

GOVERNANCE AND AUDIT COMMITTEE

24 JULY 2024

Minutes of the Governance and Audit Committee of Flintshire County Council held as a remote attendance meeting on Wednesday, 24 July 2024

PRESENT: **Brian Harvey (Chair)**

Co-opted Members: Allan Rainford

Councillors: Teresa Carberry, Ted Palmer, Andrew Parkhurst and
Linda Thew

Substitute: Councillor Bill Crease (for Andy Hughes)

ALSO PRESENT: Councillors: Dave Hughes, Ian Roberts and Linda Thomas
attended as observers

APOLOGY: Sally Ellis (co-opted member)

CONTRIBUTORS: Councillor Paul Johnson (Cabinet Member for Finance and
Social Value); Councillor Christine Jones (Deputy Leader
and Cabinet Member for Social Services and Well-being);
Chief Executive; Chief Officer (Governance); Internal Audit,
Performance and Risk Manager; Corporate Finance
Manager; Strategic Finance Manager; Principal Accountant;
Chief Officer (Social Services) for minute no.20; Chief
Officer (Streetscene & Transportation) and Regulatory
Services Manager for minute no. 26

Carwyn Rees and Mike Whiteley from Audit Wales

IN ATTENDANCE: Democratic Services Officer

15. SUBSTITUTION

In line with Constitutional requirements, the Committee agreed to allow Councillor Bill Crease (who had undertaken the requisite training) to substitute for Councillor Andy Hughes.

RESOLVED:

That Councillor Bill Crease be permitted as a substitute for the meeting.

16. DECLARATIONS OF INTEREST (INCLUDING WHIPPING DECLARATIONS)

During discussion on minute no. 24 (Audit Wales - Audit Plan 2024), Councillor Ted Palmer declared a personal interest as a Director of NEW Homes.

17. MINUTES ([Link to recording](#))

The minutes of the June 2024 meeting were put to the vote and carried. Following concerns raised by Councillor Parkhurst, he requested that his vote against approval be recorded. Councillor Thew asked that her abstention from the vote be recorded.

RESOLVED:

(a) That the [minutes](#) of the meeting held on 26 June 2024 be approved as a correct record; and

(b) That the comments made about the revised format of the minutes be fed back to the Constitution & Democratic Services Committee for review.

18. STATEMENT OF ACCOUNTS 2023/24 ([Link to recording](#))

The Corporate Finance Manager and Strategic Finance Manager presented the [Draft Statement of Accounts 2023/24](#) with a [presentation](#) on the key issues.

Officers responded to a range of questions and agreed to review commentary on significant variations within the narrative section of the final report. A copy of the slides would be circulated to the Committee following the meeting.

On that basis, the recommendations were supported.

RESOLVED:

(a) That the draft Statement of Accounts 2023/24 (which includes the Annual Governance Statement) be noted; and

(b) That Members note the opportunity to discuss any aspect of the draft Statement of Accounts with officers or Audit Wales during the audit period, prior to the final audited version being brought back to this Committee for final approval on 25 November 2024.

19. SUPPLEMENTARY FINANCIAL INFORMATION TO STATEMENT OF ACCOUNTS 2023/24 ([Link to recording](#))

The Corporate Finance Manager presented a [report](#) on supplementary financial information accompanying the draft Statement of Accounts 2023/24, as required by the Notice of Motion approved by the Council in 2013.

During discussion on controls around the use of agency workers, it was noted that the findings of an Internal Audit review would be shared with the Committee when finalised.

The recommendation was supported.

RESOLVED:

That the report be noted.

20. SOCIAL SERVICES CARE INSPECTORATE WALES, PERFORMANCE EVALUATION INSPECTION NOVEMBER 2023 - ACTION PLAN UPDATE ([Link to recording](#))

The Chief Officer (Social Services) presented a [report](#) on progress with actions arising from the performance evaluation inspection undertaken across Adult and Children's Services by Care Inspectorate Wales.

The recommendation was supported.

RESOLVED:

That the Committees notes the outcome of the report and supports the resulting Action Plan.

21. TREASURY MANAGEMENT ANNUAL REPORT 2023/24 AND Q1 UPDATE 2024/25 ([Link to recording](#))

The Strategic Finance Manager presented the [report](#) comprising the draft Treasury Management Annual Report 2023/24 for review and recommendation to Cabinet, together with the Quarter 1 position for 2024/25 for information.

Officers noted the request for the next Treasury Management training session to include further clarity on the liability benchmark graph.

The recommendations were supported.

RESOLVED:

(a) That the draft Treasury Management Annual Report 2023/24 be noted, with no matters to be drawn to the attention of Cabinet in September; and

(b) That the Treasury Management 2024/25 first quarter update be noted.

22. CERTIFICATION OF GRANTS AND RETURNS 2022/23 ([Link to recording](#))

Mike Whiteley from Audit Wales and the Corporate Finance Manager presented the [report](#) on grant claim certification for the year ending 31 March 2023 which concluded that the Council had demonstrated generally adequate arrangements for preparing grant claims and supporting certification work, with some scope for improvement as reflected in the specific recommendations.

The recommendation was supported.

RESOLVED:

That the content of the Grant Claim Certification report for 2022/23 be noted.

23. ANNUAL GOVERNANCE STATEMENT 2023/24 ([Link to recording](#))

The Chief Officer (Governance) presented the [report](#) on the Council's Annual Governance Statement 2023/24 as part of its final accounts, to set out how the Council has complied with its Code of Corporate Governance in securing good governance and managing its risks.

The recommendation was supported.

RESOLVED:

That having reviewed the Annual Governance Statement 2023/24 (forming part of the Statement of Accounts), the Committee recommends to the Council for adoption.

24. AUDIT WALES - AUDIT PLAN 2024 ([Link to recording](#))

The Chief Executive and Audit Wales colleagues presented the [Audit Wales, Detailed Plan 2024](#) which set out the intended work of the Auditor General for Wales to address the audit risks identified and other key areas of focus during 2024.

The recommendation was supported.

RESOLVED:

That the Committee endorses the Audit Wales, Detailed Audit Plan 2024.

25. INTERNAL AUDIT ANNUAL REPORT ([Link to recording](#))

The Internal Audit, Performance & Risk Manager presented the [Internal Audit Annual Report](#) summarising the outcome of audit work undertaken during 2023/24, compliance with standards and results of the quality assurance and improvement programme. The report and opinion were used to inform the Annual Governance Statement.

The recommendation was supported.

RESOLVED:

That the report and Internal Audit annual opinion be received.

26. INTERNAL AUDIT PROGRESS REPORT ([Link to recording](#))

The Internal Audit, Performance & Risk Manager presented the [report](#) to update the Committee on progress against the Plan, final reports issued, action tracking, performance indicators and current investigations.

The report included an update on progress with actions relating to two Amber Red (some assurance) reports issued since the previous update. The Chief Officer (Streetscene & Transportation) and Regulatory Services Manager were in attendance to respond to questions relating to the Red (limited assurance) report on Recycling Targets.

The recommendation was supported, noting abstentions by Councillors Crease, Parkhurst and Thew.

RESOLVED:

That the report be accepted.

27. MEMBERS OF THE PRESS AND PUBLIC IN ATTENDANCE

None.

(The meeting started at 10am and ended at 12.20pm)

Chair

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