

MONMOUTHSHIRE COUNTY COUNCIL

**Minutes of the meeting of Audit Committee held
at County Hall, The Rhadyr, Usk, NP15 1GA on Thursday, 15th December, 2016 at 2.00
pm**

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

County Councillors: D. Batrouni, A. Easson, D. Edwards, P. Murphy,
P. Jordan, J. Prosser and B. Strong

ALSO PRESENT:

County Councillor V. Smith
Mr. T. Lewis – Wales Audit Office

OFFICERS IN ATTENDANCE:

Mrs. J. Robson – Head of Finance
Mr. M. Howcroft – Assistant Head of Finance
Mr. A. Wathan – Chief Internal Auditor
Mr. R. Jones - Policy and Performance Officer
Mr. M. Gatehouse – Policy and Performance Manager
Mrs. T. Harry – Head of People and Information Governance
Mr. P. Davies – Chief Officer for Resources
Mrs W. Barnard – Democratic Services Officer

APOLOGIES:

County Councillors P. Clarke and B. Hayward

1. Declarations of Interest

Declarations of interest were declared as follows:

- County Councillor A. Easson: In relation to Monmouthshire Farm School Trust, a personal, non-prejudicial interest under the Members' Code of Conduct as an Elected Member of the Monmouthshire Farm School Trust as a Trustee.
- County Councillor R. J. Higginson: personal, non-prejudicial interest under the Members' Code of Conduct as MCC Appointee to East Wales Valuation Tribunal – relevant to non-domestic rates.
- County Councillor D. Edwards: In relation to Monmouthshire Farm School Trust, a personal, non-prejudicial interest under the Members' Code of Conduct as an Elected Member of the Monmouthshire Farm School Trust as a Trustee and in relation to Welsh Church Fund as Chair of the Committee.

2. Public Open Forum

There were no members of the public present.

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3. To confirm minutes of the previous meeting

The minutes of the Audit Committee held on the 17th November 2016 were confirmed as a correct record and signed by the Chairman.

4. To note the Action List from the 17th November 2016

We received the Action List from the meeting held on the 17th November 2016. In doing so, the following points were noted:

- Redundancy Costs: This matter is included as an item on the agenda.
- Internal Audit Section Contract Procedure Rules and Exemptions: This matter is included as an item on the agenda.
- Non-domestic rates: Clarification from Ruth Donovan has been provided to Committee Members. The Chair invited observations and it was concluded that the information provided satisfied the queries raised and that it was understood that it is a matter for individual businesses to appeal. It was confirmed that the Council has previously made representations to Welsh Government.
- Minimum Revenue Provision (MRP): It was confirmed that the general and specific views of the Committee were added to the report as agreed and was considered and endorsed by Council at its meeting on 1st December 2016.

5. Wales Audit Office Proposals for improvement progress report

The Wales Audit Office (WAO) Proposals for Improvement Progress Report was presented.

It was explained that the report provides a progress update against WAO proposals made to the Council to support its development. The proposals are not statutory. A link was provided to the latest annual improvement report by WAO which consists of an overview of progress in 2015/16 and prospects for improvement in 2016/17. It was reported that "Based on and limited to, the work carried out by the Wales Audit Office and relevant regulators, the Auditor General believes that the council will comply with the requirements of the measure during 2016-17 provided it continues to maintain the current pace of improvement comments will comply with measures if maintains current pace of improvement".

It was explained that each proposal update highlights:

- The specific proposal, or more than one proposal if they are closely linked.
- The progress made up to November 2016 to address the issues identified by the proposal.
- Whether the status of the proposal is to remain "open" or be "closed" if the evidence of progress suggests it has been sufficiently addressed.
- Any further actions that will be taken to address the proposal.

The proposals are grouped as follows:

- Human Resources
- Performance Management
- Partnership & collaboration
- Governance

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- Finance

It was noted that the proposals issued include recommendations made on a national basis that may be relevant to the Council.

6. Overview of Performance Management Arrangements

An update on the effectiveness of the authority's performance management arrangements was presented.

Members were reminded that the Council's Performance Management Framework:

- translates political ambition into a series of Improvement Objectives
- places an expectation on teams to translate these into specific, measurable actions in their service plans
- contains a broad range of data to monitor impact and measure the performance of services
- requires employees to receive regular appraisal to demonstrate how they are contributing to the objectives

The arrangements for self-evaluation and respective scoring were explained.

At this juncture, Members were invited to make observations on agenda items 5 and 6.

A Member commented that there was a lot of work not scheduled for completion until next year and enquired if any planned improvements were not on track. It was responded that many proposals for improvement were issued in the last 12-18 months; some complex, others more straightforward. Most have been categorised as "open" with further work to do; each unique according to individual circumstances. It was confirmed that progress is broadly on track noting that some have longer timescales. It was suggested that the Committee revisits progress in 6-12 months. It was noted that many challenges face the authority and the value of scrutiny undertaken by Audit Committee and Select Committees was a key element to ensure the Council remains on course.

In response to a query it was confirmed that WAO advice was rejected and Cabinet minutes would not be published.

A Member questioned if the objectives were being addressed within an acceptable timeframe as some key issues would not be completed until early next year. It was added that following the election in May, the new councillors may not be as informed on these items, and consequently scrutiny may not be as thorough. It was responded that there were a number of reasons for the differing timescales for completion of objectives such as when the evidence might be available to confirm improvement and where work is ongoing. It was confirmed that there is a regular cycle of progress reports and that new Members elected in May 2017 will be offered briefings on different elements of the council's systems to include familiarisation with performance management reports and processes and an update on historical matters, including links to key documents.

A Member sought clarification regarding how the education objectives to improve attainment at all key stages are to be addressed. It was explained that the measure was in both absolute and relative terms (i.e. where the authority sits in comparison with other similar authorities as defined by eligibility for Free School Meals, and consequently to be within the best two/three

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authorities in Wales). This would require improving upon or, at least, maintaining the previous year's position. It was explained that over the last three years, the rate of improvement is beginning to slow down and this is under analysis currently.

Regarding the staff appraisal system Check in Check Out, a Member noted that progress was "Adequate" only. Concern was expressed that systems were not in place to record when appraisals are completed. It was confirmed that it had been identified that more work was required to further define the process and to provide guidance to managers. Further refinement of the recording system was also required. It was explained that only 54% of staff were recorded as having completed appraisal. It was added that consideration is being given to developing a system that will capture rates of completion plus training analysis and other information to aid planning going forward.

A Member queried the method and frequency of re-evaluation by officers. It was explained that monitoring and evaluation is embedded in the existing performance management arrangements which include Service Improvement Plans and Action Plans for each team which require quarterly updates. Managers hold those responsible for actions to account and reports are brought to Audit Committee periodically to provide an overview of activity. The reports are available at all times on The Hub. The Leader of the Council uses the Service Improvement Plans as the basis of discussions with Cabinet Members regarding their respective portfolios.

A Member queried improvement objectives for the provision for additional learning needs, outcomes in schools and in the authority's youth service (in view of the 25% reduction in funding for youth services across Wales) as commented in Estyn's Monitoring letter in January 2016, and plans in relation to the recent PISA results that indicate that Wales appears well below average.

The global ranking of the PISA results was explained and it was explained that there is no local comparison available within Monmouthshire and that the basis of the tests are different to the national curriculum. The results relate to the performance of schools in Wales and UK.

It was explained that the Service Improvement Plan for the Youth Service has driven improvements in the service area noting that discussions with community councils are in progress to provide support. It was agreed to provide a more detailed response following the meeting.

A Member commented that PISA compares the UK countries with countries that provide schooling for up to 16 hours a day so there was no reasonable comparison, adding that the OFSTED Chief Inspector expressed the view that Welsh schools performed poorly because SATS are discontinued.

The Chair was provided with confirmation that there are specific targets for educational achievement. Results and the Chief Officer's Annual Report are scrutinised by Children and Young People Select Committee.

It was agreed that assurance had been sought on the operation of the authority's performance management arrangements and areas for further information identified as necessary.

7. Audited Welsh Church Fund Trust Fund Accounts 2015/16

The annual audited accounts for the Welsh Church Act Fund for 2015/16 were presented.

The following points were brought to the attention of the Committee:

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- The Fund decreased in 2015/16 by £39,000 due to a paper revaluation of investment assets downward of £133,000.
- Income is mainly from investment income and was broadly comparable to previous years but slightly decreased due to depressed values of investment funds.
- Charitable expenditure was £129,000 broadly comparable to previous years comprising mainly of grant payments to applicants. It was explained that expenditure was less than budget this year due to Caerphilly CBC's approach that most applicants didn't meet the grant paying criteria causing a significant underspend. The other authorities in the region largely spent, or slightly underspent, their budgeted allocations.

Further information was provided that the market plummeted in March 2016 generally and the value of units purchased was less. It was explained that the Schroeder's Income Fund was valued at 2624 in March 2016 but is currently trading at 3065 and was one of the top 5 performers. More work on the UBS Multi Asset Account will be undertaken.

County Councillor D. Edwards made a declaration of interest in relation to a personal, non-prejudicial interest under the Members' Code of Conduct as an elected Member of the Welsh Church Trust Fund Committee. County Councillor B. Strong made a declaration of interest in relation to a personal, non-prejudicial interest under the Members' Code of Conduct as an Elected Member of the Welsh Church Trust Fund Committee and as a trustee of the Roger Edwards Trust.

8. ISA 260 Report - Welsh Church Trust Fund

County Councillor A. Easson declared an interest in relation to a personal, non-prejudicial interest under the Members' Code of Conduct as an Elected Member of the Welsh Church Fund Committee.

The report was presented. It was explained that the Auditor General issues an unqualified opinion on the financial statements of the Welsh Church Trust Fund.

9. Audited Monmouthshire Farm School Trust Fund Accounts 2015/16

County Councillor D. Edwards made a declaration in relation to a personal, non-prejudicial interest under the Members' Code of Conduct as an Elected Member of the Monmouthshire Farm School Trust Committee and also as a Trustee.

The report was presented. In doing so, it was explained the fund performed well and that there was less expenditure than income.

It was reported that income for the year comprised interest on investment stock (£23,000 compared with £5,000 the previous year) mainly due to having a large cash holding at the end of the previous financial year resulting in a larger return. Further investment led to a lower cash balance, but a higher investment return.

It was explained that similar to the Welsh Church Fund, there is an unrealised investment loss of £23,000 which is considered a paper loss which only materialises when sold when market conditions will account for values.

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It was explained that there is no ISA 260 for Monmouthshire Farm School Trust because it is an examination not a full investigation. The main issue raised is the Trust processing grants in advance of receiving the money from the Roger Edwards Trust.

10. Independent examination of financial statements report - Monmouthshire Farm School Trust Fund

The external audit report was presented noting that it was an audit examination not a full investigation. An unqualified opinion was issued. The timing element of issuing funds in advance of receipt of monies from the Roger Edwards Trust was raised as an issue.

A Member queried is there was anything that could be done to resolve the timing issue. County Councillor Strong offered to raise the matter with the Roger Edwards Trust.

It was confirmed that the accounts are produced within lawful timescales and properly audited. It was commented that it is usual to have late submission of accounts.

11. Zero Hours Contracts

The Committee was advised that this item had been referred by Council.

The term "Zero Hour Contract" and other similar descriptors were discussed noting that there is some interchangeability in definitions. It was explained that a Zero Hour Contract is a flexible contract where an employer does not guarantee set hours of work for an employee. The employee is contracted to that employer and cannot work for another employer. It was confirmed that Zero Hours Contracts are not used in Monmouthshire County Council.

In Monmouthshire, it was confirmed that specific contracts are used that are either temporary or permanent for a set number of part time or full time hours. If an employee is not employed on that basis, they are issued with a Casual Letter and the employee has no obligation to work. When offered work, the individual can choose whether or not to take up the offer. This arrangement allows the Council flexibility to employ people on a casual basis e.g. Playscheme workers – typically students looking for summertime employment.

It was explained that the aim is that no employees are treated inappropriately. It was clarified that some employees have casual hours' contracts mainly in Leisure Services e.g. Class instructors. It was explained that managers are expected to review such contracts to see if employees working regular hours should be employed on a part time or permanent basis.

A Member asked if the Trade Unions were satisfied with the Council's arrangements. It was confirmed, in respect of non-guaranteed hours, that specific guidance has been provided (appended to report). It was explained that part of the guidance suggests that negotiation is undertaken and no issues have been raised thus far.

A Member queried the position of employees working regular hours and their ability to be issued with a temporary or permanent contract. It was suggested that the information provided in the report was no different to information previously given. More detail from managers was requested to identify which posts are affected e.g. a 600 hour contract.

It was noted that County Councillor F. Taylor had written to the Committee with a list of questions and the Member commented that the information in the report did not fully provide answers. It was explained that, at the time of writing the report, the questions were not

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available. It was clarified that of the two 600 hours post, only one is current. The post is based in Tourism, Leisure and Culture and is casual and there is no obligation for the employee to work. The Member queried if a seasonal, temporary and part time post should be included in this list. The rights of some Teaching Assistants was also queried, raising the question of term time only employees with no pay in school holidays and re-employed for the next term. The details of the enquiry were noted and a response will be provided regarding the employment practices of schools.

The definition of Zero Hours Contracts was further debated, suggesting that the numbers of casual employees had doubled in recent years and querying if the casualization of workers was due to budget constraints and more information on trends was sought and also employee feedback to reassure that those workers concerned genuinely want such arrangements.

With regards to Leisure, a manager has provided information that most casual employees are students who seek part time casual work to fit in with other commitments. Other part time employees have other part time work. If hours become regularised, they are reviewed with the employee to seek their views. In terms of Home Care, the rural nature of the county is a difficulty and effort is made to ensure employees are employed on the best basis, based around the requirements of the service e.g. minimum guaranteed hours are provided to assist employees with mortgage applications etc. and managers work with HR accordingly. It was agreed that the Council is not sighted on external agency providers of staff (e.g. home carers) in terms of zero hours contracts.

A Member reported that a constituent had encountered difficulties arranging swimming lessons for her disabled son as there was no instructor available, yet with the flexible arrangements and thirteen instructor on the list it was not possible to accommodate for some services.

A Member queried the inclusion of a Principal Librarian on the list and it was confirmed that the list is being checked for anomalies. It was commented that the actual figures can vary from day to day e.g. it is sometimes necessary to contact outside contractors to cover absence.

A Member stated that assurance was sought if the Council's approach is right and appropriate, and expressed his satisfaction that the responses given provided reassurance. It was queried if comparisons with other authorities was available. It was confirmed that the other authorities in the region were contacted but only Newport City Council responded.

It was commented that, in order to continue to keep some services operational, casual contracts may be utilised but also reassurance was provided that, where an anomaly is identified, it will be altered e.g. Care workers.

A Member asked a question about supply teachers and if they are directly employed or employed via an agency. In response, it was confirmed that the Council doesn't directly employ supply teachers. It was queried if this could be done "in-house" to avoid wasting money. The need for schools to react, respond and maintain full teaching complements was acknowledged and agreed that this was a topic under consideration nationally.

The Chair drew the attention of the Committee to the working conditions of agency workers noting that this could represent a reputational issue for Council. It was confirmed that agencies operate under a national contractual framework and therefore the terms and conditions should be in line with council policy to adequately meet certain conditions of employment.

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It was questioned if a review of contracts was possible and also provision of trends. It was suggested that this would be difficult to commit to due to capacity issues and the amount of time required for such an investigation. It was reported that there had been no complaints received.

Attention was drawn to the protocol for managers as a statement of policy. The view of the Committee was that reassurances had been received, the situation at present is satisfactory and that more information would be received in due course.

It was commented that two Members of the committee attend a national joint employer and trade union seminar twice a year and nothing about Zero Hours Contracts has been raised, similarly nothing has been raised in the Council's quarterly Joint Advisory Group with unions.

A member pointed out that many people on such contracts would not be union members and wouldn't be able to afford the fees, and that unions would not necessarily be sighted on the matter.

It was reiterated that union delegates have opportunity to raise questions and no concerns have been registered to date.

It was agreed that the Committee had looked more closely at these issues and more information had been requested.

12. Early Departures and Redundancy Costs

A report on Early Departures and Redundancy Costs was presented. It was noted that the report provided annual information and analysis as previously requested.

Members' attention was drawn to key points (Para 3.4) that provide reference to the reasons that early departures and redundancies arise in line with the Protection of Employment Policy such as end of grant funding for posts and restructuring and also exceptional circumstances where employment is terminated under a settlement agreement.

It was advised that the Accounts disclosure note is included in Appendix 1 and further analysis is provided in the tables in the report.

It was confirmed that considerable amounts are paid out as redundancy payments reflecting the current pressures in local government, however the actual amounts paid out 2015/16 compared with 14/15 were less. It was confirmed that in July 2016, a review of reserves was undertaken that highlighted the depletion of reserves in recent years. In respect of the Pensions and Redundancy reserve it was highlighted that there was a need for better workforce planning as already identified in the WAO Corporate Assessment, to redeploy where possible and to ensure clear cost savings from the removal of posts.

A Member queried how many Teaching Assistant posts had been lost during the last year noting that 80% of redundancies are women speculating that there could be a trend of lower paid women losing jobs. It was confirmed that information on Teaching Assistants will be provided to Members. With regard to the gender breakdown, it was explained that Appendix 2 confirms that the majority of redundancies are female and on lower grade posts. It was agreed that a high proportion of the workforce, especially lower paid postholders, are female and that a further breakdown of the proportion of redundancies in the workforce and grades would be provided.

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A Member queried the trend of redundancy/early departure costs for 16/17 year. The Member also queried the 6 figure salary banded redundancies and asked for further information. It was clarified that these were the actual salaries of those who had been made redundant (not including NI etc.) and did not accord with the payments made. It was added that there are now upper thresholds to payments capped at £95,000 and agreed that there are limited numbers of staff on 6 figure salaries applicable to the Chief Executive and Headteachers of schools.

In response to a Member's query it was confirmed that redundancy payments are subject to enhancement by a multiplier of 1.7 of the statutory amount in line with many other authorities in Wales and the rest of the United Kingdom. This multiplier has been reduced in recent years as a result of the challenging financial climate.

It was asked that the gender balance information requested was broken down by directorate.

Additional information was provided that the Month 6 monitoring report includes an estimation that redundancy costs for the year will be £690,000 excluding schools based staff. It was also explained that in the statement of accounts the calculation of a redundancy payment includes how long the employee has worked for the organisation plus the multiplier which may produce a payment that exceeds the annual salary.

The Officer was thanked for the report.

13. Exemptions from CPRS

A six monthly update on the Contract Procedures Rules Exemptions was provided.

Key Issues

- To ensure compliance with the Council's Contract Procedure Rules in the way goods, works and services are procured on behalf of the Authority.
- Reassurance that the exemption process from Contract Procedure Rules is operating as intended by managers procuring goods, works or services on behalf of the Authority.
- Some operational managers procuring goods, works and services on behalf of the Authority may not be as familiar with Contract Procedure Rules and the exemption process as they should be.

It was explained that the report referred to processes for the procurement of goods and services. Occasionally, the procedures will not be adhered to and officers have to justify to a Chief Officer when the rules are not applied.

It was noted that there are a range of exemption rules. Below £5,000 one written quote is required and for purchases between £5,000 - £25,000, 3 written quotes are required. For amounts exceeding £25,000 a tendering process must be undertaken.

A list of 13 exemptions for the last six months was provided. Eight have been authorised and returned to Internal Audit and five remain outstanding. An update on the five will be provided at

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the next Audit Committee meeting. It was commented that there were no significant matters to report nor evidence of unsatisfactory trends.

A Member noted that of the thirteen exemptions listed, five were outstanding and it was queried if reasons were being sought why the matters remain outstanding. It was agreed that the five would be followed up and the information provided next time. It discussed that correct procedures should be followed and that the Audit Team should not have to chase information regarding outstanding reports. It was explained that follow up is undertaken for completeness and to ensure the system is not being bypassed. Reassurance was provided that the list of exemptions represents a very low proportion of the amount of procurement undertaken during the last six months.

A Member queried No. 199 and the reason why a member of staff had been commissioned as a specialist provider at a cost of £39,000. It was clarified that this was an agency arrangement rather than direct employment necessitating the use of a specific agency.

In response to a question, it was confirmed that there was no identifiable reason for the low level of application for exemptions and that applications were at an average level but can fluctuate dependent on procurement requirements.

14. Strategic Risk Assessment 2016

The Strategic Risk Assessment for 2016 for Monmouthshire County Council was presented.

Key Issues

1. The risk assessment ensures that:
 - Strategic risks are identified and monitored by the authority.
 - Risk controls are appropriate and proportionate
 - Senior managers and elected members systematically review the strategic risks facing the authority.

2. The existing risks on the Strategic Risk Assessment have been updated based on evidence available in 2016, as presented at Appendix 1. Changes to the council's risk management policy were approved by Cabinet in March 2015 and continue to be applied to the strategic risk register. These are:
 - including pre-mitigation and post-mitigation risk scores, this was also a key recommendation from scrutiny of the 2014 risk assessment
 - ensuring greater clarity to the phrasing of risk so that each statement includes an event, cause and effect as shown below:

Event	Cause	Effect
Risk of...Failure to...Lack of ...Loss of...Uncertainty of ...Inability to...Delay in...	Because of...Due to...As a result of...	Leads to...and/or... result in...

3. The risk assessment only covers high and medium level risks. Lower level operational risks are not registered unless they are projected to escalate within

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the three years covered. These need to be managed and monitored through teams' service plans. The pre and post mitigation risk levels are presented separately. In most cases mitigating actions result in a change to the likelihood of the risk rather than the consequences as our actions are generally aimed at reducing the chance of a negative event occurring rather than lessening its impact. Clearly there will be exceptions.

4. Following presentation to select committees and audit committee, the risk assessment will be presented to Cabinet for sign off. The risk assessment is a living document and will evolve over the course of the year as new information comes to light. An up-to-date risk log is accessible to members on the Council's intranet - The Hub. This will ensure, as well as the ongoing specific scrutiny of the risk assessment annually, that select committees are able to re-visit the information at any point in the year to re-prioritise their work plan as appropriate.

Members' attention was drawn to two risks pertinent to the Committee.

Risk No. 4 refers to the potential risk that the Council does not make sufficient progress in areas of weakness identified by regulators leading to underperformance. It was explained that this risk was discussed earlier in the meeting and is covered in the WAO proposals paper. During discussion answers and assurances were given regarding the detail of the proposals. The risk is therefore recorded with the reason for its inclusion, a score indicating the likelihood of the risk occurring, mitigating and future actions, and a post-mitigation score.

Risk No. 9b refers to a potential risk that the Council did not having appropriate governance mechanisms when establishing new collaborative or alternative delivery models that are often complex and could impact on the shared ability to deliver objectives. This is common to other Councils currently. Whilst this matter has been included in the WAO proposals, members were invited to comment further.

A Member questioned the risk management process (para 2.2) and the assertion of the systematic challenge of Cabinet Members and Officers. It was agreed that this was a valid observation. It was confirmed that such challenge is the remit of Audit committee and also Select committees where it is suggested that the risk assessment is used as a basis for their work plan. Members were informed that the Risk Assessment document is continuously available on the Hub and updated as new information is available. Committees may consider the document or any risk at any point during the year.

A Member commented that the risks identified appear every year. It was confirmed that there is degree of consistency, however mitigating actions can alter the risk score. It was queried if a risk assessment item was lowered if it would it leave the list. It was explained that there is a matrix of high and medium level risks and lower level risks sit within team service plans, and managed at that level accordingly. The attention of Cabinet and Select Committees is drawn to risks pertinent to them, and the status and effect of mitigating actions accordingly.

A Member questioned Risk No. 11 in relation to Britain leaving the European Union and how any disadvantage can be overcome e.g. City Deal. It was commented that the high degree of

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risk is linked to uncertainty e.g. Legislation and funding changes and risk associated with unknown changes.

The Member added that current press report claim that Brexit could take 10 years and that this area of Wales can't wait this long for infrastructure changes. It was responded that this matter is under discussion by Strong Communities Select Committee, and as more information becomes available, risk levels will be reviewed.

The recommendations listed below were accepted.

1. That members consider the strategic risks presented for the next three years, in particular those of relevance to the committee and scrutinise the extent to which:
 - all relevant risks facing the authority are appropriately captured,
 - the level of risk applied is appropriate based on the matrix in the council's risk management policy and guidance (appendix 2) and
 - mitigating actions are proportionate and appropriate
2. That members use the risk assessment on an on-going basis to hold the responsibility holders to account to ensure that risk is being appropriately managed.
3. Use the risk assessment to inform the future work programme of the committee.

15. Forward Work Programme

- CPR exemptions will be presented in June 2017 Meeting not February 2017
- Update of the Anti fraud and Corruption and Theft policy will be presented in March 2017
- WAO has invited comment on its forward plan 2017-20 by the end of January 2017. The consultation document will be circulated and comments may be e mailed to Joy Robson to collate and return to the WAO.

16. To confirm the date and time of the next meeting as Thursday 2nd February 2017 at 2.00pm

The date of the next meeting of the Audit Committee was confirmed as Thursday 2nd February 2017 at 2.00pm.

The meeting ended at 4.00 pm