

SUBJECT: Governance & Audit Committee Work

Programme in line with its Terms of Reference

DIRECTORATE: Resources

MEETING: Governance & Audit Committee

DATE: 26th January 2023 DIVISION/WARDS AFFECTED: All

1. PURPOSE

To receive, consider and comment on the proposed new format for the Governance & Audit Committee's forward work programme which aligns with its Terms of Reference.

2. RECOMMENDATION(S)

That the Governance & Audit Committee approve the proposed new format for the Governance & Audit Committee's forward work programme which aligns with its Terms of Reference or suggest an alternative.

3. KEY ISSUES

- 3.1 Members of the Governance & Audit Committee requested that its forward work programme be reviewed in line with its Terms of Reference so that there was a clearer line of sight as to why reports were being presented to them. They wanted to ensure the Committee was operating as effectively as possible, in line with legislation and good practice, and minimise any duplication with the work of the scrutiny committees.
- 3.2 The Governance & Audit Committee's Terms of Reference are set out in the Council's Constitution as agreed by full Council and have been determined by recent legislation; The Local Government (Wales) Measure 2011 and Local Government and Elections (Wales) Act 2021.
- 3.3 As per the Constitution, Section 21 The Governance & Audit Committee should:
 - Ensure that there are effective relationships between external and internal audit, inspection agencies and other relevant bodies, and that the value of the audit process is actively promoted.

- Review the financial statements, external auditor's opinion and reports to members, recommend the adoption of the financial statements by full Council and monitor management action in response to the issues raised by external audit.
- Maintain an overview of the Council's constitution in respect of contract procedure rules and financial regulations.
- Make recommendations, as appropriate, to Cabinet and Council on any matters reported through the Governance and Audit Committee.
- 3.4 And then Section 10.2 it references the legislation (The Local Government (Wales) Measure 2011 as amended), which states:

A local authority must appoint a committee (a "governance and audit committee") to—

- (a) review and scrutinise the authority's financial affairs,
- (b) make reports and recommendations in relation to the authority's financial affairs,
- (c) review and assess the risk management, internal control, performance assessment and corporate governance arrangements of the authority,
- (d) make reports and recommendations to the authority on the adequacy and effectiveness of those arrangements,
- (e) review and assess the authority's ability to handle complaints effectively,
- (f) make reports and recommendations in relation to the authority's ability to handle complaints effectively,
- (g) oversee the authority's internal and external audit arrangements, and
- (f) review the financial statements prepared by the authority.
- 3.5 The Committee's forward work programme has therefore been reviewed and updated to link the report it receives to its Terms of Reference. This is shown at Appendix 1. A different format of showing the same information has also been included at Appendix 2.

4. REASONS

4.1 The Goverenance & Audit Committee is a key mechanism for demonstrating good and effective governance throughout Monmouthshire Council. Aligning its forward work programme with its Terms of Reference helps members to better understand their role on this Committee and enables them to focus on their key responsibilities.

5. RESOURCE IMPLICATIONS

None.

6. CONSULTEES

Deputy Chief Executive

Results of Consultation:

N/A

7. BACKGROUND PAPERS

Monmouthshire CC Constitution The Local Government (Wales) Measure 2011 Local Government and Elections (Wales) Act 2021

8. AUTHORS AND CONTACT DETAILS

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Governance & Audit Committee January 2023

APPENDIX 1

Governance & Audit Committee forward work programme linked to its Terms of Reference 2022/23

GOVERNANCE & AUDIT	20-Jun-22	14-Jul-22	08-Sep-22	13-Oct-22	24-Nov-22	26-Jan-23	16-Feb-23	30-Mar-23
COMMITTEE								
TERMS OF								
REFERENCE								
THE ENERGE								
Review and		2021/22	2021/22		2022/23 Mid	2021/22 MCC	2023/24	
scrutinise the		MCC	MCC		Year Treasury	Statement of	Capital	
authority's		Statement	Statement of		Management	Accounts – final	Strategy and	
financial affairs		of Accounts	Accounts		update		Treasury	
and make reports		verbal				2021/22	Strategy	
and		update				WCF/Mon Farm		
recommendations						Statement Of	Assessment	
in relation to them		Draft				Accounts - Final	of the	
 Review 		Statement					Robustness	
the		of Accounts					of the budget	
financial		2021/22 -					process and	
statements		Charitable					adequacy of	
prepared		Trust Funds					reserves	
by the		2021/22						
authority								
To receive		Treasury Outturn						
and		Report						
approve the		Roport						
Council's								
Annual								
Statement								
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Committee				
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of									
counci	illors								
to the									
Counc	il.								
Review and						The		Whole	
assess the						Ombudsman's		Authority	
authority's abi	ility					Annual Letter		annual	
to handle						(2021/22)		complaints	
complaints								report	
effectively mal	ke								
reports and									
recommendati									
in relation to the									
authority's abi	ility								
to handle									
complaints									
effectively									
Oversee the		6 manth	Internal	Internal	Invitation of	O2 Drogross	Implementation of	Internal Audit	
Oversee the		6 month	Internal	Internal Audit	Invitation of officers &	Q2 Progress	Implementation of Internal Audit		
authority's inte	emai	update on	Audit	Audit	Unicers &	report for 6	miemai Audii	Progress	

audit arrangements	unfavourable opinions Internal Audit Draft Operational Plan 2022/23	Outturn report 2021/22	Progress report - quarter 1	S151 officer regarding Limited Opinions	months 22/23 Update on unfavourable Internal Audit Opinions	agreed recommendations	report - quarter 3	
Oversee the authority's external audit arrangements	Audit Wales Work Programme Annual Audit Plan 22-23	Audit Plan - Welsh Church Accounts	Quarterly update and timetable Audit Wales Springing forward & Councils Management Response	Assurance and Risk assessment review Annual Grants report	Audit Wales Work Programme and Timetable Quarter 2	ISA260 Response to Accounts ISA 260 or equivalent for Trust Funds Audit Wales Annual Audit Summary		Audit Wales Annual Audit Plan 23-24

APPENDIX 2

 Review 	v the financial s eive and appro	statements prep	ared by the au	ithority	recommendations in accordance with 26-Jan-23		
	2021/22 MCC Statement of Accounts - verbal update [Author - Title and or name ?] Draft Statement of Accounts 2021/22 - Charitable Trust Funds	2021/22 MCC Statement of Accounts [Author – Title and or name ?]		2022/23 Mid Year Treasury Management update	2021/22 MCC Statement of Accounts – final 2021/22 WCF/Mon Farm Statement Of Accounts - Final	2023/24 Capital Strategy and Treasury Strategy Assessment of the Robustness of the budget process and adequacy of reserves	

	Report						
	Торог						
 To conconside To conconside To conconside To conconside To conconside To conconside Exercise to the service 	sider the draft ered by Counc sider the repor nance & Audit (en two consecu	annual self-assil. t of the (independent)	essment performant performant performant performant court	mance and reco		ffectiveness of the required ahead of the made available ast once during the	of it being to the ne period
20-Jun-22	14-Jul-22	08-Sep-22	13-Oct-22	24-Nov-22	26-Jan-23	16-Feb-23	30-Mar-23
Freedom of Information (FOI) & Data Protection Act (DPA) Breaches & Date Subject Access Request (DSARs) report Self Assessment Process	Governance & Audit Committee Annual Report Draft self assessment report 2021/22	Whole Authority Strategic Risk Assessment	Anti bribery Risk Assessment Audit Wales Work Programme: Council Progress Update	Annual Performance Review of Investment Committee	Freedom of Information (FOI) & Data Protection Act (DPA) Breaches & Date Subject Access Request (DSARs) report Cyber security report (Pink Papers) Review of the Committees Terms of Reference	Overview of Performance Management arrangements Effectiveness of Strategic Risk Management Framework	Annual Performance Review of Investment Committee Audit Wales Work Programme: Council Progress Update

Annual	aligned to the Plan	
Governance Statement review 2021- 22	Feedback on Collaboration & Partnership arrangements	
	arrangements	

Review and assess the authority's ability to handle complaints effectively make reports and recommendations in relation to the authority's ability to handle complaints effectively							
20-Jun-22	14-Jul-22	08-Sep-22	13-Oct-22	24-Nov-22	26-Jan-23	16-Feb-23	30-Mar-23
				The Ombudsman's Annual Letter (2021/22)		Whole Authority annual complaints report	
Oversee the a	uthority's inter	nal audit arrang	ements				
6 month update on unfavourable opinions Internal Audit Draft Operational Plan 2022/23	Internal Audit Outturn report 2021/22	Internal Audit Progress report - quarter 1	Invitation of officers & S151 officer regarding Limited Opinions	Q2 Progress report for 6 months 22/23 Update on unfavourable Internal Audit Opinions	Implementation of Internal Audit agreed recommendations	Internal Audit Progress report - quarter 3	

20-Jun-22 14-Jul-22 08-Sep-22 13-Oct-22 24-Nov-22 26-C	Jan-23 16-Feb-23 3	30-Mar-23
		50 WIGH-25
Work Programme Annual Audit Plan 22-23 Welsh Church Accounts Audit Wales Springing forward & Councils Management Response Work Programme and Risk assessment review Audit Wales Grants report Audit Wales Springing forward & Councils Management Response	sponse to A	Audit Wales Annual Audit Plan 23-24