

# BRIDGEND COUNTY BOROUGH COUNCIL

## REPORT TO THE GOVERNANCE AND AUDIT COMMITTEE

11 NOVEMBER 2021

### REPORT OF THE INTERIM CHIEF OFFICER - FINANCE, PERFORMANCE AND CHANGE

#### UPDATED FORWARD WORK PROGRAMME 2021-22

#### 1. Purpose of report

- 1.1 The purpose of this report is to seek approval for the updated Forward Work Programme for 2021-22.

#### 2. Connections to corporate well-being objectives / other corporate priorities

- 2.1 This report assists in the achievement of the following corporate well-being objective under the **Well-being of Future Generations (Wales) Act 2015**:
- **Smarter use of resources** – ensuring that all resources (financial, physical, ecological, human and technological) are used as effectively and efficiently as possible and support the creation of resources throughout the community that can help to deliver the Council's well-being objectives.

#### 3. Background

- 3.1 The core functions of an effective Governance and Audit Committee include the responsibility to:
- consider the adequacy of the risk management framework, the internal control environment and the integrity of the financial reporting, governance processes, performance assessment and complaints arrangements.
  - seek assurances that action is being taken on risk-related issues identified by auditors and inspectors.
  - consider the effectiveness of the Council's anti-fraud and corruption arrangements.
  - be satisfied that the Council's assurance statements properly reflect the risk environment and any actions required to improve it.
  - oversee the work of internal audit (including the annual plan and strategy) and monitor performance.
  - review summary internal audit reports and the main issues arising, and seek assurance that action has been taken where necessary.
  - receive the annual report of the Head of Audit.
  - consider the reports of external audit and inspection agencies, where applicable.
  - ensure that there are effective relationships between external and internal audit, inspection agencies and other relevant bodies, and that the value of the audit process is actively promoted.

- review and approve the financial statements, external auditor’s opinion and reports to Members, and monitor management action in response to the issues raised by external audit.

3.2 Effective Governance and Audit Committees help to raise the profile of governance, internal control, risk management and financial reporting issues within an organisation, as well as providing a forum for the discussion of issues raised by internal and external auditors. They enhance public trust and confidence in the financial governance of an authority.

#### 4. Current situation/proposal

4.1 In order to assist the Committee in ensuring that due consideration is given to all aspects of their core functions the proposed Updated Forward Work Programme for 2021-22 is attached at **Appendix A**. Committee Members are asked to endorse this schedule, confirm the list of people they would like to invite for each item (if appropriate), and indicate whether any additional information or research is required.

4.2 Shown below are the items scheduled to be presented at the next meeting on 27th January 2022.

<b>Proposed Agenda Items – 27 January 2022</b>	
1	Governance and Audit Committee Action Record (incl. Annual Audit Summary)
2	Audit Wales Governance and Audit Committee Reports
3	Digital Transformation
4	Treasury Management Strategy 2022-23
5	Corporate Risk Assessment, Corporate Risk Management Policy and Incident and Near Miss Reporting Procedure
6	Internal Audit Progress Reports
7	Updated Forward Work Programme 2021-22

4.3 There may be additional agenda items presented to the Committee as the Local Government and Elections (Wales) Act 2021 comes into effect, particularly in respect of the Committee’s new responsibilities in relation to performance and self-assessment, and these will be added to the Forward Work Programme as necessary.

#### 5. Effect upon policy framework and procedure rules

5.1 There is no impact on the policy framework and procedure rules.

#### 6. Equality Act 2010 implications

6.1 The protected characteristics identified within the Equality Act, Socio-economic Duty and the impact on the use of the Welsh Language have been considered in the preparation of this report. As a public body in Wales the Council must consider the impact of strategic decisions, such as the development or the review of policies, strategies, services and functions. It is considered that there will be no significant or unacceptable equality impacts as a result of this report.

#### 7. Well-being of Future Generations (Wales) Act 2015 implications

7.1 The well-being goals identified in the Act were considered in the preparation of this

report. It is considered that there will be no significant or unacceptable impacts upon the achievement of well-being goals/objectives as a result of this report.

## **8. Financial implications**

8.1 There are no financial implications arising from this report.

## **9. Recommendation**

9.1 That the Committee considers and approves the proposed Updated Forward Work Programme for 2021-22.

Gill Lewis

**Interim Chief Officer – Finance, Performance and Change**

November 2021

**Contact Officer:** Deborah Exton  
Deputy Head of Finance

**Telephone:** (01656) 643604

**E-mail:** [deborah.exton@bridgend.gov.uk](mailto:deborah.exton@bridgend.gov.uk)

**Postal Address:** Bridgend County Borough Council  
Raven's Court  
Brewery Field  
Bridgend  
CF31 4AP

**Background Documents:** None