

GOVERNANCE AND AUDIT COMMITTEE - THURSDAY, 11 NOVEMBER 2021

**MINUTES OF A MEETING OF THE GOVERNANCE AND AUDIT COMMITTEE HELD
REMOTELY - VIA MICROSOFT TEAMS ON THURSDAY, 11 NOVEMBER 2021 AT 14:00**

Present

Councillor LM Walters – Chairperson

CA Green
AJ Williams

JE Lewis
PA Davies

MJ Kearn
TH Beedle

RM Granville
A Hussain

Apologies for Absence

E Venables

Officers:

| | |
|----------------|---|
| Deborah Exton | Interim Deputy Head of Finance |
| Mark Galvin | Interim Democratic Services Manager |
| Gill Lewis | Interim Chief Officer – Finance, Performance and Change |
| Michael Pitman | Democratic Services Officer - Committees |
| Nigel Smith | Finance Manager |
| Lynne Berry | Group Manager Housing & Community Regeneration |
| Martin Morgans | Head of Performance and Partnership Services |
| Joan Davies | Audit Client Manager |

Lay Member:

Mrs J Williams

278. DECLARATIONS OF INTEREST

None

279. APPROVAL OF MINUTES

RESOLVED: That the minutes of the 09/09/2021 be approved as a true and accurate record

280. GOVERNANCE AND AUDIT COMMITTEE ACTION RECORD

The Interim Democratic Services Manager presented a report which updated the Governance and Audit Committee on the Action Record.

He advised that in order to assist the Governance and Audit Committee in ensuring that decisions made by the Committee were actioned and implemented, the Action Record was attached at Appendix A. The Action Record will be presented to each meeting of the Committee for approval.

A Member queried the action relating to Disabled Facilities Grants (DFG) and that regarding data information it stated 'should this be available'. She believed that the data should have been available for the years listed.

A Member stated that the Corporate Complaints item was due to be brought to this meeting but it did not appear to be on the agenda.

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The Interim Chief Officer – Finance Performance and Change explained that in relation to DFGs, the action log related to the data and the difficulties in the last 18 months in delivering DFGs.

The Chairperson asked that the membership of the working group that was discussed at the last meeting be approved at this stage, with Councillors Amanda Williams, Councillor Cheryl Green and Councillor Lyn Walters. The chairperson proposed that an update on the complaints process be provided at the meeting of March 2022, giving sufficient time for the MTFS process to take place and also the Christmas period.

RESOLVED: That the Committee note the Action Record and provided comments upon this, as appropriate.

281. CHANGES TO THE MEMBERSHIP OF THE GOVERNANCE AND AUDIT COMMITTEE

The Interim Chief Officer – Finance Performance and Change presented a report which requested Members to note changes to the membership of the Governance and Audit Committee to take effect following the Annual Meeting of Council on 18 May 2022.

She explained that the current membership of the Governance and Audit Committee comprised 12 Bridgend County Borough Council (BCBC) Members and one Independent (Lay) Member. In terms of the Lay Membership of this Committee, the current Lay Member, Ms J Williams, was reappointed for a further term at the Annual Meeting of Council on 17 May 2017 and, in accordance with the Measure, she is allowed to sit for a maximum of two terms on the Committee in this capacity. This term will expire in May 2022.

The Interim Chief Officer – Finance Performance and Change explained that under the Local Government and Elections (Wales) Act 2021, it will be a legislative requirement from 5 May 2022 for one third of the membership of the Committee to be Lay Members and for the Chairperson to be a Lay Member. On 20 October 2021, Council approved a change to the membership of the Committee to 12 Members consisting of 8 BCBC Members and 4 Lay Members and further approved the appointment of additional Lay Members to ensure it is compliant with the legislation from 5 May 2022 onwards. The allocation of seats to the Committee will then be determined at the Annual Meeting of Council on 18 May 2022 in accordance with the political composition of the Council at that time. Further information on what constituted being a lay member was at 4.3 and 4.4 of the report.

The Interim Chief Officer – Finance Performance and Change explained that in order to comply with legislation, national adverts have been placed in conjunction with the Welsh Local Government Association, as well as on the Council's website, to advertise the positions. Applicants will be required to complete an application form. All applications received will then be presented to an Officer Panel consisting of the Monitoring Officer, Chief Finance Officer and Head of Internal Audit to decide on a shortlist of applicants to be interviewed. Further information was at 4.5 and 4.6 of the report.

A Member mentioned that when this was brought up at a recent Council meeting, her concerns were what would happen if there were not enough applicants for the Lay Member positions. Now that the applications had closed, were we content that there were enough applicants to fill the required positions. She followed up with a further question stating that if we had 8 out of 8 applications, were they going to be slotted into the position of lay member, or would they still need to pass the criteria.

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The Interim Chief Officer – Finance Performance and Change explained that there were 4 positions available as lay members and there have been applications for these positions but they had not yet been assessed.

She also asked if for example, 5 members of a political party left that party, would this be looked at when they applied for the Lay Member positions as a potential prejudicial interest.

The Interim Chief Officer – Finance Performance and Change was not able to give a definitive answer as that would be considered by the Monitoring Officer, however she believed that this would be something that was considered should it arise.

A Member asked if the cost of requiring 3 more Lay members was to be funded by Welsh Government as BCBC were required to make further cuts to the budget and this was going to contribute to further costs. The Interim Chief Officer – Finance Performance and Change explained that this would likely be covered in the budget settlement, but it was a fairly low cost to the authority.

A Member asked if lay members were reimbursed for costs relating to reading the agenda pack or were the only reimbursed for attending meetings. The Interim Chief Officer – Finance Performance and Change explained that there was set reading time which was covered in the reimbursement once they had attended the meeting.

RESOLVED: that the Committee:

- noted the changes to the membership of the Governance and Audit Committee as outlined at paragraph 4.2 of the report to take effect following the Annual Meeting of Council on 18 May 2022;
- agreed to receive a further report advising of the appointments of appropriate Lay Members.

282. AUDIT WALES GOVERNANCE AND AUDIT COMMITTEE REPORTS

The Audit Wales (AW) representative reported on an update on the Financial and Performance Audit work undertaken, and due to be undertaken, by Audit Wales. The Audit Wales representative outlined its work programme and timetable, which the Auditor General is required to produce in accordance with the Local Government (Wales) Measure 2021.

He explained that the Audit of the Council's 2020-21 statement of accounts and the Audit of the 2020-21 Returns for Porthcawl Harbour Authority were certified by 31st July 2021, and Coychurch Crematorium by 30 September 2021

The Audit Wales Representative outlined the Audit of the 2020-21 Grants and Returns work which had recently commenced. The work was scheduled to be completed by the end of December 2021 and consisted of an audit of 5 claims.

The Audit Wales Representative outlined the performance audit work for 2020-2021 and stated that the work was due to be finished, with the Annual Audit Summary (AAS) being the final piece of work. This was due to be completed in December 2021.

She highlighted the 2021-2022 performance audit work and stated that the Assurance and Risk Assessment work was also nearly completed. They had contacted the Council for a date to bring the findings to the Corporate Management Board sometime in

February 2022, with the aim to provide a report to the Governance and Audit Committee later in 2022.

The Audit Wales Representative outlined the springing forward work and stated that the focus was on two traces, assets and workforce. This was in the process of being set up and aimed to begin in December 2021.

She added that the review on DFGs was underway and the report on the agenda would assist in this. The review work on Cwm Taf Morgannwg health and social care partnership was underway and was currently working with external regulators on the feedback process which was scheduled for January 2022 once the field work was complete.

The Audit Wales Representative summarised the Financial Sustainability section which provided background on the work on local government financial sustainability over 2020-21 including the financial pressures, strategies, reserves position and performance against the budget. She highlighted exhibit 4 which outlined the financial support provided by Welsh government which helped with the costs relating to Covid-19. There were however uncertainties on future funding.

The Audit Wales Representative explained that the situation in Wales was considered better financially than England but there was still cause for concern due to uncertainties.

The Audit Wales representative explained that the finding from the work in 2020-21 were that Councils had received significant extra funding to deal with the pandemic, but the future sustainability of the local government sector remains challenging against a backdrop of other financial pressures. After publishing the national summary report in October 2020, Audit Wales then looked at the financial sustainability of each principal Council in Wales and produced local reports for each Council. Due to the extra funding Councils had received in response to the pandemic, the financial position has improved for all 22 Councils this year. The overall picture of Councils' financial sustainability remains mixed, some Councils were still better placed than others to respond to future challenges.

She further outlined the reserves position as indicated at exhibit 5, and the steps that were devised to help Councils' financial sustainability. This was indicated at exhibit 6.

The Lay Member mentioned that with regards to future work, there was no further mention of the impacts of the pandemic, she asked for a comment on this.

The Audit Wales representative explained that as part of the assurance and risk assessment, AW look at the Council's financial position and liaise with key officers and internal audit. The information was always on the radar for Audit Wales but unfortunately could not comment on the future nor how to help mitigate the uncertainties. The Interim Chief Officer – Finance Performance and Change added that even with all the financial sustainability reviews and discussions, it was not possible to plan for what the long term effects of the pandemic would do to the Council and its financial resilience. She added that regular reports were brought to Council and Cabinet however, which set out how the Council was being as prudent as possible in terms of budget monitoring and financial planning.

The Chairperson stated that the report discussed the current issues and planning for financial sustainability, however there was no mention on plans for Welsh Government to assist in helping BCBC forward plan following on from the pandemic. The Audit Wales Representative was not aware of any ongoing work from Welsh Government but could look into this and provide an update at the next Governance and Audit Committee

meeting. The Lay Member added that this was important to ensure the Council was forecasting as best as it could.

RESOLVED: That the Committee noted the Audit Wales Governance and Audit Committee Reports at Appendix A and Appendix B.

283. **HALF YEAR REVIEW OF THE ANNUAL GOVERNANCE STATEMENT**

The Interim Chief Officer – Finance, Performance and Change presented a report which updated the Committee on the Action Plan that accompanied the final Annual Governance Statement (AGS) included in the Statement of Accounts 2020-21, and the significant issues arising as a result of a review of the AGS for 2021-22.

The Interim Chief Officer – Finance, Performance and Change outlined the requirements to produce an annual review of governance and report on internal control. The Annual Governance Statement 2020-21 was presented to Governance and Audit Committee on 18 June 2021 and was subsequently included within the final Statement of Accounts 2020-21, which was approved by Governance and Audit Committee on 22 July 2021.

The Interim Chief Officer – Finance, Performance and Change explained that the active participation of Members and Officers was key to providing good corporate governance and these arrangements were reviewed annually to ensure the continuous improvement of the Council's corporate governance culture. Further information was at section 4 of the report with the final Annual Governance Statement (AGS) being provided at Appendix A of the report, and the action plan which highlighted the progress against each significant governance issue provided at Appendix B of the report.

The Chairperson mentioned that there would be a new cohort of Councillors in the May 2022 elections and asked if financial sustainability was part of the induction programme. The Interim Chief Officer – Finance, Performance and Change explained that the induction programme would include information on the financial regime. The Interim Democratic Services Manager added that there was a comprehensive member induction programme that was continuously being developed leading up to the elections. The programme would be made available soon and asked that if any Members had any additions to it then these would be welcomed.

RESOLVED: That the Committee consider the Annual Governance Statement 2021-22 Action Plan and progress on the actions to 30 September 2021.

284. **DISABLED FACILITIES GRANTS - PROGRESS REPORT AND POSITION STATEMENT**

The Interim Chief Officer – Finance, Performance and Change presented a report which updated the Governance and Audit Committee on actions taken to progress improvements to the Disabled Facilities Grant (DFG) service and provide information on the position to date.

She explained that a number of reports had been presented to the Committee over the past 3 years which highlighted the challenges and shortfalls in delivery of DFGs. The Regional Internal Audit Shared Service also undertook an audit and their report was received in July 2020 with recommendations. Further background was at section 3 of the report.

The Group Manager – Housing and Community Regeneration explained that on 1st April 2021 the Council ceased the provision of the agent delivery model and the Council had

taken full control of end to end delivery of DFGs. However, the citizen still had the choice to go externally for DFG works to be delivered.

She added that the Auditor General Wales Report: Housing Adaptations 2018 made 9 recommendations (R1 – R9). The Wales Audit Office (WAO): Service Users Perspective of DFGs 2018 made 10 recommendations (P1 – P10) and the Regional Internal Audit Shared Service 2019/20 made 7 recommendations (SS1 – SS7). Many of the recommendations were similar, and these were grouped in section 4 of the report, with the full findings listed in appendices 1-3 of the report.

A Member mentioned that a constituent of his was an amputee and travelled in a manual wheelchair. There was limited dropped kerbs in her community and that meant she was unable to travel to certain areas. The Member asked if consideration could be given to ensure the DFG service worked in partnership with the highways department as this issue, as well as many other issues, were not limited to one service area.

The Head of Performance and Partnership Services was not aware of this specific case but would take that information away and come back to the Member outside of the meeting. He added that the DFG service was much improved since it was taken over by the Council and therefore collaboration was possible with other internal services to ensure that these requirements of residents were met.

A Member highlighted the point that was made in the report regarding the lack of contractors available due to the large number of housing developments in the area. She asked if the Group Manager – Housing and Community Regeneration has had the opportunity to put this forward as we were currently in the process of developing the Local Development Plan (LDP) foundations for the next 10 years. The Group Manager – Housing and Community Regeneration was not sure on how these issues formed part of the LDP but would make enquiries with the planning department regarding this. The Head of Performance and Partnership Services added that the framework development was also there to ensure good working relations with builders and contractors and commitment from them to carry out the necessary works needed.

A Member asked if there was an ongoing cost to the authority for implementing this scheme.

The Head of Performance and Partnership Services explained that, with the service being brought in house, it allows for hiring internally which is a benefit to the authority in terms of costs while also retaining experience.

A Member believed that more needed to be done to ensure homes were more accessible before people move into them. She explained that many of the DFGs evolve around the person but can take months to be implemented and believed that houses should be built as more accessible. The Head of Performance and Partnership Services explained that this was more relating to new builds but stated that pressure was being put on Registered Social Landlords (RSL) to work with Welsh Government and build homes that were more accessible in terms of ramps, access points for charging and bathrooms that were fit for purpose. The Group Manager – Housing and Community Regeneration added that another avenue for adaptations was through the RSLs to apply for Physical Adaptation Grants. This was separate from the Local Authority and were provided by Welsh Government.

A Member mentioned about more work needing to be done outside properties also with regards to broken pavements and potholes as this was affecting residents in wheelchairs and mobility scooters.

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The Chairperson asked in relation to Management Information (MI) how this was being built into it as it was important to understand how the authority was meeting its targets and timeframes to ensure it was working efficiently. The Head of Performance and Partnership Services explained that, as it was still a new service in terms of being brought inhouse, the information for this was not yet conclusive, particularly as the pandemic had caused many issues with delivery. He added that the current delivery days was around 307, with it previously taking 330 days on average. The target number was 240 days pre pandemic and so there had been a marginal improvement, but an improvement nonetheless considering the effect of the pandemic.

The Chairperson asked that a further update report be brought to the Committee around June 2022 to see how the DFG service was being embedded as that would be a year on from the service being brought in house.

RESOLVED: That the Committee noted progress to date to improve the DFG service.

285. STATEMENT OF ACCOUNTS 2020-21: AUDIT WALES' MATTERS ARISING LETTER

The Interim Group Manager – Chief Accountant presented a report which provided the Committee with Audit Wales' matters arising letter in relation to the audit of the Council's Statement of Accounts 2020-21 for noting.

He explained that the audited Statement of Accounts 2020-21 were presented and approved by the Committee on 22 July 2021, following which the accounts were signed by the Auditor General for Wales and published on the Council's website by the statutory deadline of 31 July 2021.

In line with the International Standard on Auditing (ISA) 260, the external auditor was required to communicate relevant matters relating to the audit of the financial statements to those 'charged with governance'. Due to the tight timescales to meet the statutory deadline for publishing the accounts by 31 July 2021 the matters arising and areas for improvements were not reported to the Committee at the meeting in July 2021.

He explained that the Matters Arising letter which was attached at Appendix A of the report confirms that the financial statements were given an unqualified opinion and that Audit Wales had no concerns about the qualitative aspects of the Council's accounting practices and financial reporting. The audit identified three potential areas for improvement which have been considered and agreed, and would be addressed in readiness for the 2021-22 closing of accounts process, as set out in Appendix A.

RESOLVED: That the Committee noted the appointed auditor's Matters Arising letter at Appendix A.

286. TREASURY MANAGEMENT - HALF YEAR REPORT 2021-22

The Interim Group Manager – Chief Accountant presented a report which updated the Governance and Audit Committee on the mid-year review and half year position for treasury management activities and treasury management indicators for 2021-22 and highlight compliance with the Council's policies and practices which had been reported to Cabinet and Council.

He explained that the Governance and Audit Committee had been nominated to be responsible for ensuring effective scrutiny of the Treasury Management Strategy (TMS)

and policies. During the 2021-22 financial year to date, in addition to the regular treasury management reports to Cabinet and Council, the Governance and Audit Committee received the Annual Treasury Management Outturn Report 2020-21 in July 2021. Further background was at section 3 of the report.

The Interim Group Manager – Chief Accountant stated that the Council had complied with its legislative and regulatory requirements during the first half of 2021-22. The TMS 2021-22 was approved by Council on 24 February 2021 with the Half Year Report presented on 20 October 2021. A summary of the treasury management activities for the first half of 2021-22 was attached as table 1 in Appendix A.

The Interim Group Manager – Chief Accountant explained that at the start of the financial year, the Council received two instalments of Welsh Government core funding (Revenue Settlement Grant) during April at £12.6 million per instalment and was able to carry forward additional grant funding from 2020-21. As a result, the balance on investments at 30 September 2021 was £79.84 million with an average rate of interest of 0.06%. This was a significant reduction from the same time last year when the average rate was 0.24% and showed the impact of the reductions in interest rates as a result of the pandemic.

He added that the Council had not taken long-term borrowing since March 2012. The TMS 2021-22 anticipated that the Council would need to borrow £30.37 million during the year, however, this was on an assumption that the Council would have £43 million held in usable reserves that it could use in the short term to finance expenditure. As at 31 March 2021 the Council's usable reserves stood at £114 million, an increase from £83 million as at 31 March 2020, which was not foreseen when the TMS was approved. The Council received £20.6 million from the Welsh Government Hardship Fund, which was more than had been anticipated during the year, as well as further additional grants from Welsh Government in the final quarter of 2020-21 of £8.9 million and capital receipts during the year of £2.9 million, as reported to Council in the Revenue Budget Outturn 2020-21 report on 23 June 2021. Further information was at section 4 of the report.

The Interim Group Manager – Chief Accountant highlighted table 4 of Appendix A which detailed the movement of the investments by counterparty types and shows the average balances, interest received, original duration and interest rates for the first half of 2021-22. Details of the estimates for 2021-22 set out in the Council's TMS, against current projections, are shown in Appendix A and these showed that the Council was operating in line with the approved limits. He drew Members' attention to table 2 of Appendix A which highlighted the liability benchmark. This outlined what the Council may need to borrow to finance the capital programme.

He added that the Council defines high credit quality as organisations and securities having a credit rating of A- or higher and Appendix B shows the equivalence table for credit ratings for Fitch, Moody's and Standard & Poor's and explains the different investment grades.

The Lay Member asked in relation to the Council's reserves what the increase was. The wording in the report led her to believe there was an increase in around £70 million, but only £30 million was shown.

The Interim Deputy Head of Finance stated that the wording had caused confusion and that the increase was in fact around £30 million from the previous year.

The Chairperson asked about the date in the report on page 117, number 3. Could the date be updated from 30th September 2020 to 30th September 2021.

RESOLVED: that the Committee noted the report.

287. **CORPORATE RISK ASSESSMENT 2021-22**

The Interim Chief Officer – Finance, Performance and Change presented a report which updated the Committee on the changes to the Corporate Risk Assessment, in accordance with the Council's risk management timeline contained in the Council's Risk Management Policy.

She explained that the Corporate Risk Assessment at Appendix 1 had been reviewed in consultation with CMB, and Cabinet and Corporate Management Board (CCMB). It identified the main risks facing the Council, their link to the corporate well-being objectives under the Well-being of Future Generations (Wales) Act 2015, the likely impact of these risks on Council services and the wider County Borough, identifies what is being done to manage the risks and who is responsible for the Council's response.

She advised that Table 1 of the report outlined the amendments to the Corporate Risk Assessment which detailed risks 1 through 16. The de-escalated risks will be removed from the Corporate Risk Assessment going forward. 3 of the risks will be de-escalated to the appropriate directorate registers and the proposed merger of the two risks following approval of the Governance and Audit Committee. the Corporate Risk Assessment will then have 11 risks.

She added that 7 of the risks were classified as a high risk, 3 were scored as medium, and 1 was scored as low.

The Lay Member questioned the rationale on moving Risk 3 to directorate level, which was based on compliance with legislation. She believed that this remained a corporate risk, particularly as the new Local Government and Elections (Wales) Act 2021 she believed was a corporate concern.

The Interim Chief Officer – Finance, Performance and Change stated that the rationale behind moving this to directorate risk was that the Council was compliant with the legalisation . She did not believe that the Council was at any risk of non-compliance as there was no evidence to suggest this. With regards to the Local Government and Elections (Wales) Act, this was indeed a corporate issue, but the details on putting plans in place were given to directorates to resolve.

The Chairperson asked in relation to risk 3, had the scoring decreased for it prior to the risk being de-escalated to directorate level. The Deputy Head of Finance explained that in the summer of 2021, an internal audit took place and one of the recommendations was to try and harmonise the directorate risk registers with the corporate risk register. Risk management guidance had been developed to try and make the process of escalation and de-escalation more streamlined.

The Lay Member mentioned in terms of recording the risk management she had observed 3 of the risks having internal audit reviews. She asked that this be specifically referred to when recording the risks and action that had been taken.

The Lay Member asked in relation to risk 12, was there additional funding available for this, and if so, could this be recorded along with the risk.

The Interim Chief Officer – Finance, Performance and Change explained that there was some additional funding available for some of the issues raised in risk 12 and agreed to update this risk to give a fuller picture.

A Member mentioned in terms of struggling to acquire contractors as mentioned in the report on DFGs, this issue did not fit into any of the risks but she believed it was a corporate risk. The Interim Chief Officer – Finance, Performance and Change explained that this was indeed a risk but had recently emerged. Previous struggles had been managed and therefore it was an issue that was being kept an eye on for the time being.

RESOLVED: That the Committee considered the updated Corporate Risk Assessment 2021-22 (Appendix 1) and agreed to receive a further report in January 2022 as part of the review of the 2022-23 Corporate Risk Assessment and the Corporate Risk Management Policy.

288. PROGRESS AGAINST THE INTERNAL AUDIT RISK BASED PLAN 2021-22

The Audit Manager presented a report which updated the Committee on progress being made against the audit work included and approved within the Internal Audit Risk Based Plan 2021-22.

She explained that the Progress made against the approved plan for the period 1st April to 31st October 2021 was attached at Appendix A. This detailed the status of each planned review, the audit opinion and the number of any high, medium or low priority recommendations made to improve the control environment. Further information was at section 4 of the report.

The Audit Manager explained that following Members comments at a previous Governance and Audit Committee meeting regarding the audits with similar themes being listed together, an additional column had been added showing the directorate in which the audits were under.

The Audit Manager stated that as of 31st October 2021, 8 audits had been completed with an opinion being provided. A further 3 audits have been completed and draft reports issued which are awaiting feedback from Service Departments. A total of 10 audits are currently on-going with another 8 having been allocated to auditors and should be commencing shortly.

Based on the assessment of the strengths and weaknesses of the areas examined through testing of the effectiveness of the internal control environment an audit opinion of substantial assurance has been given to 2 completed reviews and an opinion of reasonable assurance to the other 6 completed reviews. Further information was at section 4 of the report.

The Chairperson asked if there were any concerns on the capacity within the team and the progress of the plan going forward for the rest of the financial year.

The Audit Manager explained that the service was going through a restructure and therefore no additional staff have been employed as yet. However, this was taken into account when the audit plan was compiled and therefore when planning the level of work only existing staffing levels were assumed.

The Head of Regional Internal Audit added that the restructure process was drawing to a close. All staff had been matched to posts, and there were 3 appeals from staff who felt

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they had not been matched appropriately. These were estimated to be concluded within the coming weeks. The Service would then be starting a recruitment process to fill the vacant posts.

RESOLVED: That the Committee noted the content of the report and the progress made against the 2021-22 Internal Audit Annual Risk Based Plan

289. **UPDATED FORWARD WORK PROGRAMME 2021-22**

The Interim Deputy Head of Finance presented a report which sought approval for the updated Forward Work Programme for 2021-2022

She explained that the updated Programme was attached at Appendix A of the report and asked that any other proposed items be agreed.

The Interim Deputy Head of Finance highlighted the table at 4.2 of the report which were the proposed agenda items for the next Governance and Audit Committee dated 27 January 2022. She added that there may be additional items to this 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 would be added as necessary.

The Interim Deputy Head of Finance highlighted a typo whereby the "incl Annual Audit Summary" was currently on row 1 of the proposed agenda items, but should be on row 2.

The Chairperson asked if a report on complaints could be brought to the meeting in March 2022. She also asked for a report on DFGs to be brought to the first or second meeting of the Governance and Audit Committee after the May 2022 elections, whichever is appropriate.

RESOLVED: That the Committee considered and approved the proposed Updated Forward Work Programme for 2021-22.

290. **URGENT ITEMS**

None