

**MONDAY, 10 JULY 2023**

**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, 14TH JULY, 2023** FOR THE TRANSACTION OF THE BUSINESS OUTLINED ON THE ATTACHED AGENDA

*Wendy Walters*

**CHIEF EXECUTIVE**

<b>Democratic Officer:</b>	<b>Emma Bryer</b>
<b>Telephone (direct line):</b>	<b>01267 224029</b>
<b>E-Mail:</b>	<b>ebryer@carmarthenshire.gov.uk</b>
<b>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.</b>	
<b>The meeting can be viewed on the Authority's website via the following link:- <a href="https://carmarthenshire.public-i.tv/core/portal/home">https://carmarthenshire.public-i.tv/core/portal/home</a></b>	

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**

Cllr. Kim Broom (Committee Member)  
Cllr. Karen Davies (Committee Member)  
Cllr. Alex Evans (Committee Member)  
Cllr. Elwyn Williams (Committee Member)

### **LABOUR GROUP - 3 Members**

Cllr. Lewis Davies (Committee Member)  
Cllr. Philip Warlow (Committee Member)  
Cllr. Janet Williams (Committee Member)

### **INDEPENDENT GROUP - 1 Members**

Cllr. Giles Morgan (Vice-Chair)

### **EXTERNAL VOTING LAY MEMBERS**

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

Mrs Julie James  
Mrs Karen Jones  
Mr Malcolm MacDonald  
Mr David MacGregor [Chair]

# AGENDA

1. **APOLOGIES FOR ABSENCE.**
2. **DECLARATIONS OF PERSONAL INTERESTS.**
3. **TO APPOINT A CHAIR FOR THE 2023/24 MUNICIPAL YEAR**  
The Local Government & Elections (Wales) Act stipulates that the member appointed as the committee chair must be a lay person.
4. **TO APPOINT A VICE CHAIR FOR THE 2023/24 MUNICIPAL YEAR**
5. **TO CONSIDER THE FOLLOWING DOCUMENTS PREPARED BY AUDIT WALES:**
  - 5.1 **ASSURANCE AND RISK ASSESSMENT PROGRESS UPDATE - FINANCIAL POSITION** 5 - 14
  - 5.2 **ASSURANCE AND RISK ASSESSMENT PROGRESS UPDATE - CARBON REDUCTION** 15 - 24
  - 5.3 **2023 AUDIT PLAN - CARMARTHENSHIRE COUNTY COUNCIL** 25 - 48
  - 5.4 **DYFED PENSION FUND DETAILED AUDIT PLAN 2023** 49 - 70
  - 5.5 **TIME FOR CHANGE - POVERTY IN WALES** 71 - 134
  - 5.6 **FOLLOW-UP REVIEW: OVERVIEW AND SCRUTINY - FIT FOR THE FUTURE?** 135 - 154
6. **ANNUAL GOVERNANCE STATEMENT 2022/23** 155 - 158
7. **STATEMENT OF ACCOUNTS 2022/23** 159 - 320
8. **PRE-AUDIT DYFED PENSION FUND STATEMENT OF ACCOUNTS 2022-23** 321 - 360
9. **BURRY PORT HARBOUR FINANCIAL STATEMENT 2022-23** 361 - 370
10. **INTERNAL AUDIT PLAN UPDATE 2022/23 AND 2023/24** 371 - 380
11. **INTERNAL AUDIT ANNUAL REPORT 2022/23** 381 - 398
12. **EXTERNAL QUALITY ASSESSMENT (EQA) OF THE INTERNAL AUDIT ACTIVITY** 399 - 414
13. **INTERNAL AUDIT CHARTER** 415 - 432
14. **CARMARTHENSHIRE COUNTY COUNCIL'S DRAFT ANNUAL REPORT FOR 2022/23** 433 - 646
15. **CARMARTHENSHIRE COUNTY COUNCIL'S RISK APPETITE STATEMENT** 647 - 658

<b>16. MINUTES OF RELEVANT GROUPS TO THE GOVERNANCE &amp; AUDIT COMMITTEE:-</b>	<b>659 - 662</b>
<b>16 .1 RISK MANAGEMENT STEERING GROUP 11TH MAY, 2023</b>	<b>663 - 666</b>
<b>16 .2 GRANTS PANEL MEETING 3RD MARCH, 2023</b>	<b>667 - 670</b>
<b>16 .3 AGS ACTIONS UPDATE 4TH APRIL, 2023</b>	<b>671 - 676</b>
<b>17. GOVERNANCE &amp; AUDIT COMMITTEE ACTION LOG</b>	<b>677 - 682</b>
<b>18. TO SIGN AS A CORRECT RECORD THE MINUTES OF THE GOVERNANCE AND AUDIT COMMITTEE HELD ON THE:-</b>	
<b>18 .1 17TH MARCH, 2023</b>	<b>683 - 688</b>
<b>18 .2 31ST MARCH, 2023</b>	<b>689 - 692</b>