

AUDIT COMMITTEE

FRIDAY, 18TH DECEMBER, 2020

PRESENT: Councillor T.M. Higgins [Chair]

Councillors:

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

Mrs J. James [External Voting Member]

Also present as an observer:

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

In attendance from Audit Wales:

Mr J. Garcia

The following Officers were in attendance:

C. Moore - Director of Corporate Services

H. Pugh - Head of Revenues and Financial Compliance

M. Mason - Museum Development Manager

C. Powell - Principal Auditor

M. Evans Thomas - Principal Democratic Services Officer

E. Bryer - Democratic Services Officer

M.S. Davies - Democratic Services Officer

R. Lloyd - Democratic Services Officer

J. Corner - Technical Officer

S. Rees - Simultaneous Translator

Virtual Meeting : 10.00 am - 11.05 am

1. APOLOGIES FOR ABSENCE

An apology for absence was received from Councillor B.A.L. Roberts.

2. DECLARATIONS OF PERSONAL INTERESTS

There were no declarations of personal interest.

3. INTERNAL AUDIT PLAN UPDATE 2020/21

The Committee considered a report providing an update on progress made on the implementation of the Internal Audit Plan 2020/21.

The Head of Revenues and Financial Compliance reported that performance was currently at 52% against a target of 55% which indicated how well the team has been working during such difficult times. She updated the Committee on events since she prepared the report. Due to the sharp increase in covid cases in Carmarthenshire, additional staff were urgently needed to assist the TTP team and earlier this week two members of staff from her team were released on a half time basis each which equated to one full time member of staff. In order to accommodate the redeployment of staff, the work programme was revisited and it

was decided that mortality screening and the review of Performance Management be moved to next year's work programme.

The following question was asked in relation to the report:-

- Asked about the health and wellbeing of staff and whether there were many staff absences, the Head of Revenues and Financial Compliance explained that the wellbeing of staff is paramount throughout the whole Authority. There is a lot of help and advice available online. With regards to the Audit Team, she confirmed that they are all well and working from home. Team meetings are held virtually on a weekly basis and managers keep in touch with staff regularly to make sure that they are okay.

UNANIMOUSLY RESOLVED that the Internal Audit Plan update 2020/21 be received.

4. AUDIT COMMITTEE FORWARD WORK PROGRAMME

The Committee considered a report detailing those reports to be submitted to the Committee for consideration during the remainder of the 2020/21 committee cycle.

UNANIMOUSLY RESOLVED that the report be received.

5. PROGRESS REPORTS

5.1. CARMARTHENSHIRE MUSEUMS ACTION PLAN UPDATE

Further to minute no. 7 of the Audit Committee meeting held on 24th January, 2020, the Committee considered an update on the Carmarthenshire Museums Action Plan which provided a progress review against four recommendations made by Internal Audit in its 2016/17 review, which were recorded as 26 measurable actions. This was the 5th update report on the 2016/17 Museum Service Action Plan presented to the Committee.

It was noted that standards in premises, collections care and management continue to increase across the museum service as progress is made with setting in place the infrastructure, systems and working practices to deliver the long term changes recommended by Internal Audit.

The Museum Development Manager informed the Committee that she was pleased to be able to share the positive progress made. 14 out of the 26 actions identified have been completed and the remaining 12 are in progress.

The following observations was made on the report:-

- Reference was made to the fact that the term “no further progress due to service disruption” appears quite frequently and it was suggested that perhaps the 12 month review should be moved forward and come back to Committee after that. The consensus of opinion was that significant progress has been made by the service and it should now go back into the audit cycle.

UNANIMOUSLY RESOLVED

5.1.1 that the report be received and progress noted;

5.1.2 that Carmarthenshire Museums be included within the 2021/22 Audit Plan.

6. PROGRESS ON REGULATORY REPORT RECOMMENDATIONS

The Committee considered a report outlining progress made on regulatory report recommendations, in accordance with the requirements of the Local Government Act (Wales) 2011 which requires Audit Committees to follow up regulatory report recommendations

The Wales Audit Office report on Audit Committee Effectiveness (July 2018) contained a Proposal for Improvement that arrangements should be strengthened for tracking actions taken to address recommendations in regulatory reports. The process of reporting regularly to the Audit Committee addressed this proposal.

The following questions/observations were raised on the report:-

- Reference was made to the fact that the first objective was off target and that the target date was 03/19 which was pre-covid and officers were asked if there was a need to review target dates in order to ensure that identified issues are being addressed. The Head of Revenues and Financial Compliance explained that the date was initially 2019 but that was amended to 2020. A People Management Strategy Group has been set up to look at this objective. The intention is to re-visit and review the objectives of the Group in order to move it forward. She reassured the Committee that this was very much a live objective;
- With reference to the first target, officers were asked what progress has been made with electronic declarations of interest forms. The Head of Revenues and Financial Compliance informed the Committee that she would seek an update from officers following the meeting and forward to members via e-mail;
- Reference was made to the 7% of the regulatory recommendations which were off target and officers were asked why the target dates were all in the past. The Head of Revenues and Financial Compliance informed the Committee that she would take this observation back to officers with a view to improving the way that targets are reported;
- It was pointed out that some of the objectives were set pre-covid and concern was expressed that some of these may not be a priority now as other issues will have become more pressing. Officers were asked if the objectives should be looked at again in view of this. The Director of Corporate Services reassured the Committee that the objectives and priorities are looked at by the management team on a regular basis in order to ascertain whether any re-focussing needs to be done;
- In order to give the Committee a better appreciation of progress being made, it was suggested that a six monthly report be presented to Committee in future rather than an annual report.

UNANIMOUSLY RESOLVED

6.1 that the report be received;

6.2 that in future the Committee receive six monthly progress reports on regulatory report recommendations.

7. MINUTES OF RELEVANT GROUPS TO THE AUDIT COMMITTEE:

7.1. MINUTES OF THE RISK MANAGEMENT STEERING GROUP

UNANIMOUSLY RESOLVED that the minutes of the Risk Management Steering Group held on 6th November, 2020 be received.

7.2. MINUTES OF THE CORPORATE GOVERNANCE GROUP

Reference was made to minute no. 7 and concern was expressed in relation to the statement about “Executive Board Members leading Scrutiny Committees”. The Committee was informed that Executive Board Members now attend Scrutiny Committees to present reports falling within their portfolio instead of reports being presented by officers. The Head of Revenues and Financial Compliance advised the Committee that she would arrange for the wording to be amended.

UNANIMOUSLY RESOLVED that the minutes of the Corporate Governance Group held on 20th September, 2020 be received.

7.3. MINUTES OF THE GRANTS PANEL.

Reference was made to the second bullet point on page 2 and concern was expressed at the statement “A review to be undertaken on whether there are pooled budget arrangements in place...” as officers should be well aware of any pooled arrangements. The Director of Corporate Services agreed that officers would be fully aware of any pooled arrangements. He agreed to check on the source of the wording and arrange for it to be amended.

UNANIMOUSLY RESOLVED that the minutes of the Grants Panel held on the 3rd September, 2020 be received.

8. TO SIGN AS A CORRECT RECORD THE MINUTES OF THE MEETING OF THE AUDIT COMMITTEE HELD ON THE 16TH OCTOBER, 2020

Reference was made to the attendance list of those present at the meeting and it was pointed out that Mrs Julie James had been erroneously included in the list of county councillors present instead of as an external voting member.

UNANIMOUSLY RESOLVED that the minutes of the meeting of the Audit Committee held on the 16th October, 2020 be signed as a correct record.

CHAIR

DATE