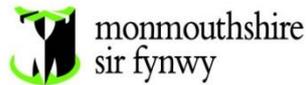


Public Document Pack



County Hall
Rhadyr
Usk
NP15 1GA

Friday, 10 June 2022

Notice of Meeting

Governance and Audit Committee

Monday, 20th June, 2022 at 2.00 pm,
Council Chamber, County Hall, Usk - Remote Attendance

Please note:

1.00pm Informal gathering of Committee Members with Officer on the landing outside the Council Chamber

1.30pm Governance and Audit Committee Pre-meeting (with Officers at the discretion of the Chair)

AGENDA

Item No	Item	Pages
1.	Apologies for Absence	
2.	Declarations of Interest	
3.	Public Open Forum	
4.	To note the Action List from the previous meeting	1 - 2
5.	Audit Wales Work Programme	3 - 20
6.	Annual Governance Statement	21 - 44
7.	Annual Audit Plan 2022/3	45 - 76
8.	Freedom of Information (FOI), Data Protection Act (DPA) Breaches and Data Subject Access Request (DSARs) Report (twice yearly)	77 - 82
9.	6 monthly update - Progress Report on Unfavourable Audit Opinions	83 - 88
10.	Internal Audit Draft Operational Plan 2022/3	89 - 102

11.	Self Assessment Process	103 - 110
12.	GOVERNANCE AND AUDIT COMMITTEE FORWARD PLANNER 2022	111 - 114
13.	To confirm minutes of the previous meetings held on the following dates: <ul style="list-style-type: none">• 28th February 2022• 6th June 2022	115 - 122
14.	To confirm the date of the next meeting as Thursday 14th July 2022 at 2.00pm	

Paul Matthews
Chief Executive

MONMOUTHSHIRE COUNTY COUNCIL
CYNGOR SIR FYNWY

THE CONSTITUTION OF THE COMMITTEE IS AS FOLLOWS:

Andrew Blackmore	<i>Chair</i>	<i>Lay Member</i>
Colin Prosser		<i>Lay Member</i>
Martin Veale		<i>Lay Member</i>
County Councillor Ian Chandler	<i>Llantilio</i>	<i>Green Party</i>
County Councillor John Crook	<i>Crossenny;</i>	
County Councillor Tony Easson	<i>Magor East</i>	<i>Welsh Labour/Llafur Cymru</i>
County Councillor Robert Greenland	<i>with Undy;</i>	
County Councillor Malcolm Lane	<i>Dewstow;</i>	<i>Welsh Labour/Llafur Cymru</i>
County Councillor Phil Murphy	<i>Devauden;</i>	<i>Welsh Conservative Party</i>
County Councillor Peter Strong	<i>Mardy;</i>	<i>Welsh Conservative Party</i>
County Councillor Laura Wright	<i>Caerwent;</i>	<i>Welsh Conservative Party</i>
	<i>Rogiet;</i>	<i>Welsh Labour/Llafur Cymru</i>
	<i>Grofield;</i>	<i>Welsh Labour/Llafur Cymru</i>

Public Information

Access to paper copies of agendas and reports

A copy of this agenda and relevant reports can be made available to members of the public attending a meeting by requesting a copy from Democratic Services on 01633 644219. Please note that we must receive 24 hours notice prior to the meeting in order to provide you with a hard copy of this agenda.

Watch this meeting online

This meeting can be viewed online either live or following the meeting by visiting www.monmouthshire.gov.uk or by visiting our Youtube page by searching MonmouthshireCC.

Welsh Language

The Council welcomes contributions from members of the public through the medium of Welsh or English. We respectfully ask that you provide us with 5 days notice prior to the meeting should you wish to speak in Welsh so we can accommodate your needs.

Aims and Values of Monmouthshire County Council

Our purpose

Building Sustainable and Resilient Communities

Objectives we are working towards

- Giving people the best possible start in life
- A thriving and connected county
- Maximise the Potential of the natural and built environment
- Lifelong well-being
- A future focused council

Our Values

Openness. We are open and honest. People have the chance to get involved in decisions that affect them, tell us what matters and do things for themselves/their communities. If we cannot do something to help, we'll say so; if it will take a while to get the answer we'll explain why; if we can't answer immediately we'll try to connect you to the people who can help – building trust and engagement is a key foundation.

Fairness. We provide fair chances, to help people and communities thrive. If something does not seem fair, we will listen and help explain why. We will always try to treat everyone fairly and consistently. We cannot always make everyone happy, but will commit to listening and explaining why we did what we did.

Flexibility. We will continue to change and be flexible to enable delivery of the most effective and efficient services. This means a genuine commitment to working with everyone to embrace new ways of working.

Teamwork. We will work with you and our partners to support and inspire everyone to get involved so we can achieve great things together. We don't see ourselves as the 'fixers' or problem-solvers, but we will make the best of the ideas, assets and resources available to make sure we do the things that most positively impact our people and places.

Kindness: We will show kindness to all those we work with putting the importance of relationships and the connections we have with one another at the heart of all interactions.

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Agenda Item 4

Audit Committee Action List 28th February 2022

Agenda Item:	Subject	Officer	Outcome
No Actions			

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Audit Wales Work Programme and Timetable – Monmouthshire County Council

Quarterly Update: 31 March 2022

Work Programme Consultation

In early March 2022, we launched a consultation on the Auditor General's work programme for 2022-23 and beyond. We have requested responses by 8 April 2022, if possible, but will be considering responses received after this time to inform our ongoing work programme planning. We have circulated the consultation widely across our stakeholder base.

Annual Audit Summary

Description	Timetable	Status
A report summarising completed audit work since the last Annual Audit Summary, which was issued in December 2020.	January 2022	Issued to the Council January 2022.

Financial Audit work

Description	Scope	Timetable	Status
Certification of Grants Claims and Returns	Certify each claim according to Certifying Instructions agreed with the awarding body.	Work progressing over early 2022.	Housing Benefit audit work ongoing.

Description	Scope	Timetable	Status
Audit of the Monmouthshire County Council Welsh Church Act Fund's 2020-21 accounts	External audit of the Fund's annual accounts.	Final accounts to be certified by the Auditor General on 24 January 2022.	Completed.
Independent examination of the Monmouthshire Farm School Endowment Trust Fund's 2020-21 accounts	External independent examination of the Fund's annual accounts.	Final accounts to be certified by the Auditor General on 24 January 2022.	Completed.
Audit of the Council's 2021-22 statement of accounts	Statutory audit of the Council's annual statement of accounts.	Draft accounts to be provided for audit by 15 July 2022.	Planning and interim work has commenced. Final audit to begin in July 2022.
Audit of the Monmouthshire County Council Welsh Church Act Fund's 2021-22 accounts	External audit of the Fund's annual accounts.	Exact timing of publication of draft accounts and commencement of audit work to be confirmed.	Not yet started.
Independent examination of the Monmouthshire Farm School Endowment Trust Fund's 2021-22 accounts	External independent examination of the Fund's annual accounts.	Exact timing of publication of draft accounts and commencement of audit work to be confirmed.	Not yet started.

Performance Audit work

2019-20 Performance Audit Work	Scope	Timetable	Status
Shared Resource Service (SRS) collaboration follow-on review	This review will seek to identify ways to strengthen the SRS collaboration to ensure it is sustainably delivering an effective, efficient and economic provision within this dynamic environment, for now and for the future, for its partners both individually and collectively.	March 2022	Report issued March 2022.

2021-22 Performance audit work	Scope	Timetable	Status
Well-being of Future Generations Act (Wales) 2015 (WFG Act) examinations	<p>We will seek to integrate the delivery of our WFG examinations of steps to deliver wellbeing objectives with our other audit work. We will discuss this with the council as we scope and deliver the audit projects listed in this plan.</p> <p>As and when the Council decides to reset its wellbeing objectives, we are also obliged to review how the Council has applied the sustainable development principle in doing so.</p>	N/A	N/A

2021-22 Performance audit work	Scope	Timetable	Status
Assurance and Risk Assessment	<p>Project to identify the level of audit assurance and/or where further audit work may be required in future years in relation to risks to the Council putting in place proper arrangements to secure value for money in the use of resources. The project is likely to focus on:</p> <ul style="list-style-type: none"> • Financial position • Self-assessment arrangements • Recovery planning • Implications of the Local Government and Elections (Wales) Act • Carbon reduction plans 	<p>Fieldwork: June 2021- June 2022</p> <p>Feedback workshop: March 2022</p> <p>Summary Report: Summer 2022</p>	<p>Feedback workshop completed.</p> <p>Summary report to be issued Summer 2022.</p>
Springing Forward – Examining the building blocks for a sustainable future	<p>As the world moves forward, learning from the global pandemic, this review looks at how effectively councils are strengthening their ability to transform, adapt and maintain the delivery of services, including those delivered in partnership with key stakeholders and communities.</p>	<p>November 2021 – May 2022</p>	<p>Fieldwork underway. Draft report to be issued May 2022.</p>

2021-22 Performance audit work	Scope	Timetable	Status
Local risk-based projects	<p>Options for local risk-based work were presented to Council SLT in early 2021.</p> <p>The 2021-22 Audit Plan included this work as TBC and we agreed with officers that we would conclude our local risk-based projects still in progress from previous years before agreeing the scope of any new projects.</p>	TBC	TBC

Local government national studies planned/in progress

Study	Scope	Timetable	Status	Fieldwork planned at Monmouthshire County Council
Direct Payments	Review of how local authorities manage and promote the use of Direct payments.	Publication April 2022	Publication	No – work being delivered via Direct Payment Forum and a selection of follow-up interviews.
Follow-up on People Sleeping Rough	Review of how local authorities responded to the needs of people sleeping rough during the pandemic following up on the AGW's report of July 2020.	N/A	N/A	This work is not progressing in 2021-22
Poverty	Understanding how local authorities ensure they deliver their services to minimise or reduce poverty.	Autumn 2021 – Autumn 2022	Fieldwork	Yes –interview with nominated officer at the council.

Study	Scope	Timetable	Status	Fieldwork planned at Monmouthshire County Council
Social Enterprises	Review of how local authorities are supporting and utilising social enterprises to deliver services.	Autumn 2021 – Autumn 2022	Fieldwork	Yes – interview with nominated officer at the council
Community Resilience	Review of how local authorities can build greater resilience in communities.	Autumn 2021 – Autumn 2022	Fieldwork	Yes – interview with nominated officer at the council

Estyn

Estyn planned work 2021-22	Scope	Timetable	Status
Local Government Education Services Inspections	Estyn has worked closely with Directors of Education to review their inspection guidance for local government education services (LGES) to reflect the experiences of the pandemic. Estyn has inspected three local authorities during the autumn and spring terms. The Cardiff and Merthyr Tydfil reports have been published and the Torfaen report will be published on 18 May.	LGES inspections to resume from the late autumn term.	N/A
Curriculum Reform thematic review	Curriculum for Wales -how are regional consortia and local authorities supporting schools published on 24 March.	Evidence collecting in September/October – published in March.	N/A

Care Inspectorate Wales (CIW)

CIW planned work 2021-22	Scope	Timetable	Status
National Assurance Check 2020-21	CIW has now published all assurance check letters. CIW has published its national assurance check report highlighting key findings and recommendations.	Published	Complete
Programme 2022-23	CIW will run a cyclic programme of assurance checks, improvement checks and performance evaluation inspections.	April 2022- March 2023	In progress
National review	Support for disabled children and their families.	Published	Complete
Development	CIW will continue to develop its approach to inspection and review of local authorities. CIW will consult further regarding its approach.	May-June 2022	In progress
Deprivation of Liberty Safeguards Annual Monitoring Report for Health and Social Care 2020-21	Completed	March 2021	Published
Annual meeting with Statutory Directors of Social Services	CIW will meet with all Directors of Social Services	December 2022 and January 2023	Planning

CIW planned work 2021-22	Scope	Timetable	Status
National review of Care Planning for children and young people subject to the Public Law Outline pre-proceedings	<p>Purpose of the review</p> <p>To provide external scrutiny, assurance and to promote improvement regarding the quality of practice in relation to the care planning for children and young people subject to the public law outline pre-proceedings.</p> <p>To consider the extent to which practice has progressed since the publication of both the CIW 'National Review of care planning for children and young people subject to public law outline pre proceedings' and the publication of the PLO working group report 2021 including best practice guidance.</p>	September 2022	Planning
Joint Inspection Child Protection Arrangements	Cross-inspectorate approach. Area to be determined.	Autumn 2022	Planning
Deprivation of Liberty Safeguards Annual Monitoring Report for Health and Social Care 2021-22	Following the publication of the 2020-21 report planning is underway for the next report.	2022-23	Planning
Cafcass Assurance Check	CIW will continue to develop its approach to inspection and review of Cafcass Cymru.	2022	Planning

Audit Wales national reports and other outputs published since 1 April 2021

Report title	Publication date and link to report
Local Government Financial Sustainability Data Tool	February 2022
Joint Working Between Emergency Services (including data tool)	January 2022
Care Home Commissioning for Older People	December 2021
The Welsh Government's Warm Homes Programme	November 2021
Taking Care of the Carers? How NHS bodies supported staff wellbeing during the COVID-19 pandemic	October 2021
Financial Sustainability of Local Government	September 2021
NHS summarised accounts infographic	September 2021
Picture of Public Services ¹	September 2021
Town Centre Regeneration	September 2021

¹ Main report published 15 September. Over the following six weeks we published five short sector commentaries: [A picture of local government](#), [A picture of healthcare](#), [A picture of social care](#), [A picture of schools](#), [A picture of higher and further education](#).

Report title	Publication date and link to report
Student finances	August 2021
NHS finances data tool 2020-21	June 2021
Rollout of the COVID-19 vaccination programme in Wales	June 2021
Quality governance arrangements at Cwm Taf UHB – follow-up	May 2021
Welsh Health Specialised Services Committee governance arrangements	May 2021
At your Discretion – Local Government Discretionary Services	April 2021
Procuring and Supplying PPE for the COVID-19 Pandemic	April 2021

Title	Anticipated publication date
Orthopaedic services	May/June 2022
NHS finances data tool update	June 2022
Welsh Government workforce	June 2022
Equality impact assessment	July 2022
Climate change – baseline review	July 2022
Broadband infrastructure/digital inclusion	Autumn 2022
Flood risk management	Autumn 2022
COVID response and recovery/Welsh Government grants management – other	To be confirmed
Affordable housing	To be confirmed

Forthcoming Good Practice Exchange events and publications

Title	Anticipated publication/event date
Direct Payments Provision – A webinar discussing the upcoming report on Direct Payments Provision and how they can be a key part in implementing the principles of the Social Service and Well-Being (Wales) Act 2014	6 April 2022 – recording will be published following the event.
Climate Change Event - (Title to be confirmed) A webinar discussing emerging findings from our baseline review of public bodies' arrangements to respond to the Welsh Government's carbon reduction targets for 2030.	19 May 2022 (provisional)
Covid Perspectives: A series of recorded conversations learning how organisations have adapted to the extended period of uncertainty following the initial covid emergency	Good Practice Audit Wales

Recent Audit Wales Blogs

Title	Publication date
Cyber resilience – one year on	9 February 2022
Helping to tell the story through numbers (local government financial sustainability data tool)	3 February 2022

Title	Publication date
<u>Call for clearer information on climate change spending</u>	2 February 2022
<u>Actions speak louder than words</u> (building social resilience and self-reliance in citizens and communities)	14 January 2022
<u>Wales' schools face the alarming challenge of the lowest birth-rate in 100 years</u>	21 December 2021

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**SUBJECT: MONMOUTHSHIRE CC
ANNUAL GOVERNANCE STATEMENT, 2021/22**

**DIRECTORATE: Resources
MEETING: Governance and Audit Committee
DATE: 20th June 2022
DIVISION/WARDS AFFECTED: All**

1. PURPOSE

To receive a **draft** version of the Council's Annual Governance Statement (AGS) prior to inclusion into the Statement of Accounts 2021/22.

2. RECOMMENDATION(S)

That the Governance and Audit Committee contribute to the appropriateness and content of the draft AGS 2021/22 and subsequently endorse it.

3. KEY ISSUES

- 3.1 Corporate Governance is about doing the right thing at the right time for the right people in an open and transparent way. The AGS sets out how Monmouthshire demonstrates it has appropriate governance arrangements in place and how they are continually reviewed to strengthen them moving forward.
- 3.2 This Statement has been prepared in accordance with guidance produced by the Chartered Institute of Public Finance and Accountancy (C.I.P.F.A.) and the Society of Local Authority Chief Executives and Senior Managers (S.O.L.A.C.E.), the 'Delivering Good Governance in Local Government Framework 2016' and Delivering Good Governance in Local Government Guidance Notes for Welsh Authorities 2016'. It embraces the elements of internal financial control required by the 'Code of Practice on Local Authority Accounting in the United Kingdom'.
- 3.3 Monmouthshire County Council (the Council) is responsible for ensuring that its business is conducted in accordance with the law and to proper standards, and that public money is safeguarded and properly accounted for, and used economically, efficiently and effectively. The Council also has a duty under the Local Government Act 1999 to make arrangements to secure continuous improvement in the way in which its functions are exercised, having regard to a combination of economy, efficiency and effectiveness.
- 3.4 In discharging this overall responsibility, the Council is responsible for putting in place proper arrangements for the governance of its affairs, facilitating the effective exercise of its functions and which includes arrangements for the management of risk.
- 3.5 The Code of Corporate Governance, which is consistent with the principles of the C.I.P.F.A./S.O.L.A.C.E. Framework 'Delivering Good Governance in Local Government', was approved by Council in July 2011; the Code was revised and updated in May 2014 and more recently in 2020. A copy of the Code is available from the Chief Internal Auditor. This Annual

Governance Statement explains how the Council has complied with the Code, the updated 2016 guidance and also meets the requirements of the Accounts and Audit (Wales) Regulations 2014, the Local Government Measure and the Local Government & Elections (Wales) Act 2021. The recommendations and actions from this Statement for the Council to improve will be integrated into the Council's Annual Wellbeing and Self-Assessment Report.

4 The Purpose of the Governance Framework

- 4.1 The governance framework comprises the systems and processes, and culture and values, by which the Authority is directed and controlled and its activities through which it accounts to, engages with and leads the community. It enables the Authority to monitor the achievement of its strategic objectives and to consider whether those objectives have led to the delivery of appropriate, cost effective services.
- 4.2 The system of internal control is a significant part of that framework and is designed to manage risk to a reasonable level. It cannot eliminate all risk of failure to achieve policies, aims and objectives and can therefore only provide reasonable and not absolute assurance of effectiveness. The system of internal control is based on an ongoing process designed to identify and prioritise the risks to the achievement of the Council's policies, aims and objectives, to evaluate the likelihood of those risks being realised and the impact should they be realised, and to manage them efficiently, effectively and economically.
- 4.3 The governance framework has been in place at the Council for the year ended 31 March 2022 and up to the date of approval of the statement of accounts.
- 4.4 The Statement itself [Appendix 1] demonstrates that Monmouthshire has appropriate governance arrangements in place to meet the challenges of the governance principles and that a review has been undertaken to assess the effectiveness of those arrangements. We have demonstrated that in the majority of areas we have effective governance arrangements in place which are continually improving, but also recognise that there is always further work to do.
- 4.5 Despite the pandemic Monmouthshire CC has managed to maintain the majority of its governance arrangements this year and has demonstrated it has sound and effective arrangements in place in the services it delivers and the crisis it had to deal with. The majority of improvements noted in the 2019/20 and 2020/21 Action Plans have been addressed during the year. The Code of Corporate Governance was presented to the Council's former Audit Committee in June 2020 and presented to Cabinet in September 2021 for formal approval.

5 The Governance Framework

- 5.1 The Council's AGS has been developed in line with the following principles:

Overarching requirements for acting in the public interest:

- A. Behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law
- B. Ensuring openness and comprehensive stakeholder engagement

In addition achieving good governance in the Council requires effective arrangements for:

- C. Defining outcomes in terms of sustainable economic, social, environmental and cultural benefits
- D. Determining the interventions necessary to optimise the achievement of the intended outcomes

- E. Developing the entity's capacity, including the capability of its leadership and the individuals within it
- F. Managing risks and performance through robust internal control and strong public financial management
- G. Implementing good practices in transparency, reporting, and audit to deliver effective accountability

6 REASONS

- 6.1 In accordance with the requirements of the Accounts and Audit (Wales) Regulations 2014 an annual governance statement must be prepared and included within the Council's year end financial statements. The Council is now required to self-assess its governance and performance as outlined in the Local Government and Elections (Wales) Act 2021.

7 RESOURCE IMPLICATIONS

None.

8 CONSULTEES

Deputy Chief Executive & Chief Officer Resources
Chief Officer People and Governance
SLT
Head of Policy & Governance (Performance)
Head of Digital & Information Governance

9 BACKGROUND PAPERS

MCC Code of Corporate Governance
CIPFA Delivering Good Governance

10 AUTHOR AND CONTACT DETAILS

Andrew Wathan, Chief Internal Auditor
Telephone: x.4243
Email: andrewwathan@monmouthshire.gov.uk

Monmouthshire CC

Annual Governance Statement 2021/22

Draft 0.1

May 2022

Executive Summary

The Statement itself demonstrates that Monmouthshire has appropriate governance arrangements in place to meet the challenges of the governance principles and that a review has been undertaken to assess the effectiveness of those arrangements. We have demonstrated that in the majority of areas we have effective governance arrangements in place which are continually improving, but also recognise that there is always further work to do.

Despite the recent pandemic the Council has managed to maintain the majority of its governance arrangements this year and has demonstrated it has sound and effective arrangements in place in the services it delivers and the crisis it had to deal with. The majority of improvements noted in the 2019/20 & 2020/21 Action Plans have been addressed during the year (Appendix 1); the 2021/22 Action Plan is shown at Appendix 2. The Code of Corporate Governance was presented to the Council's former Audit Committee in June 2020 and presented to, and approved by Cabinet September 2021.

Audit Wales's review of Good Governance concluded that the Council has a clear strategic approach for significant changes, although, better information would help Members when deciding the future shape of the Council.

The Council is now required to self-assess its governance and performance as outlined in the Local Government and Elections (Wales) Act 2021. The recommendations and actions from this Statement for the Council to improve will be integrated into the Council's Annual Wellbeing and Self-Assessment Report.

- 1 This Statement has been prepared in accordance with guidance produced by the Chartered Institute of Public Finance and Accountancy (C.I.P.F.A.) and the Society of Local Authority Chief Executives and Senior Managers (S.O.L.A.C.E.), the 'Delivering Good Governance in Local Government Framework 2016' and Delivering Good Governance in Local Government Guidance Notes for Welsh Authorities 2016'. It embraces the elements of internal financial control required by the 'Code of Practice on Local Authority Accounting in the United Kingdom'.
- 2 The Statement itself demonstrates that Monmouthshire has governance arrangements in place to meet the challenges of the governance principles and that a review has been undertaken to assess the effectiveness of those arrangements. We have demonstrated that in most areas we have effective governance arrangements in place which are continually improving, but also recognise that there is further work to do. Progress against the 2019/20 and 2020/21 Action Plans are shown at Appendix 1.

Scope of Responsibility

- 3 Monmouthshire County Council (the Council) (MCC) is responsible for ensuring that its business is conducted in accordance with the law and proper standards, and that public money is safeguarded and properly accounted for, and used economically, efficiently and effectively. The Council also has a duty under the Local Government (Wales) Measure 2011 to make arrangements to secure continuous improvement in the way in which its functions are exercised, having regard to strategic effectiveness, service quality, service availability, fairness, sustainability, efficiency and innovation. The Council is now required to self-assess its governance and performance as outlined in the Local Government and Elections (Wales) Act 2021.
- 4 In discharging this overall responsibility, the Council is responsible for putting in place proper arrangements for the governance of its affairs, facilitating the effective exercise of its functions and which includes arrangements for the management of risk.
- 5 The Council's financial management arrangements conform to the governance requirements of the 'CIPFA Statement on the Role of the Chief Financial Officer in Local Government (2010)'.
- 6 The **Code of Corporate Governance**, which is consistent with the principles of the C.I.P.F.A. / S.O.L.A.C.E. Framework 'Delivering Good Governance in Local Government', was initially approved by Council in July 2011; the Code was revised and updated again in June 2020, approved by Cabinet September 2021. A copy of the Code is available from the Chief Internal Auditor. This statement explains how the Council has complied with the revised Framework and Guidance (2016) and also meets the requirements of the Accounts and Audit (Wales) Regulations 2014. The revised Code sets out what governance arrangements are in place within Monmouthshire CC for each of the Governance Principles.

The Purpose of the Governance Framework

- 7 The governance framework comprises the systems and processes, and culture and values, by which the Council is directed and controlled and its activities through which it accounts to, engages with and leads the community. It enables the Council to monitor the achievement of its population outcomes, priorities and objectives and to consider whether those objectives have met the outcomes and led to the delivery of appropriate, cost effective services.
- 8 The system of internal control is a significant part of that framework and is designed to manage risk to a reasonable level. It cannot eliminate all risk of failure to achieve policies, aims and objectives and can therefore only provide reasonable and not absolute assurance of effectiveness. The system of internal control is based on an ongoing process designed to identify and prioritise the risks to the achievement of the Council's policies, outcomes and objectives, to evaluate the likelihood of those risks being realised and the impact should they be realised, and to manage them efficiently, effectively and economically.

- 9 The governance framework has been in place at the Council for the year ended 31 March 2022 and up to the date of approval of the statement of accounts.

The Governance Framework

- 10 The Council's Corporate Governance is in line with the following principles:

Overarching requirements for acting in the public interest:

- A. Behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law
- B. Ensuring openness and comprehensive stakeholder engagement

In addition achieving good governance in the Council requires effective arrangements for:

- C. Defining outcomes in terms of sustainable economic, social, environmental and cultural benefits
- D. Determining the interventions necessary to optimise the achievement of the intended outcomes
- E. Developing the entity's capacity, including the capability of its leadership and the individuals within it
- F. Managing risks and performance through robust internal control and strong public financial management
- G. Implementing good practices in transparency, reporting, and audit to deliver effective accountability

Wellbeing of Future Generations (Wales) Act 2015

- 11 Monmouthshire has to demonstrate it is compliant with the Well-being of Future Generations (WFG)(Wales) Act 2015 and this compliments the way it functions in line with the above principles of good governance; the core behaviours being:
- behaving with integrity, demonstrating strong commitment to ethical values and respecting the rule of law; and
 - ensuring openness and comprehensive stakeholder engagement

This needs to be applied to the five ways of working outlined in the 2015 Act. These five ways of working have to permeate all segments of delivering outcomes which, in turn, should ensure effective use of resources as the Council maximises its contribution to the economic, social, environmental and cultural well-being of Monmouthshire and Wales.

- Long Term
- Prevention
- Integration
- Collaboration
- Involvement

Monmouthshire Council priority goal (Well-being Objectives)	Contribution of Well-being Objectives to Well-being Goals						
	Prosperous Wales	Resilient Wales	Healthier Wales	More equal Wales	Wales of cohesive communities	vibrant culture and thriving Welsh Language	Globally responsible Wales
The best possible start in life	✓		✓	✓		✓	
Lifelong well-being	✓	✓	✓	✓	✓		
Maximise the Potential of the natural and built environment	✓	✓	✓		✓	✓	✓
Thriving and well-connected county	✓	✓	✓	✓	✓		✓
Future-focused Council	✓	✓			✓		✓

- 12** The key elements of the Council’s governance arrangements are set out in its Corporate Plan 2017-2022, “A Monmouthshire that works for everyone” which was approved by Council in February 2018. A mid-term refresh was presented to Council in September 2021.
- 13** As part of the requirements of the Well-being of Future Generations (Wales) Act 2015 the Public Service Board (PSB) is focused on improving social, economic, environmental and cultural wellbeing, in accordance with the sustainable development principle. Public Service Boards have a planning responsibility to prepare and publish an assessment of local well-being, produce a local well-being plan and report annually on its progress.
- 14** The Public Service Board has approved four well-being objectives that underpin a clear purpose of “building sustainable and resilient communities”.
- 15** An update on the emerging actions being developed to deliver the objectives contained in Monmouthshire’s Well-being Plan was signed off by the PSB in April 2018. The Public Services Board Committee was renamed the Public Services Committee in March 2020 in order to scrutinise wider public service provision and where powers allow, to provide greater accountability of services delivered in collaboration or by external partners.
- 16** The PSB presented its annual report 2020/21, in July 2021 to the Public Services Scrutiny Committee. During 2021/22 Monmouthshire PSB merged with other local PSBs to form the Gwent PSB.

Coronavirus (Covid-19) Pandemic

- 17** The Coronavirus pandemic (WEF March 2020) had initially caused significant organisational disruption including new emergency responsibilities, increased staff absence and a requirement for staff to work from home (where possible) while continuing to ensure statutory services were maintained as expected. For the most part of 2021/22 the majority of office based staff continued to work from home. This statement assesses the governance in place during 2021/22.

- 18 In accordance with the Council's Corporate Emergency Management Plan (revised March 2019) an Emergency Response Team (ERT) was established along with a regional multi-agency Strategic Co-ordination Group (SCG) to deal with this pandemic. These groups started to meet on a daily basis during March 2020 and continued throughout 2020/21 and into 2021/22.
- 19 Once enacted, the Corporate Emergency Management Plan allowed for an emergency management structure and delegation of emergency powers to the ERT Gold Duty Officer in consultation with the Leader of the Council.
- 20 The pandemic has impacted on the Council's delivery of services as some staff were diverted to front line duties to ensure that critical services were prioritised. There have also been new areas of activity as part of the national response to Coronavirus for example providing emergency assistance to businesses in Monmouthshire.
- 21 There has been funding and logistical consequences of delivering the local government response. To ensure appropriate governance and accountability, these costs have been identified by staff and appropriately coded on the Council's Main Accounting System and reclaimed from Welsh Government.
- 22 In line with public health measures to mitigate the spread of Coronavirus and to enable the Council to focus on the delivery of critical services, all public meetings were initially suspended. This included Council meetings, meetings of full Cabinet and all committee and sub-committee meetings, including Select, Planning and Licensing. The Council felt it was important to re-instate public meetings as soon as it was safe to do so. Using appropriate technology, key meetings were held remotely which could be viewed by the public through live streaming or through You Tube channels later. MCC was the first Council in Wales to get its meetings back up and running.
- 23 Urgent decisions initially were made in accordance with the officer and Members' schemes of delegation as detailed in the Council's Constitution and urgent decision-making procedures.
- 24 As the use of technology came into operation, minimal Council meetings were cancelled; they were held remotely through live video links.
- 25 Moving into 2021/22 Welsh Government restrictions eased. Covid 19 Recovery updates and Response and Progress continued to be reported through Cabinet.
- 26 An evaluation of the Council's progress against its Coronavirus Strategic Aims was taken through Cabinet in June 2021 and December 2021.
- 27 As much as possible, the systems of internal control have continued to operate during the pandemic and subsequently into 2021/22. The Council's implementation of Office365 (Teams) has allowed the majority of employees to successfully work from home without major disruption.
- 28 In the Chief Internal Auditor's opinion, adequate assurance was obtained over the course of 2021/22 to result in an overall '**Reasonable**' audit opinion to be issued for the Council's activities, although this was based on the limited work undertaken by the team due to reduced resources. One member of the team was seconded to support the administration of the Welsh Government business grants. Reliance on previous year's audit work has also been taken into consideration in arriving at this year's opinion in that there have been no significant systems or staff changes. 64% of the approved revised audit plan was completed against the target of 82%; 20 audit opinions were issued; with 2 *Limited Assurance* audit opinions issued. Further detail regarding the Internal Audit team's performance is included within the Internal Audit Annual Report 2021/22.
- 29 In conclusion, during 2021/22 the Coronavirus pandemic did not lead to significant internal control or governance issues which impacted on the overall review of effectiveness. This will be monitored during 2022/23 and reviewed as part of future Annual Governance Statements.

Review of Effectiveness

- 30** The Council has responsibility for conducting, at least annually, a review of the effectiveness of its governance framework including the system of internal control. The review of effectiveness is informed by the work of the Strategic Leadership Team within the Authority which has responsibility for the development and maintenance of the governance environment, the Chief Internal Auditor's annual report, and also by comments made by the external auditors and other review agencies and inspectorates.
- 31** The governance arrangements continue to be regarded as fit for purpose in accordance with the governance framework.
- 32** The processes that have been applied to maintain, review and improve the effectiveness of the governance framework include:
- i) The Monitoring Officer presented the revised and updated Council Constitution to the Democratic Services Committee in January 2021 and to full Council in March 2021 with a further update May 2022;
 - ii) Periodic reviews of the financial controls including the financial procedure rules by the Chief Finance Officer (Head of Finance); financial procedure rules were approved by Council in September 2014; Contract Procedure Rules were reviewed and updated during 2020/21 and approved by full Council within the Constitution in March 2021;
 - iii) Whole Authority Strategic Risk Management Assessment and amendments to the Policy were approved by Cabinet in April 2021;
 - iv) Formal risk management and ongoing review of the processes involved reported through Governance and Audit Committee November 2021
 - v) The Governance and Audit Committee undertook a self-evaluation exercise towards the end of 2019/20; summary reported to Governance and Audit Committee June 2020;
 - vi) Annual Governance and Audit Committee report to Governance and Audit Committee July 2021 and Council September 2021;
 - vii) Code of Corporate Governance to Cabinet September 2021;
 - viii) the Internal Audit function, whose work takes account of identified risks through regular audits of the major systems, establishments and major projects in accordance with the annual internal audit plan, and which includes 'follow-up' work to ensure that agreed recommendations are implemented; reported through Governance and Audit Committee
 - ix) the work of the Council's Select and other Committees, including its Governance & Audit and Standards committees;
 - x) the opinions and recommendations of the Council's external auditors, following both financial audit work and per the Local Government Measure in regard to matters, including governance issues, which are considered for action and implementation and reported to Council, Cabinet and Governance and Audit Committee, as appropriate;
 - xi) The opinions and recommendations of other inspection, regulation and review agencies which are reported to Council, Cabinet, Select Committees and Governance and Audit Committee as appropriate. Governance and Audit Committee receives a regular report on the progress made with recommendations and proposals issued by Audit Wales.
 - xii) regular monitoring of performance against the Corporate Plan and service plans and of key targets, and reporting of this to senior management and members;
 - xiii) Corporate Plan update 2020/21 – Council September 2021;
 - xiv) Through the coronavirus pandemic establishing a series of interim strategies to provide clarity in direction and ensure accountability – to Cabinet June 2021 & December 2021
 - xv) Annual Safeguarding Evaluation Report– Council November 2021;
 - xvi) Estyn's report into Local Government Education Services in Monmouthshire County Council – Cabinet May 2020;
 - xvii) Annual appraisal of the effectiveness of the authority's performance management arrangements reported annually to Governance and Audit Committee.

- xviii) Chief Officer for Children and Young People’s Annual Report presented to Council June 2021; Chief Officer for Social Care, Safeguarding & Health’s Annual Report presented to Council September 2021; Annual Statutory Report on Performance 2020/21 from the Director of Social Care, Safeguarding and Health – Council September 2021;
- xix) Updated policies and strategies reported through Cabinet and Council

33 The following paragraphs review the effectiveness of the governance arrangements in Monmouthshire under the 7 principles.

Principle A: Behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law

34 The Code of Conduct for Members and a protocol on Member / Officer relationships are set out in the Constitution, updated March 2021 & May 2022. The Council also has a local protocol for the self-regulation of Member conduct.

35 The Standards Committee, which includes a majority of independent representatives, advises on and monitors the Members’ Code of Conduct, the Protocol for Member/Officer Relations, and any other Codes relating to the conduct of Members. The Standards Committee met 3 times during 2021/22.

36 Public Service Ombudsman Wales Annual Report (2020/21) was presented to Cabinet in November 2021.

Conduct Complaints about MCC Members received by the Public Services Ombudsman:

	2018/19	2019/20	2020/21
Not upheld	1	2	1
Referred to Standards Committee	0	0	0
Referred to Adjudication Panel	0	0	0
TOTAL COMPLAINTS CLOSED	1	2	1

37 Agreed arrangements enable the Council to comply with statutory requirements in respect of child protection and the protection of vulnerable adults. Recruitment procedures help ensure that Council employees and Members working with children or vulnerable adults are checked for their suitability to do so through independent DBS checks.

38 In accordance with its statutory responsibilities, the Council has in place a Health and Safety Policy and related procedures.

39 There were no successful “call-in” challenges to decisions on procedural grounds.

40 Policy and decision-making is facilitated through (i) Council and Cabinet; the meetings of which are open to the public and live streamed online except where exempt or confidential matters are being discussed, and (ii) a scheme of delegation to committees and officers as set out in the Constitution: Five select committees (including the statutory Public Services Scrutiny Committee) and a separate Governance and Audit Committee review, scrutinise and hold to account the performance of the Cabinet, decision-making committees and officers. A Scrutiny “Call-In” process for decisions which have been made but not yet implemented is incorporated in the Constitution in order to consider their appropriateness.

- 41 A Scrutiny and Executive Protocol is in place which is aligned to the updated constitution of March 2021/ May 2022 and provides parameters for effective executive and scrutiny relationships.
- 42 The Constitution is updated periodically by the Monitoring Officer; the latest update approved by Council was in May 2022. It can be found on the Council's website.
- 43 To ensure agreed procedures and all applicable statutes are complied with, the Monitoring Officer attends full Council meetings, Cabinet and SLT. To ensure sound financial management is a key factor in decisions, the Deputy Chief Executive and Chief Officer Resources (Interim Head of Finance) attends SLT, Cabinet and Council meetings.
- 44 The ethical governance framework includes:
- codes of conduct for officers and Members
 - a protocol governing Member/Officer relations
 - a whistle-blowing policy widely communicated within the Council
 - registers of personal and business interests for Members
 - declarations of interests for Chief Officers
 - an agreed policy and associated corporate procedures for ensuring that complaints about services can be properly made and investigated, and for ensuring that any lessons can be applied
 - equalities awareness training.
- 45 In accordance with the Local Government and Housing Act, 1989, the Monitoring Officer ensures compliance with established policies, procedures, laws and regulations. After appropriate consultation, this officer will report to the full Council in respect of any proposals, decisions or omissions which could be unlawful or which have been subject of an Ombudsman Investigation resulting in a finding of maladministration. The Monitoring Officer has not issued a Section 5 report in 2021/22 or in the previous year, 2020/21.
- 46 All exemptions of the Contract Procedure Rules are reported through Governance and Audit Committee periodically. The Internal Audit team co-ordinates the exemption process in conjunction with staregic procurement.
- 47 The Governance and Audit Committee has the opportunity to call in senior managers during the year and challenge them on why a procurement process went outside the Council's normal tendering processes. There were no call-ins during 2021/22.
- 48 As a result of Covid-19 the Internal Audit Team was repurposed during most of 2020/21 to undertake extensive counter fraud activities on Welsh Government business grants and support TTP; a report was taken to Governance and Audit Committee explaining the situation, January 2021. The team managed to work through the audit plan for 2021/22 with 20 Internal Audit opinions being issued in the year; 2 audit jobs resulted in **Limited** assurance.
- 49 The overall opinion on the adequacy of the internal control environment for 2021/22 was **REASONABLE**. Management agreed to implement the recommendations made in audit reports in order to address the weaknesses identified. The Internal Audit opinions issued in 2021/22 were as follows:

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	2019-20	2020-21	2021-22
Substantial Assurance (Very Good)	2	2	5
Considerable Assurance (Good)	11	6	6
Reasonable Assurance	7	1	7
Limited Assurance (Unsatisfactory)	9	0	2
Total	29	9	20

- 50** Reasons why the outcome of the audit reviews which were deemed to provide Limited assurance have been, or will be, presented in a separate report to Governance and Audit Committee; assurances have been sought from respective operational managers that action will be taken to make the necessary improvements in control.
- 51** The Internal Audit team did not have a full complement of staff for the full year; the Auditor was seconded out of the team and was then successful with an internal promotion and the Audit Manager left the organisation in February 2022. Despite reduced resources, 64% of the 2021/22 audit plan was achieved, which was better than the previous year (57%). The Chief Internal Auditor's overall audit opinion is based on the number of audits undertaken and their individual opinions; he was able to give an overall opinion on the adequacy of the control environment but this was based on a limited number of opinions issued. The 2021/22 audit opinion was supported by the knowledge that there were appropriate governance, risk management and internal control assurances in place in previous years, with no significant changes. The Assistant Head of Finance continued to be covered by the Central Accountancy Finance Manager and Deputy Chief Executive & Chief Officer Resources.
- 52** The Internal Audit team continued to ensure its compliance with the Public Sector Internal Audit Standards (PSIAS). This was validated through a peer review process at the end of 2017/18; the outcome of which was that the team are compliant.
- 53** An Improvement Framework is in place to ensure the economic, effective and efficient use of resources and for securing continuous improvement. This is supported by a range of mechanisms including collaborative working initiatives and reviews undertaken both internally and by the external auditors and inspectors. This framework works in conjunction with the Local Government Wales Measure 2009 & 2011. Performance and Improvement Objectives reported to Council in September 2021 through the Corporate Plan Annual Update 2020/21. Work is ongoing with the Council's improvement framework to reflect new performance arrangements and duty established by the Local Government and Elections (Wales) Act 2021.
- 54** The strategies which support this Framework include the Asset Management Plan, People Strategy, Local Development Plan, Financial Plan, Digital Strategy, Economy & Enterprise Strategy which are delivered through service business plans and employee aims & objectives, evaluated and risk assessed.
- 55** Chief Officers and Heads of Service are accountable for ensuring that the Council Priorities are delivered and performance against key targets is regularly monitored via the performance management framework and is regularly reported to members via Select Committees.

Principle B: Ensuring openness and comprehensive stakeholder engagement

- 56** The agendas are published in advance of all meetings on the Council's website; corresponding minutes are published post meeting.
- 57** The scrutiny /select reports on recommendations/outcomes from scrutiny activity are presented to Cabinet quarterly. The scrutiny function has a 'Scrutiny Service Business Plan'. The plan is built into the Council's improvement framework. At Monmouthshire, scrutiny is undertaken by 5 select committees.

- Children and Young People's Select Committee
- Adults Select Committee
- Economy and Development Select Committee
- Strong Communities Select Committee
- Public Service Select Committee

- 58** The Scheme of Delegation sets out responsibilities for decision making. The Council's website includes the Cabinet and Cabinet Member decisions / Member profiles. The Scrutiny Handbook and a Scrutiny and Executive Protocol have been developed to support Members to carry out their responsibilities effectively provides a guide for Members, officers and the public on the role and value of scrutiny and the website displays the Scrutiny Forward Work Programme and invites public submissions. Development of Customer Insight to better understand our communities.
- 59** Social media, Twitter, Facebook and You Tube for example, is used to engage local people and communicate the corporate message. Scrutiny has a Twitter account to help engage more effectively with the public on democracy. Chief Officers, Members and the Communications team are very proactive in engaging with the public.
- 60** Public engagement events and You Tube continued to be used in 2021/22 for the budget proposals. The Council has encouraged the community within Monmouthshire to actively contribute to making stepped changes to improve the way in which services are provided. This links back to the principles of the Well-being of Future Generations Act which sets out five ways of working including involvement.
- 61** In addition to regular internal communications, throughout the pandemic, and subsequently, the Chief Executive has extensively engaged with the public providing updates on essential Covid-19 related statistics and Council service provision.
- 62** In May 2018, Monmouthshire Public Services Board (PSB), adopted their Well-being Plan in line with the requirements of the Well-being of Future Generations (Wales) Act. The plan was informed by the Monmouthshire Well-being Assessment which sought the views of Monmouthshire residents and draws together findings from data, academic research and policy papers and the views of local people. This Plan is challenged publicly through Public Services Select Committee, July 2021. During 2021/22 several local PSBs merged to form the Gwent Public Services Board.
- 63** The "Our Monmouthshire" approach, which was essential to the Well-being Assessment is about all of us addressing the needs of the future as well as current generations. People in Monmouthshire were asked "*what's good about your community and what would make it better, now and in the future*". The well-being assessment was also used as evidence to inform the Council's Corporate Plan, making sure it addresses some of the really big challenges that Monmouthshire faces in coming years.
- 64** Transparency and openness is important to Monmouthshire; the Annual Statement of Accounts was taken through the Governance and Audit Committee process before being endorsed by Cabinet and Council. All Council decisions, reports and questions asked by Members are available on the website. Financial information, Corporate Plan progress, Council activities, achievements, developments, updates and events were included on the Council's intranet and website, with all Council, Cabinet, Governance and Audit Committee and Select Committees live streamed. All public meetings of the Council are live streamed and are available to view on the Council's YouTube channel at any time after the meeting, which provides greater transparency of the Council's business.
- 65** Individual Cabinet Members can make decisions under the scheme of delegation; agendas and decisions for all Cabinet Members are published on the Council's website.
- 66** The Council's website contains links to the following areas of open data in the interests of openness:

Data published by Monmouthshire County Council:

- List of expenditure over £500
- Our spend data as a useful dashboard
- Food Hygiene ratings
- Business property data set
- List of Primary Schools
- List of Secondary Schools

- 67 The Medium Term Financial Plan (MTFP) supports the vision for Monmouthshire and extensive public engagement continued in 2021/22 for the 2022/23 budget and Medium Term Financial Plan which engaged with the public in their own community; this included website, social media, drop in sessions, Cabinet Member YouTube video and open meetings. These were key to providing people with the opportunity to become informed; Cabinet January 2022.
- 68 Public engagement and consultation is key to the WFG Act; one of the five ways of working is Involvement. This along with the other ways of working is now considered in all relevant decision making reports for Cabinet and Council through a Future Generations Evaluation which includes Equalities and Sustainability Impact Assessments. The progress of implementing the WFG Act was reported through the PSB in 2021/22, July 2021.
- 69 Implementing Open Government standards which enable us to effectively engage with our citizens and open up our data for anyone who needs to use it. Making the most of digitisation and digital inclusion to enable us to engage with people across our County.

Principle C: Defining outcomes in terms of sustainable economic, social, environmental and cultural benefits

- 70 The Council's five priority goals, which are also the Council's well-being objectives, are set out in its Corporate Plan 2017-2022, "A Monmouthshire that works for everyone" which was approved by Council in February 2018. The 2020/21 Corporate Plan annual report was presented to Council in September 2021. Building sustainable and resilient communities is the unifying purpose of the diverse range of services the Council delivers. This is shared with our partners on the PSB, which is responsible for setting well-being objectives for the County.
- 71 Monmouthshire County Council is a member of the Monmouthshire PSB (became Gwent PSB July 2021), where we work with other public services and the voluntary sector on the delivery of the local well-being plan. This includes countywide well-being objectives that are a focus for public services that are part of the PSB. Combining the ingenuity and initiative of all partners is key to finding new solutions to pressing, social, economic and environmental problems. This sense of 'power of the collective' is central to its core purpose, reflected in its values and embodied in its culture.
- 72 The Well-being Plan sets out the vision of the PSB. The four identified objectives are to:
- Provide children and young people with the best possible start in life
 - Respond to the challenges associated with demographic change
 - Protect and enhance the resilience of our natural environment whilst mitigating and adapting to the impact of climate change
 - Develop opportunities for communities and business to be part of an economically thriving and well connected county.
- 73 Under the Well-being of Future Generations (Wales) Act 2015 The Council has a responsibility to:
- Set and publish well-being objectives

- Take all reasonable steps to meet those objectives
- Publish a statement about well-being objectives
- Detail arrangements to publish an annual report of progress

- 74** In March 2018 Council approved the Council's Corporate Plan 2017-2022, which incorporated the Council's well-being objectives, and endorsed the Area Plan. The well-being objectives bring together the latest evidence from the well-being assessment, policy and legislation and show how the Council will strive to deliver a public service that meets the needs of the present without compromising the ability of future generations to meet their own needs. The Well-being Objectives are now incorporated within the Corporate Plan; the 2020/21 update was presented to Council September 2021.
- 75** The Corporate Plan Objectives for 2017 to 2022 are supported by service business plans to operationally deliver these objectives. Service plans are made available on the Council's Hub intranet site. These are quality assessed as part of the service planning process. All service plans were developed to align the delivery of the Council's Corporate Plan. Through the pandemic in 2020/21 the Council's established performance framework had been adjusted and prioritised in its application, where necessary, to reflect the Council's response and this continued into 2021/22. Through the coronavirus pandemic a series of interim strategies to provide clarity in direction and ensure accountability have been established– Cabinet June 2021 & December 2021. To support this, structures and mechanisms were put in place to track and evaluate progress.
- 76** Audit Wales presented its Certificate of Compliance for the audit of Monmouthshire's 2020/21 Improvement Plan to the Governance and Audit Committee in November 2021. It has carried out work with all councils on improvement assessment, the WFG Act, the service user perspective and scrutiny as well as some local work. It concluded that the Council meets its statutory requirements for continuous improvement and there are no formal recommendations.
- 77** Reports were taken through the select / scrutiny process during the year which included links to the Council's policies, priorities and objectives. The agendas and minutes of which became public documents are available through the Council's website.
- 78** WFG Act continued to be a key theme and foundation through the reporting processes in 2021/22.
- 79** The Council is embracing the benefits of digital communications including social media use, for example "My Monmouthshire", which enables people to interact and transact with the Council using mobile devices. The Council's website includes more transactional functions. In 2018-19 the Council also launched a "chatbot" to further broaden the channels people can use to interact with their local authority. During 2021/22 there was extensive use of Twitter, Facebook and You Tube to raise awareness of forthcoming events, to provide live streaming of Cabinet, Council, scrutiny and other political meetings, to promote the activities and services provided and to show support and encouragement for community groups.
- 80** Enhancing the digital services with economic (effective and efficient processes aiding business interaction), environmental (less travel and print consumables) and social (digital customer centric services) continued to be a key aspect of improving services throughout 2021/22. Outcomes are measured via the Digital Programme Office Service plan and performance planning process.
- 81** To ensure the best use is made of resources and that taxpayers and service users receive excellent value for money, there are a number of mechanisms within the Council to support this. The Option appraisals now form part of the Cabinet report template. All IT investments are considered through SLT and then Cabinet before decisions are taken as required via Cabinet or Council.
- 82** Regular budget / outturn reports for revenue and capital were presented to and approved by Cabinet during the year; June 2021, July 2021, December 2021, & March 2022. The budget management actions of Cabinet and senior officers are scrutinized by 4 of the Select Committees quarterly. The budget monitoring reporting cycle periodically contains some output measures and unit cost data, so that economic comparison of costs with other Councils can be made. Previously the Council has compared very favourably to others.

- 83** The MTFP process for 2022/23 to 2025/26 was reviewed and approved by Cabinet in December 2021. The Draft Capital Budget Proposals 2022/23 to 2025/26 were taken to Cabinet in January 2022. Draft Revenue Budget Proposals 2022/23 also went to Cabinet in January 2022. Final Proposals went to Cabinet before being approved by Council in March 2022. Ongoing scrutiny of the Council's budget position in line with the MTFP has provided Members with a greater understanding of the budget setting process and the pressures within individual directorates.
- 84** An authority-wide performance measurement system for the Council, the "data hub", hosted on the Council's intranet site continues to be updated. This enables Members and officers to track and monitor data in key strategic plans through "dashboards". This also allows performance to be compared against other council areas, where applicable. The "data hub" has been reviewed and streamlined to ensure information is up to date and focussed on the most pertinent performance data.
- 85** Audit Wales presented the Audit Wales Certificate of Compliance for the audit Monmouthshire County Council's assessment of performance for 2020/21 to Governance and Audit Committee in November 2021. This was an update on the current effectiveness of the Authority's performance management arrangements. Audit Wales concluded that the Council has discharged its duties under sections 15(2), (3), (8) and (9) of the Measure and has acted in accordance with Welsh Government guidance sufficiently to discharge its duties.
- 86** The Equality Impact Assessment and Sustainable Development checklists were revised and combined to align with the Future Generations Act. The "Future Generations Evaluation" ensures the decisions the Council makes are carefully considered to take equality and sustainable development into account, this includes legislation that Monmouthshire County Council is subject to the Equality Act 2010, WFG Act and Welsh Language (Wales) Measure 2011. A range of these were undertaken during 2021/22 which have been published on the website accompanying decision making reports. The integrated checklist has been updated to ensure that new policy decisions are considered against the socio-economic duty which came into effect on 31 March 2021.
- 87** The Council has a long-standing commitment to equality and diversity and under the Equality Act 2010, has to produce a Strategic Equality Plan. The Council's third Strategic Equality Plan 2020-2024 sets the Council's objectives to ensure it delivers better outcomes for people with protected characteristics. An annual monitoring report for 2020/21 was produced and scrutinised by Strong Communities Select Committee in November 2021.
- 88** The Council has a Welsh Language Strategy for 2017 – 2022, which sets out a vision of how Welsh language will look in Monmouthshire in 5 years, and is accompanied by targets to help achieve that vision. Also the Welsh Language Monitoring Report 2020/21 was presented to Strong Communities Select in June 2021 to note compliance and progress made with the Welsh Language Standards allocated to Monmouthshire County Council.

Principle D: Determining the interventions necessary to optimise the achievement of the intended outcomes

- 89** The Local Authority is a partner in the South East Wales Consortium Schools Causing Concern protocol. This Policy forms a part of, and is aligned with, the National Model for School Improvement in relation to the informal support and challenge provided by the Local Authority (LA) to a school prior to any issuing of a warning notice or invocation of formal powers of intervention based on the six grounds for intervention. It also aligns with the Welsh Government (WG) Guidance on Schools Causing Concern (March 2016).
- 90** Contract Procedure Rules exemptions are normally reported to the Governance and Audit Committee every six months; July 2021. Managers are challenged in year to justify their procurement outside the Council agreed procedures.
- 91** Regular reporting into Cabinet, Scrutiny and Governance and Audit Committee enables the achievement of the Council's objectives to be challenged and appropriate actions put in place to address

any identified issues so that the intended outcomes can be achieved. The Strategic Risk Register was reviewed by Governance and Audit Committee in November 2021. The Whole Authority Strategic Risk Assessment 2020/21 was also reported to Governance and Audit Committee (March 2021) and signed off by Cabinet April 2021.

- 92** Dealing with customer complaints helps Monmouthshire to identify and deal with failures in service delivery. The Council's complaint / compliment procedure is available on the web site. Out of 158 complaints received in 2020/21, 150 were resolved informally with 7 being formally investigated, 2 of which were referred the Ombudsman, with none formally investigated. 379 comments were received along with 204 compliments; (Governance and Audit Committee February 2022).

Principle E: Developing the entity's capacity, including the capability of its leadership and the individuals within it

- 93** The Council's recruitment procedures provide equality of employment opportunities. The equality-assessed pay structure meets the requirements of the Single Status Agreement of 1997. The Single Status Collective Agreement was approved by Cabinet in September 2010. This is complemented by the People Strategy. The Pay Policy is approved annually by Council and is available on the MCC website.
- 94** Developing the digital capabilities of people and systems to enable effectiveness, efficiency and enhanced customer services is important within Monmouthshire and is measured via the Digital Programme Service Business Plan. To further enhance service delivery and better deal with cyber security / information risks the Digital Programme Office has been split into the Information Security and Technology Team and the Digital Design and Innovation Team.
- 95** There is continued support for Members' development through briefing sessions and other learning opportunities. A comprehensive training programme was developed for the intake of new Members following Council elections in May 2017. This will be reviewed and updated following the May 2022 elections.
- 96** There is also ongoing training and development which meets the needs of officers and Members through the corporate programme. Coaching and leadership skills training will be rolled out to all managers in due course. Check in, Check Out provides a value-based performance assessment approach between staff and line managers and aims to ensure employees have clear and effective understanding of their contribution to the objectives of their teams and subsequently the Council.
- 97** A Scrutiny Member Development Training Programme is in place which provides ongoing specific skills based training for Members and includes scrutiny induction; this is agreed by the Scrutiny Chairs' Group. The training programme forms part of the Scrutiny Service Plan.
- 98** Appropriate and relevant job descriptions were in place for the Chief Executive, Strategic Leadership Team (SLT), Monitoring Officer and Head of Finance.

Partnerships/collaboration working

- 99** There is Council policy on information sharing along with numerous information sharing protocols with our partners; this is included within the Data Protection Policy. Information sharing is key to joined-up service delivery. The Wales Accord on the Sharing of Personal Information (WASPI) was developed as a practical approach to multi agency sharing for the public sector in Wales. The Authority is required to meet statutory obligations regarding the handling and sharing of data, in accordance with the General Data Protection Regulation 2018. The Information Sharing protocol has been developed to ensure information is only shared appropriately, safely and compliantly.
- 100** The Council ensures that it has appropriate governance arrangements around its collaborations with other public agencies and other third parties. These can take a range of forms, from informal

arrangements to those where governance arrangements are determined through legislation. The governance arrangements form a key part of the decision making processes that the Cabinet or Council follow when deciding to enter a collaborative arrangement, transparent local accountability is a key area of focus.

- 101** As a key example of our commitment to effective governance, arrangements have been developed for the PSB Select Committee; the Public Services Scrutiny Committee from March 2020.
- 102** The Community & Partnership Development Team was developed in order to help build sustainable and resilient communities that support the wellbeing of current and future generations in Monmouthshire which is a shared purpose with the public service board partners. The Team work with communities and partners to help bring about social change and improve the quality of life in the county. The team act as enablers, unlocking potential and supporting sustainability through collective impact; providing a resource and tangible link between local communities and a wide range of partners; enabling the delivery of measureable and sustainable programme of activities that will constantly look to the future. The team will ensure MCCs statutory duties are fulfilled across the partnerships landscape.

Principle F: Managing risks and performance through robust internal control and strong public financial management

- 103** There are robust arrangements for effective internal financial control through the Council's accounting procedures and financial regulations. These include established budget planning procedures, which are subject to risk assessment, and regular reports to Members comparing actual revenue and capital expenditure to annual budgets. The Chief Finance Officer is responsible for the proper administration of the Council's financial affairs, as required by Section 151 of the Local Government Act 1972. Procedures for tendering and contract letting are included in the Contract Procedure Rules and Financial Procedure Rules. The Council's Treasury Management arrangements follow professional practice, are subject to regular review and are contained in the Treasury Management Strategy approved by Council each year.
- 104** In July 2017 Audit Wales reported to Governance and Audit Committee that the "Council has a clear strategic approach for significant service changes, although better information would help Members when deciding the future shape of the Council" (Good Governance when Determining Significant Service Changes report, March 2017).
- 105** Audit Wales presented its Certificate of Compliance for the audit of Monmouthshire's 2020/21 Improvement Plan to the Governance and Audit Committee in November 2021 and concluded that the Council is meeting its statutory requirements.
- 106** The Anti-Fraud, Bribery and Corruption Strategy was revised and updated during 2017/18. It was approved by Cabinet July 2017 and provides a deterrent, promotes detection, identifies a clear pathway for investigation and encourages prevention. An Annual risk assessment on fraud and corruption is presented to Governance and Audit Committee. The Council's Council Tax Reduction Anti-Fraud Policy was approved by Cabinet in June 2015. A training package has been developed and was previously presented to Governance and Audit Committee (January 2020). This needs to be further rolled out across the Council.
- 107** The Governance and Audit Committee considers the effectiveness of the Council's arrangements for securing continuous improvement including risk management arrangements. The Governance and Audit Committee also considers corporate governance, monitors the work of auditors and inspectors, and monitors the relationships between auditors and staff and the responses to audit and inspection recommendations. It also has responsibility for reviewing the Annual Statement of Accounts and its associated reports (which include this statement) before approval by Council. The Governance and Audit Committee has an independent, non-political, Chairman who prepares an annual report of the work of the Governance and Audit Committee.

- 108** Internal Audit operate to the standards set out in the 'Public Sector Internal Auditing Standards' which have been developed from the Institute of Internal Auditors (IIA) International Internal Auditing

Standards which came into effect in April 2013. The team's role and status is set out in the Council's Internal Audit Charter (revised and updated approved by Governance and Audit Committee September 2021). The Chief Internal Auditor reports a summary of audit findings to the Governance and Audit Committee each quarter; he also reports annually an opinion on the overall adequacy and effectiveness of the Council's internal control environment through his Internal Audit Annual Report.

- 109** The Chief Internal Auditor continues to ensure Internal Audit complies with the Public Sector Internal Audit Standards. A self-assessment was undertaken during 2017/18 to assess compliance with the Standards which was validated as compliant in March 2018 by an external assessor, the Chief Internal Auditor of Neath Port Talbot Council.
- 110** The Council has an objective and professional relationship with its external auditors and statutory inspectors. It manages its information resource through strategies and policies to enable effective decision making which is managed via the Information Strategy and action plan.

Risk management

111 The Council's Strategic Risk Management Policy was updated and approved by Cabinet in April 2021; progress was reported into Governance and Audit Committee in November 2021. The policy requires the proactive participation of all those responsible for planning and delivering services in identifying, evaluating and managing high level strategic risks to the Council's priorities, services and major projects. The risk controls necessary to manage them are identified and monitored to ensure risk mitigation.

112 Within the Council the purpose of risk management is to:

- preserve and protect the Council's assets, reputation and staff
- aid good management of risk and support whole authority governance
- aid delivery of its population outcomes internally and when working with partners
- improve business performance and anticipated risks in delivering improvements
- avoid unnecessary liabilities, costs and failures
- shape procedures and responsibilities for implementation.

The strategic risk assessment ensures that:

- Strategic risks are identified and monitored by the Authority
- Risk controls are appropriate and proportionate
- Senior managers and elected members systematically review the strategic risks facing the Authority.

The risk assessment is prepared by drawing on a wide range of evidence including service plans, performance measures, regulatory reports, progress on the previous risk assessment and the views of select and Governance and Audit Committees. In order to mitigate the risks, proposed actions are recorded and also aligned back into the respective service business plan. The risk assessment is a living document and is updated over the course of the year as new information comes to light.

113 The Council's Strategic Risk Assessment for 2021/22 contains 16 risks. These were reviewed throughout the year with the latest version was presented to Governance and Audit Committee in November 2021. The majority were rated initially as medium risks. Following mitigation there was 1 low risk, 8 medium risks and 7 high risks.

Principle G: Implementing good practices in transparency, reporting, and audit to deliver effective accountability

- 114** The South East Wales Education Achievement Service (EAS) Business Plan 2022-25 was presented to Cabinet in March 2022. The plan sets out the priorities, programmes and outcomes to be achieved by the EAS on behalf of the South East Wales Consortium.
- 115** The updated People Strategy was endorsed by Cabinet in July 2018; this is the overarching framework for People and Organisational Development which supports its role in ensuring the organisation is equipped with the collective capacity, capability and mindset to meet financial and improvement challenges and respond to opportunities that present
- 116** The Council's first Commercial Strategy was endorsed by Cabinet in July 2018; the purpose of this report was to present for approval the Council's first Commercial Strategy and accompanying action plan. The strategy builds upon aspects of the Procurement, Digital and Asset Management Strategies and is a key means through which the Council can play a role in the self-determination of its future viability and sustainability.
- 117** In September 2019, the updated Digital Infrastructure Action Plan was approved by Cabinet. In June 2021 Cabinet approved the creation of a new Digital Design and Innovation Team to strengthen information governance arrangements and include data analytics.
- 118** There have been significant developments in technology in the last 4 years, and the experience, data and evidence we have collected from our customers about the way they wish to engage and transact with us has informed this new strategy. Our workforce needs to have the digital knowledge and skills to build in end-to-end automated customer services and business processes. We need to reduce demand through self-service facilities and provision of accurate, relevant data and information that people can use with confidence to make decisions.
- 119** Continued improvements have been made to cyber security arrangements since the onset of Covid-19 which has increased digital working methods.
- 120** In July 2018, the Council's latest iteration of its Procurement Strategy was approved by Cabinet. The Strategy builds upon workshop sessions undertaken with the Economy and Development Select Committee and the aims, aspirations and priorities for procurement, identified throughout the participative process. In July 2021 Cabinet approved the collaboration with Cardiff Council, for mutual benefit, the discharge and provision of the Council's Strategic Procurement services.
- 121** Transparency and openness is important to Monmouthshire; the Annual Statement of Accounts was taken through the Governance and Audit Committee process before being endorsed by Council. All public meetings of the Council, including Council, Cabinet, Select, Governance and Audit Committee, Planning Committee are live streamed on YouTube and are available to view on the Council's YouTube channel at any time after the meeting, which provides greater transparency of the Council's business.
- 122** The Council's enabling strategies have been revised to align to the delivery of the corporate plan, these include the Digital Strategy, People Strategy and Asset Management Strategy as well as linking in with MCC's Service Business Plans.
- 123** The Governance and Audit Committee continues to support the Internal Audit team and endorses its annual report and plan. The plan details the work and service areas the team will cover based on a risk assessment in order to provide assurance on the adequacy of the internal controls, governance arrangements and risk management process. The Governance and Audit Committee presents its Annual report to Council.
- 124** The Whole Authority Report complaints, comments and compliments 2020/21 was presented to Governance and Audit Committee in February 2022 which identified the number and types of feedback received and dealt with from 1 April 2020 until 31 March 2021.

Information Governance

- 125** Monmouthshire County Council (MCC) has restructured its Information Security and Governance offering from June 2021 in response to an increase in digital working and to maintain cyber resilience to protect our information. MCC continues to ensure training and awareness of governance issues is focussed on high risk service departments as well as through continuous updates and Information Security training events. This is to ensure compliance with the General Data Protection Regulation 25th May 2018- specifically following the “12 Steps to Compliance” as recommended by the Information Commissioner’s Office (ICO). A structured approach to information security and governance is operated internally via the Information Governance Group chaired by Senior Information Risk Officer (SIRO) as well as through collaboration with the wider SRS partners providing our technology infrastructure. GDPR Operational Leads have been established, along with Digital Champions linking in with teams, individuals and volunteers to ensure compliance and messages are communicated.
- 126** MCC have a dedicated intranet site for general advice as well as assistance with GDPR legislative requirements, including templates for privacy notices, records of processing activities (ROPA’s) and Data Processing Impact Assessments (DPIA’s).
- 127** To keep the public informed, MCC has now published its online privacy notices for relevant service areas. Significant work is underway through 2021/22 to consolidate and update all privacy notices to make them more transparent and sustainable to maintain. A comprehensive list of all data systems is maintained centrally along with information audits for every service area, linking into the ROPA’s.
- 128** The Corporate GDPR Policy is on the public website for clarity. Related policies will be updated accordingly by relevant lead officers, so that they satisfy GDPR requirement. Links are in place to work with the South East Wales Information Forum (SWIF) and WARP (Warning Advice and Security Point) on a regular basis to share best practice. Good housekeeping is encouraged as is continuous improvement to mitigating against the risk of harm to individuals, although it is recognised further work is required to back date data cleansing tasks which require considerable capacity.

Main areas for Improvement

- 129** The Council will continue to monitor and review its governance arrangements and identify any gaps. These will be addressed during the year to further strengthen governance in Monmouthshire County Council:
- Deliver awareness raising training sessions on the importance of compliance with new and revised Contract Procedure Rules and Financial Procedure Rules;
 - Raise awareness across the Council on Anti-Fraud, Bribery & Corruption.
 -

Action Plan 2020/21 & 2021/22

- 130** Appendix 1 shows how the 2020/21 Action plan areas for improvement have been addressed during 2021/22.
- 131** The Action Plan for 2021/22 is shown at Appendix 2.

Monitoring & Evaluation

132 We propose over the coming year to continually review our governance arrangements to ensure they remain effective and appropriate. Steps will be taken, where appropriate, to further enhance our governance arrangements. We are satisfied that these steps will address any need for improvements e identified in the review of effectiveness and will monitor their implementation and operation as part of our next annual review.

Signed:**2022**

Councillor Mary Ann Brocklesby Leader

Signed:**2022**

Paul Matthews Chief Executive

Progress against the Action Plan 2020/21

Governance Principle	Area for Improvement	Progress
Principle A: Behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law	Continue to deliver training sessions on the importance of compliance with the new and revised Contract Procedure Rules and Financial Procedure Rules;	Internal Audit have continued to deliver training sessions within schools and on the manager's induction programme. Internal Audit will work with the new procurement partnership to ensure the revised and updated CPRs are rolled out across MCC.
Principle A: Behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law	The Code of Corporate Governance was last approved by Council in July 2011. This will need to be updated and approved in line with Delivering Good Governance in Local Government Framework 2016'	Outstanding. The Code of Corporate Governance has been updated and was presented to Governance and Audit Committee in June 2020. This now needs formal Cabinet approval. Update: Approved by Cabinet September 2021.
Principle F: Managing risks and performance through robust internal control and strong public financial management	The Council will work through the Audit Wales proposals for improvement in the following areas: <ul style="list-style-type: none"> ▪ Scrutiny: Fit for the Future? ▪ Review of Asset Management ▪ Information Management ▪ Whole Authority review of children's safeguarding 	A corporate plan has been developed that sets out a clear direction for the Council up to 2022. The role and purpose of service planning has been reviewed and a revised process established aligned to the corporate plan. Council's enabling strategies have been revised to align to the delivery of the corporate plan, these include the Digital Strategy, People Strategy and Asset Management Strategy The Council's Strategic Risk Management Policy was updated April 2021.

Action Plan 2021/22

Governance Principle	Area for Improvement	Progress
	Deliver awareness raising training sessions on the importance of compliance with revised Contract Procedure Rules and Financial Procedure Rules	
	Raise awareness across the Council on Anti-Fraud, Bribery & Corruption	

2022 Audit Plan – Monmouthshire County Council

Audit year: 2021-22

Date issued: April 2022

Document reference: 2973A2022

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We welcome correspondence and telephone calls in Welsh and English. Corresponding in Welsh will not lead to delay. Rydym yn croesawu gohebiaeth a galwadau ffôn yn Gymraeg a Saesneg. Ni fydd gohebu yn Gymraeg yn arwain at oedi.

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2022 Audit Plan

About this document

- 1 This document sets out the work I plan to undertake during 2022 to discharge my statutory responsibilities as your external auditor and to fulfil my obligations under the Code of Audit Practice.

My duties

- 2 I complete work each year to meet the following duties.

Audit of financial statements

- 3 Each year I audit the Council's financial statements to make sure that public money is being properly accounted for.

Value for money

- 4 The Council has to put in place arrangements to get value for money for the resources it uses, and I have to be satisfied that it has done this.

Sustainable development principle

- 5 The Council needs to comply with the sustainable development principle when setting and taking steps to meet their well-being objectives. The Auditor General must assess the extent to which they are doing this.

Impact of COVID-19

- 6 The COVID-19 pandemic has had an unprecedented impact on the United Kingdom and the work of public sector organisations.
- 7 While Wales is currently at Coronavirus Alert Level 0, Audit Wales will continue to monitor the position and will discuss the implications of any changes in the position with your officers.

Audit of financial statements

- 8 It is my responsibility to issue a certificate and report on the financial statements. This includes:
 - an opinion on the on the 'truth and fairness' of the Council's financial statements for the financial year ended 31 March 2022; and
 - an assessment as to whether the Council's Narrative Report and Annual Governance Statement is prepared in line with the CIPFA Code and relevant

guidance and is consistent with the financial statements and with my knowledge of the Council.

- 9 In addition to my responsibilities for auditing the Council's financial statements, I also have responsibility for:
- certifying a return to the Welsh Government which provides information about the Council to support preparation of Whole of Government Accounts;
 - responding to questions and objections about the accounts from local electors (additional fees will be charged for this work, if necessary);
 - the audit of Monmouthshire County Council Welsh Church Act Fund's accounts by 31 January 2023;
 - the independent examination of Monmouthshire Farm School Endowment Trust Fund's accounts by 31 January 2023; and
 - the certification of a number of grant claims and returns as agreed with the funding bodies.
- 10 I do not seek to obtain absolute assurance on the truth and fairness of the financial statements and related notes but adopt a concept of materiality. My aim is to identify material misstatements, that is, those that might result in a reader of the accounts being misled. The levels at which I judge such misstatements to be material will be reported to the Governance and Audit Committee prior to completion of the audit.
- 11 Any misstatements below a trivial level (set at 5% of materiality) I judge as not requiring consideration by those charged with governance and therefore will not report them.
- 12 There have been no limitations imposed on me in planning the scope of this audit.
- 13 I will also report by exception on a number of matters which are set out in more detail in our [Statement of Responsibilities](#), along with further information about my work.

Audit of financial statements risks

- 14 The following table sets out the significant risks I have identified for the audit of the Council.

Exhibit 1: financial statement audit risks

This table summarises the key financial statement audit risks identified at the planning stage of the audit.

Audit risk	Proposed audit response
Significant risks	
<p>Management override of controls The risk of management override of controls is present in all entities. Due to the unpredictable way in which such override could occur, it is viewed as a significant risk [ISA 240.31-33].</p>	<p>My audit team will:</p> <ul style="list-style-type: none"> • test the appropriateness of journal entries and other adjustments made in preparing the financial statements; • review accounting estimates for biases; and • evaluate the rationale for any significant transactions outside the normal course of business.
Other audit risks	
<p>Asset valuations Accounting for Property, Plant and Equipment and Intangible Assets continued to be one of the most challenging areas of the accounts and gives rise to most of our audit findings. In light of the COVID restrictions that were in place throughout 2021-22 and uncertainties over market values for assets since the start of the pandemic, there is a risk that the carrying value of assets reported in the accounts may be materially different to the current value of assets as at 31 March 2022. In particular, this may be the case where assets have been valued on a rolling basis and not as at the financial year-end.</p>	<p>We will review the Council's asset valuation programme to establish when individual groups of assets were valued and seek to confirm that valuations carried out earlier than as at 31 March 2022 are not materially different to the current value of assets as at the year-end.</p>

Audit risk	Proposed audit response
Other audit risks	
<p>Impact of COVID-19 – resources</p> <p>Although COVID-19 restrictions have now been removed, there have been ongoing pressures on staff resources and of remote working that may impact on the preparation, audit and publication of accounts. There is a risk that the quality of the accounts and supporting working papers, eg around estimates and valuations, may be compromised, leading to an increased incidence of errors. Quality monitoring arrangements may be compromised due to timing issues and/or resource availability.</p>	<p>My audit team will discuss your closedown process and quality monitoring arrangements with the accounts preparation team and make arrangements to monitor the accounts preparation process. We will help to identify areas where there may be gaps in arrangements.</p>
<p>Impact of COVID-19 – funding streams</p> <p>The COVID-19 pandemic will have a significant impact on the risks of material misstatement and the shape and approach to my audit.</p> <p>The Welsh Government has made available various funding streams to the Council. In some cases, these monies provide financial support to the Council itself. In other cases, the funds have been administered by the Council, making payments to third parties on behalf of the Welsh Government. The amounts involved are material to the accounts.</p>	<p>My audit team will review the funding streams received from the Welsh Government and confirm the appropriate accounting treatment with the Council for each individual case.</p>

Performance audit

- 15 In addition to my Audit of Financial Statements I also carry out a programme of performance audit work to discharge my duties as Auditor General as set out in **paragraphs 4 and 5** in relation to value for money and sustainable development.
- 16 In response to the pandemic, I adopted a flexible approach to my performance audit work both in terms of topic coverage and methodology. This enabled me to

respond to the fast-moving external environment and provide more real-time feedback in a range of formats.

- 17 For 2022-23, I intend to continue this approach to help enable my work to be responsive and timely, and where possible to share learning more quickly. As part of this approach, I anticipate that a significant proportion of my local performance audit programme will continue to be delivered through the Assurance and Risk Assessment Project, that will be ongoing throughout the year.
- 18 Given the high degree of commonality in the risks facing councils I also intend to deliver a number of thematic projects examining risks common to all councils.
- 19 During 2020-21, I consulted public bodies and other stakeholders on how I will approach my duties in respect of the Well-being of Future Generations (Wales) Act 2015 from 2020-2025.
- 20 In March 2021, I wrote to the public bodies designated under the Act setting out my intentions, which include a). carrying out specific examinations of how public bodies have set their well-being objectives and b). integrating my sustainable development principle examinations of steps to meet well-being objectives with my national and local audit programmes.
- 21 My auditors are liaising with the Council to agree the most appropriate time to examine the setting of well-being objectives.
- 22 The examination of steps to meet well-being objectives will be conducted as part of work set out in this audit plan and successive audit plans, leading up to my statutory report under the Act in 2025.
- 23 For 2022-23, my performance audit work at the Council is set out below.

Exhibit 2: Performance Audit Programme 2022-23

This table summarises the performance audit programme for 2022-23

Performance audit programme	Brief description
Assurance and Risk Assessment	<p>Project to identify the level of audit assurance and/or where further audit work may be required in future years in relation to risks to the Council putting in place proper arrangements to secure value for money in the use of resources and acting in accordance with the sustainable development principle.</p> <p>The project is likely to focus in particular on:</p> <ul style="list-style-type: none"> • Financial position • Capital programme management • Use of performance information – with a focus on service user feedback and outcomes • Setting of well-being objectives
Thematic review – unscheduled care	<p>We intend to undertake a cross-sector review focusing on the flow of patients out of hospital. This review will consider how the Council is working with its partners to address the risks associated with the provision of social care to support hospital discharge, as well as prevent hospital admission. The work will also consider what steps are being taken to provide medium to longer-term solutions.</p>
Thematic review – to be confirmed	<p>Details of this thematic work to be confirmed following the consultation referred to in paragraph 24 below.</p>
Local audit work	<p>To be confirmed following discussions with the Council over the course of the 2022-23 financial year.</p>

- 24 In March 2022, I published a [consultation](#) inviting views to inform our future audit work programme for 2022-23 and beyond. In particular, it considers topics that may be taken forward through our national value for money examinations and studies and/or through local audit work across multiple NHS, central government and local government bodies. As we develop and deliver our future work programme, we will be putting into practice key themes in our new five-year strategy, namely:

- the delivery of a strategic, dynamic, and high-quality audit programme; supported by
 - a targeted and impactful approach to communicating and influencing.
- 25 The possible areas of focus for future audit work that we set out in the consultation were framed in the context of three key themes from our Picture of Public Services analysis in autumn 2021, namely: a changing world; the ongoing pandemic; and transforming service delivery. We also invited views on possible areas for follow-up work.
- 26 We will provide updates on the performance audit programme through our regular updates to the Governance and Audit Committee.

Certification of grant claims and returns

- 27 I have also been requested to undertake certification work on the Council's grant claims, which I anticipate will include Housing Benefits, Teachers' Pensions and NDR returns, along with a statement of money transfers from NHS bodies under the NHS (Wales) Act 2006 and a pooled budget memorandum account.
- 28 In respect of the 2020-21 certification of Grants and Returns, we will produce a separate report which summarises the more significant and/or recurring issues identified when undertaking grant certification work in 2020-21. This report will be completed following the conclusion of our work on the 2020-21 Housing Benefit Subsidy return.

Statutory audit functions

- 29 In addition to the audit of the accounts, I have statutory responsibilities to receive questions and objections to the accounts from local electors. These responsibilities are set out in the Public Audit (Wales) Act 2004:
- Section 30 Inspection of documents and questions at audit; and
 - Section 31 Right to make objections at audit.
- 30 As this work is reactive, I have made no allowance in the fee table below. If I do receive questions or objections, I will discuss potential audit fees at the time.

Fee, audit team and timetable

- 31 My fees and planned timescales for completion of the audit are based on the following assumptions:
- the financial statements are provided in accordance with a timescale to be agreed taking into account the impact of COVID-19, to the quality expected and have been subject to a robust quality assurance review;
 - information provided to support the financial statements is in accordance with the agreed audit deliverables document;
 - when we are able to resume on-site activities, appropriate accommodation and facilities are provided to enable my audit team to deliver the audit in an efficient manner;
 - all appropriate officials will be available during the audit;
 - you have all the necessary controls and checks in place to enable the Responsible Financial Officer to provide all the assurances that I require in the Letter of Representation addressed to me; and
 - Internal Audit's planned programme of work is complete and management has responded to issues that may have affected the financial statements.
- 32 If I do receive questions or objections, I will discuss potential audit fees at the time.

Fee

- 33 As set out in our [Fee Scheme 2022-23](#), our fee rates for 2022-23 have increased by 3.7% as a result of the need to continually invest in audit quality and in response to increasing cost pressures.
- 34 The estimated fee for 2022 is set out in **Exhibit 3**. This represents a 3.6% increase compared to your actual 2021 fee, in line with the above increase in fee rates.

Exhibit 3: audit fee

This table sets out the proposed audit fee for 2022, by area of audit work, alongside the actual audit fee for last year.

Audit area	Proposed fee (£)¹	Actual fee 2020-21 (£)
Audit of accounts ²	182,560	176,068
Performance audit work ³	106,848	103,080
Welsh Church Act audit ⁴	6,255	6,255
Farm School Endowment Trust Fund independent examination ⁵	1,458	1,458
Total fee	297,121	286,681

- 35 As noted in **paragraph 28**, our grant certification work for 2020-21 is ongoing. We will produce a separate report which summarises any significant issues and will update the Council on the proposed fee for 2021-22, as well as the actual fee for 2020-21.
- 36 Planning will be ongoing, and changes to my programme of audit work, and therefore my fee, may be required if any key new risks emerge. I shall make no changes without first discussing them with the Council.
- 37 Further information can be found in my [Fee Scheme 2022-23](#).

¹ The fees shown in this document are exclusive of VAT, which is not charged to you.

² Payable November 2021 to October 2022.

³ Payable April 2022 to March 2023.

⁴ Payable as work is undertaken on the Welsh Church Act audit.

⁵ Payable as work is undertaken on the Farm School Endowment Trust Fund independent examination.

Audit team

38 The main members of my team, together with their contact details, are summarised in **Exhibit 4**.

Exhibit 4: my audit team

This table lists the members of the local audit team and their contact details.

Name	Role	Contact number	E-mail address
Anthony Veale	Engagement Director	029 2032 0585	anthony.veale@audit.wales
Rachel Freitag	Audit Manager (Financial Audit)	029 2082 9359	rachel.freitag@audit.wales
To be confirmed	Audit Lead (Financial Audit)	To be confirmed	<u>To be confirmed</u>
Colin Davies	Audit Manager (Performance Audit)	029 2032 0666	colin.davies@audit.wales
Charlotte Owen	Audit Lead (Performance Audit)	029 2082 9331	charlotte.owen@audit.wales

39 We can confirm that team members are all independent of you and your officers. In addition, we are not aware of any potential conflicts of interest that we need to bring to your attention.

Timetable

40 The key milestones for the work set out in this plan are shown in **Exhibit 5**.

41 The Public Audit (Wales) Act 2004 provides electors with the right to ask questions and to make objections to the Authority's accounts to the Auditor General. The rights to ask questions and make objections at audit are linked to electors' rights to inspect the accounts that are also set out in the 2004 Act.

Exhibit 5: audit timetable

Planned output	Work undertaken	Report finalised
2022 Audit Plan	February – April 2022	April 2022
Audit of Financial statements work	February – October 2022	October 2022
Performance audit work	Timescales for individual projects will be discussed with the Council and detailed within the specific project briefings produced for each piece of work.	
Grants certification work	October 2022 – January 2023	January 2023
Welsh Church Act audit	October 2022 – January 2023	January 2023
Farm School Endowment Trust Fund independent examination	October 2022 – January 2023	January 2023
Annual Audit Summary	December 2022	December 2022



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Rydym yn croesawu gohebiaeth a galwadau ffôn yn Gymraeg a Saesneg.

Cynllun Archwilio 2022 – Cyngor Sir Fynwy

Blwyddyn archwilio: 2021–22

Dyddiad cyhoeddi: Ebrill 2022

Cyfeirnod y ddogfen: 2973A2022

Paratowyd y ddogfen hon fel rhan o'r gwaith a gyflawnwyd yn unol â swyddogaethau statudol.

Archwilio Cymru yw'r enw cyfunol anstatudol ar gyfer Archwilydd Cyffredinol Cymru a Swyddfa Archwilio Cymru, sy'n endidau cyfreithiol ar wahân y mae gan bob un ohonynt eu swyddogaethau cyfreithiol eu hunain. Nid yw Archwilio Cymru yn endid cyfreithiol ac nid oes gan hwn ei hun unrhyw swyddogaethau.

Nid yw Archwilydd Cyffredinol na staff Swyddfa Archwilio Cymru yn derbyn unrhyw gyfrifoldeb o ran unrhyw aelod, cyfarwyddwr, swyddog, neu gyflogai arall yn eu rhinwedd unigol, neu unrhyw drydydd parti.

Os bydd cais am wybodaeth y gallai'r ddogfen hon fod yn berthnasol iddo, tynnir sylw at y Cod Ymarfer a gyhoeddwyd o dan adran 45 o Ddeddf Rhyddid Gwybodaeth 2000. Mae'r Cod adran 45 yn nodi'r arfer o ran trin ceisiadau a ddisgwylir gan awdurdodau cyhoeddus, gan gynnwys ymgynghori â thrydydd partiön perthnasol. Mewn cysylltiad â'r ddogfen hon, mae Archwilydd Cyffredinol Cymru, Archwilio Cymru a, phan fo'n berthnasol, yr archwilydd sy'n gweithredu ar ran yr Archwilydd Cyffredinol yn drydydd partiön perthnasol. Dylid anfon unrhyw ymholiadau ynghylch datgelu neu ailddefnyddio'r ddogfen hon at Archwilio Cymru swyddog.gwybodaeth@archwilio.cymru.

Rydym yn croesawu gohebiaeth a galwadau ffôn yn Gymraeg a Saesneg Ni fydd gohebu yn Gymraeg yn arwain at oedi. We welcome correspondence and telephone calls in Welsh and English. Corresponding in Welsh will not lead to delay.

Cynnwys

Cynllun Archwilio 2022	
Ynglŷn â'r ddogfen hon	4
Fy nyletswyddau	4
Effaith COVID-19	4
Archwilio datganiadau ariannol	4
Archwilio perfformiad	7
Ardystio hawliadau a ffurflenni grant	10
Swyddogaethau archwilio statudol	10
Y ffi, y tîm archwilio a'r amserlen	11

Cynllun Archwilio 2022

Ynglŷn â'r ddogfen hon

- 1 Mae'r ddogfen hon yn nodi'r gwaith rwy'n bwriadu ei wneud yn ystod 2022 i gyflawni fy nghyfrifoldebau statudol fel eich archwilydd allanol ac i gyflawni fy rhwymedigaethau o dan y Cod Ymarfer Archwilio.

Fy nyletswyddau

- 2 Rwy'n cwblhau gwaith bob blwyddyn er mwyn cyflawni'r dyletswyddau canlynol.

Archwilio datganiadau ariannol

- 3 Bob blwyddyn, rwy'n archwilio datganiadau ariannol y Cyngor er mwyn sicrhau bod arian cyhoeddus yn cael ei gyfrifyddu'n briodol.

Gwerth am arian

- 4 Mae'n rhaid i'r Cyngor roi trefniadau ar waith i gael gwerth am arian ar gyfer yr adnoddau y mae'n eu defnyddio, ac mae'n rhaid i mi fod wedi fy modloni ei fod wedi gwneud hyn.

Egwyddor datblygu cynaliadwy

- 5 Mae angen i'r Cyngor gydymffurfio â'r egwyddor datblygu cynaliadwy wrth bennu a chymryd camau i gyflawni ei amcanion llesiant. Mae'n rhaid i'r Archwilydd Cyffredinol asesu i ba raddau y mae'n gwneud hyn.

Effaith COVID-19

- 6 Mae pandemig COVID-19 wedi cael effaith ddigynsail ar y Deyrnas Unedig ac ar waith sefydliadau'r sector cyhoeddus.
- 7 Er bod Cymru ar Lefel Rhybudd 0 y Coronafeirws ar hyn o bryd, bydd Archwilio Cymru yn parhau i fonitro'r sefyllfa a bydd yn trafod goblygiadau unrhyw newidiadau yn y sefyllfa gyda'ch swyddogion.

Archwilio datganiadau ariannol

- 8 Fy nghyfrifoldeb i yw cyhoeddi tystysgrif ac adroddiad ar y datganiadau ariannol. Mae hyn yn cynnwys:
 - barn ynglŷn â 'gwirionedd a thegwch' datganiadau ariannol y Cyngor ar gyfer y flwyddyn ariannol a ddaeth i ben 31 Mawrth 2022; ac

- asesiad ynghylch pa un a yw Adroddiad Naratif a Datganiad Llywodraethu Blyneddol y Cyngor wedi'u paratoi yn unol â Chod CIPFA a chanllawiau perthnasol a pha un a ydynt yn gyson â'r datganiadau ariannol ac â fy ngwybodaeth i am y Cyngor.
- 9 Yn ychwanegol at fy nghyfrifoldebau dros archwilio datganiadau ariannol y Cyngor, rwyf hefyd yn gyfrifol am:
- ardystio ffurflen i Lywodraeth Cymru sy'n darparu gwybodaeth am y Cyngor i gefnogi'r gwaith o baratoi Cyfrifon y Llywodraeth Gyfan;
 - ymateb i gwestiynau a gwrthwynebiadau ynghylch y cyfrifon gan etholwyr lleol (codir ffoedd ychwanegol am y gwaith hwn, os bydd angen);
 - archwilio cyfrifon Cronfa Deddf Eglwys Cymru Cyngor Sir Fynwy erbyn 31 Ionawr 2023;
 - archwiliad annibynnol o gyfrifon Cronfa Ymddiriedolaeth Gwaddol Ysgolion Fferm Sir Fynwy erbyn 31 Ionawr 2023; ac
 - ardystio nifer o hawliadau a ffurflenni grant fel y cytunwyd gyda'r cyrff ariannu.
- 10 Nid wyf yn ceisio cael sicrwydd llwyr ynghylch gwirionedd a thegwch y datganiadau ariannol a'r nodiadau cysylltiedig ond rwy'n mabwysiadu cysyniad perthnasedd. Fy nod yw nodi camddatganiadau perthnasol, hynny yw, y rhai a allai beri i'r sawl sy'n darllen y cyfrifon gael ei gamarwain Bydd y lefelau sy'n peri i mi farnu bod camddatganiadau o'r fath yn berthnasol yn cael eu gwneud yn hysbys i'r Pwyllgor Llywodraethu ac Archwilio cyn cwblhau'r archwiliad.
- 11 Rwy'n barnu bod unrhyw gamddatganiadau islaw lefel fach iawn (a osodwyd ar berthnasedd o 5%) yn rhai nad yw'n ofynnol i'r rhai sy'n gyfrifol am lywodraethu eu hystyried ac felly ni fyddaf yn adrodd arnynt.
- 12 Ni orfodwyd unrhyw gyfyngiadau arnaf o ran cynllunio cwmpas yr archwiliad hwn.
- 13 Byddaf hefyd yn cyflwyno adroddiad drwy eithriad ar nifer o faterion a nodir yn fanylach yn ein [Datganiad o Gyfrifoldebau](#), ynghyd â rhagor o wybodaeth am fy ngwaith.

Risgiau i archwilio'r datganiadau ariannol

- 14 Mae'r tabl canlynol yn nodi'r risgiau arwyddocaol yr wyf wedi'u nodi ar gyfer archwiliad y Cyngor.

Arddangosyn 1: risgiau i archwilio'r datganiadau ariannol

Mae'r tabl hwn yn crynhoi'r risgiau i archwilio'r datganiadau ariannol allweddol a nodwyd yng ngham cynllunio'r archwiliad.

Risg archwilio	Ymateb archwilio arfaethedig
Risgiau arwyddocaol	
Rheolwyr yn diystyru rheolaethau <p>Mae'r risg y gallai rheolwyr ddiystyru rheolaethau yn bresennol ym mhob endid. O ganlyniad i'r modd anrhagweladwy y gallai diystyru o'r fath ddigwydd, ystyrir ei bod yn risg arwyddocaol [ISA 240.31-33].</p>	Bydd fy nhîm archwilio yn: <ul style="list-style-type: none">• profi priodoldeb y cofnodion yn y cyfnodolion a newidiadau eraill a wneir wrth baratoi'r datganiadau ariannol;• adolygu amcangyfrifon cyfrifyddu i ganfod unrhyw ogwydd;• gwerthuso'r sail resymegol dros unrhyw drafodiadau arwyddocaol y tu allan i fusnes arferol.
Risgiau archwilio eraill	
Prisiadau asedau <p>Parhaodd cyfrif am Eiddo, Offer a Chyfarpar ac Asedau Anniriaethol i fod yn un o feysydd mwyaf heriol y cyfrifon ac mae'n gyfrifol am y rhan fwyaf o'n canfyddiadau archwilio.</p> <p>Yng ngoleuni'r cyfyngiadau COVID a oedd ar waith drwy gydol 2021–22 a'r ansicrwydd ynghylch gwerthoedd y farchnad ar gyfer asedau ers dechrau'r pandemig, mae perygl y gallai gwerth cario asedau a adroddwyd yn y cyfrifon fod yn sylweddol wahanol i werth presennol asedau ar 31 Mawrth 2022. Yn benodol, gall hyn fod yn wir pan fo asedau wedi'u prisio ar sail dreigl ac nid ar ddiwedd y flwyddyn ariannol.</p>	Byddwn yn adolygu rhaglen prisio asedau y Cyngor i weld pryd y cafodd grwpiau unigol o asedau eu prisio ac yn ceisio cadarnhau nad yw prisiadau a gynhaliwyd cyn 31 Mawrth 2022 yn sylweddol wahanol i werth presennol asedau ar ddiwedd y flwyddyn.

Risg archwilio	Ymateb archwilio arfaethedig
Risgiau archwilio eraill	
<p>Effaith COVID-19 – adnoddau</p> <p>Er bod cyfyngiadau COVID-19 bellach wedi'u dileu, bu pwysau parhaus ar adnoddau staff a gweithio o bell a allai effeithio ar baratoi, archwilio a chyhoeddi cyfrifon. Mae risg y gallai ansawdd y cyfrifon a'r papurau gwaith ategol e.e. mewn cysylltiad ag amcangyfrifon a phrasiadau gael eu peryglu, gan arwain at fwy o wallau. Gall trefniadau monitro ansawdd gael eu peryglu oherwydd materion amseru a/neu yr adnoddau sydd ar gael.</p>	<p>Bydd fy nhîm archwilio yn trafod eich proses cau cyfrifon a'ch trefniadau monitro ansawdd gyda'r tîm paratoi cyfrifon ac yn gwneud trefniadau i fonitro'r broses o baratoi cyfrifon. Byddwn yn helpu i nodi meysydd lle y gall fod bylchau yn y trefniadau.</p>
<p>Effaith COVID-19 – ffrydiau cyllid</p> <p>Bydd pandemig COVID-19 yn cael effaith sylweddol ar y risgiau o gamddatganiad perthnasol a ffurf a dull fy archwiliad.</p> <p>Mae Llywodraeth Cymru wedi trefnu bod ffrydiau cyllid amrywiol ar gael i'r Cyngor. Mewn rhai achosion, mae'r arian hwn yn rhoi cymorth ariannol i'r Cyngor ei hun. Mewn achosion eraill, mae'r arian wedi'i weinyddu gan y Cyngor, gan wneud taliadau i drydydd partion ar ran Llywodraeth Cymru. Mae'r symiau dan sylw yn berthnasol i'r cyfrifon.</p>	<p>Bydd fy nhîm archwilio yn adolygu'r ffrydiau cyllid a gafwyd gan Lywodraeth Cymru ac yn cadarnhau'r driniaeth gyfrifyddu briodol gyda'r Cyngor ar gyfer pob achos unigol.</p>

Archwilio perfformiad

- 15 Yn ogystal â fy Archwiliad o'r Datganiadau Ariannol, rwyf hefyd yn cynnal rhaglen o waith archwilio perfformiad i gyflawni fy nyletswyddau fel Archwilydd Cyffredinol fel y nodir ym **mharagraffau 4 a 5** mewn cysylltiad â gwerth am arian a datblygu cynaliadwy.
- 16 Mewn ymateb i'r pandemig, rwyf wedi mabwysiadu dull hyblyg o wneud fy ngwaith archwilio perfformiad o ran y pynciau a gwmpesir ac o ran methodoleg. Mae hyn wedi fy ngalluogi i ymateb i'r amgylchedd allanol sy'n symud yn gyflym a darparu mwy o adborth mewn amser real a hynny mewn ystod o fformatau.

- 17 Ar gyfer 2022–23, rwy'n bwriadu parhau â'r dull hwn i helpu i alluogi fy ngwaith i fod yn ymatebol ac yn amserol, a phan fo'n bosibl i rannu gwersi'n gyflymach. Fel rhan o'r dull hwn, rwy'n rhagweld y bydd cyfran sylweddol o fy rhaglen archwilio perfformiad leol yn parhau i gael ei chyflawni drwy'r Prosiect Sicrwydd ac Asesu Risg, a fydd yn mynd rhagddo drwy gydol y flwyddyn.
- 18 O ystyried y graddau uchel o gyffredinedd yn y risgiau sy'n wynebu cynghorau, rwyf hefyd yn bwriadu cyflawni nifer o brosiectau thematig sy'n archwilio risgiau sy'n gyffredin i bob cyngor.
- 19 Yn ystod 2020–21, ymgynghorais â chyrrff cyhoeddus a rhanddeiliaid eraill ynghylch sut y byddaf yn ymdrin â fy nyletswyddau mewn cysylltiad â Deddf Llesiant Cenedlaethau'r Dyfodol (Cymru) 2015 o 2020–2025.
- 20 Ym mis Mawrth 2021, ysgrifennais at y cyrrff cyhoeddus a ddynodwyd o dan y Ddeddf yn nodi fy mwriadau, sy'n cynnwys a) cynnal archwiliadau penodol o sut mae cyrrff cyhoeddus wedi pennu eu hamcanion llesiant a b) integreiddio fy archwiliadau egwyddor datblygu cynaliadwy o gamau i gyflawni amcanion llesiant yn fy rhaglenni archwilio cenedlaethol a lleol.
- 21 Mae fy archwilwyr yn cysylltu â'r Cyngor i gytuno ar yr amser mwyaf priodol i archwilio'r modd y pennir amcanion llesiant.
- 22 Bydd archwiliad o'r camau i gyflawni amcanion llesiant yn cael ei gynnal fel rhan o'r gwaith a nodir yn y cynllun archwilio hwn a chynlluniau archwilio olynol, gan arwain at fy adroddiad statudol o dan y Ddeddf yn 2025.
- 23 Ar gyfer 2022–23, mae fy ngwaith archwilio perfformiad yn y Cyngor wedi'i nodi isod.

Arddangosyn 2: Rhaglen Archwilio Perfformiad 2022–23

Mae'r tabl hwn yn crynhoi'r rhaglen archwilio perfformiad ar gyfer 2022–23

Rhaglen archwilio perfformiad	Disgrifiad byr
Sicrwydd ac Asesu Risg	<p>Prosiect i nodi lefel y sicrwydd archwilio a/neu pryd y gallai fod angen gwaith archwilio pellach o bosibl yn y dyfodol mewn cysylltiad â risgiau i'r Cyngor yn rhoi trefniadau priodol ar waith i sicrhau gwerth am arian wrth ddefnyddio adnoddau a gweithredu yn unol â'r egwyddor datblygu cynaliadwy.</p> <p>Yn y Cyngor, mae'r prosiect yn debygol o ganolbwyntio'n benodol ar:</p> <ul style="list-style-type: none">• Sefyllfa ariannol• Rheoli rhaglenni cyfalaf• Defnyddio gwybodaeth am berfformiad – gan ganolbwyntio ar adborth a chanlyniadau defnyddwyr gwasanaethau• Pennu amcanion llesiant
Adolygiad thematig – gofal heb ei drefnu	<p>Rydym yn bwriadu cynnal adolygiad traws-sector sy'n canolbwyntio ar lif cleifion y tu allan i'r ysbyty. Bydd yr adolygiad hwn yn ystyried sut mae'r Cyngor yn gweithio gyda'i bartneriaid i fynd i'r afael â'r risgiau sy'n gysylltiedig â darparu gofal cymdeithasol i gefnogi rhyddhau cleifion o'r ysbyty, yn ogystal ag atal derbyniadau i'r ysbyty. Bydd y gwaith hefyd yn ystyried pa gamau sy'n cael eu cymryd i ddarparu atebion tymor canolog i dymor hwy.</p>
Adolygiad thematig (i'w gadarnhau)	<p>Bydd manylion y gwaith thematig hwn i'w gadarnhau yn dilyn yr ymgynghoriad y cyfeirir ato ym mharagraff 24 isod.</p>
Prosiect lleol	<p>I'w gadarnhau yn dilyn trafodaethau gyda'r Cyngor yn ystod blwyddyn ariannol 2022-23.</p>

- 24 Ym mis Mawrth 2022, cyhoeddais [ymgynghoriad](#) yn gwahodd sylwadau i lywio ein rhaglen waith archwilio yn y dyfodol ar gyfer 2022–23 a thu hwnt. Yn benodol, mae'n ystyried pynciau y gellir eu datblygu drwy ein harchwiliadau ac astudiaethau gwerth am arian cenedlaethol a/neu drwy waith archwilio lleol ar draws nifer o gyrrff

y GIG, llywodraeth ganolog a llywodraeth leol. Wrth i ni ddatblygu a chyflawni ein rhaglen waith yn y dyfodol, byddwn yn rhoi themâu allweddol ar waith yn ein strategaeth pum mlynedd newydd, sef:

- darparu rhaglen archwilio strategol, ddeinamig ac o ansawdd uchel; a gefnogir gan
- ddull o gyfathrebu a dylanwadu sydd wedi'i dargedu ac yn cael effaith sylweddol.

- 25 Lluniwyd y meysydd ffocws posibl ar gyfer gwaith archwilio yn y dyfodol a nodwyd gennym yn yr ymgynghoriad yng nghyd-destun tair thema allweddol o'n dadansoddiad Darlun o Wasanaethau Cyhoeddus yn hydref 2021, sef: byd sy'n newid; y pandemig sy'n parhau; a thrawsnewid y modd y cyflwynir gwasanaeth. Gwahoddwyd sylwadau hefyd ar feysydd posibl ar gyfer gwaith dilynol.
- 26 Byddwn yn rhoi'r wybodaeth ddiweddaraf am y rhaglen archwilio perfformiad drwy ein diweddariadau rheolaidd i'r Cyngor.

Ardystio hawliadau a ffurflenni grant

- 27 Gofynnwyd i mi hefyd wneud gwaith ardystio ar hawliadau grant y Cyngor a fydd, rwy'n rhagweld, yn cynnwys Budd-daliadau Tai, Pensiynau Athrawon a ffurflenni Ardrethi Annomestig, ynghyd â datganiad o drosglwyddiadau arian o gyrff y GIG o dan Ddeddf GIG (Cymru) 2006 a chyfrif memorandwm cyllideb gyfunol.
- 28 O ran ardystio Grantiau a Ffurflenni 2020–21, byddwn yn cyhoeddi adroddiad ar wahân sy'n crynhoi'r materion mwyaf arwyddocaol a/neu reolaidd a nodir wrth wneud y gwaith ardystio grantiau 2020–21. Bydd yr adroddiad hwn yn cael ei gwblhau ar ôl i'r gwaith ddod i ben ar ffurflenni Cymhorthdal Budd-daliadau Tai 2020–21.

Swyddogaethau archwilio statudol

- 29 Yn ogystal ag archwilio'r cyfrifon, mae gen i gyfrifoldebau statudol am gael cwestiynau ynghylch y cyfrifon a gwrthwynebiadau iddynt gan etholwyr lleol. Nodir y cyfrifoldebau hyn yn Neddf Archwilio Cyhoeddus (Cymru) 2004:
- Adran 30 Arolygu dogfennau a chwestiynau yn ystod archwiliad; ac
 - Adran 31 Yr hawl i wneud gwrthwynebiadau yn ystod archwiliad.
- 30 Gan fod y gwaith hwn yn adweithiol, nid wyf wedi ei ystyried yn y tabl ffioedd isod. Os byddaf yn cael cwestiynau neu wrthwynebiadau, byddaf yn trafod ffioedd archwilio posibl bryd hynny.

Y ffi, y tîm archwilio a'r amserlen

- 31 Mae fy ffioedd a'r amserlen arfaethedig ar gyfer cwblhau'r archwiliad wedi eu seilio ar y tybiaethau canlynol:
- darperir y datganiadau ariannol yn unol ag amserlen y bwriedir cytuno arni gan ystyried effaith COVID-19, i'r ansawdd disgwylidiedig ac maent wedi eu hadolygu'n gadarn i sicrhau ansawdd;
 - mae'r wybodaeth a ddarperir i gefnogi'r datganiadau ariannol yn unol â'r ddogfen y cytunwyd arni ar gyfer cyflawni archwiliadau;
 - pan fyddwn yn cael dychwelyd i weithgareddau ar y safle, darperir ystafelloedd a chyfleusterau priodol i alluogi fy nhîm archwilio i gyflawni'r archwiliad mewn modd effeithlon;
 - bydd yr holl swyddogion priodol ar gael yn ystod yr archwiliad;
 - rydych wedi rhoi'r holl reolaethau a gwiriadau angenrheidiol ar waith i'w gwneud yn bosibl i'r Swyddog Cyllid Cyfrifol ddarparu pob sicrwydd y mae ei angen arnaf yn y Llythyr Sylwadau a gyfeiriwyd ataf; ac
 - mae rhaglen waith arfaethedig yr Archwiliad Mewnol wedi'i chwblhau ac mae'r rheolwyr wedi ymateb i faterion a allai fod wedi effeithio ar y datganiadau ariannol.
- 32 Os byddaf yn cael cwestiynau neu wrthwynebiadau, byddaf yn trafod ffioedd archwilio posibl bryd hynny.

Ffi

- 33 Fel y nodir yn ein [Cynllun Ffioedd 2022–23](#), mae ein cyfraddau ffioedd ar gyfer 2022–23 wedi cynyddu 3.7% o ganlyniad i'r angen i fuddsoddi'n barhaus mewn ansawdd archwilio ac mewn ymateb i bwysau cost cynyddol.
- 34 Nodir y ffi amcangyfrifedig ar gyfer 2022 yn **Arddangosyn 3**. Mae hyn yn gynydd o 3.6% o'i gymharu â'ch ffi wirioneddol ar gyfer 2021, yn unol â'r cynnydd uchod mewn cyfraddau ffioedd.

Arddangosyn 3: ffi archwilio

Mae'r tabl hwn yn nodi'r ffi archwilio arfaethedig ar gyfer 2022, yn ôl maes archwilio, ochr yn ochr â'r ffi archwilio wirioneddol ar gyfer y llynedd.

Maes archwilio	Ffi arfaethedig (£) ¹	Ffi wirioneddol 2020–21 (£)
Archwilio'r cyfrifon ²	182,560	176,068
Gwaith archwilio perfformiad ³	106,848	103,080
Archwilio Deddf Eglwys Cymru ⁴	6,255	6,255
Archwiliad annibynnol o Gronfa Ymddiriedolaeth Gwaddol Ysgolion Fferm ⁵	1,458	1,458
Cyfanswm y ffi	297,121	286,681

- 35 Fel y nodir ym **mharagraff 28**, mae ein gwaith ardystio grantiau ar gyfer 2020–21 yn parhau i fynd rhagddo. Byddwn yn llunio adroddiad ar wahân sy'n crynhoi unrhyw faterion o bwys a byddwn yn rhoi'r wybodaeth ddiweddaraf i'r Cyngor am y ffi arfaethedig ar gyfer 2021–22, yn ogystal â'r ffi wirioneddol ar gyfer 2020–21.
- 36 Bydd y broses gynllunio yn un barhaus, ac efallai y bydd angen newid fy rhaglen o waith archwilio, ac felly fy ffi, os bydd unrhyw risgiau newydd allweddol yn dod i'r amlwg. Ni fyddaf yn gwneud unrhyw newidiadau heb eu trafod â'r Cyngor yn gyntaf.
- 37 Mae rhagor o wybodaeth ar gael yn fy [Nghynllun Ffioedd 2022–23](#).

¹ Nid yw'r ffioedd a ddangosir yn y ddogfen hon yn cynnwys TAW, ac ni chodir hyn arnoch.

² Yn daladwy o fis Tachwedd 2021 hyd fis Hydref 2022.

³ Yn daladwy o fis Ebrill 2022 hyd at fis Mawrth 2023.

⁴ Yn daladwy wrth i waith gael ei wneud ar archwiliad Deddf Eglwys Cymru.

⁵ Yn daladwy wrth i waith gael ei wneud ar yr archwiliad annibynnol o Gronfa Ymddiriedolaeth Gwaddol Ysgolion Fferm.

Y tîm archwilio

38 Crynhoir prif aelodau fy nhîm, ynghyd â'u manylion cyswllt, yn **Arddangosyn 4**.

Arddangosyn 4: fy nhîm archwilio

Mae'r tabl hwn yn rhestru aelodau'r tîm archwilio lleol a'u manylion cyswllt.

Enw	Swyddogaeth	Rhif cyswllt	Cyfeiriad e-bost
Anthony Veale	Cyfarwyddwr Ymgysylltu	029 2032 0585	anthony.veale@audit.wales
Rachel Freitag	Rheolwr Archwilio (Archwilio Ariannol)	029 2082 9359	rachel.freitag@audit.wales
I'w gadarnhau	Arweinydd Archwilio (Archwilio Ariannol)	I'w gadarnhau	I'w gadarnhau
Colin Davies	Rheolwr Archwilio (Archwilio Perfformiad)	029 2032 0666	colin.davies@audit.wales
Charlotte Owen	Arweinydd Archwilio (Archwilio Perfformiad)	029 2082 9331	charlotte.owen@audit.wales

39 Gallwn gadarnhau bod pob aelod o fy nhîm yn annibynnol arnoch chi a'ch swyddogion. Hefyd, nid ydym yn ymwybodol o unrhyw wrthdaro buddiannau posibl y mae angen i ni ei ddwyn i'ch sylw.

Amserlen

40 Dangosir y cerrig milltir allweddol ar gyfer y gwaith a nodir yn y cynllun hwn yn **Arddangosyn 5**.

41 Mae Deddf Archwilio Cyhoeddus (Cymru) 2004 yn rhoi'r hawl i etholwyr ofyn cwestiynau a chyflwyno gwrthwynebiadau i'r Archwilydd Cyffredinol mewn cysylltiad â chyfrifon yr Awdurdod. Mae'r hawliau i ofyn cwestiynau a chyflwyno

gwrthwynebiadau yn ystod archwiliad yn gysylltiedig â hawliau etholwyr i archwilio'r cyfrifon sydd hefyd wedi'u nodi yn Neddf 2004.

Arddangosyn 5: amserlen archwilio

Allbwn arfaethedig	Gwaith wedi'i wneud	Adroddiad wedi'i gwblhau
Cynllun Archwilio 2022	Ionawr – Ebrill 2022	Ebrill 2022
Gwaith archwilio Datganiadau ariannol	Chwefror – Hydref 2022	Hydref 2022
Gwaith archwilio perfformiad	Bydd amserlenni ar gyfer prosiectau unigol yn cael eu trafod gyda'r Cyngor a byddant yn cael eu nodi yn y sesiynau briffio prosiect penodol a gaiff eu creu ar gyfer pob darn o waith.	
Gwaith ardystio grantiau:	Tachwedd 2022 – Ionawr 2023	Ionawr 2023
Archwilio Deddf Eglwys Cymru	Tachwedd 2022 – Ionawr 2023	Ionawr 2023
Archwiliad annibynnol o Gronfa Ymddiriedolaeth Gwaddol Ysgolion Fferm	Tachwedd 2022 – Ionawr 2023	Ionawr 2023
Crynodeb o'r Archwiliad Blynyddol	Rhagfyr 2022	Rhagfyr 2022



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REPORT

SUBJECT: Freedom of Information (FOI) and Data Protection Act (DPA) Breaches & Data Subject Access Request (DSARs) Report

MEETING: AUDIT COMMITTEE

DATE: 20th June 2022

1. PURPOSE:

- 1.1 The purpose of this report is to describe how we respond to our legal responsibilities to manage our information resources under the Freedom of Information (FOI) and Data Protection Act (DPA). We will also present you with relevant performance statistics for you to evaluate.

2. RECOMMENDATIONS

- 2.1 Members are asked to scrutinise the report and request any clarification of the information within it. We also invite members to discuss how we could improve the layout of the stats or the level of detail in order to make the data more useful and meaningful.

3. KEY ISSUES:

- 3.1 Information is the lifeblood of the organisation, and without it we cannot undertake any of our normal day to day duties as a council. It is a valuable resource on a par with money and people. It needs to be kept safe and secure at the same time as making it available to the right person at the right time and the right place.
- 3.2 MCC administers its information resource within the Information Security and Technology Team (ISTT). It is headed by the Senior Information Risk Officer (SIRO) and is responsible for cyber security as well as making sure we comply with legislation.
- 3.3 The legal responsibilities for information management are under the Freedom of Information and Data Protection Acts, and non-compliance with the legislation can result in financial penalties in severe cases. However, any financial penalties we incur are not as damaging as the disruption to our operational services or the loss of personal data.
- 3.4 The majority of our information is held in digital format, and modern flexible working practices have increased risk of data loss from cyber-crime or human error. Where personal information is compromised it's called a data breach, and there are protocols to follow to minimise the effects, or harm, to the people concerned.
- 3.5 The ISTT also manages the transition from paper to digital storage and ensures that digital storage is organised and managed so that it can be easily available to the right person, in the right format and at the right time.

- 3.6 The statistical data included in this report isn't just for information. It is actively used by the ISTT to target changes in the way we record information, making it easier to extract the relevant data on request. It is also used to assess the training needs of the organisation and to focus that training to services with a higher risk of a data breach.
- 3.7 A meeting of the Information Governance Group is held on a quarterly basis. The group is made up of representatives from each Directorate who oversee any changes to the way data is stored, used and published. A full report on Freedom of Information requests, Data Breaches and Data Subject Access requests are presented to this group for scrutiny.

4. FREEDOM OF INFORMATION

- 4.1 The Freedom of Information Act 2000 allows anyone to request any data and information held by the council, whether stored electronically or on paper. The Act imposes certain timescales and conditions around the format and supply of information. The Information Governance Officer oversees the management and co-ordination of FOI requests, though the information must be collated and supplied by service areas within the statutory deadlines. Such is the workload of FOI requests, the council have recruited an Information Governance Coordinator to support the management of this area, along with other Information Security and Technology tasks.
- 4.2 An internal review is conducted where the requestor is not satisfied that a full response has been given. The review covers internal processes used to uncover the information, as well as deciding whether the statutory regulations have been met. The number of these in the last year is documented below.
- 4.3 Requests under FOI and Environment Information Request (EIR) are not currently segregated. Figures include both. From April 2022 the statistics for FOI and EIR have been separated and subsequent reports will reflect this. The target is for a percentage of FOI's closed within 20 Working Days. The target of 90% closed requests was not achieved for the financial year 2021/22. This is, in the main part, due to the Covid-19 response and many service areas working with reduced staffing.
- 4.4 The number of requests received by Monmouthshire in recent years are documented in the following table. All statistics related to FOI compliance are now published on the [FOI page](#) of the Corporate website.

Financial Year	Number of requests received
2015-16	1061
2016-17	1045
2017-18	1005
2018-19	No statistics available
2019-20	931
2020-21	796
2021-22	932

4.4.1 Breakdown of last financial year (April 2021 to March 2022)

	2019/20	2020/21	2021/22
Requests received	931	796	932
Requests closed on time	619 (69%)	394 (50%)	685 (73%)
Internal Reviews	3	5	11

4.4.2 Current overview of this calendar year (2022):

1st January 2022 - 5th May 2022

Requests received	353
Requests closed	285/305
Requests closed on time	93%
Internal Reviews	3

This recent data shows a very positive trend in the number of FOIs closed on time.

- 4.5 FOI requests are now allocated into the service areas that 'own' the response by the statutory deadlines. This is to help Members identify where the FOI requests are targeted, and where we may store information differently to help people to self-serve.

Service Area	Number of requests (2020/21 Financial year)	Number of requests (2021/22 Financial year)
Chief Executives	37	n/a
Children and Young People	34	49
Enterprise (Majority are planning)	205	255
Mon Life	8	15
People & Governance (2022)	n/a	17
Policy, Performance & Scrutiny (2022)	n/a	37
Resources	282	259
Social Care, Health and Safeguarding	200	225
Other	30	75

- 4.6 It should be noted that though the administration of FOI's rests within the ISTT it is the responsibility of the service departments to collate the information required by the FOI. The Information Governance Officer has met with various service area leads to address the need for prompt action. Bespoke training is now being administered to specific service areas so that any issues with answering FOI/EIR requests can be addressed.

- 4.7 Many service areas were impacted by the response to Covid-19 and this was particularly noticeable in FOI return times. The Information Commissioner's Office

issued statements allowing Local Authorities to ‘relax’ response times whilst still urging a need for replies to be sent in a timely manner.

- 4.8 The Information Governance Officer introduced measures to recover from the Covid backlog over the past two years. Requesters with outstanding requests were contacted to ascertain whether they still wanted the data. Enquirers were given set time scales to respond before the requests were closed unanswered. Figures for this can be found on the FOI Compliance Data, published on the FOI webpage (as above).
- 4.9 Considerable effort is being made to ‘signpost’ people to readily available information rather than respond in detail to an FOI request. This is linked to opening up our data on our website in order for people to self-serve.

5. DATA PROTECTION ACT BREACHES

- 5.1 The Data Protection Act 2018 is there to ensure we secure our data from theft, loss or mismanagement. From time-to-time data breaches may occur which could have a harmful effect on an individual and these breaches must be managed to ensure they can’t re-occur and to minimise any damage that has occurred. The ‘more serious’ breaches are reported to the Information Commissioner’s Office (ICO), and these are included in this report for analysis.
- 5.2 **Tables i & ii** below set out the number of breaches split into directorates and type. It is useful to note that the whole council is classed as a single ‘data controller’, whilst each school is its own ‘data controller’ so is responsible for its own data protection management.

Table i - Number of Data Breaches recorded 1st April 2021 to 31st March 2022 (all data in the subsequent tables refer to data collected between these dates)

Directorate	Number of Data Breaches
Chief Execs	2
Children & Young People	10
Enterprise	6
Resources	6
Schools (<i>own Data Controllers</i>)	16
Social Care, Health & Safeguarding	29
TOTAL	69

Table ii - Type of data breach

Cyber Security Issue	0
Email**	55
Paper Records	3
Laptop/other devices	0
Other*	11
TOTAL	69

* ‘Other’ breaches include electronic records shared or accessed incorrectly, records not redacted accurately, or photographs being shared without consent

** Emails account for 80% of all breaches in 2021/22. This is an increase from 75% the previous year (2020/21) and 65% in the year before that (2019/20).

Table iii - Number of Data Breaches reported to the ICO

Corporate	3
Schools	0
TOTAL	3

The Data Breaches that were reported to the ICO in **Table iii** did not result in any penalties or sanctions by them. When responding, the ICO issued a 'checklist' to support learning and training of staff with no further action from themselves.

Table iv - Number of Data Incidents ('near miss breaches')

Corporate	7
Schools	1
TOTAL	8

The Data Incidents referred to in **Table iv** relate to issues that have occurred where some personal data may have been compromised or lost but has not resulted in a breach. For example, an attachment being sent to the incorrect email address, but the password for the attachment was not shared, would be recorded as an 'incident' as no personal data was accessed by an incorrect recipient.

These Data Incidents, or 'near misses' provide good learning opportunities for staff to reflect on practices and can often instigate change in a process to ensure a breach is not incurred in future.

- 5.3 Since April 2021, we have recorded data breaches/incidents caused by other organisations that contain MCC data. For example, a member of a Health Board sharing a MCC care report with an incorrect person which resulted in a breach of personal data. These breaches are following up robustly with the external organisation and recorded for reference purposes.

Table v - Number of External Organisation Breaches and Incidents

Corporate	6
Schools	1
TOTAL	7

- 5.4 A new process has been introduced for Data Protection Impact Assessments (DPIA) to be drawn up when services adopt new systems to ensure we are considering the implications of the data protection principles. These are being compiled into a DPIA register so an overview of all processes and new risks can be accessed efficiently.
- 5.5 Updated Mandatory online GDPR training was launched in November 2021 and the uptake of this training is reported to the Information Governance Group. This training should be carried out every two years. **Table vi** shows how many members of staff have completed this training in the seven-month period since it was launched.

Table vi - GDPR Mandatory Training (November 2021 to May 2022)

By Directorate:

Chief Execs	69
Children & Young People*	141
Enterprise (inc. Mon Life)	166
MonLife	172
People & Governance	58
Resources	89

Social Care, Health & Safeguarding	331
TOTAL	1026
Schools**	398

NB * contains some School Staff

** one Secondary School completed with an External training company

6. DATA SUBJECT ACCESS REQUESTS

6.1 Individuals have the right to request to see any personal information that's held on them by the council. These Data Subject Requests (DSARs) require the council to search for any records they may hold, and make sure anyone else's personal information is redacted. The vast majority of DSARs relate to Social Care and, because these records can go back many years, responding to these requests is quite an undertaking. The number of DSARs therefore may not reflect the resources needed to collate the information.

6.2 For the purposes of this report, the number of DSARs received and responded to has is shown in the table at 5.4. This includes a breakdown of the main request service areas.

6.3 Financial Year 2019/20 - 51 DSARs
 Financial Year 2020/21 - 49 DSARs
 Financial Year 2021/22 – 61 DSARs (*may not be final figure due to open cases)

6.4 Number of Data Subject Access Requests for Financial Year 2021/22 (as current data stands)

Data Subject Access Requests	2020/21 Number	2021/22 Number
Children's Services	31	41
Adult Services	6	4
Mixed Children's and Adult Services	3	2
Whole Authority	9	14
TOTAL	49	61
<i>Number of individual requestors above</i>	41	47
<i>Number of 'on time' replies (28 days)</i>	57%	59%
<i>Number of enquiries received (Missing Persons/Proof of Life etc.)</i>	13	6

7. CONSULTEES:

Information Security and Technology Team
 Chief Officer Resources

8. BACKGROUND PAPERS:

FOI requests, DPA breach notifications & DSARs records

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**SUBJECT: INTERNAL AUDIT SECTION
PROGRESS REPORT ON UNFAVOURABLE
AUDIT OPINONS**

DIRECTORATE: Resources
MEETING: Governance & Audit Committee
DATE: 20th June 2022
DIVISION/WARDS AFFECTED: All

1. PURPOSE

To update Members on the progress of unfavourable (**Limited Assurance**) audit opinions issued since 2017/18 by the Internal Audit team, and identify in particular, where sufficient progress has not been made. This report is for the period ending 30 September 2021. The previous update was presented to the Governance & Audit Committee in November 2021 and related to the period ending 31 March 2021.

2. RECOMMENDATION(S)

- 2.1 That the Governance & Audit Committee note the improvements made by service areas following the original **Limited** assurance audit opinions issued.
- 2.2 That if the Members of the Governance & Audit Committee are concerned about any of the audit opinions issued or lack of improvement made after the follow up audit review, consideration be given to calling in the operational manager and the Head of Service to provide justification for lack of progress and hold them to account for future improvements.

3. KEY ISSUES

- 3.1 The number of unfavourable audit opinions issued by Internal Audit is not that significant compared to the total number of audit opinions

issued in any one year, but nonetheless, they are issued where significant weaknesses in internal control have been identified.

- 3.2 The majority of the systems / establishments issued with an unfavourable audit opinion originally and which have since been followed up, have improved to some extent prior to the audit team undertaking a follow up review. The majority of reviews were given a more favourable opinion, which recognises that issues identified originally were subsequently addressed by management.
- 3.3 The audit opinions reflect the level of assurance that could be gained from the review of internal controls in operation. The audit opinions in use from April 2016 are Substantial, Considerable, Reasonable and Limited Assurance; the definitions of which are shown at Appendix 1.

4. REASONS

- 4.1 The opinion gives an indication of the adequacy of the internal control environment of the system or establishment under review. During the audit planning process the reviews are risk assessed as High, Medium or Low.
- 4.2 The previous report was presented to Audit Committee in November 2021; this information should be updated and presented to Audit Committee on a six monthly basis.
- 4.3 The following unfavourable audit opinions have been issued since 2017/18:

	Limited (Assurance)
2017/18	8
2018/19	6
2019/20	9
2020/21	0
2021/22 (up to 30 September 2021)	0

- 4.4 Ideally, these audit reviews will be followed up by the audit team within 9 to 12 months of the final report being issued to ensure that action has been taken to address the weaknesses identified. All audit reports resulting in a consecutive **Limited** assurance opinion will be reported back to Governance and Audit Committee. Some delays may have arisen as a result of the operational manager deferring the follow up audit.

4.5 During 2017/18, 8 reports were issued with a **Limited** opinion. 6 out of 8 reports have been followed up and have been given an improved opinion. 1 review related to the Events audit *. Food Procurement was the other report; relevant managers have previously attended the former Audit Committee and given assurances that improvements will be made. This report is due to be followed up by the Audit team in Q4 of 2020/21.

	Audit	Risk H/M/L	Opinion	Revised Opinion / Status	Date Issued
2017/18	Events Follow-Up	High	Limited	*	Final November 2019
	Food Procurement	High	Limited	Limited Deferred follow up due to Covid To be followed up in Q4 2021/22	Final issued November 2020

* - previous report was based on large scale events held; to date no further large scale events held therefore unable to test majority of recommendations.

4.6 During 2018/19, 6 reports were issued with a **Limited** opinion. 2 have been followed up and received more favourable opinions which have been previously reported into Committee. The remaining 4 are as follows:

	Audit	Risk H/M/L	Opinion	Revised Opinion / Status	Date Issued
2018/19	Caldicot Castle	Medium	Limited	Limited Deferred follow up due to Covid	Final March 2020
	Agency Workers	Medium	Limited	To be followed up in Q4 of	

				2021/22 (Deferred due to new contract)	
	Attendance Management	Medium	Limited	Reasonable	Draft Issued March 2021
	Health & Safety of Authority's existing buildings	Medium	Limited	Deferred follow up due to Covid To be followed up in Q4 of 2021/22	

4.7 During 2019/20, 9 reports were issued with a **Limited** opinion. These were as follows:

	Assignment	Risk H/M/L	Opinion	Revised Opinion/ Status	Date Issued
2019/20	Llandogo Primary School	Low	Limited	*	
	Castle Park Primary School	Low	Limited	*	
	Shire Hall	Medium	Limited	*	
	Tintern Old Station	Medium	Limited	*	
	Caldicot Castle follow up	Medium	Limited	*	
	PTU Vehicle Maintenance	High	Limited	*	
	Procurement (Food) follow up	High	Limited	*	
	Direct Payments	Medium	Limited	*	

- * To be followed up in 2022/23

4.8 It should be noted that due to the impact of the Covid pandemic, Shire Hall, Tintern Old Station and Caldicot Castle have been closed for much of 2020 and 2021; they have therefore not had a follow up audit. School audits, PTU Vehicle Maintenance, Procurement (Food) and Direct Payments have also not been followed up due to Covid.

- 4.9 Of the 9 opinions issued in 2020/21, no **Limited** opinions were issued.
- 4.10 Of the 6 opinions issued in 2021/22 up to 30 September, no **Limited** opinions were issued.
- 4.11 As part of all audit reviews, the issues identified at the previous audit are followed up to ensure that they have been adequately addressed, which should provide assurance on the effectiveness of the internal control environment for that particular service, system or establishment.

5. SERVICE MANAGEMENT RESPONSIBILITIES

- 5.1 Heads of Service and service managers are responsible for addressing any weaknesses identified in internal systems and demonstrate this by including their management responses within the audit reports. When management agree the audit action plans they are accepting responsibility for addressing the issues identified within the agreed timescales.
- 5.2 Ultimately, managers within MCC are responsible for maintaining adequate internal controls within the systems they operate and for ensuring compliance with Council policies and procedures. All reports, once finalised, are sent to the respective Heads of Service for information and appropriate action where necessary. All Internal Audit opinions are also reported into the Senior Leadership Team (SLT) every six months. SLT's focus is, along with Chief Officers and DMTs, ensuring that satisfactory progress is being made to address control weaknesses highlighted in the audit reports, in particular Limited assurance reports.

6. RESOURCE IMPLICATIONS

None.

7. CONSULTEES

Deputy Chief Executive and Chief Officer, Resources

8. BACKGROUND PAPERS

Audit management Information 2018/19, 2019/20, 2020/21, 2021/22.

9. AUTHOR AND CONTACT DETAILS

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Internal Audit Opinions

SUBSTANTIAL	<p>Substantial level of assurance.</p> <p>Well controlled although some minor risks may have been identified which require addressing.</p>
CONSIDERABLE	<p>Considerable level of assurance.</p> <p>Generally well controlled, although some risks identified which should be addressed.</p>
REASONABLE	<p>Reasonable level of assurance.</p> <p>Adequately controlled, although risks identified which could compromise the overall control environment. Improvements required.</p>
LIMITED	<p>Limited level of assurance.</p> <p>Poorly controlled, with unacceptable levels of risk. Fundamental improvements required immediately.</p>

The table below summarises the ratings used during the reviews:

RATING	RISK DESCRIPTION	IMPACT
1	Significant	<p>(Significant) – Major / unacceptable risk identified.</p> <p>Risk exist which could impact on the key business objectives. Immediate action required to address risks.</p>
2	Moderate	<p>(Important) – Risk identified that requires attention.</p> <p>Risk identified which are not business critical but which require management as soon as possible.</p>
3.	Minor	<p>(Minimal) - Low risk partially mitigated but should still be addressed</p> <p>Audit comments highlight a suggestion or idea that management may want to consider.</p>
4.	Strength	<p>(No risk) – Good operational practices confirmed.</p> <p>Well controlled processes delivering a sound internal control framework.</p>



**SUBJECT: INTERNAL AUDIT
DRAFT OPERATIONAL PLAN, 2022/23**

**DIRECTORATE: Resources
MEETING: Governance & Audit Committee
DATE: 20th June 2022
DIVISION/WARDS AFFECTED: All**

1. PURPOSE

To receive and consider the Draft Internal Audit Operational Plan for 2022/23.

2. RECOMMENDATION(S)

That the Governance and Audit Committee reviews, comments on and approves the Draft Internal Audit Plan 2022/23.

3. KEY ISSUES

- 3.1 The Operational Plan is based on the Internal Audit Strategic Plan which outlines a programme of work that would enable the Internal Audit Team to cover all material audit risks across all services of the Council over a period of time.
- 3.2 The planning process takes into account all possible systems, processes, sections and establishments that could possibly be audited within Monmouthshire. Key parts of this process involve an annual review of the corporate risk register and consultation with Chief Officers and Heads of Services across the Authority inviting them to highlight any emerging or changing risk profiles within their own service areas.
- 3.3 Consideration is given to over 300 possible areas to audit across all services provided by Monmouthshire which are risk assessed and allocated a high, medium or low risk. The audit team staff resources would then be allocated to cover the higher ranked risks as appropriate. That said, inevitably there will be reviews which the audit team have to undertake annually such as annual governance statement, mandatory grant claim audits and audit advice, which have also been incorporated into the plan, along with follow up reviews, finalisation work and planned work from previous year not undertaken.
- 3.4 An allocation of time is included in the plan for special investigations where the team might receive allegations of fraud, theft, non compliance. The plan also needs to be flexible enough to respond to changes to risk

profiles and other developments in year; the audit management team will continually monitor this situation.

- 3.5 For 2022/23, the total available days amounted to 1199, based on 5.5 FTEs auditors in the team for the full year. Due to current vacancies within the team the plan has been based on 975 total available days. An allowance for leave, sickness, maternity leave, training, management time and admin is deducted from this to give the total number of operational audit days in the year.
- 3.6 Total operational audit resources amounts to **658 days**, which will be allocated across service directorates on a risk basis (summary shown at Appendix 1). This includes 70 days for special investigations and unplanned work. The work will be undertaken by the current audit staff. Due to current vacancies within the team, the available audit resource is based on all staff being in place from September 2022 until the end of the financial year.
- 3.7 Although the time allocated to special investigations is usually a pressure point the 2022/23 allocation of days has been reduced to ensure appropriate coverage is given across all directorates.
- 3.8 Chief Officers and Heads of Service were given the opportunity to contribute to and shape this plan. The first quarter generally includes finalisation of 2021/22 work which was at draft report stage at year end, work planned for 2021/22 but not completed, NFI co-ordination along with the collation of the Annual Governance Statement.
- 3.9 This plan may change as the year progresses if the risk profile of audit work changes. Any significant change will be brought back to the Governance and Audit Committee for approval. The Governance and Audit Committee will be kept updated with the progress against the agreed plan via quarterly reports presented by the Chief Internal Auditor.
- 3.10 The team is headed up by the Chief Internal Auditor and comprises of one Audit Manager supported by one Principal Auditor, two Senior Auditors and one Auditor. The Chief Internal Auditor has overall responsibility for the team and operates on a shared services arrangement, 50:50 basis, with Newport City Council.
- 3.11 At the time of writing this report there were 2 vacancies in the team, Audit Manager and Senior Auditor. The Auditor started with the team in November 2021 and is developing into the role with support from the other team members. This will impact on the team achieving the full audit plan by the year end.
- 3.12 To seek to maximise performance against the plan, Audit Management will ensure audit reports are more focused and timely, that staff with the right skill sets are allocated to appropriate work and non-productive time is minimised.

4. REASONS

- 4.1 The 2022/23 Draft Internal Audit Plan is attached at Appendix 2 to this report. Audit jobs within the plan have been risk assessed and prioritised and matches the audit resources available for the year. This will be reviewed on an annual basis in order to determine the appropriateness of the risk assessment each year where audit resources will be deployed to cover the higher risk reviews.
- 4.2 The Operational Plan has been updated to take account of:
- a) The Authority's latest Risk Assessment;
 - b) New areas for inclusion in the Plan identified from changes to legislation and the regulatory framework for local government and from ongoing discussions with service managers;
 - c) Areas of slippage from the 2020/21 and 2021/22 Operational Plans; and
 - d) The published Regulatory Plan produced by Audit Wales.
- 4.3 Each review will be risk assessed and categorised as High, Medium or Low risk. Within the cycle of audits the team would aim to cover the higher risk areas as a priority but also provide coverage across directorates with lower risk services. All fundamental financial systems may now not be covered on an annual basis, especially if they have been previously determined as well controlled, with no significant changes to the system or to personnel. We will ensure that these are incorporated within the plan every few years to provide ongoing assurance.
- 4.4 Consultation was undertaken, with visits and email correspondence to the various managers and finance representatives of each directorate. As a result there may be further minor amendments to the Plan to reflect specific suggestions from various representatives of Chief Officers and Heads of Service.
- 4.5 The Operational Plan will be kept under review through the course of the year to identify any amendments needed to reflect changing priorities and emerging risks. Material changes to the Plan will be reported to the Governance and Audit Committee at the earliest opportunity.
- 4.6 An Annual Report will be prepared for the Governance and Audit Committee to provide appropriate assurance via the Chief Internal Auditor's annual opinion, along with details on the performance of the Section against the Operational Plan. Interim progress reports will also be provided to the Committee quarterly.
- 4.7 With effect from 1st April 2016 the revised Public Sector Internal Audit Standards came into force for all public sector bodies including local government organisations. The Chief Internal Auditor will ensure that the Audit Team continues to undertake its work in accordance with these Standards.

5. RESOURCE IMPLICATIONS

None.

6. CONSULTEES

Strategic Leadership Team
Directorate Management Teams

7. BACKGROUND PAPERS

Strategic Internal Audit Plan
Public Sector Internal Audit Standards

8. AUTHOR AND CONTACT DETAILS

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**Monmouthshire County Council
Internal Audit Plan 2022/23**

Appendix 1

DIRECTORATE SUMMARY			
	Days	Allocation of Audit Resources	Opinion jobs
Resources	115	17%	8
People & Governance	40	6%	2
Children & Young People	122	19%	7
Social Care, Health & Safeguarding	116	18%	7
Enterprise	89	14%	5
MonLife	45	7%	3
Chief Executives	11	2%	1
Corporate Work	51	8%	2
	588		35
Special Investigations	70	11%	
Available Productive Audit Days	658	100%	

Monmouthshire County Council
Internal Audit Plan 2022/23

Appendix 2

Resources		Last Review	Risk	2022/2023 Days
Finance - Corporate Accountancy				
Finance - Revenues, Systems & Exchequer				
	National Non Domestic Rates (NNDR)	2017/2018	M	12
	Creditor Payments	2019/2020	M	12
	Revenues Shared Service		M	10
	Imprest Accounts Closure		H	10
Payroll & Systems				
	Payroll System [moving to People & Governance]	2019/2020	H	12
Digital				
	Freedom of Information		M	12
Commercial, Property, Fleet, Facilities				
	- Fleet / Vehicle Management - H&S follow-up	2021/2022	H	8
	- PTU Maintenance - follow-up	2021/2022	H	5
	Health & Safety - Buildings - follow-up	2021/2022	H	5
General				
	Audit Advice	Annual		16
	Finalisation of previous year's audits	Annual		6
	Monitoring Implementation of Previous Recommendations	Annual		7

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**Monmouthshire County Council
Internal Audit Plan 2022/23**

Total Planned Days for Resources			Days	115
People & Governance		Last Review	Risk	2022/2023 Days
Human Resources				
	~ Employment Status		M	15
Democratic Services & Communications				
Electoral Registration				
Legal				
	Land Charges		M	12
Emergency Planning				
General				
	Audit Advice	Annual		8
	Finalisation of previous year's audits	Annual		3
	Monitoring Implementation of Previous Recommendations	Annual		1.5
Total Planned Days for People & Governance				40
Children & Young People		Last Review	Risk	2022/2023 Days
Inclusion				

**Monmouthshire County Council
Internal Audit Plan 2022/23**

Additional Learning Needs				
Achievement & Extended Services				
Finance & Support Services				
	School Improvement Grant	Annual	L	9
	Pupil Development Grant	Annual	L	8
21st Century Schools				
Primary Schools				
	Deri View Primary	2017/2018	L	8
	Dewstow Primary	2015/2016	L	8
	Llanvihangel Crucorney	2015/2016	L	8
	Our Lady & St Michaels RC Primary	2016/2017	M	8
	Overmonnow Primary	2017/2018	M	8
Secondary Schools				
	Chepstow School	2017/2018	M	15
	King Henry VIII School	2015/2016	M	15
General				
	Schools Financial Regulations Training / Cluster Meetings	Annual		
	Audit Advice	Annual		18
	Finalisation of previous year's audits	Annual		2
	Monitoring Implementation of Previous Recommendations	Annual		15
Total Planned Days for Children & Young People				122

**Monmouthshire County Council
Internal Audit Plan 2022/23**

		Last Review	Risk	2022/2023 Days
Social Care, Health & Safeguarding				
Integrated Autism Service				
Adult Services				
	Carers Service		M	12
Commissioning & Disability Service				
	Commissioning & Contracts		M	12
All Age Disability & Mental Health				
	Disability Team		M	12
Integrated Services				
Transformation				
Safeguarding, Quality Assurance & Child Protection				
Youth Offending Service				
Managed Care/Looked After Children				
	Children With Disabilities		M	12
Wellbeing				

**Monmouthshire County Council
Internal Audit Plan 2022/23**

	Fostering		M	15
Social Services Finance				
	Appointeeships & Deputyships	2012/2013	M	12
Public Protection				
	Animal Welfare		M	10
General				
	Audit Advice	Annual		16
	Financial Assessments (Dunn & B)			5
	Finalisation of previous year's audits	Annual		5
	Monitoring Implementation of Previous Recommendations	Annual		5
	Total Planned Days for Social Care, Health & Safeguarding			116
Enterprise		Last Review	Risk	2022/2023 Days
Strategic Projects				
	Town Centre Projects - Caldicot Regeneration		M	10
Placemaking, Housing, Highways and Floods				
	Development Control			
	- Planning Applications		M	12

**Monmouthshire County Council
Internal Audit Plan 2022/23**

	Partnership Assurance			7
General				
	Audit Advice	Annual		3
	Finalisation of previous year's audits	Annual		2
	Monitoring Implementation of Previous Recommendations	Annual		8
Total Planned Days for Corporate Work				51

TOTAL AUDIT DAYS	588
SPECIAL INVESTIGATIONS	70
TOTAL PLANNED AUDIT DAYS	658
PRODUCTIVE AUDIT DAYS	658
NO' OF DAYS PLAN EXCEEDS AVAILABLE RESOURCES	0.0

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SUBJECT: Self-Assessment Process
MEETING: Governance and Audit Committee
DATE: 20th June 2022
DIVISION/WARDS AFFECTED: All

1 PURPOSE:

- 1.1 To provide the committee with an overview of the council's self-assessment process to meet the requirements of the Local Government and Elections (Wales) Act 2021

2 RECOMMENDATIONS:

- 2.1 That members review the self-assessment process to inform their understanding of the arrangements the council has in place.

3. KEY ISSUES:

- 3.1 The past five years have been a challenging time for public services throughout the UK. Monmouthshire has been no exception. The self-assessment will evaluate what we have done during this time and how we have done it. Our direction was set by a five-year corporate plan which set a clear purpose and a series of objectives to achieve this. These were underpinned by our core values of teamwork, openness, fairness and flexibility. We recently added a fifth value of kindness, which was central to how we, and the communities in our county, have worked over the recent period. During the past two and a half years some of our plans had to take a back-seat while we adjusted to the challenges of the pandemic. This period was covered by five interim strategies, covering different phases from full lockdowns, through re-openings and finally learning to live with the virus. The self-assessment is a new requirement for Welsh local authorities and helpfully, comes at the start of a new council term allowing newly elected councillors to evaluate our recent history and use this to inform the direction we will chart, and the way we will work over the next five years.
- 3.2 The new requirement is created as part of the Local Government and Elections (Wales) Act 2021 which provides reformed legislative framework for local government elections, democracy, governance and performance. The Act replaces the previous improvement duty for councils set out in the Local Government (Wales) Measure 2009. The Act requires each local authority in Wales to keep under review the extent to which it is meeting the 'performance requirements', that is the extent to which; it is exercising its functions effectively; it is using its resources economically, efficiently and effectively and its governance is effective for securing these.
- 3.3 Under the Act, the mechanism for a council to keep its performance under review is self-assessment, with a duty to publish a report setting out the conclusions of the self-assessment once in respect of every financial year. Self-assessment is a way of evaluating, critically and honestly, the current position to make decisions on how to secure improvement for the future. It needs to be embedded across the organisation to help the council continually learn and achieve sustainable improvement and better outcomes for citizens, service users and its own workforce. The council needs to have an evaluative culture and mindset embedded in all it does, rather than see the self-assessment as a standalone process to be completed once a year.
- 3.4 The Corporate Plan 2017-22 set the organisation's five-year programme of activity aligned to a clear purpose. The plan was informed by a range of evidence and was focused on improving the

economic, social, environmental, and cultural well-being of Monmouthshire in line with the Well-being of Future Generations Act. The council has faced considerable challenges during the period of the Corporate Plan, in particular the Coronavirus pandemic. Through the pandemic, the plan has been supplemented by a series of shorter-term strategies, sometimes referred to as the 'plan on a page' that contain a purpose, strategic aims and associated actions. This has helped ensure clarity and accountability during the different stages of the pandemic.

- 3.5 The council has adapted, innovated and established new ways of delivering services that supported residents and businesses, assisted community activity and supported staff well-being through the ever-changing environment of the pandemic. Safeguarding the most vulnerable residents, working alongside the incredible volunteers within the county, providing vital contact tracing services to minimise the spread of the vaccine, and supporting local businesses have been at the core of council activity. These, and other activities, have run concurrently with the Corporate Plan aspirations and, with limited resources, there has been a conscious trade-off between these two plans. The pandemic has also resulted in a range of learning that needs to be evaluated to ensure it is embedded and built upon.
- 3.6 Appendix 1 provides the committee with an overview of the process that is being followed to complete the draft self-assessment report. The self-assessment will evaluate progress under each of the five priority goals in the Corporate Plan, which also serve as the council's well-being objectives, and the programmes of work, twenty-two in total, that support their delivery. It will also evaluate the key activity delivered as part of the interim Coronavirus strategies. To support the delivery of the goals, the council has to make sure that all of its areas are working efficiently and effectively. The report will assess the effectiveness of the 'enabling functions' that support council services to meet changing demands and ensure their sustainability. These include corporate planning, performance and risk management, financial planning, workforce planning, procurement, assets, digital and data.
- 3.7 The self-assessment process has been embedded as part of the council's performance management framework (Appendix 2). Developing and embedding an evaluative mindset throughout the performance framework is a key area of development. The self-assessment report will be integrated with the annual assessment of performance, aligned with the reporting requirements of the Well-being of Future Generations Act and also needs to dovetail with the Annual Governance Statement produced by the Chief Internal Auditor.
- 3.8 The assessment has been facilitated through a focus on answering three key questions about the effectiveness of the council's arrangements: how well are we doing? How do we know? And, what and how can we do better? These will inform the draft report, which is being constructed around:
- How well do we understand our local context and place and has this informed our purpose and priorities? (understanding well-being in the county)
 - How well are we achieving our agreed outcomes? (five goals in the council's Corporate Plan)
 - How do we know? (evidence)
 - How effectively are resources being used to deliver our priorities? (enabling functions/services)
 - How effectively does the council work with stakeholders and partners on agreed outcomes? (Partnership and collaborative working)
 - What could we do better? (actions)
- 3.9 Governance and Audit Committee have an important role in contributing to the self-assessment report and a draft must be provided to the committee to review. The self-assessment report should be used to inform the committee's role of seeking assurance of the effectiveness of the council's governance and performance management arrangements. The committee should focus its review of the report on the effectiveness of these arrangements. Scrutiny of the council's performance, which

will be contained in the report, is the remit of the Performance and Overview Scrutiny Committee, and it will be presented to that committee on the 7th July.

- 3.10 Governance and Audit Committee can also make any recommendations for changes to the conclusions or actions the council intends to take. If the council does not make a change recommended by the Governance and Audit Committee, it must set out the recommendation and the reasons why. The completed assessment will be brought to the next meeting of this committee on 14th July before being presented to Council on 22nd September.
- 3.11 The annual self-assessment report will be complemented by a panel performance assessment once in an electoral cycle, providing an opportunity to seek external insights (other than from auditors, regulators or inspectors) on how the council is meeting the performance requirements.

4. RESOURCE IMPLICATIONS:

- 4.1 There are no additional resource implications as a result of this report. However, there may be resource implications in undertaking further actions identified in the self-assessment report. These would be subject to the usual council decision-making processes.

5. BACKGROUND PAPERS:

[Local Government and Elections \(Wales\) Act 2021](#)

[Performance and governance of local authorities: statutory guidance](#)

[WLGA Corporate Governance & Performance](#)

[Corporate Plan 2017/22](#)

6. AUTHOR:

Richard Jones, Performance Manager
Emma Davies, Performance Officer

7. CONTACT DETAILS:

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Appendix 1 – Self-assessment process

Legislation

The Local Government and Elections (Wales) Act 2021 (“the Act”) provides for a new and reformed legislative framework for local government elections, democracy, governance and performance. The Act replaces the previous improvement duty for councils set out in the Local Government (Wales) Measure 2009. The Act requires each council in Wales to keep under review the extent to which it is meeting the ‘performance requirements’, that is the extent to which it is exercising its functions effectively; it is using its resources economically, efficiently and effectively; its governance is effective for securing these.

The performance and governance provisions in the Act are framed within the context of the well-being duty in the Well-being of Future Generations (Wales) Act 2015, which sets out a legally binding common purpose for public bodies to improve the social, economic, environmental and cultural well-being of Wales.

The mechanism for a council to keep its performance under review is self-assessment, with a duty to publish a report setting out the conclusions of the self-assessment once in respect of every financial year. Self-assessment will be complemented by a panel performance assessment once in an electoral cycle, providing an opportunity to seek external insights (other than from auditors, regulators or inspectors) on how the council is meeting the performance requirements.

Why

Self-assessment is a way of evaluating, critically and honestly, the current position in order to make decisions on how to secure improvement for the future. It is about the council being self-aware, understanding whether it is delivering the right outcomes, and challenging itself to continuously improve. It needs to be embedded as effective self-assessment helps the council to continually learn and achieve sustainable improvement and better outcomes for citizens, service users and its own workforce.

The WLGA have identified draft principles for self-assessment for councils to ensure that they have arrangements in place that:

- demonstrate self-awareness derived from evidence-based analysis that focuses on outcomes;
- are owned and led at a strategic level and are not an exercise in compliance;
- further develop a culture of challenge to facilitate improvement as part of an ongoing process;
- are integrated as part of the council’s corporate planning, performance and governance processes; and
- enable an organisation-wide assessment rather than an assessment of individual services.

Further developing this culture and embedding an evaluative mindset will be a key development point through the first few iterations of the self- assessment report.

Process

The council has developed a process to undertake its first self-assessment under the Act, assessing performance in the 2021/22 financial year. The main component parts of the process and timeline are:

Feb – April Desk-based evidence gathering	April - May Directorate self- assessment Workshops	May – June Council self- assessment report drafted	July Draft report to Scrutiny and Governance & Audit Committee	September Self-assessment agreed in line with council process.
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This timeline ensures that the self-assessment can inform and be informed by the policy direction of the council and how it uses its resources efficiently and effectively, particularly the budget setting process.

Evaluative evidence to inform the assessment has been compiled at a directorate level. Most of the evidence has been collated by using intelligence already held corporately in an insightful way; this includes, for example, the Annual Governance Statement, audit and inspection reports, and service level business plans.



The evidence gathered has been explored further, and challenged where necessary, at directorate and enabling function based self-assessment workshops, to determine if the objectives (outcomes) of the council are being achieved.

Self-assessment workshops

Directorate workshops	Enabling functions workshops
Children & Young People	Policy & Governance – Workforce planning
Social Care & Health	Resources – Financial planning
Communities & Place	Resources – Assets
	Communities & Place – Procurement
	Resources and Policy Performance & Scrutiny – Digital and Data
	Policy Performance & Scrutiny - Corporate planning, Performance and Risk Management

The workshops were facilitated through the following questions:

- How well do we understand our local context and place and has this informed our purpose and priorities? (Need)
- How well are we achieving our agreed outcomes? (From the Corporate Plan)
- How do we know? (Evidence)
- How effectively are resources being used to deliver our priorities? (Enablers)
- How effectively does the council work with stakeholders and partners on agreed outcomes? (Partnership working)
- What could we do better? (Actions)

The full evidence and conclusions from workshops have been collated and will be used by directorates and enabling functions to inform their services business plans.

Following the workshops, the evidence is being reviewed, further challenged, and collated into a corporate level evaluative self-assessment. This will be integrated with the council's requirement to report on the progress it has made in meeting its well-being objectives for the preceding financial year (2021/22) under the Well-being of Future Generations Act. The report will be structured under these headings:

- Understanding our local place
- Outcomes (progress against Corporate Plan goals):
 - How well are we achieving our agreed outcomes?
 - How do we know?
 - Areas for development
- Enabling functions
 - Corporate planning, performance and risk management
 - Financial planning
 - Workforce planning
 - Procurement
 - Assets
 - Digital and data
- Our work with partners
- Our Actions

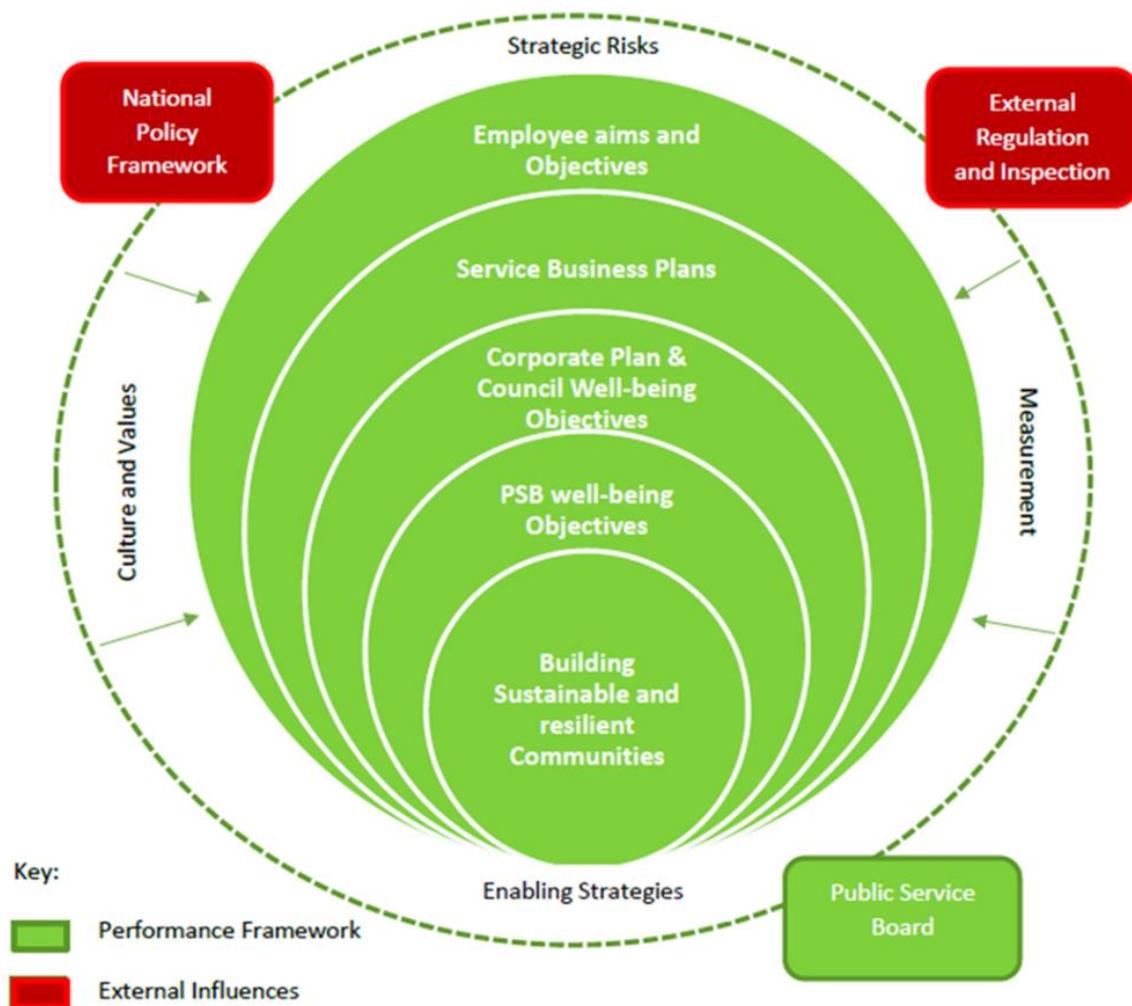
The self-assessment report will be scrutinised by the council's Performance and Overview Scrutiny Committee. A draft of the self-assessment report will be made available to Governance and Audit committee, who must review the draft report and make recommendations for changes to the conclusions or action the council intends to take. The self-assessment will be approved in accordance with the council's agreed processes at Council.

Appendix 2

Performance Management Framework

Our performance management framework makes sure that everyone is pulling in the same direction to deliver real and tangible outcomes.

Building sustainable and resilient communities is the unifying purpose of the diverse range of services for which we are responsible. We are a partner in the Public Service Board, which is responsible for setting well-being objectives for the county. The council's own well-being objectives are set by Council and form the backbone of our Corporate Plan. Each of our teams has a service business plan that aligns to these objectives. We have a range of performance measures that we use to keep track of our progress. Our risk management policy enables us to manage strategic risks to our delivery. Our employee aims and objectives show the contributions that individual colleagues make to these objectives and delivering our vision in accordance with our values.



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GOVERNANCE AND AUDIT COMMITTEE FORWARD PLANNER 2022-3

REPORT	LEAD OFFICER
20TH JUNE 2022	
Audit Wales Work Programme	Audit Wales
Annual governance statement review 2021-2	Andrew Wathan
Annual Audit Plan 2022-23	Audit Wales
Freedom of Information (FOI) & Data Protection Act (DPA) Breaches & Data Subject Access Request (DSARs) report - (twice yearly)	Sian Hayward
6 month update - Progress report on Unfavourable Audit Options	Andrew Wathan
Internal Audit Draft Operational Plan 2022/3	Andrew Wathan
Draft Monmouthshire County Council self assessment report 2021/22	Richard Jones
14TH JULY 2022	
2021/22 MCC Statement of Accounts	Jon Davies
Audit Plan - Welsh Church Accounts	Audit Wales
Internal Audit Outturn report 2021/2	Andrew Wathan

2021/22 Draft WCF/Mon Farm Statement Of Accounts	Jon Davies/Dave Jarrett/Nikki Wellington
Audit Wales Work Programme and timetable	Audit Wales
Whole Authority Strategic Risk Assessment	Richard Jones
Annual Performance Review of Investment Committee	Nick Keyse
Anti bribery Risk Assessment	Peter Davies
Annual Grants report	Audit Wales
2022/23 Treasury Outturn Report	Jon Davies
8TH SEPTEMBER 2022	
Audit Wales Financial Sustainability	Audit Wales
Internal Audit Progress report - quarter 1	Andrew Wathan
Audit Wales Work Programme:Council Progress Update	Richard Jones
13TH OCTOBER 2022	
2021/22 MCC Statement of Accounts - final	Jonathan Davies
ISA260 Response to Accounts	Audit Wales/Peter Davies
24TH NOVEMBER 2022	
Treasury Outturn report	Jon Davies
Q2 Progress report for 6 months 21/22	Andrew Wathan
Update on unfavourable Internal Audit Opinions	Andrew Wathan
Review of the Strategic Risk Register-6 monthly	Emma Davies

Implementation of Internal Audit agreed recommendations	Andrew Wathan
26TH JANUARY 2023	
2021/22 WCF/Mon Farm Statement of Accounts - Final	Dave Jarrett/Nikki Wellington
ISA 260 or equivalent for Trust Funds	Audit Wales
Freedom of Information (FOI) & Data Protection Act (DPA) Breaches & Data Subject Access Request (DSARs) report - (twice yearly)	Sian Hayward
16TH FEBRUARY 2023	
Overview of Performance Management arrangements	Performance Manager
Audit Wales Work Programme: Council Progress Update	Richard Jones
2023/24 Capital Strategy and Treasury Strategy	Jon Davies
WAO Annual Audit Summary	Audit Wales/Emma Davies
Whole Authority annual complaints report	Annette Evans
Assessment of the Robustness of the budget process and adequacy of reserves	Peter Davies
30TH MARCH 2023	
Annual Performance Review of Investment Committee	Nick Keyse
Audit Wales Annual Audit 23-24	Audit Wales
Internal Audit Progress report - quarter 3	Andrew Wathan

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Public Document Pack Agenda Item 13

MONMOUTHSHIRE COUNTY COUNCIL

Minutes of the meeting of Governance and Audit Committee held
at County Hall, Usk - Remote Attendance on Monday, 28th February, 2022 at 2.00 pm

PRESENT: Mr. P White (Chairman)
County Councillor J. Higginson (Vice Chairman)

County Councillor: A. Easson, M.Lane, P. Murphy, V. Smith,
B. Strong and J.Watkins

OFFICERS IN ATTENDANCE:

Andrew Wathan	Chief Internal Auditor
Annette Evans	Customer Relations Manager
Peter Davies	Deputy Chief Executive and Chief Officer, Resources
Wendy Barnard	Democratic Services Officer
Charlotte Owen	Audit Wales Officer
Emma Davies	Performance Officer
Richard Jones	Performance Manager
Jonathan Davies	Acting Assistant Head of Finance
Rachel Freitag	Audit Wales Officer
Matthew Gatehouse	Head of Policy and Governance

APOLOGIES:

None

1. Declarations of Interest

No declarations of interest were made.

2. Public Open Forum

No members of the public were present.

3. To note the Action List from the previous meeting.

The action list from the previous meeting was noted. In doing so an update was provided as follows:

- The Anti Bribery Risk Assessment will be considered at the meeting on 31st March 2022.
- The Governance and Audit Committee Review is on today's meeting agenda.

4. Overview of Performance management arrangements

The Performance Manager introduced the report providing an overview of the Performance Management Arrangements. Following presentation of the report, questions and comments were invited:

The Chair noted welcomed the timely report as it sets out the performance management arrangements following the introduction of the Local Government and Elections (Wales) Act

MONMOUTHSHIRE COUNTY COUNCIL

Minutes of the meeting of Governance and Audit Committee held at County Hall, Usk - Remote Attendance on Monday, 28th February, 2022 at 2.00 pm

2021. It was confirmed that the Council is responsible for annual self-assessment of its performance management arrangements. Additionally, a Panel Performance Assessment will be held once per electoral cycle using external experts. Both elements will include assessment of a wide range of evidence plus external views from e.g. Auditors, regulators, and inspectors.

Referring to the recommendations, members used the update provided to inform their understanding of the effectiveness of the operation of the authority's performance management arrangements and to identify any areas where they feel action needs to be taken or further information provided.

5. Audit Wales Annual Audit Summary

The Audit Wales Officer introduced the Audit Wales Annual Audit Summary. Items 6 and 7 were considered together. The Wales Audit Officer thanked the Council's officers for their co-operation and support over the course of the year.

6. Audit Wales Proposals for Improvement - Progress Report

The Performance Officer introduced the Progress Report on Audit Wales' Proposals for Improvement. As this and the previous item were considered together, questions and comments were invited on both at this point,

The Chair observed that Appendix 3 had some closed proposals for improvements and gave the example of Child Poverty that listed implementation of policy changes. He speculated that this is an ongoing matter, and asked what the plans were to monitor improvement and the status of closed proposals generally.

It was responded that Audit Wales can return to undertake follow up reviews on work they have covered previously. The Environmental Review and the Leisure Services Review are follow-up reviews by Audit Wales to check progress. Internally, all information on proposals for improvement are contained in service business plans so that services can monitor progress and make adjustments.

A Member queried the Audit Wales statement that Monmouthshire has none of the 10% most deprived areas in Wales and questioned the criteria used. The Member was referred to the Welsh Government website Welsh Index of Multiple Deprivation tool: <https://wimd.gov.wales/>.

The Performance Manager provided context that, in addition to the above tool, data analysis for the social justice strategy and the poverty and inequality action plan provided a more comprehensive understanding of areas of poverty and what support is required.

Considering the report recommendations, Members scrutinised the Council's response to the Audit Wales work programme, and sought assurance that adequate progress is being made.

Members considered referring on any issues contained within Audit Wales national studies to other committees for consideration where they identify there are findings of particular relevance to the council.

7. 2022/23 Capital Strategy and 2022/23 Treasury Strategy

The Acting Assistant Head of Finance presented the report on the 2022/23 Capital Strategy and 2022/23 Treasury Strategy. Following presentation of the report, Committee Members were invited to ask questions and comment.

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The Cabinet Member for Resources commented on the likelihood of reduced capital receipts and queried the borrowing strategy referring to the additional £20mn (longer term loan) borrowed in view of interest increases. It was confirmed that, in December, we took advantage of a dip in PWLB rates. The loan provides some certainty over revenue budgets in the medium term. Interest rates are monitored and borrowing is a well-balanced mix that helps to limit our exposure to interest rate rises.

The Chair noted that forecasted expenditure on schools is negligible after 2022/23 and queried if this is because future development is undecided. It was explained that the authority is currently engaged in the development of a 3 -19 school in Abergavenny. Future investment depends on funding from Welsh Government.

Reviewing the recommendations, the Governance & Audit Committee considered and endorsed for onward circulation and approval by full Council the draft Capital strategy for 2022/23 as found at Appendix 1.

The Governance & Audit Committee considered and endorsed for onward circulation and approval by full Council the draft Treasury management strategy for 2022/23 as found at Appendix 1, including the:

- 2022/23 Minimum Revenue Provision Policy Statement
- 2022/23 Investment & Borrowing Strategies

The Governance & Audit Committee will continue to review the Council's treasury activities on behalf of the Council by receiving the mid-year treasury management report and year-end report.

8. Assessment of the robustness of the budget process and adequacy of reserves.

The Deputy Chief Executive, Chief Officer, Resources and s151 Officer and the Acting Assistant Head of Finance introduced the Assessment of the Robustness of the Budget Process and Adequacy of Reserves Report.

Referring to each of the recommendations in turn Committee Members were invited to comment and ask questions.

Recommendation 1: A Member was pleased to see that reserves levels are positive but asked about school reserves, in particular Chepstow School that has a deficit circa £330,000 with just one other primary school with a deficit budget. He enquired if there was a robust recovery plan in place for Chepstow School. It was confirmed that Chepstow School had a robust recovery plan in place and the deficit should reduce further by the end of this year with further reduction planned over the next two years. The Cabinet Member for Resources and the Cabinet Member for Children and Young People have also sought reassurance about a recovery plan.

The Cabinet Member for Resources commented that use of Capital receipts to bolster the revenue budget for service redesign items will be addressed as this is not a sustainable practice.

The Governance and Audit Committee scrutinised and endorsed the RFO opinion on the robustness of the budget process and adequacy of reserves (appendix 1), and that in turn allows for a verbal update to be provided to Cabinet on 2nd March and Council on 3rd March as required.

MONMOUTHSHIRE COUNTY COUNCIL

Minutes of the meeting of Governance and Audit Committee held at County Hall, Usk - Remote Attendance on Monday, 28th February, 2022 at 2.00 pm

Recommendation 2: The Deputy Chief Executive clarified that the forecasted use of reserves in the medium term is based on what is known and as the budget process and medium-term financial planning evolves changes could be expected. The changes would be reported to Committee for consideration.

The Governance and Audit Committee noted the forecasted usage of reserves for 2022/23 and for future years as summarised in table 1 of this report and detailed in appendix 2.

Recommendation 3: The Deputy Chief Executive added that, notwithstanding the uplift in school balances, the general pattern of decline in school balances over time still causes an underlying issue of schools operating beyond their means and the Committee should bear this in mind.

The Governance and Audit Committee noted the extent of forecast improvements in school balances summarised in table 2 and detailed in appendix 3 which is informed and driven by the extent to which significant and unprecedented late grant support provided by Welsh Government to schools at the end of 2020/21 exceeded the impact of school investment plans, and notably further receipt of unbudgeted Welsh Government grant support received at the end of 2021/22.

Recommendation 4: With no further comments or questions, the Governance and Audit Committee acknowledged the restoration of general and earmarked reserve balances over the administrative term of this Council and that has enabled balances to be stabilised in line with the reserves protocol approved by Cabinet in 2015, albeit in light of risks that remain over the medium term which to the extent that they cannot be mitigated will draw further on limited one-off reserve and useable capital receipt balances.

Recommendation 5: The Deputy Chief Executive reminded members that the budget strategy for 2022/23 includes a number of material and significant risks relating to homelessness, adult social care, leisure centre income etc. We must be aware of significant specific grant funding received late in the year from Welsh Government. With the budget recovery plan, this means the in-year position has moved from deficit to surplus. This has enabled the final budget proposals and anticipated ability to further replenish reserves to cover the known and likely risks thus reducing the potential need for immediate budget recovery action. The Cabinet Member for Resources drew the attention to the potential for wage bill increases. Allowance has been built in for what is anticipated but any further unknown increases will have to be managed.

The Governance and Audit Committee noted the current reserve strategy and approach that looks to ensure that reserve cover is put in place for budgetary risks remaining for 2022/23 and from a forecast under spend for 2021/22.

Recommendation 6: The Governance and Audit Committee noted that the Council Fund balance sits in the middle range of the 4% to 6% indicator and which is considered by the Council's S151 officer to be at an acceptable and prudent level.

Recommendation 7: The Governance and Audit Committee had regard to declining useable and one-off capital receipt balances that continue to support the Council's capital maintenance and investment plans, and most recently used to meet revenue costs associated with service reform under WG guidance (appendix 5 and 6).

Recommendation 8: The Governance and Audit Committee noted that current usage of useful capital receipts is not sustainable and to the extent that balances are depleted Council will need to have recourse to unsupported borrowing to finance its future capital plans and to the extent that other grants and contributions are not available.

MONMOUTHSHIRE COUNTY COUNCIL

Minutes of the meeting of Governance and Audit Committee held at County Hall, Usk - Remote Attendance on Monday, 28th February, 2022 at 2.00 pm

Recommendation 9: The Governance and Audit Committee requested that a review of the reserves policy is undertaken and brought back to Governance & Audit Committee for consideration before being considered for adoption by Cabinet subsequent to 2021/22 outturn and in readiness for the budget strategy and plan for 2023/24 and over the MTFP period.

Recommendation 10: The Governance and Audit Committee requested that consideration is given to strengthening compliance with CIPFA's Financial Management (FM) Code and over which the committee needs to preside.

9. Whole Authority Annual Complaints Report

The Customer Relations Manager introduced the Whole Authority Annual Complaints Report. Following presentation of the report, questions and comments were invited from Committee Members.

A Member welcomed the very comprehensive report and was surprised that there were not more complaints during the exceptional circumstances due to Covid 19.

Considering the report recommendations, Members used the report to seek assurance about the effectiveness of the authority's processes for dealing with complaints and compliments.

10. Governance and Audit Committee Review

The Deputy Chief Executive introduced the Governance and Audit Committee Review Report.

It was added that there is an opportunity to identify an appropriate means for the Chair to keep abreast of Select Committee Programmes and Council business going forward (similar to the previously established Co-Ordinating Board). Following presentation of the report, members were invited to comment and ask questions.

The Chair expressed his view that the relationship between the Governance and Audit Committee and the new Scrutiny Committees needs to be taken into consideration in future decisions.

As per the recommendations contained in the report:

1. Members of the committee acknowledged the changes brought about by the Local Government and Elections (Wales) Act 2021 in so far as they impact on the Governance and Audit Committee and as outlined in the report.
2. The committee endorsed the further considerations proposed that look to further strengthen the effectiveness of the committee going forward, and that have resulted from the latest self-assessment by members of the committee and the subsequent overarching review undertaken.
3. The Committee requested that the constitution is amended to reflect these changes, to take effect at the next Annual General Meeting in May.

11. Internal Audit Progress report - Quarter 3

The Chief Internal Auditor introduced the Internal Audit Progress Report for Quarter 3. This is a regular report to provide assurance on the adequacy of the internal control environment, the

MONMOUTHSHIRE COUNTY COUNCIL

Minutes of the meeting of Governance and Audit Committee held at County Hall, Usk - Remote Attendance on Monday, 28th February, 2022 at 2.00 pm

governance and risk management arrangements. The report also covers the performance of the Internal Audit Team.

As a result of the pandemic , the team was redeployed to other tasks (Track, Trace and Protect, and also the Anti -Fraud for Government Grants) and this impacted upon the ability of the team to carry out the Audit Plan.

Following presentation of the report, Members were invited to ask questions.

A Member asked if the member of staff who left had been replaced. It was confirmed that the Auditor was replaced and started in November 2021. The Audit Manager post will be advertised shortly.

As in the recommendations, the Committee noted the audit opinions issued and noted the progress made by the Section towards meeting the 2021/22 Operational Audit Plan and the Section's performance indicators at the 9 month stage of the financial year.

12. Governance and Audit Committee Forward Plan

The Forward Work Plan was noted.

The Governance and Audit Committee Review progress report will be presented after the election period.

13. To confirm minutes of the previous meeting

The minutes of the previous meeting were confirmed as a true record.

14. To confirm the date of the next meeting as 31st March 2022 at 2.00pm

Meeting ended at 3.48 pm

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MONMOUTHSHIRE COUNTY COUNCIL

Minutes of the meeting of Governance and Audit Committee held
at County Hall, Usk - Remote Attendance on Monday, 6th June, 2022 at 2.00 pm

PRESENT: County Councillor A. Blackmore (Chairman)
County Councillor P. Strong (Vice Chairman)

County Councillor: A. Blackmore, C. Prosser, I. Chandler,
J. Crook, A. Easson, R.J.W. Greenland, M. Lane, P. Murphy,
P. Strong and L. Wright

OFFICERS IN ATTENDANCE:

Matt Phillips	Chief Officer People and Governance and Monitoring Officer
Andrew Wathan	Chief Internal Auditor
Peter Davies	Deputy Chief Executive and Chief Officer, Resources
Wendy Barnard	Democratic Services Officer
Jonathan Davies	Acting Assistant Head of Finance

APOLOGIES:

Martin Veale, Lay Member and Rachel Freitag, Audit Wales Officer.

1. Appointment of Chair

Lay Member, Andrew Blackmore was appointed as Chair.

2. Appointment of Vice Chair

County Councillor P. Strong was appointed as Vice Chair.

3. Declarations of Interest

No declarations of interest were made.

4. Appointment of members to a selection panel for the remaining lay person

The Chief Internal Auditor provided an update on the Lay Member recruitment and selection process aligned to the changes required by the Local Government and Elections (Wales) Act 2021. In Monmouthshire, the Governance and Audit Committee consists of 12 Members. One third must be Lay Members.

Following the successful appointment of three Lay Members to the Governance and Audit Committee, one vacancy remains unfilled. The vacancy will be advertised.

It was agreed to form a selection panel consisting of the following 4 members:

Chair
County Councillor P. Murphy

MONMOUTHSHIRE COUNTY COUNCIL

Minutes of the meeting of Governance and Audit Committee held at County Hall, Usk - Remote Attendance on Monday, 6th June, 2022 at 2.00 pm

County Councillor P. Strong
Mr C. Prosser

Details of the process will be sent to the selection committee in due course.

5. Member induction - a brief update

The Deputy Chief Executive announced that there is a members' Induction session for members of the Governance and Audit Committee and any other interested elected members with a variety of contributions.

The session will cover the role of the Governance and Audit Committee, the changes arising from the Local Government and Elections (Wales) Act 2022 and links with scrutiny committees. Regular report authors will also contribute to the session – e.g. the Chief Internal Auditor and Performance Manager. Audit Wales officers have also been invited to contribute to the session.

6. Forward work programme

The Forward Work Programme was presented. This lists the reports expected before Committee in the meeting up to March 2023, when they are scheduled to appear and the responsible officers.

7. Date of Next Meeting: 20th June 2022

Meeting ended at 2.35 pm