

Dydd Gwener, 19 Ebrill 2024

## Hysbysiad a gyfarfod

# Pwyllgor Llywodraethu ac Awdit

Dydd Llun, 29ain Ebrill, 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  <b>Canllawiau ar gyfer Fforwm Agored i'r Cyhoedd y Pwyllgor Llywodraethu ac Awdit</b>  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 <a href="mailto:GACRegistertoSpeak@monmouthshire.gov.uk">GACRegistertoSpeak@monmouthshire.gov.uk</a>	

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

<b>4.</b>	<b>Nodi'r Rhestr Weithredu o'r cyfarfod diwethaf.</b>	1 - 2
<b>5.</b>	<b>Rhaglen Waith Archwilio Cymru: Diweddariad Cynnydd y Cyngor</b>	3 - 12
<b>6.</b>	<b>Effeithiolrwydd y Fframwaith Rheoli Risg Strategol</b>	13 - 54
<b>7.</b>	<b>Cynllun Archwilio Mewnol 24/25</b>	55 - 76
<b>8.</b>	<b>Asesiad Ansawdd Allanol o Archwilio Mewnol 2024</b>	77 - 92
<b>9.</b>	<b>Gweithredu argymhellion Archwilio Mewnol y cytunwyd arnynt</b>	93 - 100
<b>10.</b>	<b>Model Darparu Arfaethedig yn y Dyfodol ar gyfer y Gwasanaeth Archwilio Mewnol</b>	101 - 110
<b>11.</b>	<b>Adolygiad Data Perfformiad Archwilio Cymru</b>	111 - 126
<b>12.</b>	<b>Blaengynllun y Pwyllgor Llywodraethu ac Archwilio</b>	To Follow
<b>13.</b>	<b>Cymeradwyo cofnodion y cyfarfod blaenorol.</b>	127 - 132
<b>14.</b>	<b>Dyddiad y cyfarfod nesaf - 6ed Mehefin 2024</b>	

**Paul Matthews**  
**Prif Weithredwr**

MONMOUTHSHIRE COUNTY COUNCIL  
CYNGOR SIR FYNWY

THE CONSTITUTION OF THE COMMITTEE IS AS FOLLOWS:

Andrew Blackmore	<i>Lay Member</i>	
Colin Prosser	<i>Lay Member</i>	
Martin Veale	<i>Lay Member</i>	
Rhodri Guest	<i>Lay Member</i>	
County Councillor Sara Burch	<i>Cantref;</i>	<i>Labour and Co-Operative Party</i>
County Councillor John Crook	<i>Magor East with Undy;</i>	<i>Welsh Labour/Llafur Cymru</i>
County Councillor Tony Easson	<i>Dewstow;</i>	<i>Welsh Labour/Llafur Cymru</i>
County Councillor David Jones	<i>Crucorney;</i>	<i>Independent Group</i>
County Councillor Malcolm Lane	<i>Mardy;</i>	<i>Welsh Conservative Party</i>
County Councillor Phil Murphy	<i>Caerwent;</i>	<i>Welsh Conservative Party</i>
County Councillor Peter Strong	<i>Rogiet;</i>	<i>Welsh Labour/Llafur Cymru</i>
County Councillor Ann Webb	<i>St Arvans;</i>	<i>Welsh Conservative Party</i>

## Public Information

### Access to paper copies of agendas and reports

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

### Watch this meeting online

This meeting can be viewed online either live or following the meeting by visiting [www.monmouthshire.gov.uk](http://www.monmouthshire.gov.uk) or by visiting our Youtube page by searching MonmouthshireCC.

### Welsh Language

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

# Aims and Values of Monmouthshire County Council

## Our purpose

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

## Objectives we are working towards

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

## Our Values

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

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

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

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

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

## *Monmouthshire Governance & Audit Committee Question/Consideration Guide*

### **Role of the Pre-meeting**

1. Why is the Committee considering this agenda item? (relevance and materiality)
  2. What is the Committee's role and what outcome do Members want to achieve?
  3. Is there sufficient information to achieve this? If not, who could provide this?
  4. What are the confidential views of the auditors on relevant matters?
- Discuss members' views/ key concerns with the papers and agree priorities

### **Potential Questions/Considerations for the Meeting**

Internal Audit (IA)

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

Governance

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

External Audit (EA)

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

Budgeting/ Financial Risk/ Reserves

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

<p>of) material partnerships and collaborations?</p> <ol style="list-style-type: none"> <li>3. Is there clarity over the apportionment of responsibilities and decision making authorities?</li> <li>4. How are governance/ control breaches identified and reported?</li> <li>5. Are we confident that the arrangements for material expenditure (tendering, contracting and capital procurement) are robust?</li> <li>6. Do we have confidence in whistleblowing (and similar arrangements) for raising concerns?</li> </ol> <p><u>Corporate Risks</u></p> <ol style="list-style-type: none"> <li>1. Have key accountabilities for the identification, assessment, monitoring and management of risks been adequately defined and implemented?</li> <li>2. Has the approach to risk management been designed and implemented effectively?</li> <li>3. How can the Committee be confident that the Corporate Risk Register captures all significant risks facing the Authority?</li> <li>4. Are the risk mitigation action plans credible and sufficient so as to achieve the desired outcomes?</li> </ol>	<p>assumptions understood, credible, documented and stress tested?</p> <ol style="list-style-type: none"> <li>4. Does the Finance function have suitable capabilities and capacity to manage financial risk/ meet statutory requirements and obligations to the Council?</li> <li>5. Do we have confidence that the budgetary process is likely to produce a plausible budget/ MTFP?</li> <li>6. Are there suitable arrangements in place to manage and report on overall financial performance?</li> </ol> <p><u>Financial Statements/ Misstatement Risk</u></p> <ol style="list-style-type: none"> <li>1. Is there a shared understanding as to the purpose of the Committee in reviewing draft financial statements? <ol style="list-style-type: none"> <li>a. Are the Notes to the Accounts reasonable?</li> <li>b. Are the narrative reports, including the Annual Governance Statement reasonable and accord with the committee's view?</li> </ol> </li> <li>2. Are we comfortable with EA's work and audit opinion?</li> </ol>
<p><b>Questions for the Committee to conclude...</b></p>	
<p>Do we have the necessary information to form conclusions/make recommendations/ escalate matters to the executive, council, relevant scrutiny committee?</p> <p>Do we need to follow up? If so, how?</p>	

