

**Minutes of the Meeting of GOVERNANCE AND AUDIT COMMITTEE  
held remotely via video-conference on Thursday, 10 March 2022**

**PRESENT;** Councillor Elizabeth Evans (Chair), Councillors Rowland Rees-Evans Keith Evans and Prof Ian Roffe

**Also in attendance:** Councillors Rhodri Evans, Gareth Lloyd and Ray Quant (Cabinet Members)

**Officers in attendance:** Ms Elin Prysor, Corporate Lead Officer-Legal and Governance & Monitoring Officer; Mr Russell Hughes – Pickering, Corporate Lead Officer – Economy and Regeneration, Ms Nia Jones, Corporate Manager – Democratic Services, Mrs Alex Jenkins, Corporate Manager- Internal Audit, Legal and Governance Services, , Ms Hannah Rees- Governance Officer, Mrs Dana Jones, Democratic Services and Standards Officer

**Audit Wales:** Miss Non Jenkins

(9:30am-11:00am)

- 1 Apologies**  
Councillor Gareth Davies, Peter Davies MBE and Mathew Woolfall-Jones apologised for their inability to attend the meeting
- 2 Personal Matters**  
Members welcomed to the meeting the two new Members of the committee as from 05 May 2022 who were observes, Caroline Whitby and Alan Davies.
- 3 Disclosures of Personal / Prejudicial interest**  
None.
- 4 To confirm the Minutes of the Governance and Audit Committee held on 17 January 2022 and to consider any matters arising from those Minutes**  
It was AGREED to confirm as a true record the Minutes of the Meeting of the Committee held 17 January 2022.
- 5 To confirm the Minutes of the Governance and Audit Committee held on 19 January 2022 and to consider any matters arising from those Minutes**  
It was AGREED to confirm as a true record the Minutes of the Meeting of the Committee held 19 January 2022.
- 6 Governance and Audit Committee Meeting Actions Log**  
Consideration was given to the Governance and Audit Committee Meeting Actions Log.

It was AGREED:-

- (i) to note the content as presented; and
- (ii) that a recommendation be presented to the Democratic Services Committee that all Overview and Scrutiny Committees present an action log to their committee, as it was seen as a great tool and good practice.

## **7 Regulatory & Inspectorate Reports and Updates**

Consideration was given to the Regulatory & Inspectorate Reports and Updates. The report sets out Regulator and Inspectorate Reports and updates and had three parts:

- a) Audit Wales quarterly update to Governance and Audit Committee;
- b) Any local risk work issued/published since the last Governance and Audit Committee meeting
- c) Audit Wales National Reports

The following were current reports:-

- a) Audit Wales quarterly update to Governance and Audit Committee  
Quarter 3 Work Programme Timetable 2021-2022 – Ceredigion
- b) Any local risk work issued/published since the last Governance and Audit Committee meeting
  - Care Inspectorate Wales Inspection Report on Hafan Deg Residential Care Home
  - Care Inspectorate Wales Inspection Report on Yr Hafod Residential Care Home
  - Audit Wales – Ceredigion County Council Annual Audit Summary 2021
- c) Audit Wales National Reports
  - Joint working between Emergency Services

Following questions from the floor, it was AGREED to note the report as presented.

**8 Internal Audit Progress Report 2021-2022 (Quarter 3)**

Consideration was given to the report of the Corporate Manager-Internal Audit on The Internal Audit Progress Report Quarter 3 (1/9/2021-31/12/2021). The report had been presented to ensure that the Committee was satisfied that the Internal Audit Section was undertaking sufficient and appropriate work in order to provide a realistic assurance at year-end, whilst adding value and assisting the Council in achieving its objectives.

Prof Ian Roffe suggested that the committee in the forward plan of the Internal Audit service assist with audits such as a possible audit on the effectiveness of working from home and the Gold Command together with lessons learnt.

It was AGREED to note the work undertaken and current position of the Internal Audit Section.

**9 Internal Audit Strategy and Plan 2022-2023**

Consideration was given to the Internal Audit Strategy and Plan 2022-23. The Public Sector Internal Audit Standards (PSIAS), along with CIPFA's accompanying Local Government Application Note required Councils to have an Internal Audit Charter with an accompanying Annual Audit Strategy and Plans.

The Plan was designed to ensure a sufficient area of coverage was undertaken to support the annual opinion on the effectiveness of the systems of governance, risk management and internal control across the Council. This proposed Internal Audit Strategy and Plan supports the IA Charter by summarising the work areas the Internal Audit Section would concentrate its time on during 2022/23 and took into account of the current situation due to the pandemic.

It was AGREED to approve the Audit Strategy and Plan as presented.

**10 Internal Audit Report - Governance Framework Review 2021/2022**

Consideration was given to the Internal Audit Report - Governance Framework Review 2021/2022. A review has recently been undertaken of the Framework supporting the Annual Governance Statement (AGS) for 2021/22. It was reported that the Governance Framework, AGS and Local Code of Corporate Governance were presented to the Committee in January 2022. Members of the Committee were also involved in its review. Audit Wales provided an audit opinion on the AGS based on its consistency with their knowledge and compliance with legislation.

Members were informed that the internal audit review consists of an assessment of the procedures in place to compile the governance framework, the scoring methodology used, and consideration of the 'evidence' noted in the framework.

This review therefore complements Audit Wales' work on the AGS, and provides assurance that the procedure is robust, focussed and effective.

It was AGREED to not the Review of the Framework.

**11 Report on Governance and Audit Committee Chair and Vice Chair Arrangements**

Consideration was given to the Report on Governance and Audit Committee Chair and Vice-Chair Arrangements. It was reported that a reports were presented to the Governance and Audit Committee ('the Committee') regarding the Local Government and Elections (Wales) Act 2021 ('the 2021 Act') and changes affecting the Committee on 24th February 2021 and 3rd June 2021.

The Council resolved on 9th December 2021 to approve the appointments of the following individuals as independent/lay persons of the Governance and

Audit Committee with effect from 5th May 2022 for one administrative term (up to a maximum of two consecutive administrative terms).

- Liam Hull;
- Caroline Whitby; and
- Alan Davies

Section 116 of the 2021 Act amends section 82 of the Local Government (Wales) 2011 Measure (the 2011 Measure) to include that the Governance and Audit Committee:

- Chair must be a lay person, and
- that the member appointed as the Deputy Chair must not be a member of the local authority's executive or assistant to its executive.

Deputy Chair

It was recommended that the Deputy Chair be appointed from the Committee' 3 Lay Persons. This was in consideration of circumstances where the Deputy Chair would need to, in the absence of the Chair, act as Chair. Section 116 of the 2021 Act also amends the 2011 Measure to state that the Governance and Audit Committee itself appoints the Chair and Deputy Chair. From 5th May 2022, the Committee would need to appoint its Chair and Deputy Chair.

The selection by the Committee of its Chair and Deputy Chair would need to take place during the first Committee Meeting following 5th May 2022, (currently scheduled for 29th June 2022). The Committee would therefore be without a Chair/Vice Chair from 5/5/22-29/6/22.

It is recommended that the Committee considers how often it shall re-appoint the Chair and Deputy Chair and whether it wishes to consider a rotation period between the three Lay Persons.

It was recommended that the Chair and the Deputy Chair were appointed annually, and rotated accordingly.

It was AGREED

- i. that the Deputy Chair (from 5th May 2022) be appointed from the Committee's Lay Persons;
- ii. that the first meeting of the Governance and Audit Committee Meeting following 5th May 2022, that it would be necessary to appoint a Chair and Deputy Chair to the Committee;
- iii. iv) Officers to contact the Lay Persons for expressions of interest in role of Chair/Vice Chair;
- iv. that the rotation of the Chair and Deputy Chair to the Committee takes place every two years;
- v. to note that the Committee would be without a Chair/Vice Chair from 5/5/22-29/6/22; and
- vi. that a meeting would arranged as soon as possible following the AGM on the 27th May 2022 to appoint the Chair/Vice Chair.

Consideration was given to the Report upon the Self-assessment of good practice and evaluation of effectiveness of Governance and Audit Committee.

The report had been presented in order to provide an assessment on the Governance and Audit Committee's ability to ensure effective assurance arrangements were in place.

It was AGREED

(i) to note the contents of the draft Self-assessment and Evaluation of Effectiveness Review; and

(ii) to reconsider the draft Self-assessment and Evaluation of Effectiveness Review in order that a final Review document can be presented at the next Meeting of the Committee

**13 Forward Work Programme**

It was AGREED to note the Forward Work Programme as presented.

The Chair thanked all Members and Councillors for their contribution to the work of the Committee during the term and wished all well in the future. All thanked the Chair and Vice-Chair for their work.

**Confirmed at the Meeting of the Governance and Audit Committee held**

**Chairman:** \_\_\_\_\_

**Date:** \_\_\_\_\_