

GOVERNANCE AND AUDIT COMMITTEE - THURSDAY, 10 NOVEMBER 2022

**MINUTES OF A MEETING OF THE GOVERNANCE AND AUDIT COMMITTEE HELD
REMOTELY - VIA MICROSOFT TEAMS ON THURSDAY, 10 NOVEMBER 2022 AT 10:00**

Present

Councillor Mr G Chapman – Chairperson

Mr B Olorunnisola	Ms S Davies	Mr A Bagley	S J Griffiths
D M Hughes	M L Hughes	A Wathan	A Williams
RM Granville	S J Bletsoe	C Davies	

Officers:

Rachel Freitag	Audit Wales
Carys Lord	Chief Officer - Finance, Performance & Change
Deborah Exton	Deputy Head of Finance
Julie Ellams	Democratic Services Officer - Committees
Michael Pitman	Technical Support Officer – Democratic Services
Nigel Smith	Finance Manager
Eilish Thomas	Finance Manager - Financial Control & Closing
Joan Davies	Deputy Head of Regional Internal Audit Service
Alex Rawlin	Corporate Policy & Public Affairs Manager
Sara Davies	Graduate - Policy, Performance & Public Affairs
Jackie Davies	Head of Adult Social Care

36. APOLOGIES FOR ABSENCE

None

37. DECLARATIONS OF INTEREST

None

38. APPROVAL OF MINUTES

A Bagley explained that he had sent apologies but only for the first hour and that he was in attendance for the Porthcawl Harbour Return 2021-22 Annual Audit Letter item onwards.

RESOLVED: That the minutes of the 13/10/2022 be approved as a true and accurate record subject to the note that A Bagley was absent for the 1st hour of the meeting and in attendance for the latter part of the meeting.

39. GOVERNANCE AND AUDIT COMMITTEE ACTION RECORD

The Chairperson outlined the report which provided Members with an update on the Governance and Audit Committee Action Record. The action record was attached at Appendix A of the report.

RESOLVED: The Committee noted the Action Record.

40. REGULATORY TRACKER

The Corporate Policy and Public Affairs Manager presented a report drawing the Committee's attention to issues raised by Audit Wales about monitoring, sharing and use of regulator reports, and recommendations arising from the reports and proposing solutions to improve processes.

The Corporate Policy and Public Affairs Manager explained that a high-level summary of the planned regulatory activity of Audit Wales was systematically included at Governance and Audit Committee (GAC). It was proposed that this was extended to cover all completed audits, reviews and inspections, and the specific recommendations they made for the Council. This would form a regulatory tracker for Bridgend County Borough Council (BCBC) and could also be extended to cover all regulators (in terms of their broad, corporate or service wide inspections), including Estyn, Care Inspectorate for Wales (CIW) and HM Inspectorates for Probation and Prisons. It was proposed that they focus primarily on the previous two financial years, 2020/21 and 2021/22, add further inspections as they were published and take out inspections only when all the recommendations against them were closed. She added that it was not proposed to include inspections of regulated services e.g. CIW inspections of residential homes, where there were numerous inspections each year, with numerous recommendations against each. For these inspections, responsibility sat more clearly with the appropriate Subject Overview and Scrutiny Committee. It was proposed that this regulatory tracker be considered in detail at GAC twice yearly, in January and July to cover the first, then second half year's progress.

The Corporate Policy and Public Affairs Manager explained how the regulatory tracker would work to ensure corporate and political oversight. If done effectively, it would also result in a clearer understanding of where regulator input had led to change and improvement in services.

A Member asked if with regard to the action required, an idea of timescale could be provided to the nearest quarter. The Corporate Policy and Public Affairs Manager replied that when further information was provided in January, these blanks would be filled in.

A Member supported the proposal to focus on the previous 2 financial years and added that the Committee should focus not only on the audit part but also the risk.

A Member explained that he thought this was a good idea however he would like to see a section in the report around communication and transparency. He also asked how this would be communicated appropriately to Members and residents. The Corporate Policy and Public Affairs Manager replied that this was a good idea and she would consider the best way to achieve it.

A Member welcomed the report but raised concerns as to how the GAC would be notified of high priority or critical actions and if a six monthly report was too long. The Corporate Policy and Public Affairs Manager replied that the idea was that the Overview and Scrutiny Committees would be working on the recommendations and audit reports more regularly. The regulatory tracker would be going to CMB more regularly and could come to this Committee quarterly or they could include something on the tracker to highlight risk more effectively. This could be a matter for further discussion at a later date.

A Member (Chairperson of Subject Overview and Scrutiny Committee 1) explained that he believed this would be picked up on the various scrutiny committees forward work programme. He referred to the statement made by the Corporate Policy and Public Affairs Manager that inspections would only be removed when matters were closed. He asked if that meant that the Corporate Overview and Scrutiny Committee would review

the Outturn Report for 21/22 or because it was closed, would it not be reviewed again. He congratulated the officer for the open and honest report in assessing where we were as an organisation. The Corporate Policy and Public Affairs Manager replied that the scrutiny committees should be happy with this being closed so she would not propose additional scrutiny unless the position worsened or went backwards.

A Member stated that he fully welcomed the open and transparent report. He was slightly concerned that this had come about from not doing something in the past however moving forward there was positivity surrounding this report. He asked for full assurance that a part of the authority would be scrutinising all aspects so that nothing was dropped or missed. He added that they should look to be better than other authorities, not to be in line with them. He referred to a recent decision that had been called in which resulted in an hour and a half of positive scrutiny on behalf of the residents. The Corporate Policy and Public Affairs Manager replied that the point relating to the scrutiny committees was well made and needed to be done smoothly. With regard to the good practice issue, she agreed that they wanted to be ahead of the curve not slightly behind but they needed to get in line before they were in a position to overtake.

The Chairperson referred to paragraph 3.3 of the report that GACs were expected to consider relevant reports and recommendations from external review bodies, and to receive assurances on the arrangements for their oversight and delivery and this was contained within the Terms of Reference for the Committee. He was concerned that regulatory reports were being considered by scrutiny committees on an ad hoc basis rather than as a regular item but noted that the scrutiny committees would be looking at this going forward. The Committee needed assurances that they were being dealt with as they had general oversight for the assurance mechanism of the authority.

The Chairperson understood the issues in regard to the last 2 years but had some concerns that issues picked up and dealt with under previous Inspection Reports could get lost. He wanted reassurance that there were no glaring holes that they could be criticised for not having dealt with. He added that when a matter had been referred, adequate time should be given to allow the matter to be dealt with by both officers and the management team. The actions required needed to be smart and timely. The Corporate Policy and Public Affairs Manager agreed with the points raised and said that she would address the two main ones, mechanism/assurance for scrutiny referral and the two year issue. They had looked further back and could add back in the recommendations from the Estyn Inspection in 2019 if required.

The Member (Chairperson of Subject Overview and Scrutiny Committee 1) concurred with all the points made. He explained that as chair of the Corporate Overview and Scrutiny Committee he had oversight of the entire scrutiny committee work programmes. He presented a report to Cabinet on scrutiny activity and could report back to this committee also to give assurances if required. If the 2019 Estyn report came back then his SOSC could consider it.

A Member acknowledged the points raised but this was a resource issue at a time when the authority was already stretched. He believed it should be a gradual process to catch up and broken down into stages. The Chairperson replied that he appreciated that but if there were any recommendations from Statutory Regulators not addressed then they needed to be reported somewhere. He understood the capacity issue and that it would not be getting any easier. He thanked the Corporate Policy and Public Affairs Manager and her team for the report.

RESOLVED: GAC considered and approved the proposed process and arrangements for a regulatory tracker for BCBC and added that Scrutiny Committee report back to GAC in a timely manner.

41. **TREASURY MANAGEMENT - HALF YEAR REPORT 2022-23**

The Group Manager – Chief Accountant presented a report updating the GAC on the mid-year review and half year position for treasury management activities and treasury management indicators for 2022-23 highlighting compliance with the Council's policies and practices, which would be reported to Cabinet and Council.

The Group Manager – Chief Accountant provided the background to the report and explained that the Council had complied with its legislative and regulatory requirements during the period 1 April to 30 September 2022. He outlined the treasury management activities for April 2022 – September 2022 and the current situation as detailed in the report. The key activities and indicators were included in the appendices.

A Member referred to transparency, readability and accessibility for all residents and accepted that this was good standard accounting practice in the way it was laid out but residents without a financial background would struggle to understand it. It should be complimented with more plain English statements around the position. This was currently a hot topic and residents could not understand why the authority had so much money in the bank. He asked how it could be made more understandable and accessible for residents. The Group Manager – Chief Accountant replied that he would take this away and consider what could be done in advance of the next report.

A Member referred to LOBO loans and the high-profile case that was currently ongoing with a local authority that BCBC had lent money to. He was seeking a greater understanding of the process of how that situation arose. There were currently 3 loans outstanding to that authority. There was a process we had adopted on how loans were risk assessed. His understanding was that the advisor had issued advice to all local authorities not to lend any further money to this authority because of the financial position they were in. In October an agreement was made to lend further money to the authority after this advice was received. Under the remit of this committee, he was seeking guidance or any changes that needed to be made to agreed practices that when advice was received from the official advisor not to loan an authority money, that no further money went out after that advice was received. The Group Manager – Chief Accountant clarified that the LOBO loans were completely different and were not loans to other local authorities, but the case that the member was referring to was inter authority lending to other local authorities. Lending to other local authorities was a well-established practice providing a high level of security and a low level of risk. The Treasury Management Strategy, which was brought in draft to this committee in January 2022 and was approved by full Council in February 2022, set out lending options and limits. They could lend up to a maximum of £12 million per authority for up to a period of 25 years in total. In practice, the maximum they tended to lend was around £8 million to any single authority, even though the strategy would allow them to lend up to £12 million, and this was to ensure that they balanced risk across different counterparties or lending options. There were two outstanding deals with that particular authority, agreed prior to the advice received from the Treasury Management Advisors. When they had agreed a contract, they were signed into that contract. They did seek further guidance and the advice was that as they had already committed to make that loan, not continuing with it would be a reputational risk within the sector, going back on an agreed contract. He had never experienced non repayment of any lending to a local authority and he was not aware of any local authority ever defaulting on the payments. The loan represented an extremely low risk and the expectation was that it would be repaid on

the due date with the interest due. There were regular audits of treasury management activities and External Audit did it as part of their Annual Statement of Accounts. The last Internal Audit review in February 2020 concluded that the effectiveness of the internal control environment was considered sound. Therefore, substantial assurance could be placed upon the management of risks. As soon as they had the advice, they did stop any further lending in line with the advice from the advisors.

The Member asked who additional advice was sought from and if there were any financial penalties if they refused to honour the contract. The Group Manager – Chief Accountant replied that there could potentially be a penalty if they pulled out of the contract. The Member replied that the situation within the organisation they were lending to was so dire that they faced reputational risk for lending them the money. His concern was around the principle of low risk, low return, inter authority lending as a principle and how they could react more swiftly to changing circumstances rather than specifics. The Group Manager – Chief Accountant replied that there was the Bank of England's Money Market Code that they had to comply with and that said that once a deal had been made, they should not really back out of that deal.

The Chairperson explained that they needed assurance that relevant checks and balances were in place. He was reassured by everything that had been said and that independent advice had been taken. They had followed the Code of Practice and reassurances had been given that everything had been done that needed to be done.

The Chief Officer – Finance, Performance and Change said that she hoped that the Group Manager – Chief Accountant had given reassurance that they had worked within the policies and that the money would come in. She added that local authorities who were financially very secure even 6 to 12 months ago, were going to struggle in the coming months. They needed to consider that when reviewing that part of the Treasury Management Policy for next year to protect the authority in a changing environment.

A Member asked that the Committee be updated on this until the loan had been repaid. He also asked for further information regarding the Arlingclose contract including the value of the contract. The Chairperson replied that it was not within the remit of the Committee to request those details. The Group Manager – Chief Accountant replied that he had included in the report, information on all the services provided and there was insurance as well to cover the authority.

A Member asked if there was a narrative on the risk profile and the cost of borrowing as promised at the previous meeting. The Group Manager – Chief Accountant replied that in the table on page 34 of the pack there was a comparison as previously discussed. He agreed to review the discussion at the previous meeting and to report back.

A Member referred to some of the responses received and encouraged officers to think beyond the current policies and to plan for extreme situations and to protect against them.

A Member stated that this authority had lost money in the Icelandic crash and the authority was duty bound to protect where it could. The Chief Officer – Finance, Performance and Change replied that she was not around at the time of the Icelandic crash but the authority did not lose money from it but they did learn lessons. They would review the policy and learn from issues that had already occurred as well as future gazing.

A Member referred to game planning for extreme scenarios and that this would be a useful technique for the authority.

The Chief Officer – Finance, Performance and Change explained that a briefing note around treasury management had been sent to members. Some had responded that they understood it for the first time ever. She welcomed any comments on the note as it was about an area under increasing scrutiny dealing with millions of pounds worth of money. This could be used in future reports and in communications with the public. The Chairperson asked for the note to be circulated to the independent members.

A Member added that he had found the document extremely useful and thanked the officers for their work on it. He added that it would be helpful if more information was provided on why a local authority would not necessarily lend to other authorities to gain a return on the investment.

RESOLVED: GAC noted the Council's treasury management activities for 2022-23 for the period 1 April 2022 to 30 September 2022 and the projected Treasury Management Indicators for 2022-23.

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

The Chief Officer – Finance, Performance and Change presented a report providing an update on the Action Plan that accompanied the Annual Governance Statement (AGS) included in the Draft Statement of Accounts 2021-22 against the significant issues identified and how they were being addressed in 2022-23. The Committee had considered the draft statement back in July and it provided an overall assessment of the corporate governance arrangements which were in place within Bridgend. Progress against any actions was monitored as in the action plan at appendix B. Members were asked to consider the action plan and the progress that had been made as at the end of September.

A Member was concerned about the accessibility and readability of the report. This was a public facing document with the primary audience of the report being external and was a long way from where it ought to be. When producing public documents, readability checkers should be used. A lot of work was required around communication and this was a good starting point. It was a PDF without any links and the documents had to be found via a google search. The documents needed to be truly accessible to residents, easily obtainable and embracing the digital age and the digital way of presenting documents, including informatics. The Chief Officer – Finance, Performance and Change replied that some issues were technical and tied up in legislation but it should still be accessible and they would take these comments away and implement them in the next statement.

A Member thanked the officers for a comprehensive document. He referred to page 57 and the work of Audit Wales and the External Auditor and the reports but no information on what was being done about them. There was no information on the critical, high priority, overdue issues or anything to say what they should be looking at. Page 61 included the work of Internal Audit and recommendations being accepted at various stages but this was vague. It would be more helpful if more information was available regarding the current position. The Chief Officer – Finance, Performance and Change agreed that hyperlinks to a tracker within the document would be useful.

A Member was concerned that there was very little mention of Carbon Neutral 2030. He expected that to be first and foremost and key to the document itself and how they would achieve the carbon neutral goal. He hoped that the next report could contain a substantial section around green commitments. The Chief Officer – Finance, Performance and Change explained that this had been raised in July and they had agreed to include it in the next report.

A Member identified an error on the bottom line of the table on page 55 of the report. The total amount claimed was £16,510 not £16,50.

The Chairperson referred to hyperlinks in electronic documents and made the point that not all residents had access to computers and there had to be a way for them to access these documents. With regard to progress updates, there was a lot of narrative without smart objectives such as accountability and timescales and this needed to be addressed. Member training should be available for independent members of both GAC and Standards Committee. A training analysis should be undertaken for the independent members to see if there was a requirement for additional training. He also asked when hybrid meetings would be in place for GAC. The Chief Officer – Finance, Performance and Change replied that the comment regarding smart objectives was in relation to the tracker and they could look at this when reporting back in future. With regard to member development, lay Members of this committee were invited to the member development sessions that took place in relation to GAC however, they were not circulated beyond that. She agreed to take it back and to make sure that all members of the committee had access to appropriate training. The Democratic Services Officer explained that there were issues with the microphone system in the Chamber, but these had recently been resolved and they were looking at holding hybrid meetings as of the following week. He added that the next GAC meeting could be held hybrid in the Chamber.

RESOLVED: GAC noted the Annual Governance Statement 2022-23 Action Plan and progress on the actions to 30 September 2022 and asked that officers ensure the format of the document can be read and understood by more people.

43. **CORPORATE RISK ASSESSMENT 2022-23**

The Chief Officer – Finance, Performance and Change explained that the Corporate Risk Assessment was a document presented to GAC on a regular basis and it outlined the key corporate risks that the Council was currently facing and also the mitigating actions that were taken to try and limit those risks. As in paragraph four of the report, there had been a number of updates through the Corporate Risk Assessment. The reason for that was the climate within which the authority was working with services changing so quickly. When this was previously considered, there was a discussion about how best to present the issues in the risk assessment. Members agreed that a deeper dive into one or two of the risks at each meeting would enable Members to understand them and also to ask questions following that discussion. The two risks for this meeting were the Council being able to make robust medium to long term decisions with regards to the budget and social care, in particular Adult Services.

The Chairperson confirmed that the Committee were looking for assurance that the Directorate were dealing with these matters in the most appropriate manner rather than deep dive into the operational issues or cases.

A Member referred to the format of the report and that it was difficult to understand if the risks were getting worse or being managed successfully from the last report. It would be helpful to clearly see any changes to the risk. The Chairperson asked the Chief Officer – Finance, Performance and Change to pick this up in future reports.

The Head of Adult Social Care outlined regulatory activity within the area, the pressure areas particularly in the Home Care Services and Social Work Services. She added that they would be presenting a full report to scrutiny in February which would give further reassurance and greater depth into the actions they were taking. She provided a brief outline of the risks and some of the mitigating actions in relation to safety and wellbeing of adults at risk.

The Chairperson asked if it would be possible for Committee to see the Director of Social Services Annual Report because that would be very useful for assurances. The Head of Adult Social Care replied that this report was presented to Council so available on the website for all Committee members to view. With regard to the joint working arrangements bed blocking was an issue, getting care packages for individuals to leave hospital was another issue and he asked what collaborative work was ongoing between BCBC, the local Health Board and others such as the voluntary sector with regards to trying to address this issue. The Head of Adult Social Care explained that they worked hand in hand with the Health Board in adult services and she outlined how this worked across the service.

The Chairperson asked if there was any contribution from the Health Board with regards to a cost benefit analysis of keeping people in their own home rather than getting into a hospital situation and then once they were in, getting them back out. The Head of Adult Social Care replied that in BCBC there were premises used by the Community Resource Team which was joint funded through the Health Board and the local authority which provided short term intervention for people to stop them going into hospital and rapid response for people coming out of hospital. It was unable to meet current levels of demand but the initiatives around getting people back on their feet and supporting people to come out of hospital were there.

The Chairperson asked if BCBC received a reasonable proportion of the regional funding? The Head of Adult Services replied that Bridgend was good at clearly identifying what was needed to achieve integrated services.

A Member asked what percentage or numbers of people were being cared for in their own homes. The Head of Adult Services replied that they were supporting over 2000 people to meet their care and support needs and that they provided over 9000 hours of home care support to people.

The Committee thanked the Head of Adult Services for her contribution and the reassurances given.

The Chief Officer – Finance, Performance and Change referred to the second risk being considered, being able to make robust medium to long term decisions requiring service change. She outlined the normal framework for setting the budget and why if there was a framework in place, they had not reduced the risk. She explained the pressures in year which were unforeseen and not experienced previously and how they would carry forward into next year. This was not unique to BCBC and all local authorities were facing extreme pressures going forward now into next year.

The Chairperson replied that this gave him reassurance with regards to the procedures and the policies.

A Member referred to the non-statutory duties and asked if any guidance was given regarding the budgets that were going to have to be cut. The Chief Officer – Finance, Performance and Change replied that the issues around statutory and non statutory services came up on an annual basis. BCBC had taken over £60 million out of the Revenue Budget over the last 10/11 years and all services had seen a reduction in funding. It was difficult to draw a line between them as many of the non statutory services were supporting the statutory services. All areas of the budget were being examined and it came down to risk across all services. They were looking at a one Council approach in this budget. The Member replied that he was reassured that risk was being considered and that they would not look to cut something now that could in the longer term cost more money.

A Member asked if thorough consideration would be given to the closure of an individual service and if the current process supported this. The Chief Officer – Finance, Performance and Change replied that all services had been asked to consider all options going forward. A new Corporate Plan was being drafted which would look at the priorities for the Council which would link in with the budget. There were difficult decisions to be made and next year's financial settlement was going to be difficult.

A Member confirmed that this had been discussed across the forums and asked what political steer had been given from Cabinet on their priorities so that they could accurately do some budget modelling? The Chairperson replied that that was not a question for this Committee as all the Committee required was an assurance that BCBC had in place the right assurance mechanisms to deliver their budget. The Member agreed to take the question to a different meeting.

RESOLVED: GAC noted the Corporate Risk Assessment 2022-23 (Appendix A) and the comments made by the Head of Adult Services and the Chief Officer, Finance, Performance and Change.

44. **PROGRESS AGAINST THE INTERNAL AUDIT RISK BASED PLAN 2022-23**

The Deputy Head of the Regional Internal Audit Service presented a report providing a position statement on the progress being made against the audit plan. The information provided was for the first half of the financial year up to the 30th September 2022. Nine audit reviews had been completed, five with an audit opinion whilst one report had been issued as draft and 15 audits were currently ongoing. An audit opinion of substantial assurance had been given to three of those completed audits and an opinion of reasonable assurance to the other two. The finalised audits had made a total of 13 recommendations to date. She added that the regional internal audit service had recently been successful in recruiting 7 new members of staff. It was felt that there would be sufficient coverage by the year end to provide an overall audit opinion.

A Member asked how this committee could be assured that the plan was deliverable with sufficient coverage in the prioritised areas. The Deputy Head of the Regional Internal Audit Service replied that it was difficult to make that judgement but it might help if she provided an indication of where they were to the next meeting.

A Member was concerned about the number of audits ongoing and asked if that was the plan. The Deputy Head of the Regional Internal Audit Service replied that usually Auditors had quarterly allocations but in this instance the Auditors were given six monthly allocations so there could be more flexibility, therefore where indicated audits were ongoing and work had started on them. She was confident they would be completed and it was a realistic indication of where they were.

The Chairperson asked if there could be a target date by which they should be completed in future.

RESOLVED: GAC noted the content of the report and the progress made against the 2022-23 Internal Audit Risk Based Plan.

45. **RECOMMENDATION MONITORING**

The Deputy Head of the Regional Internal Audit Service presented the Recommendation Monitoring report containing all recommendations made by the Regional Internal Audit service since the implementation of the new software on the 1st of April 2021. She suggested that future reports should contain only outstanding

recommendations from the previous financial years together with the recommendations made in the current year. She explained that recommendations made within the limited assurance reports were not individually chased up but reviewed during a planned follow up audit of this area which was due to start. Appendix A illustrated that during 21/22, 109 recommendations were made, 59 had been implemented, 10 had passed their implementation dates and were outstanding and were continuing to be chased whilst 39 had future target dates. One recommendation was not agreed by a relevant service area, but the manager offered an explanation as to why this was the case and the solutions put forward were accepted.

The Deputy Head of the Regional Internal Audit Service reported that of the 13 recommendations made so far in 22/23, seven had been implemented and six had a future target date. This information had been extracted from the audit software system and views were welcomed in respect of the content and format that had been presented. A standard report would be commissioned to streamline the process when feedback had been received within the Regional Service.

A Member asked why the outstanding items were separated from the future target date and what exactly was the difference. The Deputy Head of the Regional Internal Audit Service replied that the outstanding items were those where the recommendations had been agreed by managers and a target implementation date had been given. When asked for an update after the specified date, the relevant Managers had not finished implementing the recommendations and therefore they were outstanding. The ones with future target dates were when a recommendation was made, the manager accepted it, but the date for implementation was yet to be reached.

A Member asked in terms of the process, when were the relevant officers contacted for progress updates and was it taken at face value that they were complete or did the team ask for evidence or supporting details? The Deputy Head of the Regional Internal Audit Service replied that the Auditors did write out to the relevant officers asking them for their response. The responses were taken at face value as far as the low recommendations were concerned and for the others, depending on the recommendation, Auditors would ask for evidence of implementation, ask more probing questions or they would reperform some tests if they had access to the system.

A Member asked if there were any updates on the Creditors – Supplier Data Audit which was concluded in April with a limited assurance opinion. The Deputy Head of the Regional Internal Audit Service replied that at the time the report was compiled, the department were in contact with colleagues and the software supplier and they were in the process of implementing the recommendation. The Auditor was currently doing testing but there had been verbal assurance that this recommendation had been put in place.

The Chairperson commented this was a good report. In his opinion when recommendations were dealt with then they should be taken off the table. He asked about 2 audits which were blank in the table. The Deputy Head of the Regional Internal Audit Service explained the background to each audit and that the latest information would be in the table when the report was next submitted in January.

A Member asked if it was right that they should wait until the last action was completed before a formal follow up? The Deputy Head of the Regional Internal Audit Service agreed that that was something they could change in the process.

RESOLVED

That the Committee

- considered the information provided in respect of the status of recommendations made.

- Reviewed the information contained within the report and provided feedback on the content and format of the information provided.

46. **FORWARD WORK PROGRAMME 2022-23**

The Deputy Head of Finance presented a report setting out the responsibilities and functions of the GAC and the list of items that were due to come to the next committee and for the committees during the year. In terms of the Statement of Accounts which they had previously said would be brought to the November meeting, there was a national issue around the treatment of infrastructure assets which was still ongoing. It was now likely that the accounts would be brought to the GAC meeting to be held in January 2023 for approval. The Regulatory Tracker report would also be submitted to the January and July meetings. The Deputy Head of Finance asked if there were any additional items that the Committee wanted to include on the forward work programme.

A Member referred to the list of all the documents that comprised the good governance framework and asked for assurance that all of the documents were reviewed by a body? The Deputy Head of Finance replied that she could not say definitely that all of them were annually refreshed but they all were approved by either Cabinet or Council. The Member asked if this could be written down somewhere so that there was a list of the documents and what scrutiny they went through to ensure appropriate governance was in place for everything. The Deputy Head of Finance agreed to include a table to show where the document was approved and the process.

The Chairperson stated that if the Annual Governance Statement and the Statement of Accounts were available sooner then a special meeting could be arranged as the agenda for January was already quite busy.

RESOLVED: That the Committee considered and approved the updated Forward Work Programme for 2022-23.

47. **URGENT ITEMS**

None