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Neuadd y Sir
Y Rhadyr
Brynbuga
NP15 1GA

Dydd Mercher, 9 Hydref 2024

Hysbysiad o gyfarfod

Pwyllgor Llywodraethu ac Awdit

Dydd Iau, 17eg Hydref, 2024 at 2.00 pm,
Neuadd Y Sir, Y Rhadyr, Brynbuga, NP15 1GA

Nodwch y cynhelir rhag gyfarfod 30 munud cyn dechrau'r cyfarfod ar gyfer aelodau'r pwyllgor a swyddogion Archwilio Cymru

AGENDA

Item No	Item	Pages
1.	Ymddiheuriadau am absenoldeb	
2.	Datganiadau o Fuddiant	
3.	Fforwm Agored i'r Cyhoedd Canllawiau ar gyfer Fforwm Agored i'r Cyhoedd y Pwyllgor Llywodraethu ac Awdit Mae ein cyfarfodydd Pwyllgor Llywodraethu ac Awdit yn cael eu ffrydio'n fyw a bydd dolen i'r ffrwd fyw ar gael ar dudalen cyfarfod gwefan Cyngor Sir Fynwy Os hoffech rannu eich barn ar unrhyw faterion sy'n cael eu trafod gan y Pwyllgor Llywodraethu ac Awdit, gallwch fynychu'r cyfarfod yn bersonol (neu ymuno o bell drwy Microsoft Teams), neu gyflwyno sylwadau ysgrifenedig (drwy Microsoft Word, uchafswm o 500 gair). Y dyddiad cau ar gyfer cyflwyno sylwadau i'r Cyngor yw 5pm, a hynny dri diwrnod gwaith clir cyn y cyfarfod. Bydd yr holl sylwadau a dderbynnir ar gael i Aelodau'r Pwyllgor cyn y cyfarfod. Mae'r amser a roddir i bob aelod o'r cyhoedd i siarad yn ddibynnol ar Gadeirydd y Pwyllgor. Gofynnwn i gyfraniadau beidio â bod 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 e-bostio GACRegistertoSpeak@monmouthshire.gov.uk	

Os hoffech awgrymu pynciau yn y dyfodol i'w hystyried gan y Pwyllgor
Llywodraethu ac Awdit, e-bostiwch
GACRegistertoSpeak@monmouthshire.gov.uk

4.	Nodi'r Rhestr Weithredu o'r cyfarfod diwethaf.	1 - 2
5.	Adroddiad Grantiau Archwilio Cymru	3 - 14
6.	Cynaliadwyedd Ariannol Archwilio Cymru	15 - 30
7.	Cynllun Archwilio Blynyddol 22.23 Cronfa'r Degwm	31 - 44
8.	Rhaglen Waith Archwilio Cymru: Diweddariad Cynnydd y Cyngor	45 - 58
9.	Cyflwyniad ar y Safonau Archwilio Mewnol Byd-eang a'r Cod Ymarfer newydd ar gyfer Llywodraethu Archwilio Mewnol yn Llywodraeth Leol y DU	
10.	Blaengynllun y Pwyllgor Llywodraethu ac Archwilio	59 - 64
11.	Cymeradwyo cofnodion y cyfarfod blaenorol.	65 - 68
12.	Dyddiad y Cyfarfod Nesaf: 28ain Tachwedd 2024 am 2.00pm	

Paul Matthews
Prif Weithredwr

CYNGOR SIR FYNWY

MAE CYFANSODDIAD Y PWYLLGOR FEL SY'N DILYN:

Andrew Blackmore Aelod Lleyg

Colin Prosser Aelod Lleyg

Martin Veale Aelod Lleyg

Rhodri Guest Aelod Lleyg

County Councillor Sara Burch Cantref; Labour and Co-Operative Party

County Councillor John Crook Magor East with Undy; Welsh Labour/Llafur Cymru

County Councillor Tony Easson Dewstow; Welsh Labour/Llafur Cymru

County Councillor David Jones Crucorney; Independent Group

County Councillor Malcolm Lane Mardy; Welsh Conservative Party

County Councillor Phil Murphy Caerwent; Welsh Conservative Party

County Councillor Peter Strong Rogiet; Welsh Labour/Llafur Cymru

County Councillor Ann Webb St Arvans; Welsh Conservative Party

Gwybodaeth Gyhoeddus

Mynediad i gopiâu papur o agendâu ac adroddiadau

Gellir darparu copi o'r agenda hwn ac adroddiadau perthnasol i aelodau'r cyhoedd sy'n mynychu cyfarfod drwy ofyn am gopi gan Gwasanaethau Democrataidd ar 01633 644219. Dylid nodi fod yn rhaid i ni dderbyn 24 awr o hysbysiad cyn y cyfarfod er mwyn darparu copi caled o'r agenda hwn i chi.

Edrych ar y cyfarfod ar-lein

Gellir gweld y cyfarfod ar-lein yn fyw neu'n dilyn y cyfarfod drwy fynd i www.monmouthshire.gov.uk neu drwy ymweld â'n tudalen Youtube drwy chwilio am MonmouthshireCC. Drwy fynd i mewn i'r ystafell gyfarfod, fel aelod o'r cyhoedd neu i

gymryd rhan yn y cyfarfod, rydych yn caniatáu i gael eich ffilmio ac i ddefnydd posibl y delweddau a'r recordiadau sain hynny gan y Cyngor.

Y Gymraeg

Mae'r Cyngor yn croesawu cyfraniadau gan aelodau'r cyhoedd drwy gyfrwng y Gymraeg neu'r Saesneg. Gofynnwn gyda dyledus barch i chi roi 5 diwrnod o hysbysiad cyn y cyfarfod os dymunwch siarad yn Gymraeg fel y gallwn ddarparu ar gyfer eich anghenion.

Nodau a Gwerthoedd Cyngor Sir Fynwy

Ein diben

Adeiladu Cymunedau Cynaliadwy a Chydnerth

Amcanion y gweithiwn tuag atynt

- Rhoi'r dechrau gorau posibl mewn bywyd i bobl
- Sir lewyrchus a chysylltiedig
- Cynyddu i'r eithaf botensial yr amgylchedd naturiol ac adeiledig
- Llesiant gydol oes
- Cyngor gyda ffocws ar y dyfodol

Ein Gwerthoedd

Bod yn agored. Rydym yn agored ac yn onest. Mae pobl yn cael cyfle i gymryd rhan mewn penderfyniadau sy'n effeithio arnynt, dweud beth sy'n bwysig iddynt a gwneud pethau drostynt eu hunain/eu cymunedau. Os na allwn wneud rhywbeth i helpu, byddwn yn dweud hynny; os bydd yn cymryd peth amser i gael yr ateb, byddwn yn esbonio pam; os na allwn ateb yn syth, byddwn yn ceisio eich cysylltu gyda'r bobl a all helpu - mae adeiladu ymddiriedaeth ac ymgysylltu yn sylfaen allweddol.

Tegwch. Darparwn gyfleoedd teg, i helpu pobl a chymunedau i ffynnu. Os nad yw rhywbeth yn ymddangos yn deg, byddwn yn gwranddo ac yn esbonio pam. Byddwn bob amser yn ceisio trin pawb yn deg ac yn gyson. Ni allwn wneud pawb yn hapus bob amser, ond byddwn yn ymrwymo i wrando ac esbonio pam y gwnaethom weithredu fel y gwnaethom.

Hyblygrwydd. Byddwn yn parhau i newid a bod yn hyblyg i alluogi cyflwyno'r gwasanaethau mwyaf effeithlon ac effeithiol. Mae hyn yn golygu ymrwymiad gwirioneddol i weithio gyda phawb i groesawu ffyrdd newydd o weithio.

Gwaith Tim. Byddwn yn gweithio gyda chi a'n partneriaid i gefnogi ac ysbrydoli pawb i gymryd rhan fel y gallwn gyflawni pethau gwych gyda'n gilydd. Nid ydym yn gweld ein hunain fel 'trefnwyr' neu ddatrysyr problemau, ond gwnawn y gorau o syniadau, asedau ac adnoddau sydd ar gael i wneud yn siŵr ein bod yn gwneud y pethau sy'n cael yr effaith mwyaf cadarnhaol ar ein pobl a lleoedd.

Caredigrwydd – Byddwn yn dangos caredigrwydd i bawb yr ydym yn gweithio gyda nhw, gan roi pwysigrwydd perthnasoedd a'r cysylltiadau sydd gennym â'n gilydd wrth wraidd pob rhyngweithio.

Rôl Cyn-cyfarfod

1. Pam fod y Pwyllgor yn ystyried yr eitem hon ar yr agenda? (perthnasedd a materoldeb)
2. Beth yw rôl y Pwyllgor a pha ganlyniadau y mae Aelodau am eu sicrhau?
3. A oes digon o wybodaeth i gyflawni hyn? Os na, pwy all ddarparu hyn?
4. Beth yw barn gyfrinachol yr archwilwyr ar y materion perthnasol?
- Trafod barn/pryderon allweddol yr aelodau gyda'r papurau a chytuno ar flaenoriaethau

Cwestiynau / Ystyriaethau Posib ar gyfer y Cyfarfod

Archwilio Mewnol (AM)

1. Beth yw'r model swyddogaethol AM ac a yw'n addas at y diben?
2. A oes gan AM awdurdod a dylanwad digonol ar draws yr Awdurdod?
3. A oes digon o adnoddau gan AM ac a yw wedi'i ymrymuso'n addas? A yw'r cynllun AM blynyddol yn briodol? Ar ba sail ydym yn gwneud y dyfarniad hwn?
4. A yw Prif Swyddogion yn amlwg yn derbyn ac yn hyrwyddo rôl AM? Sut maent yn gwneud hyn?
5. A yw Swyddogion yn gweithredu'n egniol ar ganfyddiadau AM? Sut mae hyn yn cael ei ddangos? A ydyn ni'n herio ac yn dwyn swyddogion i gyfrif yn effeithiol am weithredu canfyddiadau AM?
6. Sut gallwn ni fod yn hyderus bod yr amgylchedd rheolaeth fewnol yn parhau i fod yn briodol?
7. A oes gennym ni hyder mewn effeithiolrwydd cyffredinol AM? Ar beth ydym yn seilio hyn?
8. A yw barn flynyddol/cyfnodol AM yn gredadwy?
9. A oes gennym ddigon o welededd dros waith, allbwn ac effeithiolrwydd y timau AM cysylltiedig, e.e. CBST?

Llywodraethu

1. A oes disgrifiad cydlynus sydd wedi ei amlinellu mewn cod ar gyfer trefniadau llywodraethu cyffredinol CSF? A yw'n addas at y diben?

Archwilio Allanol (AA)

1. A yw'r tîm AA (ariannol a pherfformiad) yn gredadwy?
2. A ydym yn hyderus ynglŷn â'r trefniadau ar gyfer datblygu cynllun gwaith/amserlen waith flynyddol AA ac a yw'n cyd-fynd â'n dealltwriaeth o risgiau allweddol?
3. A yw Prif Swyddogion/uwch swyddogion yn ymgysylltu'n briodol ag AA? Sut mae hyn yn cael ei ddangos?
4. A oes perthynas adeiladol rhwng AM ac AA (ac arolygiaethau eraill)? Beth yw'r dystiolaeth o hyn?
5. A yw swyddogion perthnasol wedi ystyried canlyniadau/casgliadau adroddiadau cenedlaethol a phenodol AA?
6. A oes gennym ni welededd da dros faterion sy'n dod i'r amlwg a nodwyd gan AA?
7. O ran ISA260 ac adroddiadau ariannol cyfatebol gan AA, a yw swyddogion yn dangos yn glir eu bod yn deall y materion a godwyd ac a oes ganddynt gynllun credadwy i ddatrys materion ar gyfer y flwyddyn ariannol nesaf?
8. A oes gan AA hyder yn Swyddogion CSF a threfniadau llywodraethu?

Cyllidebu / Risg Ariannol / Cronfeydd Wrth Gefn

1. A oes yna broses ac amserlen sydd wedi'u diffinio, eu llywodraethu a'u gwirio'n glir ar gyfer datblygu cyllideb yr Awdurdod?
2. A oes cyfres briodol o bolisiau sy'n ymwneud â risgiau ariannol? A ydynt yn addas?
3. A yw'r rhagdybiaethau ariannol/gweithredol allweddol yn ddealladwy, yn gredadwy, wedi'u dogfennu ac yn cael eu profi gan

2. A oes eglurder ynghylch llywodraethu'r trefniadau goruchwyllo a chraffu amrywiol ar gyfer (ac effeithiolrwydd) partneriaethau a chydweithrediadau materol?
3. A oes eglurder ynglŷn â dyrannu cyfrifoldebau ac awdurdodau gwneud penderfyniadau?
4. Sut mae achosion o dorri rheolau llywodraethu/rheolaeth yn cael eu nodi a'u hadrodd?
5. A ydym yn hyderus bod y trefniadau ar gyfer gwariant materol (tendro, contractio a chaffael cyfalaf) yn gadarn?
6. A oes gennym ni hyder yn y trefniadau chwythu'r chwiban (a threfniadau tebyg) ar gyfer codi pryderon?

Risgiau Corfforaethol

1. A yw atebolrwydd allweddol ar gyfer adnabod, asesu, monitro a rheoli risgiau wedi'i ddiffinio a'i weithredu'n ddigonol?
2. A yw'r dull o reoli risgiau wedi'i gynllunio a'i weithredu'n effeithiol?
3. Sut y gall y Pwyllgor fod yn hyderus bod y Gofrestr Risgiau Corfforaethol yn cynnwys yr holl risgiau sylweddol sy'n wynebu'r Awdurdod?
4. A yw'r cynlluniau gweithredu lliniaru risgiau yn gredadwy ac yn ddigonol er mwyn sicrhau'r canlyniadau a

straen?

4. A oes gan y swyddogaeth Gyllid alluoedd a chapasiti addas i reoli risg ariannol / cwrdd â gofynion a rhwymedigaethau statudol i'r Cyngor?
5. A ydym yn hyderus bod y broses gyllidebol yn debygol o gynhyrchu cyllideb gredadwy / MTFP?
6. A oes trefniadau addas ar waith i reoli ac adrodd ar berfformiad ariannol cyffredinol?

Datganiadau Ariannol / Risgiau Camddatganiad

1. A oes dealltwriaeth gyffredin o ddiben y Pwyllgor wrth adolygu datganiadau ariannol drafft?
 - a) A yw'r Nodiadau i'r Cyfrifon yn rhesymol?
 - b) A yw'r adroddiadau naratif, gan gynnwys y Datganiad Llywodraethu Blyneddol, yn rhesymol ac yn cyd-fynd â barn y pwyllgor?
2. Ydym ni'n gyfforddus â barn gwaith ac archwilio AA?

ddymunir?

Cwestiynau ar gyfer y Pwyllgor i orffen...

A oes gennym ni'r wybodaeth angenrheidiol i ddod i gasgliadau/gwneud argymhellion / uwchgyfeirio materion i'r Uwch Dîm Gweithredol, y cyngor, y pwyllgor craffu perthnasol?

A oes angen i ni wneud gwaith pellach? Os felly, sut?

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Governance and Audit Committee Action List
5th September 2024

Action	Subject/ Meeting	Officer	Outcome	Due date	Action Status	Recommended to close Action Yes/No
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Certification of Grant Returns 2022-23 – Monmouthshire County Council

Audit year: 2022-23

Date issued: October 2024

Document reference: 4515A2024

This document has been prepared as part of work performed in accordance with statutory functions.

In the event of receiving a request for information to which this document may be relevant, attention is drawn to the Code of Practice issued under section 45 of the Freedom of Information Act 2000. The section 45 code sets out the practice in the handling of requests that is expected of public authorities, including consultation with relevant third parties. In relation to this document, the Auditor General for Wales and Audit Wales are relevant third parties. Any enquiries regarding disclosure or re-use of this document should be sent to Audit Wales at infoofficer@audit.wales.

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Contents

Summary of certification work outcomes	4
Fees	10

Summary of certification work outcomes

- 1 Under Paragraph 20 of Schedule 8 to the Government of Wales Act 2006 the Auditor General shall, if required by a local government or other grant-receiving body, make arrangements for certifying grant returns.
- 2 We undertook our work with the aim of certifying individual returns and to answer the question:
‘Does Monmouthshire County Council (the Council) have adequate arrangements in place to ensure the production of co-ordinated, accurate, timely and properly documented returns?’
- 3 We have completed our certification work and conclude that the Council had generally sound arrangements in place for the production and submission of its returns. However, there remains some scope for improvement (particularly around the Housing Benefit return), and we are continuing to work with the Council to allow them to make these improvements for 2021-22 returns.

Introduction and background	<p>This report summarises the results of work on the certification of the Council’s 2022-23 grant returns.</p> <ul style="list-style-type: none">– As appointed auditors of the Council, we are asked on behalf of the Auditor General to certify grant returns made by the Council.– For 2022-23 we certified 5 grant returns with a total value of £50,592,407– We have produced this report so that we can provide feedback collectively to those officers having the responsibility for grant management so that we can work together to identify further improvements which can be made to improve the processes.
Certification results	<p>For the 5 returns, we issued 3 qualified certificate and 2 unqualified certificates.</p> <ul style="list-style-type: none">– The reasons for the qualification are summarised below in paragraph 6. In 21-22, 1 of our 5 certificates were qualified.
Audit adjustments	<p>No adjustments were required to any claims as a result of our audit work</p> <ul style="list-style-type: none">- We raised several observations however none required an amendment to the claimed amount. These observations are summarised in paragraph 6.

Fees**Our overall fee for certification of 2022-23 grant returns is £52,611**

- This represents a reduction in cost when compared to 2020-21. The reasons for this decrease are set out in **paragraph 8**.

- 4 Detailed on the following page is a summary of the key outcomes from our certification work on the Council's 2022-23 grants and returns, showing where either audit amendments were made as a result of our work or where we had to qualify our audit certificate.
- 5 A qualification means that issues were identified concerning the Council's compliance with a scheme's requirements that could not be resolved through adjusting the return. In these circumstances, it is possible that the relevant grant-paying body will require further information from the Council to satisfy itself that the full amounts of grant claimed are appropriate.

Key information for 2022-23

Overall, we certified 5 grant returns:

- **Two returns were unqualified**
- **Three returns were qualified**
- **No returns required adjustments prior to certification**

Ref – Para 6	Grants and returns	Qualified certificate	Adjustment (>£10.000)	Adjustment (<£10.000)
1	National Non-Domestic Rates Return	Yes	-	-
2	Teachers' Pensions Return	Yes	-	-
3	Housing Benefit Subsidy	Yes	-	-
4	Section 33 Pooled Budgets	No	-	-
5	Health Act S28a and 28b Money transfers	No	-	-
	Total	3	-	-

6 This table summarises the key issues behind each of the adjustments or qualifications identified in the table above.

Ref	Summary observations	Amendment
1	National Non-Domestic Rates	-

Ref	Summary observations	Amendment
	<p>For properties claiming empty property relief we are required to obtain evidence that inspections or spot-checks have been undertaken by the Council or if an owner's statement of a property being empty has been taken at face value.</p> <p>For three properties in our sample, there was no evidence that spot-checks or inspections had been completed.</p> <ul style="list-style-type: none"> • In one case, photographs of an empty property had been provided by the ratepayer and an inspection was not deemed necessary by the Council. • In one case, the status of a property has not been reviewed for several years. • In one case, a landlord's statement that a tenant had vacated their property was accepted with no further evidence requested. <p>The total relief awarded to these three properties was £32,729.17.</p> <p>Our findings have been reported to Welsh Government in a qualification letter but no amendment to the claim was required.</p>	
2	<p>Teachers' Pensions</p> <p>Two individuals in our sample were noted as being opted out of the pension scheme but were still paying contributions to the pension scheme.</p> <ul style="list-style-type: none"> - In one case, the contributions paid were correct, but the opted out status had been incorrectly recorded. The individual has since retrospectively opted in and records have been updated. - In one case, the contributions had been made in error following the individual moving to a new post. Manual adjustments have been made and the contributions have since been refunded. 	-

Ref	Summary observations	Amendment
	<p>Further investigation found that of 19 teachers' opted-out of the scheme, 9 were still paying contributions, amounting to £27,730.30 employee contributions and £67,934.84 employer contributions being made.</p> <p>We have reported these findings to the Teachers' Pension Agency in a qualification letter pending further investigation by the Council.</p>	
3	<p>Housing Benefit Subsidy (observations only)</p> <p>Whilst we did not identify any amendments we raised several observations in our report to DWP.</p> <ul style="list-style-type: none"> – no standard rental agreements were in place for bed and breakfast cases. – An underpayment of benefit arising from rent not being uplifted appropriately. We are satisfied that this affects only a small number of cases where there are multiple entries for one address and that this issue will only result in underpayments of benefit. – Three cases of expenditure misclassification where the split of subsidy being claimed across two cells had been incorrectly calculated. We are satisfied, due to the nature of the misclassification that only an underclaim can arise. <p>We also note some amendments made to the final Housing Subsidy return following further work by the Council (which do not arise from our certification work). This arose from the Council completing a further reconciliation of the data as more information became available after the submission date.</p>	-
4	<p>Section 33 Pooled Budgets (amendment)</p> <ul style="list-style-type: none"> • No amendments or qualifications noted from our certification work. 	-
5	<p>Health Act S28a and 28b Money Transfers</p>	

Ref	Summary observations	Amendment
	<ul style="list-style-type: none"> <li data-bbox="353 443 1189 469">• No amendments or qualifications noted from our certification work. 	-
	Total effect of amendments	-

Fees

- 7 A breakdown of our fees is detailed below. The total fee for 2022-23 is slightly lower than the total for 2021-22.
- 8 This decrease in cost reflects the reduced number of findings, meaning less additional testing was required. This was offset by an inflationary increase in our fee rates.
- 9 In this paper we also provide an estimate of our fees for delivery of 2023-24 grant certification work. This estimate reflects a 6.4% inflationary increase in our fee rates in line with our 23-24 fee estimate.

Breakdown of fee by claim	2019-20	2020-21	2021-22	2022-23	2023-24 (Estimate)
Housing Benefit	£31,106	£31,944	£31,900	30,000.00	31,920
Section 33 NHS (Wales) Act 2006 Pooled Budgets	£2,920	£2,965	£3,000	3,861.67	4,140
Health Act S28a and 28b Money transfers	£3,065	£808	£2,000	3,300.00	3,510
National Non-Domestic Rates Return	£5,208	£8,995	£6,000	7,289.92	7,755
Teachers' Pension Return	£3,540	£3,348	£3,500	2,048.75	2,180
CI Grant Planning, Supervision & Review	£8,181	£9,130	£7,110	6,111.50	6,500
Total fee	£54,020	£57,190	£53,510	£52,611.84	£55,975

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We welcome correspondence and telephone calls in Welsh and English.
Rydym yn croesawu gohebiaeth a galwadau ffôn yn Gymraeg a Saesneg.

Financial Sustainability Review – Monmouthshire County Council

Audit year: 2023-24

Date issued: October 2024

Document reference: 4516A2024

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Mae'r ddogfen hon hefyd ar gael yn Gymraeg. This document is also available in Welsh.

Contents

Summary report	
Why we did this audit	4
Our audit duties	4
Our objectives for this audit	4
Why financial sustainability is important	4
What we looked at and what does good look like	4
Our audit methods and when we undertook the audit	6
What we found	6
Our recommendations for the Council	8
Appendices	
Appendix 1 – audit questions and criteria	9

Summary report

Why we did this audit

Our audit duties

- 1 The Council has to put in place arrangements to get value for money for the resources it uses, and the Auditor General has to be satisfied that it has done this.
- 2 We undertook this audit to help discharge the Auditor General's duties under section 17 of the Public Audit (Wales) Act 2004. It may also inform a study for improving value for money under section 41 of the 2004 Act, and/or an examination undertaken by the Auditor General under section 15 of the Well-being of Future Generations Act (Wales) 2015.

Our objectives for this audit

- 3 To provide assurance that councils have proper arrangements to support their financial sustainability.
- 4 To explain councils' financial position and the key budget pressures and risks to their financial sustainability.

Why financial sustainability is important

- 5 A combination of factors including the rising cost of delivering services and increased demand for some services is placing significant pressure on local government finances.
- 6 Despite these pressures, councils are still required to set a balanced budget whilst delivering a number of statutory services. Councils also provide a range of non-statutory services that communities rely on.
- 7 In this context, it is important that councils develop a strategic approach to their financial sustainability over the longer term to help them to secure value for money in the use of their resources.

What we looked at and what does good look like¹

- 8 We reviewed the Council's strategic approach to support its financial sustainability, its understanding of its current financial position, and its arrangements for reporting and oversight of its financial sustainability. This audit was limited to a consideration

¹ Defined as 'what should be' according to laws or regulations, 'what is expected' according to best practice, or 'what could be', given better conditions.

of the arrangements that the Council has put in place to support its financial sustainability. It was not a review of the Council's wider financial management, or of the individual financial decisions that the Council has made or intends to make.

- 9 We recognise that some factors which will impact on councils' financial sustainability will be beyond the scope of this audit, as this audit focused on the arrangements that councils are putting in place. However, where we identified common issues through our fieldwork that go beyond the arrangements that councils have put in place, we will report on these in our planned national summary report.
- 10 We also recognise the unprecedented financial challenges that councils have faced for many years and are likely to continue to face for at least the medium term. This includes the public sector funding pressures that followed the financial crisis in 2008 and the impact of the pandemic both at the time and its continued aftereffects. More recently councils have also faced significant real-terms reductions in spending power as a consequence of the fastest increase in inflation for decades. Alongside all of these events there have also been significant increases in the demand for some services, including for example the impact of an ageing population and the resulting increased demand for some services. These factors are largely outside the control of any individual council.
- 11 Against this longer-term background of financial challenges councils have needed to respond to more recent challenges at pace and we understand that inevitably in many, if not all councils, some of the specific details of how financial pressures will be tackled over the medium-term are still to be determined. This report sets out our view on the council's financial arrangements, and where appropriate where we think these could be strengthened to help improve the council's financial sustainability over the medium-term. Our report should be viewed in the context of these wider and longer-term financial pressures.
- 12 The audit sought to answer the overall question – **Does the Council have proper arrangements to support its financial sustainability?** To do this we looked to answer the following questions:
- Does the Council have a clear strategy for its long-term financial sustainability?
 - Is the Council's financial strategy supported by a clear understanding of its financial position?
 - Do the Council's reporting arrangements support regular oversight of its financial sustainability?
- 13 The audit criteria that we used to assess the Council's arrangements against each of our questions is set out in **Appendix 1**. This has been informed by our cumulative knowledge, as well as drawing on some publications produced by the Chartered Institute of Public Finance and Accountancy (CIPFA).



Our audit methods and when we undertook the audit

- 14 Our findings are based on document reviews and interviews with a sample of councillors and senior officers. The evidence we have used to inform our findings is limited to these sources. We undertook this work during May to July 2024.
- 15 We are undertaking this work at each of the 22 principal councils in Wales and, as well as reporting locally to each council, we also intend to produce a national report.



What we found

- 16 Overall, we found that **although the Council is developing a longer-term approach to financial planning, it is yet to identify how it will close its future funding gap. Given its low reserves levels, the Council will need to work at pace to implement its financial strategy and strengthen its financial resilience.** We set out below why we reached this conclusion.
- 17 **Although the Council's new financial strategy demonstrates its commitment to strengthening financial sustainability over the medium term, it currently lacks robust plans to close its identified funding gap.**
- 18 A clear, robust and agreed financial strategy is important to identify how the Council will respond to anticipated future funding pressures, and particularly how the Council will meet its projected funding gap in the short, medium and long term.
- 19 The Council has developed a financial strategy, which is clear, well-informed and based on reasonable assumptions. This strategy was approved by full Council in July 2024. It is too early to assess the impact that this strategy will have on the Council's long-term financial sustainability.
- 20 The Council has a four-year Medium-Term Financial Plan 2024/25 to 2027/28 (MTFP) that identifies a cumulative funding gap of £34.4 million. The Council has not yet identified how it will close this gap, but it recognises that its operating model needs to change and at the time of our review was in the early stages of developing a Change and Improvement Plan to address this.
- 21 The Council's level of usable reserves as a percentage of the net cost of services is routinely amongst the lowest in Wales. The Council had £26.9 million of usable financial reserves at the end of March 2023, equivalent to around 13.8% of the Council's annual spending on services. This reduced further to £18.8 million in 2023-24; approximately 8.9% of the Council's annual spend. The Council acknowledges that this is unsustainable, and its newly developed financial strategy articulates a commitment to strengthen reserve levels. Schools' reserves balances also fell significantly during 2023-24, from £4.3 million credit to a £0.9 million deficit, and nearly 40% of schools were in deficit at year end. The Council is aware

of the risk this presents and is working with schools to put recovery plans in place and better understand the financial pressures impacting school budgets.

- 22 Overall, the Council has a good track record of delivering against its overall budget, but cost pressures and unachieved savings have required the Council to take in-year budget recovery action and draw on reserves. For example, there is a pattern of shortfalls in the Council achieving its budget savings proposals. The Council achieved 83.3% of its identified savings for 2023/24. This savings target shortfall is consistent with previous years and indicates a risk to the Council fully delivering on its budget saving proposals for 2024/25 and over the medium-term. Consistently falling short on savings targets can place pressure on the Council to rely upon reserves as a matter of course, further risking its longer-term financial sustainability.
- 23 Without robust plans to address the identified funding gap and limited resilience due to its low level of reserves, the Council's longer-term financial sustainability remains at risk. The pace at which the Council develops its plan to close the identified funding gap and rebuild its reserves is therefore of key importance, highlighting a need to work with urgency to identify, approve and implement sufficient savings to reduce its funding gap in a sustainable way.
- 24 **The Council has a clear understanding of its financial position and recognises the need to strengthen its use of data to better understand and mitigate longer-term cost pressures.**
- 25 A thorough understanding of current and future funding pressures, alongside other risks to financial sustainability is important to ensure that the Council's financial strategy is well informed and appropriate to the scale of the financial challenge it faces.
- 26 The Council has good financial management arrangements and is aware of its budget pressures and the risks to its financial sustainability. The Council's forecast funding gap is based on reasonable assumptions and draws on external data from sources such as the Office for Budget Responsibility and the Wales Fiscal Analysis Unit where appropriate.
- 27 The Council acknowledges, however, that it needs to strengthen its use of data and modelling to better understand and forecast its medium to long-term cost pressures. To support this, the Council plans to identify and monitor the main factors which impact its spending in key service areas. As well as helping develop more accurate long-term financial assumptions, this insight will also help inform the Council's long-term strategic approach to financial sustainability by identifying actions to manage and mitigate the cost drivers.
- 28 **The Council's reporting arrangements support clear and regular oversight of its current financial position, but reporting on the long-term impact of financial decisions is less well-developed.**
- 29 Clear, regular and transparent reporting arrangements are important to enable effective oversight of the Council's financial position, the action it is taking to ensure its financial sustainability and the impact of this on its local communities.

- 30 The Council's constitution and draft financial strategy clearly identify responsibilities for monitoring its financial position and long-term sustainability. Elected members receive regular updates on financial position, including progress in delivering against planned savings, providing appropriate opportunity for oversight and scrutiny. Last year, the Council established a Financial Management Board to strengthen officer oversight and, going forward, the Board will also be responsible for overseeing delivery of the new financial strategy. These arrangements support clear and regular oversight by both officers and elected members.
- 31 As part of the annual budget-setting process, the Council assesses the anticipated cumulative impact of its budget proposals on local communities and the national well-being goals. However, although budget papers recognise that proposals will impact on delivery of well-being objectives, they don't clearly quantify the anticipated impact. Furthermore, the Council reports its financial and performance information separately. For example, budget outturn reports detail the value of savings achieved each year, but not their impact on local communities or well-being objectives. Whereas the Council's self-assessments report on progress against the well-being objectives but only make high level references to the impact of reduced resources. This makes it more difficult to understand the correlation between financial decisions and impact on delivery of the well-being objectives. In taking forward its new financial strategy, the Council should ensure that it estimates, monitors and reports the impact of its Change and Improvement Plan on local communities and delivery of its well-being objectives.



Our recommendations for the Council

Exhibit 1: our recommendations for the Council

Recommendations

R1 To address its medium to long-term financial sustainability, the Council should urgently implement the delivery plan for its new financial strategy. Specifically, it should:

- develop its Change and Improvement Plan to identify sustainable ways to deliver services whilst addressing its forecast funding gap;
- utilise effective modelling and data to support its long-term approach to financial sustainability; and
- ensure it has appropriate arrangements to monitor and report the impact of its financial strategy, in particular the Change and Improvement Plan, on service users and delivery of well-being objectives.

Appendix 1

Audit questions and criteria

Exhibit 2: overall question: Does the Council have proper arrangements to support its financial sustainability?

Level 2 questions	Criteria
Does the Council have a clear strategy for its long-term financial sustainability?	<ul style="list-style-type: none">• The Council has clearly set out its strategic approach to support its financial resilience over the short, medium, and long term.• The Council has a medium-term financial plan.• The Council's strategic approach is widely understood and supported by senior officers.• The Council has considered a wide range of options to improve its long-term financial sustainability, including comparison with other bodies.• The Council has identified all the savings it intends to make to meet its funding gap over the medium term, supported by well-evidenced plans based on reasonable assumptions.• The Council's strategy includes the strategic use of reserves to manage its savings programme over the medium term.• The Council has modelled the anticipated impact of its financial strategy over the medium term (eg potential service reductions and council tax levels on local communities).
Is the Council's financial strategy supported by a clear understanding of its financial position?	<ul style="list-style-type: none">• The Council has calculated its funding gap over the short to medium term based on reasonable assumptions.• The Council has benchmarked its assumptions with appropriate comparator bodies.• The Council has a good understanding of its key budget pressures in the medium and long term.• The Council has a track record of successfully addressing key budget pressures.• The Council has identified the key risks to its financial sustainability and has put in place mitigations.

Level 2 questions	Criteria
<p>Do the Council's reporting arrangements support regular oversight of its financial sustainability?</p>	<ul style="list-style-type: none"> • It is clear who is responsible for monitoring the Council's financial position, including its sustainability over the medium to long term. • The Council regularly reports its financial position to members to enable oversight and scrutiny. • The Council has arrangements to transparently report the impact/anticipated impact of its financial strategy on the achievement of its corporate objectives and on local communities to members and other stakeholders. • The Council's savings plan includes what has been agreed, how much progress has been made in implementation, and links to both its budget and medium-term financial plan. • The Council regularly reports progress in delivering planned savings to members to enable oversight and scrutiny.



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Management response form



Report title: Financial Sustainability Review – Monmouthshire County Council

Completion date: October 2024

Document reference: 4516A2024

Ref	Recommendation	Management response	Completion date	Responsible officer (title)
R1	<p>To address its medium to long-term financial sustainability, the Council should urgently implement the delivery plan for its new financial strategy. Specifically, it should:</p> <ul style="list-style-type: none"> develop its Change and Improvement Plan to identify sustainable ways to deliver services whilst addressing its forecast funding gap; utilise effective modelling and data to support its long-term approach to financial sustainability; and ensure it has appropriate arrangements to monitor and 	<p>The Medium-Term Financial Strategy (MTFS) was approved by Council in July 2024. This strategy provides the strategic framework for the Medium-Term Financial Plan (MTFP). As part of the development of the strategy, a delivery plan has been established, which sets out clear timescales for completion.</p> <p>The MTFS action plan includes actions to develop a change and improvement plan and enhancing our approach to data modelling within the MTFP and further financial planning.</p> <p>Any impact of the action taken as part of the financial strategy on delivery our well-being objectives will be assessed as part of the</p>	<p>Please set out by when the planned actions will be complete</p>	

Page 27

report the impact of its financial strategy, in particular the Change and Improvement Plan, on service users and delivery of well-being objectives.

Community and Corporate Plan 6-monthly progress update and annual self-assessment report.

To use the MTFS to develop the MTFP throughout coming months to inform the 2025/26 budget setting process.

To develop a Change and Improvement plan to enable delivery of required savings over the medium term. This is evolving with the development of the budget process and strategy for 2025/26.

To produce six-monthly update on the council's medium term financial planning, including latest modelling and data used.

To produce a six-monthly update on progress against the delivery plan for the core objectives of the MTFS.

To produce a six-monthly update on progress against the council's well-being objectives set in the community and corporate plan.

2025/26 budget presented to Council – March 2025

Head of Finance

2025/26 budget presented to Council – March 2025

Cabinet/
Strategic
Leadership team

Next update – October 2024

Head of Finance

Next update – October 2024

Head of Finance

Next update – December 2024

Chief Officer
People,

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The Monmouthshire County Council Welsh Church Act Fund – Audit Plan 2024

Audit year: 2023-24

Date issued: September 2024

Document reference: 4494A2024



This document has been prepared as part of work performed in accordance with statutory functions. Further information can be found in our [Statement of Responsibilities](#).

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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.

About Audit Wales

Our aims and ambitions

Assure



the people of
Wales that public
money is well
managed

Explain



how public
money is being
used to meet
people's needs

Inspire



and empower
the Welsh
public sector to
improve



Fully exploit
our unique
perspective,
expertise and
depth of insight



Strengthen our
position as an
authoritative,
trusted and
independent
voice



Increase our
visibility,
influence and
relevance



Be a model
organisation for
the public sector
in Wales and
beyond

Contents

Introduction	5
Financial statements' materiality	6
Significant financial statements' risks	7
Financial statements' audit timetable	8
Fee and audit team	9
Audit quality	11
Supporting you	12

Introduction

I have now largely completed my planning work.

This Detailed Audit Plan specifies my statutory responsibilities as your external auditor and to fulfil my obligations under the Code of Audit Practice.

It sets out the work my team intends undertaking to address the audit risks identified and other key areas of focus during 2024.

It also sets out my estimated audit fee, details of my audit team and key dates for delivering my audit team's activities and planned outputs.



Adrian Crompton

Auditor General for
Wales

Audit of financial statements

I am required to issue a report on your financial statements which includes an opinion on their 'truth and fairness', the proper preparation in accordance with accounting standards and legal requirements.

I will also report by exception on a number of matters which are set out in more detail in our [Statement of Responsibilities](#).

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 is set out later in this plan.

There have been no limitations imposed on me in planning the scope of this audit.

Financial statements' materiality



Materiality

Materiality	£54,481
Reporting threshold	£2,742

My aim is to identify and correct material misstatements, that is, those that might otherwise mislead the user of the accounts.

Materiality is calculated using:

- 2023-24 gross assets of £5.484 million
- Materiality percentage of 1%

I report to those charged with governance any misstatements above a trivial level (set at 5% of materiality).



Areas of specific interest

There are some areas of the accounts that may be of more importance to the user of the accounts, and we have set a lower materiality level for these:

- Related party disclosures £5,000

Significant Financial Statements' Risks

Significant risks are identified risks of material misstatement, for which the assessment of inherent risk is close to the upper end of the spectrum of inherent risk, or those which are to be treated as a significant risk in accordance with the requirements of other ISAs. The ISAs require us to focus more attention on these significant risks.

Exhibit 1: significant financial statement risks

Significant risk	Our planned response
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 240.32-33].	The audit team will: <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 bias;• evaluate the rationale for any significant transactions outside the normal course of business.

The audit team is yet to conclude all areas of the risk assessment. Should any further significant financial risks arise on completion of this work we will update the S151 officer and the Governance and Audit Committee via its chair and re-issue my Audit Plan if required.

Financial statements' audit timetable

I set out below key dates for delivery of my accounts audit work and planned outputs.

Exhibit 3: key dates for delivery of planned outputs

Planned output	Work undertaken	Report finalised
2024 Detailed Audit Plan	September 2024	October 2024
Audit of financial statements work: <ul style="list-style-type: none">• Audit of Financial Statements Report• Opinion on the Financial Statements	November – December 2024	January 2025

Fee & Audit Team

In January 2024 we published our [Fee Scheme](#) for the 2024-25 year as approved by the Senedd Finance Committee. My fee rates for 2024-25 have increased by an average of 6.4%, as a result of unavoidable inflationary pressures and the ongoing need to invest in audit quality.

I estimate your total audit fee will be £8,000.

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 S151 Officer.

Our financial audit fee is based on the following assumptions:

- The agreed audit deliverables set out the expected working paper requirements to support the financial statements and include timescales and responsibilities.
- No matters of significance, other than as summarised in this plan, are identified during the audit.

Exhibit 4: breakdown of audit fee

Audit area	Proposed fee for 2024 (£) ¹	Actual fee for 2023 (£)
Audit of Financial Statements	8,000	7,518

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

Fee & Audit Team

The main members of my team, together with their contact details, are summarised in **Exhibit 5**.

Exhibit 5: my local audit team

Name	Role	Contact details
Gareth Lucey	Engagement Director	gareth.lucey@audit.wales
Rachel Freitag	Audit Manager	rachel.freitag@audit.wales
Elinor Hallett	Audit Lead	elinor.hallett@audit.wales

I can confirm that my team members are all independent of the Monmouthshire County Council Welsh Church Act Fund and your officers.

Audit quality

Our commitment to audit quality in Audit Wales is absolute. We believe that audit quality is about getting things right first time.

We use a three lines of assurance model to demonstrate how we achieve this. We have established an Audit Quality Committee to co-ordinate and oversee those arrangements. We subject our work to independent scrutiny by QAD*, and our Chair acts as a link to our Board on audit quality. For more information see our [Audit Quality Report 2023](#).

Our People



The first line of assurance is formed by our staff and management who are individually and collectively responsible for achieving the standards of audit quality to which we aspire.

- Selection of right team
- Use of specialists
- Supervisions and review

Arrangements for achieving audit quality



The second line of assurance is formed by the policies, tools, learning & development, guidance, and leadership we provide to our staff to support them in achieving those standards of audit quality.

- Audit platform
- Ethics
- Guidance
- Culture
- Learning and development
- Leadership
- Technical support

Independent assurance



The third line of assurance is formed by those activities that provide independent assurance over the effectiveness of the first two lines of assurance.






- EQCRs
- Themed reviews
- Cold reviews
- Root cause analysis
- Peer review
- Audit Quality Committee
- External monitoring

* QAD is the quality monitoring arm of ICAEW.

Supporting you

Audit Wales has developed a range of resources to support the scrutiny of Welsh public bodies and to support those bodies in continuing to improve the services they provide to the people of Wales.

Visit our website to find:

	our Good Practice work where we share emerging practice and insights from our audit work in support of our objectives to assure, to explain and to inspire.
	our newsletter which provides you with regular updates on our public service audit work, good practice, and events.
	our publications which cover our audit work completed at public bodies.
	information on our forward performance audit work programme 2023-2026 which is shaped by stakeholder engagement activity and our picture of public services analysis.
	various data tools and infographics to help you better understand public spending trends, including a range of other insights into the scrutiny of public service delivery.

You can find out more about Audit Wales in our [Annual Plan 2024-25](#) and [Our Strategy 2022-27](#).



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SUBJECT	Audit Wales Work Programme: Council Progress Update
MEETING:	Governance and Audit Committee
DATE:	17th October 2024
DIVISION/WARDS AFFECTED:	All

1. PURPOSE

- 1.1 To provide the committee with an update on the council's progress against the Audit Wales Work Programme up to October 2024 so that the committee can assure itself of the progress of the council's response.

2. RECOMMENDATIONS

- 2.1 That members scrutinise the council's response to the Audit Wales work programme, seeking assurance that adequate progress is being made.
- 2.2 That members refer 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 that need further scrutiny.

3. KEY ISSUES

- 3.1 Each year, Audit Wales produces an Audit Plan, which sets out the work they intend to undertake to discharge their duties, and this is presented to Governance and Audit Committee upon publication. The performance audit work programme set by Audit Wales focusses on discharging duties in relation to value for money and sustainable development:
- Value for money - The Council has to put in place arrangements to get value for money for the resources it uses.
 - Sustainable development principle - The Council needs to comply with the sustainable development principle when setting and taking steps to meet its well-being objectives.
- 3.2 This report provides an update on the progress being made by the council in implementing the findings of Audit Wales reviews. This includes an update on progress against existing proposals for improvement/recommendations, followed by the latest local audit work carried out since the last review, with an accompanying management response. Recommendations that require further attention are marked as 'open' – these can be found in appendix 1. Where a recommendation has been assessed as being adequately addressed, it is 'closed' and explanation why included – these can be found in appendix 2. Some of the forward-looking actions committed to by the authority are likely to be reflected within other council strategic documents such as the Community and Corporate Plan, enabling strategies, the Whole Authority Strategic Risk Assessment and the Medium-Term Financial Plan.
- 3.3 As well as local work at each council, Audit Wales carries out national studies across the local government sector to make recommendations for improving value for money, and all of these reports are published on www.audit.wales/publications. Audit Wales has published two national studies since this update was last brought to the committee: an assessment of the use of performance information; and digital strategies. Whilst these are national studies carried out across all local authorities in Wales, the recommendations provided are a result of local work, and so specific reports have already been produced for the Council. For this reason, these reviews are included alongside local studies in appendix 1.

- 3.4 Governance and Audit Committee has a role in ensuring the council is responding to the findings from national studies and can also refer them to another scrutiny committee if they feel the report requires further in-depth consideration beyond the response already provided by the service area. The committee may also refer issues to Democratic Services Committee.
- 3.5 The council works closely with regulators and inspectors to quality-assure activities as this is vital to ensuring improvement. Their feedback is valued, and their assessments are used to help us focus on the things we need to improve. Their findings have informed the council's own self-assessment of its performance in 2023/24. The Audit Wales work programme and timetable update from June 2024, shared with the committee, provides an update on the work of Audit Wales, Estyn and Care Inspectorate Wales. Findings from Estyn and Care Inspectorate Wales have their own monitoring arrangements in place. Consideration will be given to incorporating further oversight of these, where they relate to the council's performance arrangements, in future updates of this progress report to Governance & Audit Committee.
- 3.6 Audit Wales, as part of their ongoing annual audit work programme, may follow up progress in any of the open or recently closed proposal areas.

4. REASONS

To ensure the authority responds appropriately to Audit Wales recommendations to secure the improvements required.

5. RESOURCE IMPLICATIONS

Finance and any other resource implications of activity related to responses to the recommendations will need to be considered by the relevant responsibility holders.

6. CONSULTEES

Individual audit report recommendation responsible officers
Deputy Chief Executive

7. BACKGROUND PAPERS

Audit Wales Audit Plan 2023/24
Audit Wales Audit Plan 2024/25
Audit Wales work programme and timetable update – quarter 1, June 2024

8. AUTHORS

Hannah Carter, Performance Analyst
E-mail: hannahcarter@monmouthshire.gov.uk

Appendix 1

Open Audit Wales Proposals for Improvement

Capital Programme Management Proposals

Report	Audit Wales Capital Programme Management – April 2024				
Summary of findings	<p>As part of this review, Audit Wales sought to answer the question: Does the Council have proper arrangements in place to secure value for money in the design and delivery of its capital programme? Overall, they found that the capital programme management arrangements demonstrate some strengths but lack focus on outcomes and impact. They found that planning arrangements are generally robust, but the capital programme lacks clear outcomes, and that monitoring arrangements focus on budget and timescales with limited consideration of impact or learning.</p>			Status	Open
Audit Wales Recommendations	<p>The Council should clearly articulate in its Capital Strategy:</p> <ul style="list-style-type: none"> • the outcomes it is seeking to achieve from its capital programme and how individual projects can contribute towards these; • what success will look like; and • how it will measure this. <p>This will provide a clearer structure for monitoring and help the Council to demonstrate if its capital programme provides value for money.</p>				
	<p>The Council should report on progress against the capital programme’s planned outcomes so that members can scrutinise and gain assurance.</p>				
Planned actions	Desired Result	Action	Responsible Officer & Timescale	Progress so far	
	Clearly defined desired outcomes along with arrangements in place to monitor these.	To develop an updated Capital Strategy for 25/26 which includes more detailed information on the outcomes the strategy is seeking to achieve and how the delivery of these outcomes will be monitored.	Head of Finance February 2025	The Capital Strategy identifies the key objectives and the main governance and approval process for capital investments. This includes the process for approving capital investments and the agreed priority investment matrix which plays a key role in ensuring investment is properly aligned with the overall Community and Corporate Plan and wider strategic principles of the Council.	

Page 47

			In developing the 25/26 strategy, we will incorporate in these sections, further information on the outcomes the strategy is seeking to achieve and how the delivery of these outcomes will be monitored.
	Strengthened reporting of progress against planned outcomes.	Reinforce monitoring arrangements of planned outcomes as part of updated Capital Strategy 25/26.	<p>Head of Finance February 2025</p> <p>The Capital Strategy identifies the current governance arrangements that are in place to monitor capital expenditure and strategy development and implementation. Monitoring outcomes is a role for responsibility holders of capital projects.</p> <p>In developing the 25/26 strategy, we will reinforce and reiterate these arrangements. We will also include an overview of the outcomes evaluated for the capital programme for significant capital projects (those decisions taken through Cabinet or Council) following their completion in the next update of the capital strategy that is reported annually to full Council.</p>
		Complete an annual report on the performance of the Asset Management Plan (as set out in the Asset Management Strategy).	<p>Acting Head of Landlord Services February 2025</p> <p>The Capital Strategy identifies the current governance arrangements that are in place to monitor capital expenditure and strategy development and implementation.</p> <p>Strengthening alignment with the recently agreed revised Asset Management Strategy, that sets out the strategic objectives for our land and property and management of their</p>

				strategic performance, is important to enable delivery of both strategies. An annual report on the performance of the Asset Management Plan will be prepared and reported to Performance and Overview Scrutiny Committee for review.
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Performance Data Proposals

Report	Audit Wales Use of Performance Information: Service User Perspective and Outcomes – March 2024				
Summary of findings	<p>Audit Wales sought to answer the question: Does the Council’s performance data enable senior leaders to understand the service user perspective and the outcomes of its activities to effectively manage its performance? Overall, Audit Wales found that the council provides some performance information to enable senior leaders to understand the perspective of service users, but information on outcomes is limited restricting their ability to manage performance effectively.</p> <p>The Audit Wales national report ‘Use of performance information: service user perspective and outcomes A summary of findings from our review at Welsh councils’ is available here Councils use of performance information: service user perspective and outcomes Audit Wales</p>			Status	Open
Audit Wales Recommendations	The Council should strengthen the information it provides to its senior leaders to enable them to gain a more comprehensive understanding of how well services and policies are meeting the needs of service users.				
	The Council should strengthen the information provided to senior leaders to help them understand the impact of its services and evaluate whether it is delivering its long-term objectives and intended outcomes.				
	The Council needs to assure itself that it has robust arrangements to check the quality and accuracy of the service user and outcomes data it provides to senior leaders				
Planned actions	Desired Result	Action	Responsible Officer & Timescale	Progress so far	
	Further develop arrangements to focus on outcome and impact	Set out revised measures, including where possible developing the use of outcome measures, in the Community and Corporate Plan.	Chief Officer People, Performance & Partnerships	A revised Community and Corporate Plan measurement framework was approved by Cabinet in September. The framework was revised to ensure increased focus on	

measures and embed an evaluative mindset.		September 2024 – Completed	<p>outcome rather than output measures, where possible.</p> <p>The framework will be used in the six monthly progress and annual self-assessment report on the Community and Corporate plan. Quarterly reporting of measures contained within with framework will continue to be available to members and officers within the Community and Corporate Plan dashboard.</p>
	Support service managers to strengthen the use of evidence, including impact measures and those from the service user perspective, in their self-assessment of service performance within service business plans.	Performance & Data Insight Manager April 2025	<p>An assessment of the performance measures contained within service business plans will be carried out as part of quality assurance of service business plans in Quarter 3.</p> <p>Those identified as needing to develop performance measures further will be supported by the performance team to do so. This assessment will also ensure alignment of performance measures with the Community and Corporate Plan measurement framework.</p>
	Strengthen the use of evidence, including on the impact made and those from the service user perspective, in our annual self-assessment of our progress in meeting our wellbeing objectives. This will clearly identify how well are we doing, how do we know (the evidence we have used) and what and how can we do better.	Performance & Data Insight Manager June 2025	<p>A revised Community and Corporate Plan measurement framework, that has an increased focus on outcome rather than output measures, was approved by Cabinet in September. This change will facilitate an increased focus of our assessment on the impact of our actions. Data and evidence on the impact from the service user perspective will continue</p>

				to be developed, where available, for use in the assessment.
	Strengthened arrangements to ensure quality and accuracy of data.	Implement a process with clear guidance to collate 2023/24 performance measure data used in the community and corporate plan.	Performance & Data Insight Manager May 2024 - complete	A clearer, more robust data collation process has been established, with clear guidance for officers. This process was used in collating data for the organisation's self-assessment report 2023/24. It will be used moving forward in the collation of community and corporate plan data.
		Conduct a data maturity assessment and use the findings to inform any further development of arrangements or targeted action we need to take to improve data accuracy, in coordination with internal audit.	Performance & Data Insight Manager December 2024	The Digital and Data Strategy was approved by Cabinet in July 2024. A commitment within this strategy is to undertake a data maturity assessment to gain a greater understanding of data knowledge and capability within the organisation. The findings of this assessment will inform targeted improvements in data arrangements, where needed.

Digital Strategy proposals

Report	Audit Wales Digital Strategy Review – June 2024		
Summary of findings	Audit Wales found that the Council does not have a digital strategy. The absence of a costed strategy with clear objectives and measures also makes it difficult for the council to monitor and assess the value for money of its strategic approach. They also found that the council has not drawn on a wide range of evidence sources or mapped out the stakeholders it needs to involve, in developing and delivering its strategic approach to digital.	Status	Open

	The Audit Wales national report 'Digital by design? Lessons from our digital strategy review across councils in Wales' is available here Digital by design? Audit Wales			
Audit Wales Recommendations	To ensure the Council makes the best use of digital technology to secure value for money in the use of its resources the Council should develop and clearly articulate a strategic approach to digital. In developing its approach, it should act in accordance with the sustainable development principle.			
	To ensure it better understand the impact of its digital strategy and progress in delivering it over the short, medium, and long-term the Council should strengthen its arrangements for monitoring and reviewing the delivery of the strategy.			
	To help ensure that its resources are effectively targeted the Council should strengthen engagement with the full diversity of those with an interest in the delivery of its strategic approach to digital.			
	To help ensure that the Council identifies all opportunities to improve value for money in its strategic approach to digital strategy the Council should map out all potential collaborative opportunities to deliver its next digital strategy.			
Planned actions	Desired Result	Action	Responsible Officer & Timescale	Progress so far
	A digital and data strategy that acts to secure value for money for the council, in accordance with the sustainable development principle.	To develop an updated Digital and Data Strategy for the Council.	Deputy Chief Executive July 2024 - Complete	A revised Digital and Data Strategy was approved by Cabinet in July 2024. This strategy sets the direction for the organisation over the next three years and includes three overarching digital and data aims of the council, along with the action it will take to achieve them.
	Strengthened monitoring arrangements for the delivery of a revised strategy.	To implement the arrangements for monitoring and review agreed in the Digital and Data Strategy.	Deputy Chief Executive July 2025	A revised Digital and Data Strategy was approved by Cabinet in July 2024. This strategy sets out implementation and governance arrangements, which include the establishment of a Digital, Data and Technology Board to oversee progress and outcomes. These arrangements are being established to monitor delivery, including embedding within the council's performance management framework

				and producing an annual assessment of progress.
	Strengthened engagement with stakeholders as part of development of a revised strategy.	Complete engagement with key stakeholders to inform the development of the Digital and Data Strategy.	Deputy Chief Executive July 2024 - Complete	<p>A revised Digital and Data Strategy was approved by Cabinet in July 2024. A range of key stakeholders were involved in the development of this strategy.</p> <p>The continued involvement and engagement of stakeholders will be key moving forward as we look to implement and develop this strategy.</p>
	Understand where collaborative working in the digital space will deliver value for money for the organisation.	To develop a Digital and Data Strategy that considers opportunity for collaborative development.	Deputy Chief Executive July 2025	<p>A revised Digital and Data strategy was approved by Cabinet in July 2024. This strategy sets out the three overarching digital and data aims of the council, one of which is to 'work with partners to develop and maintain strong foundations to support delivery of the strategic vision'.</p> <p>The strategy has a clear commitment to further strengthen and build on existing collaborative and partnership arrangements. This will be regularly reviewed by the Digital, Data and Technology Board, particularly during the initial implementation of the strategy.</p>

Appendix 2

Closed Audit Wales Proposals for Improvement

Report	Financial Sustainability Assessment – June 2021		
Audit Wales Recommendations	To ensure its Medium-Term Financial Plan predicts future funding requirements as accurately as possible, the Council should regularly review its future cost pressure estimates to ensure they are reasonable and reflect recent levels of cost pressures.		Status Closed
	To bridge its estimated future funding gap and contribute to strengthening its financial sustainability, the Council should develop and deliver a programme of sustainable planned savings over the medium-term.		
Planned actions	Desired Result	Action	Progress so far
	A medium-term financial plan which is based on realistic evidence and planned scenarios to allow a structured and planned approach to service delivery in the medium term in line with community and corporate plan priorities.	Develop a Medium-Term Financial Plan that is based on realistic evidence and planned scenarios, to guide budget setting in line with agreed strategic objectives	A Medium-Term Financial Strategy, which aligns with the commitments set out in the Community and Corporate Plan, was approved by Council in July 2024. This strategy provides the strategic framework for the Medium-Term Financial Plan that will be developed throughout coming months to inform the 2025/26 budget setting process and medium-term financial planning.
	In parallel with the above, to develop and deliver a programme of sustainable planned savings over the medium-term to allow a balanced budget to be set that delivers on agreed community and corporate plan priorities.	A robust and detailed review of planned savings brought forward that ensure that the impact on service delivery is mitigated where possible and that contributes to an overall sustainable budget position in the medium term.	The 2024/25 budget was approved by Council in February 2024. These proposals were developed in alignment with the development of a more robust Financial Strategy, which was approved by Council in July 2024. Progress with planned savings is monitored as part of periodic budget monitoring reports. A further Audit Wales Financial Sustainability Review has been completed over the summer of 2024. An action plan to respond to the recommendations from the recent review is being established.

Report	Audit Wales Springing Forward – August 2022			
<p style="text-align: center;">Audit Wales Recommendations</p>	<p>In developing its new asset management and workforce strategies, the Council should build on its experience of the pandemic and place the sustainable development principle at the heart of its considerations, and specifically ensure it:</p> <ul style="list-style-type: none"> • takes account of longer-term trends that may affect service provision and the efficient use of assets and workforce. • sets out its intended outcomes over the short, medium and longer term. • takes account of how the strategies impact on the objectives of other organisations in the county and regionally. • takes account of the views and needs of staff, service users and partners. In doing so the Council should seek to understand how, where and when users want to access services post-COVID-19 and how that might influence future asset needs and workforce planning. • collaborates with public sector partners across Gwent to evaluate the potential benefits of developing a strategic long-term approach to a single public estate 		<p>Status</p>	<p>Closed</p>
	<p>As the Council begins to implement its new strategies, it should seek to build on existing examples of working with partners by developing a more systematic approach to considering opportunities for collaboration.</p>			
	<p>To support regular scrutiny and decision-making by elected members and help provide assurance over value for money, the Council should ensure that the outcomes set out in its workforce and asset management strategies are supported by SMART performance measures, and that benchmarking is used where appropriate.</p>			
<p>Planned actions</p>	Desired Result	Action	Progress so far	
	<p>To place the sustainable development principle at the heart of considerations.</p>	<p>To develop a new set of enabling strategies that will facilitate the delivery of the Community and Corporate Plan.</p>	<p>The Community and Corporate Plan 2022-28 was approved by Council in April 2023. This sets out the six Well-being Objectives of the Council. The enabling strategies that align with and facilitate the delivery of the plan have also now been approved. These include: Asset Management Strategy, People Strategy, Digital and Data Strategy, Medium-Term Financial Strategy and the Socially Responsible Procurement Strategy.</p> <p>An Audit Wales review into the well-being objective setting process at Monmouthshire found that the council set its Well-being Objectives in accordance with the sustainable development principles and that we are aligning our key strategies and business</p>	

		plans to support the delivery of these objectives. We will ensure that the sustainable development principles continue to be embedded in the delivery of the enabling strategies.
<p>To build on existing examples of working with partners by developing a more systematic approach to considering opportunities for collaboration.</p> <p>To support regular scrutiny and decision-making by elected members and help provide assurance over value for money.</p>	<p>To review the Asset Management Plan, including considering opportunities for collaboration and establishing mechanisms to evaluate delivery.</p>	<p>The Asset Management Strategy was approved by Council in January 2024. The Asset Management Strategy is supported by an Asset Management Plan which outlines the actions to be undertaken in accordance with the strategy, and is subject to annual review.</p> <p>Both the strategy and plan consider any further opportunities for collaboration or partnership working. They establish the assessment criteria under which property performance will be assessed. The Asset Management Plan includes the agreed actions and objectives relating to the land and property functions and portfolios, including the governance arrangements under which the Investment Portfolio will continue to be monitored and evaluated. The Asset Management Plan will be reviewed annually to ensure it continues to provide the appropriate assurance that value for money and best consideration is being achieved.</p>
	<p>To review the People Strategy, including considering opportunities for collaboration and establishing mechanisms to evaluate delivery.</p>	<p>A refreshed People Strategy that aligns with the commitments set out in the Community and Corporate Plan was approved by Cabinet in June 2024. This strategy sets out the six key objectives along with an action plan to facilitate delivery. This strategy considers opportunities for collaboration, in particular working with colleagues to implement change, and establishes clear milestones and measures to track progress of delivery.</p>
<p>Clarity over the Council's approach to the use of its assets to support robust decision making.</p>	<p>Replace the current asset management IT system with a system that incorporates the Financial Asset Register as well as providing a comprehensive solution for the effective management of property data</p>	<p>Work is ongoing to replace the current asset management IT system. A project team has been created, specification finalised and fee proposals are being invited. The new system will incorporate the Financial Asset Register, and will also provide efficiencies and improvements in health and safety compliance monitoring. Procurement and implementation of the new system has been delayed as a consequence of long-term staff sickness and capacity pressures, but recruitment to vacant support posts is ongoing to</p>

			accelerate the implementation of the system. Progress on the implementation of this system is monitored quarterly within relevant Service Business Plans, available to members on the Hub.
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GOVERNANCE & AUDIT COMMITTEE WORK PROGRAMME 2024-25

29TH APRIL 2024

Reports to be with Peter by – 15th April 2024
 Reports to be with Wendy Barnard/Chair prior to pre-meeting – 17th April 2024
 Pre-meeting – 19th April 2024
 Finalised reports to committee section – 19th April 2024
 Despatch by committee section – 19th April 2024

Report Title	Report Author	Terms of reference category				
		Financial Affairs	Risk, Internal Control, Performance & Corporate Governance	Complaints	Internal Audit	External Audit
Audit Wales Work Programme: Council Progress Update	Richard Jones		✓			
Effectiveness of Strategic Risk Management Framework	Richard Jones		✓			
Internal Audit Plan 24/25	Jan Furtek				✓	
Implementation of Internal Audit agreed recommendations	Jan Furtek				✓	
Proposed future delivery model for the Internal Audit Service	Peter Davies				✓	
Audit Wales Performance Data Review	Charlotte Owen					✓

6TH JUNE 2024

Reports to be with Peter by – 17th May 2024
 Reports to be with Wendy Barnard/Chair prior to pre-meeting – 21st May 2024
 Pre-meeting – 23rd May 2024
 Finalised reports to committee section – 28th May 2024
 Despatch by committee section – 29th May 2024

Report Title	Report Author	Terms of reference category				
		Financial Affairs	Risk, Internal Control, Performance & Corporate Governance	Complaints	Internal Audit	External Audit
Draft Freedom of Information (FOI) & Data Protection Act (DPA) Breaches & Date Subject Access Request (DSARs)	Sian Hayward		✓			
CPR Exemptions - 6 monthly update to 31st March 2024	Jan Furtek				✓	
Internal Audit Annual Report 2023/24	Jan Furtek				✓	
2023/4 Treasury Outturn report	Jonathan Davies	✓				
Draft Financial Strategy	Jon Davies/Peter Davies	✓				
People Strategy	Matt Gatehouse		✓			

Annual Audit Plan 24-25	Audit Wales					✓
Audit Wales Capital Programme Management Review	Audit Wales					✓
Audit Wales MCC Annual Audit Summary 2023	Audit Wales					✓
Audit Wales Work Programme and Timetable quarterly update - March 2024	Audit Wales					✓

10TH JULY 2024

Reports to be with Peter by – 21st June 2024
Reports to be with Wendy Barnard/Chair prior to pre-meeting – 25th June 2024
Pre-meeting – 27th June 2024
Finalised reports to committee section – 1st July 2024
Despatch by committee section – 2nd July 2024

Report Title	Report Author	Terms of reference category				
		Financial Affairs	Risk, Internal Control, Performance & Corporate Governance	Complaints	Internal Audit	External Audit
Financial Strategy	Jon Davies/Peter Davies	✓				
Draft Annual Governance Statement 2023/24	Jan Furtek				✓	
Internal Audit Plan and Annual Report for Shared Resource Service (SRS)	TCBC IA Team				✓	
Governance & Audit Committee Annual report 2023/4	Chair – Andrew Blackmore		✓			
Audit Wales Digital Review	Charlotte Owen					✓

31st July 2024

Reports to be with Peter by – 9th July 2024
Reports to be with Wendy Barnard/Chair prior to pre-meeting – 11th July 2024
Pre-meeting – 15th July 2024
Finalised reports to committee section – 22nd July 2024
Despatch by committee section – 23rd July 2024

Report Title	Report Author	Terms of reference category				
		Financial Affairs	Risk, Internal Control, Performance & Corporate Governance	Complaints	Internal Audit	External Audit
2024/5 Q1 - Treasury report	Jon Davies	✓				
2023/4 Draft WCF/Mon Farm Statement of Accounts	Jon Davies	✓				
2023/24 MCC Draft Statement of Accounts	Jon Davies	✓				

5TH SEPTEMBER 2024

Reports to be with Peter by – 2nd August 2024
Reports to be with Wendy Barnard/Chair prior to pre-meeting – 6th August 2024
Pre-meeting – 8th August 2024
Finalised reports to committee section – 27th August 2024
Despatch by committee section – 28th August 2024

Report Title	Report Author	Terms of reference category				
		Financial Affairs	Risk, Internal Control, Performance & Corporate Governance	Complaints	Internal Audit	External Audit
Initial assessment of corporate risk control arrangements	Richard Jones		✓			
Internal Audit Quarterly progress report (Q1)	Jan Furtek				✓	
Draft Self Assessment Report	Richard Jones		✓			

17TH OCTOBER 2024

Reports to be with Peter by – 1st October 2024
Reports to be with Wendy Barnard/Chair prior to pre-meeting – 3rd October 2024
Pre-meeting – 7th October 2024
Finalised reports to committee section – 8th October 2024
Despatch by committee section – 9th October 2024

Report Title	Report Author	Terms of reference category				
		Financial Affairs	Risk, Internal Control, Performance & Corporate Governance	Complaints	Internal Audit	External Audit
Audit Wales Work Programme: Council Progress update	Richard Jones		✓			
Audit Grants report	Audit Wales - Rachel Freitag					✓
Audit Wales Financial Sustainability Review	Audit Wales					✓
Annual Audit Plan 22-23 Welsh Church Funds	Rachel Freitag					✓

28TH NOVEMBER 2024

Reports to be with Peter by – 12th November 2024
Reports to be with Wendy Barnard/Chair prior to pre-meeting – 14th November 24
Pre-meeting – 18th November 2024
Finalised reports to committee section – 19th November 2024
Despatch by committee section – 20th November 2024

		Terms of reference category				
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Report Title	Report Author	Financial Affairs	Risk, Internal Control, Performance & Corporate Governance	Complaints	Internal Audit	External Audit
24/25 Q2 Treasury report	Jon Davies	✓				
2023/24 MCC Statement of Accounts Final	Jon Davies	✓				
ISA260 response to accounts	Rachel Freitag/Jon Davies					✓
Effectiveness of Strategic Risk Management Framework and summary of wider arrangements	Richard Jones		✓			
CPR Exemptions - 6 monthly update to 30th September 2024	Jan Furtek				✓	
Whole Authority annual complaints report	Annette Evans			✓		
Internal Audit quarterly progress report (Q2)	Jan Furtek				✓	
The Ombudsmans's Annual Letter - 2022/23	Annette Evans			✓		

16TH JANUARY 2025

Reports to be with Peter by –
 Reports to be with Wendy Barnard/Chair prior to pre-meeting –
 Pre-meeting – 6th January 2024
 Finalised reports to committee section –
 Despatch by committee section –

Terms of reference category						
Report Title	Report Author	Financial Affairs	Risk, Internal Control, Performance & Corporate Governance	Complaints	Internal Audit	External Audit
2023/4 WCF/Mon Farm Statement of Accounts Final	Jon Davies	✓				
ISA260 for trust funds	Rachel Freitag/Jon Davies					✓

20TH FEBRUARY 2025

Reports to be with Peter by –
 Reports to be with Wendy Barnard/Chair prior to pre-meeting –
 Pre-meeting – 10th February 2024
 Finalised reports to committee section –
 Despatch by committee section –

Terms of reference category						

Report Title	Report Author	Financial Affairs	Risk, Internal Control, Performance & Corporate Governance	Complaints	Internal Audit	External Audit
2024/25 Q3 Treasury report	Jon Davies	✓				
Statement on the robustness of the budget process and the adequacy of reserves	Peter Davies	✓				
2025/26 Capital Strategy and Treasury Strategy	Jon Davies	✓				
Cyber Security	Sian Hayward		✓			
Self Assessment of Performance Management arrangements	Richard Jones		✓			
MCC Fraud, Corruption & Bribery Risk Assessment and NFI Self Assessment	Peter Davies					
Internal Audit Quarterly Progress report (Q3)	Jan Furtek					✓

13TH MARCH 2025

Reports to be with Peter by –
Reports to be with Wendy Barnard/Chair prior to pre-meeting –
Pre-meeting –
Finalised reports to committee section –
Despatch by committee section –

Terms of reference category						
Report Title	Report Author	Financial Affairs	Risk, Internal Control, Performance & Corporate Governance	Complaints	Internal Audit	External Audit
Draft Internal Audit Plan 2025/26	Jan Furtek				✓	

TO BE PUT ON A FUTURE MEETING AGENDA BUT DATES NOT YET CONFIRMED
 Presentation on Global Internal Audit Standards/Update of Public Sector Internal Audit Standards
 Review of MCC Internal Audit Charter

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Public Document Pack Agenda Item 11

MONMOUTHSHIRE COUNTY COUNCIL

Minutes of the meeting of Governance and Audit Committee held
at The Council Chamber, County Hall, The Rhadyr, Usk, NP15 1GA on Thursday, 5th
September, 2024 at 2.00 pm

PRESENT: Andrew Blackmore (Chair)
County Councillor Tony Easson (Vice-Chair)

Lay Members: Colin Prosser, Rhodri Guest and Martin Veale

County Councillor: Sara Burch, John Crook, David Jones,
Malcolm Lane, Phil Murphy, Peter Strong and Ann Webb

OFFICERS IN ATTENDANCE:

Peter Davies	Deputy Chief Executive and Chief Officer, Resources
Jan Furtek	Acting Chief Internal Auditor
Charlotte Owen	Audit Wales Officer
Rachel Freitag	Audit Wales Officer
Matthew Gatehouse	Chief Officer People, Performance and Partnerships.
Richard Jones	Performance and Data Insight Manager
Hannah Carter	Performance Analyst
Philippa Green	Head of HR

APOLOGIES:

Jon Davies – Head of Finance

1. Declarations of Interest

No declarations of interest were made.

2. Public Open Forum

No members of the public were in attendance.

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

The action list from the previous meeting was noted.

<https://www.youtube.com/live/HExeLjFncuk?si=TEukirQArOiqPK8i&t=62>

4. Initial assessment of corporate risk control arrangements

The Performance and Data Insights Manager presented a report outlining an overview of the arrangements and the effectiveness of the corporate risk control policies aligned with the strategic risk management policy. Following this, Committee Members were invited to comment and ask questions:

<https://www.youtube.com/live/HExeLjFncuk?si=aK0kMyJdtLXGG45h&t=126>

MONMOUTHSHIRE COUNTY COUNCIL

Minutes of the meeting of Governance and Audit Committee held at The Council Chamber, County Hall, The Rhadyr, Usk, NP15 1GA on Thursday, 5th September, 2024 at 2.00 pm

We resolved that:

- (i) there was a need to gain a better understanding of Emergency Planning and Corporate Insurances. Officers would update the Work Programme for Committee Members to receive a briefing session on these matters in due course.
- (ii) Officers would investigate whether a joint meeting between Governance and Audit Committee and the Performance and Overview Scrutiny Committee would be required regarding an update on Emergency Planning Procedures.
- (iii) Officers would incorporate the action updates identified in the report in the six-monthly update on the risk framework.

5. Internal Audit Quarterly progress report (Q1)

The Acting Chief Internal Audit Officer presented the Internal Audit Progress Report for Quarter 1 (2024/25). Following this, Committee Members were invited to comment and ask questions:

<https://www.youtube.com/live/HExeLjFncuk?si=xc7-0uqQyYhFuzFt&t=882>

As recommended the Governance & Audit Committee reviewed the Internal Audit Progress Report for Quarter 1 (2024/25) and noted the audit opinions issued, as well as noting the progress made by the Section towards meeting the 2024/25 Operational Audit Plan and the Section's performance indicators at the three month stage of the financial year which are currently ahead of the profiled target.

6. Draft Self Assessment Report

The Performance and Data Insight Manager presented the Draft Self-Assessment 2023/24 report. Following this, Committee Members were invited to comment and ask questions:

https://www.youtube.com/live/HExeLjFncuk?si=8Z_O5JWE0BqvBaKU&t=1702

As recommended the Governance & Audit Committee reviewed the Draft Self-Assessment 2023/24 report prior to it being considered by Council. In doing so, the Committee was satisfied with the report and considered that it should be shared with staff and the public.

7. Governance and Audit Committee Forward Work Plan

The Governance and Audit Committee Forward Work Plan was noted.

<https://www.youtube.com/live/HExeLjFncuk?si=6ys3Aa4EBhoiP1jm&t=4061>

MONMOUTHSHIRE COUNTY COUNCIL

Minutes of the meeting of Governance and Audit Committee held
at The Council Chamber, County Hall, The Rhadyr, Usk, NP15 1GA on Thursday, 5th
September, 2024 at 2.00 pm

8. To approve the minutes of the previous meeting

The minutes of the previous meeting were confirmed as an accurate record.

<https://www.youtube.com/live/HExeLjFncuk?si=OSv5raUpVtBdeDsm&t=4086>

9. Date of Next Meeting

Thursday 17th October 2024 at 2.00pm.

Meeting ended at 3.09 pm.

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