



		remained in the meeting but did not partake in the discussions or the voting thereon.
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**3. AUDIT WALES REPORTS:-**

**3.1. AUDIT WALES WORK PROGRAMME UPDATE**

The Committee considered the Audit Wales Work Programme and Timetable quarterly report, as at 31 December 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 an update to the circulated report the Committee was advised by the Audit Wales representative, Mr. J. Blewitt, that due to resource pressures within Audit Wales the deadline for the signing off of audited accounts for 2022/23 had been set at 30<sup>th</sup> November 2023 but there was a commitment to bring forward that deadline over subsequent years. Additionally, following a fee consultation, there would be a 4.8% increase in fees for some financial and performance audits and a 10.2% increase for ISA 315 financial audit work resulting in a 15% increase overall of the financial audit element of the fee. Letters detailing the increases would shortly be sent out to all Section 151 Officers.

The Director of Corporate Services, in acknowledging the challenges faced by Audit Wales in terms of capacity issues and the aforementioned deadline, stated that the Authority would be producing its Statement of Accounts by 30<sup>th</sup> June 2022.

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

**3.2. AUDIT WALES ANNUAL AUDIT SUMMARY 2022**

[NOTE: Cllr. K. Broom having earlier declared an interest in this item remained in the meeting for its consideration].

The Committee considered the 2022 Annual Audit Summary produced by Audit Wales on its completed work for Carmarthenshire County Council since the last Annual Improvement Report issued in January 2022. It was noted that publication of the Audit Summary formed part of the Auditor General for Wales' duties.

Arising from the report, and in response to a query, the Corporate Policy and Partnership Manager confirmed that the follow-up review on the topic of "Overview and Scrutiny Fit for the Future" would be presented to the Committee at its next scheduled meeting.

**UNANIMOUSLY RESOLVED that the Carmarthenshire County Council Annual Audit Summary 2022 be received.**

### **3.3. AUDIT WALES REPORT: SPRINGING FORWARD - ASSET MANAGEMENT CARMARTHENSHIRE COUNTY COUNCIL**

The Committee considered a report produced by Audit Wales following a review of the Council's arrangements for managing its assets with a focus on office accommodation and buildings from which the Council delivers services to its residents. The actions planned by the Council in response to Audit Wales's recommendations, as detailed in the Council Response Form annexed to the report, was outlined by the Head of Regeneration.

In terms of Benchmarking performance on asset management with other organisations the Committee was advised that direct comparisons not only with other local authorities but within Carmarthenshire itself was not always possible due to the age/design etc of buildings.

#### **UNANIMOUSLY RESOLVED**

- 3.3.1 to note the findings and recommendations of the Audit Wales local report;**
- 3.3.2 to note Carmarthenshire County Council's response to the recommendations of the local report relevant to the Council.**

### **3.4. AUDIT WALES REPORT: SPRINGING FORWARD - WORKFORCE MANAGEMENT CARMARTHENSHIRE COUNTY COUNCIL**

The Committee considered a report produced by Audit Wales following a review of the Council's arrangements for managing its workforce. The action planned by the Council in response to Audit Wales's recommendations, as detailed in the Council Response Form annexed to the report, was outlined by the Assistant Chief Executive (People Management & Performance). This included the development of a Transformation Strategy and a revised Workforce Strategy

#### **UNANIMOUSLY RESOLVED**

- 3.4.1 to note the findings and recommendations of the Audit Wales local report;**
- 3.4.2 to note Carmarthenshire County Council's response to the recommendations of the local report relevant to the Council.**

## **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 Plan for 2022/23 along with summaries of three audits on Key Financial systems. The Committee duly reviewed the progress made in respect of the delivery of the audit programme which showed a completion rate of 76% to date against a target rate of 80%.

The Principal Auditor agreed to convey to the relevant officers a suggestion that they relook at the target date for producing a VAT Guidance document.

**UNANIMOUSLY RESOLVED that the 2022/23 Internal Audit Plan update report be received.**

## 5. INTERNAL AUDIT RECOMMENDATIONS

The Committee considered a report which provided an update on the progress status of Internal Audit recommendations which related to the 2021/22 financial year.

Concerns were raised regarding the high percentage of managers who had not responded to the 2021/22 Employee Certification Exercise and the possibility of a repeat in 2022/23. The Head of Revenues and Financial Compliance agreed to convey these concerns to the relevant Heads of Service.

**UNANIMOUSLY RESOLVED that the Internal Audit Recommendations report be received.**

## 6. INTERNAL AUDIT PLAN 2023/24 & PLANNED COVERAGE FOR 2023-26

In accordance with the requirements of the Public Sector Internal Audit Standards, the Committee considered a report which detailed the Internal Audit Plan for 2023/24 and the planned coverage for 2023-26. It was reported to the Committee that the Audit Plan for 2023/24 had been compiled using risk assessment principles and took account of changes in services.

**UNANIMOUSLY RESOLVED**

**6.1 that the Annual Internal Audit Plan for 2023/24 be approved;**

**6.2 that the plan coverage for 2023-26 be confirmed.**

## 7. COMPLAINTS ANNUAL REPORT 2021-22

[NOTE: Mr. M. MacDonald having earlier declared an interest in this item remained in the meeting for its consideration].

The Committee considered the Complaints Annual Report 2021-22 which provided details on the corporate complaints process and the data on complaints / compliments received during 2021-22. It was noted that complaints relating to Adult Social Care matters were managed by the Performance, Analyst & Systems Team within the Communities Department and whilst the data was included in the aforementioned report it was also included in the Annual Report on the Effectiveness of Social Care Services 2021 – 22.

The Corporate Policy and Partnership Manager apologised for the delay in submitting the report and gave an assurance that the report would, in future, be submitted to the Committee earlier in the cycle of meetings.

It was suggested that it would be useful to have comparative data within the report relating to the previous year with a view to being able to identify any specific trends in the volume of complaints received.

It was commented that whilst 59% of Stage 1 complaints and only 27% of Stage 2 complaints had been responded to within the required timescale it would be beneficial in future to include fuller details of the timescales within which all the complaints concluded within the year had been responded to. It was further commented that in terms of Adult Social Care cognisance should be taken of complaints received about the service individuals *had not* received. It was considered that it would be helpful to include in the report information arising from

complainants being given the opportunity to provide feedback on the way their complaint had been handled and it was suggested that this should be considered for Stage 2 complaints in the first instance.

Reference was made to the statement in the report 'Outcomes not recorded for Statutory Stage 1 Complaints as per Social Care Complaints guidance' as being potentially misleading as the Regulations required that outcomes of all complaints had to be recorded.

**UNANIMOUSLY RESOLVED that the Complaints Annual Report 2021-22 be received and that the issues raised be noted for future reports.**

**8. 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 Head of Revenues & Financial Compliance advised that an exercise was currently being undertaken to reduce the amount of detail included in the register so that it had a more strategic focus.

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

**9. GOVERNANCE & AUDIT COMMITTEE FORWARD WORK PROGRAMME**

The Committee considered the Forward Work Programme for the 2022/23 – 2023/24 Governance and Audit Committee Cycle which detailed the items to be presented to Committee at scheduled meetings during the forthcoming year. This included a self-assessment exercise in order to equip Members with the necessary skills to effectively undertake their role on the Committee.

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

**10. MINUTES OF RELEVANT GROUPS TO THE GOVERNANCE & AUDIT COMMITTEE - GRANTS PANEL 28TH NOVEMBER, 2022**

**UNANIMOUSLY RESOLVED that the minutes of the Grants Panel held on the 28<sup>th</sup> November 2022 be received.**

**11. MINUTES OF THE GOVERNANCE AND AUDIT COMMITTEE HELD ON THE 16TH DECEMBER, 2022**

**UNANIMOUSLY RESOLVED that the minutes of the meeting of the Governance and Audit Committee held on the 16<sup>th</sup> December 2022 be signed as a correct record.**

**12. EXCLUSION OF THE PUBLIC**

**UNANIMOUSLY RESOLVED, pursuant to the Local Government Act 1972, as amended by the Local Government (Access to Information) (Variation) (Wales) Order 2007, that the public be excluded from the meeting during**

consideration of the following item as the report contained exempt information as defined in paragraph 14 of Part 4 of Schedule 12A to the Act.

**13. AUDIT WALES: LESSONS FROM CYBER ATTACKS (OCTOBER 2022)**

Following the application of the public interest test it was **RESOLVED** pursuant to the Act referred to in minute no. 12 above not to publicise the content of the report as it contained exempt information relating to the financial or business affairs of any particular person (including the Authority holding that information) (Paragraph 14 of Part 4 of Schedule 12A to the Act). The public interest test in respect of this report outweighed the public interest in disclosing the information contained therein as Audit Wales had shared the report in confidence and had advised that it be considered in a private session.

The Committee considered a report produced by Audit Wales entitled 'Learning from cyber-attacks' the purpose of which was to inspire the senior leaders of public bodies (and those who scrutinised them) to take further action on cyber resilience. It was commented that this report would be helpful and informative for all public bodies as it clearly spelt out the impact that such attacks had had on other local authorities and agencies across the UK.

It was suggested that it would be appropriate for the Committee to receive a confidential report within the next six months that provided, in summary form, a position statement for Carmarthenshire County Council in relation to the questions posed within 'Exhibits' 2-8 referred to within the aforementioned report, in order that members could be reassured that the Authority's IT security arrangements were robust.

**UNANIMOUSLY RESOLVED**

**13.1 to note the findings of the Audit Wales national report;**

**13.2 that a confidential report providing a position statement and response to 'Exhibits' 2-8 referred to within the Audit Wales report be submitted to the Committee in the next six months.**

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**CHAIR**

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**DATE**