

**Minutes of the Meeting of GOVERNANCE AND AUDIT COMMITTEE
held Hybrid - Neuadd Cyngor Ceredigion, Penmorfa, Aberaeron / remotely via
video conference on Thursday, 19 January 2023**

PRESENT: Mr Alan Davies (Chair) Councillors Elizabeth Evans, Endaf Edwards. Wyn Evans Gareth Lloyd, Maldwyn Lewis, Mark Strong together with Mr Andrew Blackmore and Mrs Caroline Whitby

Also in attendance: Councillors Gareth Davies and Matthew Vaux (Cabinet Members)

Officers in attendance: Mr Duncan Hall, Corporate Lead Officer – Finance & Procurement, Mr Justin Davies, Corporate Manager – Core Finance, Mr Mark Bridges, Service Manager – Project & Accounts, Mrs Karen Jenkins, Service Manager – Core Finance, Ms Elin Pryor, Corporate Lead Officer-Legal and Governance & Monitoring Officer; Mrs Alex Jenkins, Corporate Manager, Internal Audit, Mr Harry Dimmack, Governance Officer; Mrs Dana Jones, Democratic Services and Standards Officer

(9:30am -10:45am)

1 Apologies

None.

2 Disclosures of Personal / Prejudicial interest

Councillor Endaf Edwards declared a personal interest in item 6 of the Statement of Accounts in relation to Local Government Pensions.

3 Report on the Annual Governance Statement 2021-22 - Update

Consideration was given to the Annual Governance Statement 2021-22– update. It was reported that the draft 2021/22 Annual Governance Statement was approved by Council on 08 July 2022.

Members were informed that following recommendations from Audit Wales, the following amendments were made to the Annual Governance Statement 2021-22:

- Page 7 – Corrected dates relating to the review of the Governance Framework Document by Internal Audit.
- Page 7 – Added conclusion of self-assessment review of CIPFA Financial Management Code.
- Pages 13, 29 & 35 – Updated date of approval of Internal Audit Charter.
- Page 22 – Year of Internal Audit Strategy & Plan corrected to 2021/2022.
- Page 29 – Additional dates provided for Internal Audit Reporting to Governance and Audit Committee.

- Page 30, 35 & 36 – Updated date of latest peer review undertaken to May 2022 by Anglesey County Council.
- Page 36 – Updated date of reporting of Annual Internal Audit Report to Governance and Audit Committee.
- Page 37 – Updated comments and dates for Internal Audit Progress Report and Annual Report 2021/22.
- Page 38 – Minor typographical error corrected.

Following a question from the floor, it was AGREED to recommend that Council approve the amended 2021-2022 Annual Governance Statement.

It was also AGREED that in the next AGS review that consideration be given to the insertion of an additional line in the Conclusion of the document, confirming that the AGS had been an effective tool in addressing governance issues during the previous year, and that the Council was in the position it should be. This would provide assurance to Members of the Committee accordingly.

4 ISA260 Report

The Chairman welcomed to the meeting Mr Jason Blewitt from Audit Wales to introduce the report.

Congratulations were extended to the Corporate Lead Officer, Finance and Procurement and his Officers on their work in completing the audit.

Mr Blewitt highlighted the information contained in the Report to Members.

Officers answered questions in relation to paras 20 to 22 of the report, explaining the plan in place to meet this years programme of work.

It was RESOLVED:-

- (i) to note the content of the report;
- (ii) to congratulate the service on this excellent report; and
- (iii) that an additional meeting of the Governance and Audit Committee would be arranged in a month to receive an update on the issues raised in the ISA 260 in relation to the Estates Service, together with their action plan and work to date on valuations that were to be completed by 31 March 2023. Members wished to receive assurance that this work would be completed and not raised again in the ISA 260 for 2022/23.

5 Report of the Corporate Lead Officer: Finance and Procurement upon the Ceredigion County Council and Ceredigion Harbour Authority Statements of Accounts 2021/22

The Corporate Lead Officer, Finance and Procurement presented the Ceredigion County Council and Ceredigion Harbour Authority Statement of Accounts 2021/22 highlighting both procedural and presentational matters.

Members thanked the Corporate Lead Officer, Finance and Procurement and Corporate Manager Core Finance and their staff for their hard work in

producing the Statement.

It was RESOLVED to recommend to Council that the Statement of Accounts for Ceredigion County Council and Ceredigion Harbour Authority Statements of Accounts for 2021/22 be approved as presented and that the Chairman would report the Committee's recommendation to Council next Thursday.

**Confirmed at the Meeting of the Governance and Audit Committee held
on 9 March 2023**

Chairman:_____

Date:_____