

deliver its waste services sustainably. The report summarised the main findings arising from the audit undertaken by Audit Wales of the Council's Waste Services.

The Committee duly considered the action plan appended to the report which aimed to address the 8 key recommendations emanating from the audit findings, together with a synopsis of the Waste Strategy Project.

It was reported that 7 of the 8 key recommendations had been completed, with the remaining recommendation pertaining to the implementation of a plan to sustainably address the high number of fly-tipping incidents being progressed with the publication of the Local Environmental Quality Plan, ongoing partnership work by way of the 'Caru Cymru' project and the formation of a scrutiny task and finish group.

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

- A concern was raised that the number of fly-tipping incidents would increase following the impending changes to the refuse collection service, combined with the operational issues associated with the bulky waste collection service. An assurance was provided that the department was prepared for the challenges anticipated in response to changes within the service provision and it was confirmed that resources had been allocated for the delivery of an education and enforcement program in respect of curbside interactions and fly-tipping. It was further reported that a strategic review of the bulky waste collection service was being undertaken and a report would be considered by the Cabinet in due course.
- In response to questions by the Committee regarding the new refuse collection service, an overview of the communication and engagement strategy was provided to Members, which included the delivery of information packs and glass boxes to all households, supported by a social media campaign and attendance at community groups and HWB points in order to directly address any concerns or queries from residents. It was reported that residents could also register for an email and/or text message service whereby automated reminders would be issued prior to collection days.
- Following a query by a Member, the Interim Head of Waste and Environmental Services confirmed that the existing bottle bank provision would remain in place in the short-term following the introduction of the revised waste collection service, following which a review would be undertaken with a view to providing facilities at strategic locations in the longer-term, based upon demand. In this regard, an assurance was provided to Members that any rationalization of bottle bank facilities would be reviewed by the appropriate scrutiny committee.
- Members were encouraged to note the significant progress made to address the Audit Wales recommendations which provided Committee with an assurance that the issues identified had, or were being, addressed. In view of the positive report, it was proposed that the review

of waste services could be removed from the Committee's Forward Work Plan for 2022/23.

RESOLVED that:

- 3.1 The progress made by Carmarthenshire County Council in response to the Audit Wales recommendations for waste services be noted.**
- 3.2 The review of waste services be removed from the Committee's Forward Work Plan for 2022/23.**

4. AUDIT WALES WORK PROGRAMME UPDATE

The Committee considered the Audit Wales Work Programme and Timetable quarterly report, as at 30 September 2022 which provided a synopsis of the regulatory programme of work for local government, together with an update on the inspectorate work, inclusive of the financial and performance audits relevant to Carmarthenshire County Council.

In response to a comment made by a Member, the Audit Wales Representative detailed the consultation process in place between Audit Wales and the Council prior to the publication of reports on their website. The Committee highlighted the lengthy timescales that could incur between the publication of reports by Audit Wales, and the submission of an action plan to the Committee from the relevant division. It was therefore requested that Officers implement a mechanism to inform Committee of relevant Audit Wales publications prior to proceeding through the internal management process for the development of an action plan. The Director of Corporate Services clarified that the structure had been implemented to provide assurance to the Committee of the actions undertaken by the Council to address any Audit Wales recommendations; it was however duly agreed that a mechanism to inform Committee of the publication of Audit Wales reports in a timely manner would be considered by the Corporate Management Team.

The Director of Corporate Services referred Committee's attention to the Financial Audit Work for 2021/22. In respect of the audit of the Council's 2021/22 Statement of Accounts, it was reported that the statutory override for the treatment of infrastructure assets had since been put in place and accordingly, with the delegated authority provided to the Director of Corporate Services and the Chair of the Governance and Audit Committee, it was confirmed that Carmarthenshire was the first Council in Wales to conclude its 2021/22 Statement of Accounts with an unqualified audit opinion. Furthermore, the Committee was reminded that the audit of the Pension Fund 2021/22 Statement of Accounts and the Audit of the 2021/22 Return for Burry Port Harbour had been concluded by the Committee at its last meeting held on 21 October 2022.

UNANIMOUSLY RESOLVED that

- 4.1 The Audit Wales Work Programme Update be noted.**

- 4.2 A mechanism to inform Committee of the publication of Audit Wales reports in a timely manner be considered by the Corporate Management Team.**

5. 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. It was reported that a completion rate of 49% had been achieved to date, against a target completion rate of 55%. The Committee duly reviewed the progress made in respect of the delivery of the audit programme and in view of the current staffing issues, it was proposed that the following areas be deferred to 2023/24:

- Net Zero Carbon, on the basis of the review undertaken by Audit Wales.
- Workforce Planning, on the basis that a dedicated sub-group of the Transformation Team was in place to review workforce planning matters.
- Data Protection, on the basis that it would be timely to review processes following the enactment of new legislation in 2023.

The Head of Revenues and Financial Compliance referred to the audits of the Regional Consortia Support Improvement Grant and the Pupil Development Grant which had significantly exceeded the allocated audit days. It was explained that the delays were, in the main attributable to issues pertaining to the coronavirus pandemic, and the move from ERW to Partneriaeth, which had extended the audit period and resulted in additional complexities associated with the revised membership of the consortia and the Officers responsible for the day-to-day management of processes. An assurance was provided to the Committee that arrangements had been strengthened to assist the department in identifying areas for improvement. It was further noted that a post-project evaluation would be undertaken between the department and the audit section with a view to further developing and deriving additional areas for improvement in going forward.

A discussion ensued on the ongoing recruitment difficulties and the challenging financial constraints facing Authority, both of which were reflective of the public sector situation nationally. In this regard, it was recognised by Officers that the recruitment of one of the two current vacant posts within the audit department may need to be deferred to assist in balancing the budget. The Committee highlighted the critical function of the Audit department in supporting internal controls and maintaining the proper order of affairs within the Authority and which needed to be adequately resourced. The Committee emphasised that the audit work programme for 2023/24 should be reflective of the resource availability to ensure the delivery of a realistic and effective programme of work.

UNANIMOUSLY RESOLVED that

- 5.1 The 2022/23 Internal Audit Plan update report be received.**
- 5.2 The audit areas pertaining to Net Zero Carbon, Workforce Planning and Data Protection be deferred to 2023/24.**

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 required Audit Committees to follow up regulatory report recommendations.

The Chair expressed his disappointment in respect of the number of anomalies within the report, together with some outdated information and stressed that internal processes needed to be strengthened to ensure that future reports be reviewed prior to publication. The Corporate Policy and Partnership Manager explained that the report was a culmination of the data and information provided by Service Lead Officers and an assurance was provided to the Committee that feedback would be provided to the appropriate Officers to highlight the requirement for accurate reporting.

UNANIMOUSLY RESOLVED that the report be received.

7. 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 Head of Revenues and Financial Compliance explained that the Annual Complaints report had been deferred to March 2023 due to resourcing issues.

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

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

8.1. CORPORATE GOVERNANCE GROUP 20TH SEPTEMBER, 2022

UNANIMOUSLY RESOLVED that the minutes of the Corporate Governance Group held on the 20th September 2022 be received.

8.2. RISK MANAGEMENT STEERING GROUP 2ND DECEMBER, 2022

UNANIMOUSLY RESOLVED that the minutes of the Risk Management Steering Group held on the 2nd December 2022 be received.

8.3. GRANTS PANEL 26 SEPTEMBER, 2022

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

9. TO SIGN AS A CORRECT RECORD THE MINUTES OF THE GOVERNANCE AND AUDIT COMMITTEE HELD ON THE:

9.1. 30 SEPTEMBER 2022

Reference was made to a typographical correction that was required in respect of minute 8 pertaining to the Financial Procedure Rules, set out at page 107 of the meeting documentation. It was confirmed that the minutes would be updated to state “monies being held **at** the year end...”.

UNANIMOUSLY RESOLVED that subject to the typographical amendment, the minutes of the meeting of the Governance and Audit Committee held on the 30th September 2022 be signed as a correct record.

The Committee was informed that the follow-up review on the topic of “Overview and Scrutiny Fit for the Future” had been delayed and was expected to be presented to the Committee at its next meeting scheduled for 17 March 2023.

The Head of Revenues and Financial Compliance referred Committee’s attention to paragraph 4 of minute 4 pertaining to ‘Part Bii: School Meals – Special Dietary Requirements’ of the Internal Audit Plan Update 2022/23. The Committee was advised that the Head of Access to Education had provided an update to correct the statement made to the Committee regarding the re-registration of allergens or special dietary needs for year 6 primary school pupils transitioning to year 7 in secondary schools. In this regard, it was clarified that the re-registration process was undertaken via the ParentPay system rather than the admissions application form. An assurance was provided to the Committee that the current process captured the required allergen and special dietary needs information of all pupils, including those eligible for free school meals as all parents/guardians were required to undertake the re-registration process on the ParentPay system. Furthermore, it was noted that the inclusion of allergens and special dietary needs within the admissions application form was being explored, however any revisions made would be subject to regional agreement.

To assist Committee in monitoring its actions and referrals, a request was made for Officers to explore the possibility of introducing either an Action Log to accompany the minutes or a report to detail the reasons for any non-submission of items within the Committee’s Forward Work Programme.

9.2. 21 OCTOBER 2022

RESOLVED that the minutes of the meeting of the Governance and Audit Committee held on the 21st October 2022 be signed as a correct record.

In concluding the meeting, the Director of Corporate Services appraised Members of the current position in respect of the recruitment process for the remaining Lay Member vacancy within the Governance and Audit Committee whereby it was confirmed that the role had been readvertised until 23 January 2023.

CHAIR

DATE