

Dydd Mercher, 12 Chwefror 2025

Hysbysiad a Gyfarfod**Pwyllgor Llywodraethu ac Awdit****Dydd Iau, 20fed Chwefror, 2025 am 2.00 pm,
Neuadd Y Sir, Y Rhadyr, Brynbuga, NP15 1GA*****Sylwch y cynhelir rhag-gyfarfod 30 munud am 1.30pm ar gyfer Aelodau'r
Pwyllgor a Swyddogion Archwilio.*****AGENDA**

Item No	Item	Pages
1.	Ymddiheuriadau am absenoldeb	
2.	Datganiadau o Fuddiant	
3.	Fforwm Agored i'r Cyhoedd Canllawiau Fforwm Agored Cyhoeddus y Pwyllgor Llywodraethu ac Archwilio Mae ein cyfarfodydd Pwyllgor Llywodraethu ac Archwilio yn cael eu ffrydio'n fyw a bydd dolen i'r ffrwd fyw ar gael ar dudalen gyfarfod <u>gwefan</u> Cyngor Sir Fynwy. Os hoffech rannu eich barn ar unrhyw faterion sy'n cael eu trafod gan y Pwyllgor Llywodraethu ac Archwilio, gallwch fynychu'r cyfarfod yn bersonol (neu ymuno o bell trwy Microsoft Teams), neu gyflwyno sylwadau ysgrifenedig. (defnyddiwch Microsoft Word, a hyd at 500 gair). Y dyddiad cau ar gyfer cyflwyno sylwadau i'r Cyngor yw 5pm dri diwrnod gwaith clir cyn y cyfarfod. Bydd yr holl sylwadau a dderbynnir ar gael i aelodau'r pwyllgor cyn y cyfarfod. Mae faint o amser a roddir i bob aelod o'r cyhoedd i siarad yn ôl disgrisiwn Cadeirydd y Pwyllgor. Gofynnwn nad yw'r cyfraniadau yn hwy na 4 munud. Os hoffech fynychu un o'n cyfarfodydd i siarad o dan y Fforwm Agored i'r Cyhoedd yn y cyfarfod, bydd angen i chi roi tri diwrnod gwaith o rybudd drwy	

	<p>gysylltu â GACRegistertoSpeak@monmouthshire.gov</p> <p>Os hoffech awgrymu pynciau yn y dyfodol i'w hystyried gan y Pwyllgor Llywodraethu ac Archwilio, gwnewch hynny drwy e-bostio GACRegistertoSpeak@monmouthshire.gov</p>	
4.	Nodi'r Rhestr Weithredu o'r cyfarfod diwethaf.	1 - 2
5.	Diweddaru Rheolau Gweithdrefn Contract	3 - 54
6.	2024/25 Ch3 - Adroddiad y Trysorlys	55 - 78
7.	Strategaeth Gyfalaf a Strategaeth y Trysorlys 2025/26	79 - 140
8.	Adroddiad Cynnydd Chwarterol Archwilio Mewnol (Ch3)	141 - 158
9.	Blaengynllun y Pwyllgor Llywodraethu ac Archwilio	159 - 164
10.	Cymeradwyo cofnodion y cyfarfod blaenorol.	165 - 168
11.	Dyddiad y Cyfarfod Nesaf: 13eg Mawrth 2025 1 ^{af} Mai 2025 am 2.00pm 12 ^{fed} Mehefin 2025 am 2.00pm 24 ^{ain} Gorffennaf 2025 am 2.00pm 11 ^{eg} Medi 2025 am 2.00pm 16 ^{eg} Hydref 2025 am 2.00pm 27 ^{ain} Tachwedd 2025 am 2.00pm 15 ^{fed} Ionawr 2026 am 2.00pm 26 ^{ain} Chwefror 2026 am 2.00pm 16 ^{eg} Ebrill 2026 am 2.00pm	
12.	Ystyried a ddylid gwahardd y wasg a'r cyhoedd o'r cyfarfod wrth ystyried yr eitemau busnes canlynol yn unol ag Adran 100A Deddf Llywodraeth Leol 1972, fel y'i diwygiwyd, ar y sail ei bod yn cynnwys gwybodaeth fel y'i diffinnir ym Mharagraff 14 o Ran 4 o Atodlen 12A i'r Ddeddf (Barn y Swyddog Priodol ynghlwm).	169 - 170
13.	Seiberddiogelwch	171 - 180

Paul Matthews
Chief Executive

MONMOUTHSHIRE COUNTY COUNCIL
CYNGOR SIR FYNWY

THE CONSTITUTION OF THE COMMITTEE IS AS FOLLOWS:

Andrew Blackmore

Colin Prosser

Martin Veale

Rhodri Guest

County Councillor Sara Burch

County Councillor John Crook

County Councillor Tony Easson

County Councillor David Jones

County Councillor Malcolm Lane

County Councillor Phil Murphy

County Councillor Peter Strong

County Councillor Ann Webb

***Cantref; Labour and Co-Operative
Party***

***Magor East Welsh Labour/Llafur Cymru
with Undy;***

***Dewstow; Welsh Labour/Llafur Cymru
Crucorney; Independent Group***

Mardy; Welsh Conservative Party

Caerwent; Welsh Conservative Party

Rogiet; Welsh Labour/Llafur Cymru

St Arvans; Welsh Conservative Party

Public Information

Access to paper copies of agendas and reports

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Watch this meeting online

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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

- to become a zero-carbon county, supporting well-being, health and dignity for everyone at every stage of life.

Objectives we are working towards

- Fair place to live where the effects of inequality and poverty have been reduced;
- Green place to live and work with reduced carbon emissions and making a positive contribution to addressing the climate and nature emergency;
- Thriving and ambitious place, where there are vibrant town centres and where businesses can grow and develop
- Safe place to live where people have a home where they feel secure in;
- Connected place where people feel part of a community and are valued;
- Learning place where everybody has the opportunity to reach their potential

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.

Monmouthshire Governance & Audit Committee Question/Consideration Guide

Role of the Pre-meeting
<ol style="list-style-type: none">1. Why is the Committee considering this agenda item? (relevance and materiality)2. What is the Committee's role and what outcome do Members want to achieve?3. Is there sufficient information to achieve this? If not, who could provide this?4. What are the confidential views of the auditors on relevant matters? <p>- Discuss members' views/ key concerns with the papers and agree priorities</p>
Potential Questions/Considerations for the Meeting

Internal Audit (IA)

1. What is the IA functional model and is it fit for purpose?
2. Does IA have sufficient authority and influence across the Authority?
3. Is IA suitably resourced and empowered? Is the annual IA plan appropriate? On what do we make this judgement?
4. Do Chief Officers demonstrably accept and champion the role of IA? How do they do this?
5. Are IA findings acted upon energetically by Officers? How is this demonstrated? Do we effectively challenge and hold officers to account for implementing IA findings?
6. How can we be confident that the internal control environment remains appropriate?
7. Do we have confidence in overall IA effectiveness? On what do we base this?
8. Is the annual/ periodic IA opinion plausible?
9. Do we have sufficient visibility over the work, output and effectiveness of allied IA teams, e.g. TCBC?

Governance

1. Is there a codified and cohesive description of MCC's overall governance arrangements? Is it fit for purpose?
2. Is there clarity over the governance of the various oversight and scrutiny arrangements for (and effectiveness

External Audit (EA)

1. Is the EA team (financial and performance) credible?
2. Are we confident over the arrangements for developing the EA annual work plan/ timetable and is it aligned to our understanding of key risks?
3. Do Chief/ senior officers engage appropriately with EA? How is this demonstrated?
4. Is there a constructive relationship between IA, EA (and other inspectorates)? How is this evidenced?
5. Have relevant officers demonstrably considered the results/ conclusions of EA national and specific reports?
6. Do we have good visibility over emerging issues identified by EA?
7. In respect of ISA260 and equivalent EA financial reports, do officers clearly demonstrate understanding of issues raised and have a credible plan to resolve issues for next financial year?
8. Does EA have confidence in MCC's Officers and governance arrangements?

Budgeting/ Financial Risk/ Reserves

1. Is there a clearly defined, governed and checkpointed process and timetable for developing the Authority's budget?
2. Is there an appropriate suite of financial risk related policies? Are they suitable?
3. Are the key financial/ operational

<p>of) material partnerships and collaborations?</p> <ol style="list-style-type: none"> Is there clarity over the apportionment of responsibilities and decision making authorities? How are governance/ control breaches identified and reported? Are we confident that the arrangements for material expenditure (tendering, contracting and capital procurement) are robust? Do we have confidence in whistleblowing (and similar arrangements) for raising concerns? <p><u>Corporate Risks</u></p> <ol style="list-style-type: none"> Have key accountabilities for the identification, assessment, monitoring and management of risks been adequately defined and implemented? Has the approach to risk management been designed and implemented effectively? How can the Committee be confident that the Corporate Risk Register captures all significant risks facing the Authority? Are the risk mitigation action plans credible and sufficient so as to achieve the desired outcomes? 	<p>assumptions understood, credible, documented and stress tested?</p> <ol style="list-style-type: none"> Does the Finance function have suitable capabilities and capacity to manage financial risk/ meet statutory requirements and obligations to the Council? Do we have confidence that the budgetary process is likely to produce a plausible budget/ MTFP? Are there suitable arrangements in place to manage and report on overall financial performance? <p><u>Financial Statements/ Misstatement Risk</u></p> <ol style="list-style-type: none"> Is there a shared understanding as to the purpose of the Committee in reviewing draft financial statements? <ol style="list-style-type: none"> Are the Notes to the Accounts reasonable? Are the narrative reports, including the Annual Governance Statement reasonable and accord with the committee's view? Are we comfortable with EA's work and audit opinion?
<p>Questions for the Committee to conclude...</p>	
<p>Do we have the necessary information to form conclusions/make recommendations/ escalate matters to the executive, council, relevant scrutiny committee?</p> <p>Do we need to follow up? If so, how?</p>	

