

# Public Document Pack

## MONMOUTHSHIRE COUNTY COUNCIL

Minutes of the meeting of Governance and Audit Committee held  
at County Hall, The Rhadyr, Usk, NP15 1GA on Thursday, 22nd February, 2024 at 2.00  
pm

**PRESENT:** Andrew Blackmore (Chairman)  
County Councillor Tony Easson (Vice Chairman)

Lay Members: Colin Prosser, Rhodri Guest and Martin Veale

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

### OFFICERS IN ATTENDANCE:

Annette Evans	Customer Relations Manager
Peter Davies	Deputy Chief Executive and Chief Officer, Resources
Jan Furtek	Audit Manager
Wendy Barnard	Democratic Services Officer
Richard Jones	Performance and Data Insight Manager
Jonathan Davies	Head of Finance
Rachel Freitag	Audit Wales Officer
Emma Tapper	Governance & Assurance Officer
Kathy Buckley	Chief Information Security Officer
Hannah Carter	Performance Analyst
Daniel Francis	Accountant
Sian Hayward	Digital and Technology Manager

### APOLOGIES:

County Councillor Malcolm Lane

#### 1. Declarations of Interest

No declarations of interest were made.

#### 2. Public Open Forum

No members of the public were present.

#### 3. To note the action list from the previous meeting.

The action list from the last meeting was noted.

<https://www.youtube.com/live/g0896V1LcSY?feature=shared&t=80>

1. Finance Team capacity: OPEN
2. People Strategy: OPEN
3. Whole Authority Complaints Report: CLOSED
4. Freedom of Information, Data Protection and Data Subject Access Requests:

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Corporate risk control policies: OPEN

5. Statement of Accounts – charitable trust funds: CLOSED

### **4. MCC Statement of Accounts**

Items 5 and 6 were considered at the same time.

The Head of Finance presented the Monmouthshire County Council Statement of Accounts and the Audit Wales Financial Audit Manager presented the Audit of Accounts Report (Audit Wales) ISA 260. Following presentation of the reports, Committee members were invited to ask questions:

<https://www.youtube.com/live/q0896V1LcSY?feature=shared&t=266>

The report recommendations were approved (subject to a minor amendment), and the Chair was asked to sign the letter of representation:

- i) That the committee note that the accounts have been amended since the draft version was published to reflect the outcomes of the external audit process, and as noted within the Audit Wales ISA260 Audit of accounts report shown at Appendix 2.
- ii) That the Governance and Audit committee approve the final audited Monmouthshire County Council statement of accounts for 2022/23 as shown at Appendix 1.

ACTION: Add “Update on the 3 ISA260 recommendations” to the Forward Work Plan when the draft accounts are considered by the Committee.

### **5. Audit of Accounts Report (Audit Wales)**

Items 5 and 6 were considered at the same time – see above minute.

### **6. 23/24 Q3 Treasury Report**

The Head of Finance presented the 2023/24 Quarter 3 Treasury Report. Following presentation of the report questions and comments were invited from the Committee:

<https://www.youtube.com/live/q0896V1LcSY?feature=shared&t=2039>

As per the report recommendations:

The Governance & Audit Committee reviewed the treasury management activities and the performance achieved in the third quarter of 2023/24 as part of its delegated responsibility to provide scrutiny of treasury policy, strategy and activity on behalf of Council.

### **7. Statement on the robustness of the budget process and the adequacy of reserves.**

The Deputy Chief Executive noted the unavailability of the report and explained that it had not been possible due to the late finalisation of the Council’s final budget proposals upon which the Responsible Financial Officer’s opinion is based. The Committee welcomed the opportunity to review its consideration of these points in future as part of the development and scrutiny of the Council’s Medium Term Financial Strategy and Plan. The Chair will now work with officers to construct timely engagement with the Committee.

<https://www.youtube.com/live/q0896V1LcSY?si=Talw1G6EMbKSz09j&t=2808>

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### **8. Capital Strategy, Treasury Strategy and MRP revision report**

The Head of Finance presented the Capital Strategy, Treasury Strategy and MRP Provision Report. Following presentation of the report, the Chair invited questions from the Committee:

<https://www.youtube.com/live/q0896V1LcSY?si=wZT5FmM7TrrQxs9F&t=3189>

As per the report recommendations:

- i) The Governance & Audit Committee scrutinised the proposed change to MRP policy for 2023/24 as shown at Appendix 1 and endorsed the proposal for onward circulation and approval by full Council.
- ii) The Governance & Audit Committee considered the draft Capital strategy for 2024/25 as found at Appendix 2 and endorsed it for onward circulation and approval by full Council.
- iii) That Governance & Audit Committee considered the draft Treasury management strategy for 2024/25 as found at Appendix 3 and endorsed it for onward circulation and approval by full Council. This includes the:
  - 2024/25 Minimum Revenue Provision Policy Statement, and;
  - 2024/25 Investment & Borrowing Strategies
- iv) The Governance & Audit Committee noted the requirement to review the Council's treasury management activities on behalf of the Council by continuing to receive quarterly treasury management activity updates during 2024/25 as per the requirements of the updated CIPFA Treasury Code of Practice.

### **9. Self Assessment of Performance Management**

The Performance and Data Insight Manager, Performance Analyst and Chief Officer - People, Performance and Partnerships presented the Self-Assessment of Performance Management Report. Committee Members were invited to comment and ask questions:

<https://www.youtube.com/live/q0896V1LcSY?si=uDz988-3DTp6kYNi&t=5371>

In accordance with the report recommendations:

Governance and Audit Committee Members used the update provided to inform their understanding of the effectiveness of the operation of the authority's performance management arrangements and to identify any areas where they feel action needs to be taken or further information provided.

### **10. Whole Authority Complaints Report**

The Chief Officer - People, Performance and Partnerships and the Customer Relations Manager presented the Whole Authority Complaints Report. Following presentation of the report, questions were invited from the Committee.

<https://www.youtube.com/live/q0896V1LcSY?si=kU3AoNTmpDTgTCw6&t=5818>

Referring to the report recommendations, The Governance and Audit Committee used the report, which covers the period up to 31 December 2023, to seek assurance about the

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effectiveness of the authority's processes for dealing with complaints and compliments and to make recommendations where it identifies any shortcomings.

### 11. Internal Audit Quarterly Report

The Chief Internal Auditor presented the Internal Audit Quarterly Report. Following presentation of the report, questions were invited from Committee Members:

<https://www.youtube.com/live/g0896V1LcSY?si=VkDh7xs3gXy-Vb1p&t=7094>

As per the report recommendations:

The Committee considered and noted the audit opinions issued.

The Committee noted that if the Members of the Governance & Audit Committee are concerned about any of the audit opinions issued, consideration be given to calling in the operational manager and the Head of Service to a future meeting or to escalate their concerns to the Chief Officer and to the Strategic Leadership Team. It was not deemed necessary to require officers to attend a meeting at this time.

The Committee noted the progress made by the Section towards meeting the 2023/24 Operational Audit Plan and the Section's performance indicators at the 9 month stage of the financial year which are currently in accordance with the profiled target.

### 12. Governance and Audit Committee Work Programme

The Forward Work Programme was noted.

The following reports scheduled for the next meeting will not be ready and so will be deferred to the following meeting:

- Audit Wales Performance data review
- Audit Wales Digital Review

[https://www.youtube.com/live/g0896V1LcSY?si=uvqbnzAZ8xcWDJH\\_&t=7798](https://www.youtube.com/live/g0896V1LcSY?si=uvqbnzAZ8xcWDJH_&t=7798)

The following item to be added to the Work programme:

"Update on the 3 ISA260 recommendations" (when the draft accounts are considered by the Committee.)

### 13. Draft dates for 2024/25 (subject to Full Council Approval on 29th February 2024)

The proposed dates for 2024/25 were noted.

<https://www.youtube.com/live/g0896V1LcSY?si=aECUZfJborj5nZ8P&t=7818>

### 14. To confirm minutes of the previous meeting

The minutes of the previous meeting were approved.

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<https://www.youtube.com/live/q0896V1LcSY?si=nEO4wHPGqDuDRm4-&t=7872>

15. **Next Meeting: 14th March 2024**

16. **Cyber Security**

Head of Information Security and Technology and Chief Information Security Officer presented a report on Cyber Security. Members were provided with the opportunity to ask questions following presentation of the report.

Questions covered:

- Sufficiency of resources to adequately protect the authority
- Training coverage and arrangements for partners and contractors

**Meeting ended at 4.28 pm**

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