 Well-being Objectives against a backdrop of unprecedented circumstances presented by the Covid-19 pandemic, together with the Council's self-assessment against the performance requirements of the previous financial year.

The issues/observations raised by the Committee were addressed as follows:-

It was recognised that this was the first year of reporting under the reformed legislative framework provided by the Local Government and Elections (Wales) Act 2021 and therefore clarity was sought on the role the Committee to fulfil its legislative obligations in terms of the review of the Annual Report. Accordingly, the Corporate Policy, Performance and Partnership Manager agreed to review the approaches undertaken by other Authorities, and advice would also be sought from the WLGA in this regard. A suggestion was also put forth that a development session be incorporated into the Committee's Forward Work Programme to enable Committee to give due regard and add value in the development of the Annual Report.

UNANIMOUSLY RESOLVED that the draft Council Annual Report for the period 2021/22 be received.

9. GOVERNANCE & AUDIT COMMITTEE FORWARD WORK PROGRAMME

The Committee considered the Forward Work Programme for the 2022/23 Governance and Audit Committee Cycle which detailed the items to be presented to Committee at scheduled meetings during the forthcoming year, in addition to a programme of development sessions in order to equip Members with the necessary skills to effectively undertake their role on the Committee.

The issues/observations raised by the Committee were addressed as follows:-

In view of the positive outcomes emanating from the Audit Wales follow up report considered at agenda item 6, the Committee requested that the review of planning services be removed from the Committee's Forward Work Plan for 2022/23.

A workshop be incorporated into the Committee's Forward Work Programme to enable Committee to contribute to the development of the Council's Annual Report.

It was reported that the development session on the Governance and Audit Committee Self Assessment exercise would be scheduled for December 2022.

Concerns were raised by some members in respect the Committee's capacity to add value to the areas within its remit due to the length of the Committee's

agendas, and which was further exacerbated by the timeframe for the publication of the agendas, which provided a limited period to review the reports. Whilst it was acknowledged that the Forward Work Plan detailed the Committee's schedule for each meeting, it was agreed that members would be consulted on the draft agenda for each meeting to enable input into the management of the agenda. A suggestion was also put forth for officers to explore the feasibility for reports to be published on a phased approach, thus enabling sufficient time for members to digest their contents.

UNANIMOUSLY RESOLVED that the Forward Work Programme 2022/23 be received.

10. MINUTES OF RELEVANT GROUPS TO THE GOVERNANCE & AUDIT COMMITTEE:

10.1. GRANTS PANEL

UNANIMOUSLY RESOLVED that the minutes of the Grants Panel held on the 26th July 2022 be received.

CHAIR

DATE

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