

# BRIDGEND COUNTY BOROUGH COUNCIL

## REPORT TO THE GOVERNANCE AND AUDIT COMMITTEE

13 OCTOBER 2022

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

#### FORWARD WORK PROGRAMME 2022-23

#### 1. Purpose of report

- 1.1 The purpose of this report is to seek approval for the updated Forward Work Programme for 2022-23.

#### 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:

- review, scrutinise and issue reports and recommendations in relation to the Authority's financial affairs.
- 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.
- review and make any recommendations for change to the Council's draft self-assessment report.
- consider panel performance assessment reports into how the Council is meeting its performance requirements.

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 2022-23 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 10 November 2022.

<b>Proposed Agenda Items – 10 November 2022</b>	
1	Governance and Audit Committee Action Record
2	Audit Wales Governance and Audit Committee Reports
3	Audited Statement of Accounts and Annual Governance Statement
4	Half Year Review of the Annual Governance Statement 2022-23
5	Internal Audit Progress Reports
6	Internal Audit Recommendation Monitoring Report
7	Treasury Management Half Year Report 2022-23
8	Corporate Risk Assessment 2022-23
9	Updated Forward Work Programme 2022-23

4.3 Following the cancellation of the September meeting, the Forward Work Programme has been amended and the Committee should note that the report on the complaints process, originally scheduled to be brought to the September meeting, will now be brought to the meeting in January 2023. In addition, the final Audited Statement of Accounts, including the Annual Governance Statement, should now be brought to the meeting in November, as a result of additional testing required during the audit of the accounts, and ongoing discussions with Audit Wales and with the Chartered Institute of Public Finance and Accountancy (CIPFA) on valuations and infrastructure assets.

4.4 The schedule of items for discussion at specific meetings may be subject to change, to take into account other items that need to be considered, and operational factors.

#### 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 updated Forward Work Programme for 2022-23.

Carys Lord  
**Chief Officer – Finance, Performance and Change**  
October 2022

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**Background Documents:** None