

# Governance and Audit Committee Annual Report



2023/24

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Date	Approved By	Version
25/11/2024	Governance and Audit Committee	Draft
04/12/2024	Flintshire County Council (planned)	Final

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## Foreword by Brian Harvey, Current Chair of the Governance and Audit Committee (Vice Chair as at 31<sup>st</sup> March 2024)

I am pleased to present the Annual Report of the Governance and Audit Committee which outlines the Committee's work and activities for the year ending 31<sup>st</sup> March 2024. Whilst I was not Chair of the Committee during 2023/24, I was the Vice Chair.

The Governance and Audit Committee is a key part in the Council's governance framework to provide independent oversight on the effectiveness of the Council's governance, risk, financial management, and internal control arrangements. This has continued throughout this financial year.

The Committee has continued to receive valued professional reports, support and advice from Accountancy, Treasury Management, Risk Management, Corporate Business and Communications, Internal Audit and External Audit (Audit Wales). Additionally, we have invited Chief Officers and Service Managers to attend Governance and Audit Committee to respond to concerns raised by members or through various reports, such as those presented by Internal and External Audit. In addition to formal meetings of the Committee, members have participated in a small number of workshops which have informed the work of the Committee. The Chair and Vice Chair attended training courses run by the Welsh Local Government Association.

The Committee has continued to be active again this year in ensuring that management actions following Internal Audit reviews are followed up and have been questioning relevant Officers where progress in taking action has been slow. Delays occurred have largely been due to the limited capacity / resources within the services. As the Council remains in a very challenging financial and operational environment it continues to be important that risk management and internal control arrangements are effective. The Committee will continue with this approach in 2024/25 so as to provide the required assurance to the Council. Apart from the above, there are no other major areas of concern to bring to the attention of Council.



At each meeting we have reviewed our Forward Work Programme ensuring the work mirrors the level of risks and priorities of the Council. Any actions raised during previous Committee meetings are reviewed for completeness.

I would like to thank members and officers who have supported the work of this Committee by presenting, discussing, challenging, and debating solutions to the governance, risk, financial, and control environment of the Council. The Committee has been well attended throughout the year and where apologies have been given a trained substitute member has attended on the members' behalf. Finally, I would like to confirm that there are no areas of concern for the Committee to note or report back on which is reassuring for the Council.

**Brian Harvey**  
Chair of Governance and Audit Committee

## 1 Introduction

The Governance and Audit Committee is a key part in the Council's Governance Framework. It provides independent governance assurance over the adequacy of the Council's governance and risk management frameworks, the internal control environment, and the integrity of the financial reporting. By overseeing internal and external audit and other regulators, the Committee makes an important contribution by ensuring effective assurance arrangements are in place.

How the Governance and Audit Committee fulfils this role is detailed within the Committee Terms of Reference (March 2021). It states that the Governance and Audit Committee's role and functions will be to:

- A** Review the effectiveness of the Authority's systems of corporate governance, internal control, complaints, performance (self-assessment and peer review) and risk management, and to make reports and recommendations to the County Council on the adequacy and effectiveness of these arrangements.
- B** Oversee the reporting of the statutory financial statements to ensure the balance, transparency, and integrity of published financial information, as well as the review of the financial statements prepared by the authority and recommended to County Council; and  
  
Review and scrutinise the County Council's financial affairs, and to make reports and recommendations on them. The role of the Committee is to assure the budgetary control systems of the Council rather than the scrutiny of the use and value for money of expenditure which is the role of the respective Overview and Scrutiny Committees.
- C** Monitor the performance and effectiveness of the internal and external audit functions within the wider regulatory context.
- D** Report to the Council annually, summarising the Committee's activities and recommendations.

The full Terms of Reference for Governance and Audit Committee are detailed at Appendix A.

In supporting the Governance and Audit Committee deliver its terms of reference, there is a strong contribution from the independent members, the external advisors and regulators and the Internal Audit Service.

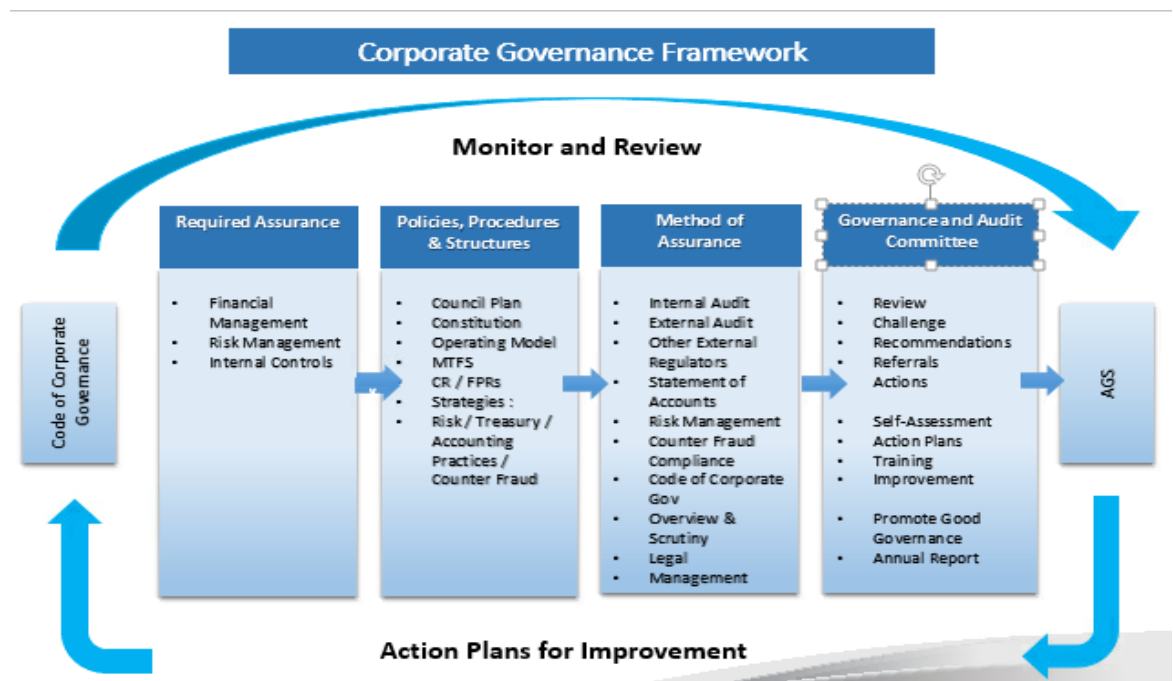
## 2. Work of the Governance and Audit Committee and its Effectiveness

The Committee has worked within its Terms of Reference, which includes the requirement to monitor and review governance, risk management, financial management and internal controls within the Council to ensure there is an appropriate and effective framework in place. This process is demonstrated in Graphic 1 below.

The Governance and Audit Committee provides the Council with an independent opinion of the effectiveness of the Governance arrangements within the Council including those of the internal and external audit function.

As referred to above, the Governance and Audit Committee’s Terms of Reference is split into four main areas referenced A-D. Within tables 1-4 below the Governance and Audit Committee demonstrates how it has met and fulfilled its Terms of Reference by receiving, reviewing, challenging, noting, and accepting the following reports.

**Graphic 1 – Corporate Governance Framework**



**Table 1 – Terms of Reference A**

<b>TOR A: To review the effectiveness of the Authority's systems of corporate governance, internal control, complaints, performance (self-assessment and peer review) and risk management</b>		
<b>Committee Date</b>	<b>Report Received</b>	<b>Committees Resolution</b>
14/06/2023	Audit Wales review of Commissioning Older People's Care Home Placements by North Wales Councils and Betsi Cadwaladr University Health Board	That Members note the completed and ongoing actions in response to the Audit Wales report.
14/06/2023	Estyn Inspection of Adult Community Learning (ACL) within the North East Wales Adult Community Learning Partnership	That the Committee notes the findings of the Estyn Inspection and is assured by the positive outcomes for adult community learning provision in Flintshire.
14/06/2023	Draft Annual Governance Statement 2022/23	That the Annual Governance Statement 2022/23 be attached to the Statement of Accounts and recommended to Council for adoption.
14/06/2023	Annual audit summary for Flintshire County Council	That the Committee is assured by the content and observations of the Auditor General for Wales' Annual Audit Summary Report for 2022.
14/06/2023	Risk Management Update	That having been assured that risks have been managed throughout the year, the Committee accepts the report and agrees that the level of information Required is as suggested by the Internal Audit, Performance & Risk Manager.
14/06/2023	Internal Audit Charter	That the updated Internal Audit Charter be approved.
14/06/2023	Internal Audit Annual Report 2022/23	That the report and Internal Audit annual opinion be noted.
14/06/2023	Internal Audit Progress Report	<ul style="list-style-type: none"> <li>• That the report be accepted; and</li> <li>• That the officer responsible for Highways be invited to attend in July 2023 to update the Committee on progress with Amber Red overdue actions identified within the report.</li> </ul>
27/09/2023	School Reserve Balances Year Ending 31 March 2023	That the level of school reserves as at 31 March 2023 and overview of schools' Current financial position be noted.
27/09/2023	Audit Wales - Flintshire County Council Detailed Audit Plan 2023	That the Audit Wales, Flintshire County Council - Detailed Audit Plan 2023 be approved.
27/09/2023	Corporate Self-Assessment 2022/23	<ul style="list-style-type: none"> <li>• That the findings of the Corporate Self-Assessment 2022/23 be accepted and approved; and</li> </ul>

		<ul style="list-style-type: none"> <li>That the opportunities for improvement identified in the Corporate Self-Assessment 2022/23 be approved.</li> </ul>
27/09/2023	Internal Audit Progress Report	<ul style="list-style-type: none"> <li>That the report be accepted;</li> <li>That the Housing service share a report on progress with outstanding actions from the audit on Maes Gwern Contractual Arrangements; and</li> <li>That an item on the current status of overdue actions under Housing &amp; Communities and Streetscene &amp; Transportation be shared at the next meeting.</li> </ul>
22/11/2023	Asset Disposal and Capital Receipts Generated 2022/23	That the report is noted.
22/11/2023	Public Services Ombudsman for Wales Annual Letter 2022/23 and Complaints made against Flintshire County Council during the First Half of 2023/24	<ul style="list-style-type: none"> <li>That the Committee notes the improving annual performance of the Council in respect of complaints made to the Public Services Ombudsman for Wales during 2022-23;</li> <li>That the Committee notes the half year performance of the Council (2023-24) in respect of complaints made to services in line with the concerns and complaints procedure;</li> <li>That the Committee supports the priorities outlined in paragraph 1.24 to continuously improve complaints handling; and</li> <li>That the Committee notes the lessons learned from the developing complaints procedure.</li> </ul>
22/11/2023	Annual Governance Statement 2022/23 Mid-Year Progress Report	That the Annual Governance Statement 2022/23 Mid-Year Progress update be accepted.
22/11/2023	Audit Outstanding Actions	<ul style="list-style-type: none"> <li>That the report and appendix be accepted; and</li> <li>That a further report be scheduled for January 2024 to update the Committee on progress with outstanding audit actions.</li> </ul>
22/11/2023	Report on the investigation to anonymous allegations Received – under exclusion of the press and public	That the report be accepted.
24/01/2024	Audit Outstanding Actions	That the report and appendix be accepted, and that further updates be reflected as part of the Internal Audit Progress Report.
24/01/2024	Audit Wales report - Social Enterprise	That the Committee supports the proposed response to Audit Wales and the supporting documents.
24/01/2024	Risk Management Update	<ul style="list-style-type: none"> <li>That the Committee approves the revised Risk Management Framework (January 2024); and</li> <li>That the Committee accepts the Council's Strategic Risk Overview Report.</li> </ul>
24/01/2024	Code of Corporate Governance	<ul style="list-style-type: none"> <li>That the updated Code of Corporate Governance be endorsed for adoption as part of the Council's Constitution;</li> </ul>

24/01/2024	Internal Audit Progress Report	<ul style="list-style-type: none"> <li>That the report be accepted; and</li> <li>That a report be received at the next meeting relating to the position on the DBS service and urgent actions required to address the problems identified.</li> </ul>
10/04/2024	Audit Wales report: Homelessness Services – Flintshire County council	<ul style="list-style-type: none"> <li>That the Audit Wales report into Homelessness Services at Flintshire County Council be noted; and</li> <li>That the Council’s responses to the recommendations of Audit Wales for future monitoring and oversight purposes be noted.</li> </ul>
10/04/2024	Audit Wales assurance and risk assessment review report 2021-22	That the Committee is assured by the content and observations of the Auditor General for Wales’ Assurance and Risk Assessment Review report.
10/04/2024	Disclosure and barring service (DBS) update	<ul style="list-style-type: none"> <li>That the verbal update be noted; and</li> <li>That the risk identified on DBS checks be reflected on the corporate risk register.</li> </ul>
10/04/2024	External Regulation Assurance 2023/24	That the Committee is assured by the Council’s response to external regulatory reports.
10/04/2024	Internal Audit Strategic Plan	That having considered the areas covered, including those prioritised for the first year, and the level of audit resources given the level of assurance required, the Committee approves the Flintshire Internal Audit Strategic Plan for 2024-2027, subject to the date correction in section 1.1.
10/04/2024	Internal Audit Progress Report	That the report be accepted.
22/11/2023	Updated against anonymous allegations - under exclusion of the press and public (Verbal Update)	No resolution made

**Table 2 – Terms of Reference B**

<b>TOR B:</b>	<b>To Oversee the reporting of the statutory financial statement’s process and review and scrutinise the County Council’s financial affairs</b>	
<b>Committee Date</b>	<b>Report Received</b>	<b>Committees Resolution</b>
26/07/2023	Certification of Grants and Returns 2021/22	That the content of the Grant Claim Certification report for 2021/22 be noted.
26/07/2023	Draft Statement of Accounts 2022/23	<ul style="list-style-type: none"> <li>That the draft Statement of Accounts 2022/23 (which includes the Annual Governance Statement)</li> </ul>



		<p>be noted; and</p> <ul style="list-style-type: none"> <li>• That Members note the opportunity to discuss any aspect of the Statement of Accounts with officers or Audit Wales from July to August, prior to the final audited version being brought back to the Committee for final approval on 22 November 2023.</li> </ul>
26/07/2023	Supplementary Financial Information to Draft Statement of Accounts 2022/23	That the report be noted.
26/07/2023	Treasury Management Annual Report 2022/23 and Treasury Management Quarter 1 Update 2023/24	<ul style="list-style-type: none"> <li>• That the draft Treasury Management Annual Report 2022/23 be noted, with no matters to be drawn to the attention of Cabinet in September; and</li> <li>• That the Treasury Management 2023/24 first quarter update be noted.</li> </ul>
27/09/2023	School Reserves Balances Year End 31 March 2023	That the level of school reserves as at 31 March 2023 and overview of schools' current financial position be noted.
22/11/2023	Treasury Management Mid-Year Review and Quarter 2 Update 2023/24	That the Committee notes the draft Treasury Management Mid-Year Report 2023/24 and confirms there are no matters to be drawn to the attention of Cabinet at its meeting in December.
22/11/2023	Asset Disposal and Capital Receipts Generated 2022/23	That the report is noted.
10/04/2024	Statement of Accounts 2022/23	<ul style="list-style-type: none"> <li>• That the Audit Wales report - Audit of the Financial Statements 2022/23 - Flintshire County Council be noted;</li> <li>• That the final version of the Statement of Accounts 2022/23 be approved, following consideration of the Audit Wales report; and</li> <li>• That the Letter of Representation be approved.</li> </ul>
24/01/2024	Treasury Management Strategy 2024/25 and Quarter 3 Update 2023/24	<ul style="list-style-type: none"> <li>• That having reviewed the draft Treasury Management Strategy 2024/25, the Committee has no specific issues to be reported to Cabinet on 20 February 2024; and</li> <li>• That the Treasury Management 2023/24 quarterly update be noted.</li> </ul>
10/04/2024	Quarter 4 Treasury Management Update 2023/24	That the Treasury Management 2023/24 quarterly update be endorsed.

**Table 3 – Terms of Reference C**

<b>TOR C: To monitor the performance and effectiveness of the internal and external audit functions</b>		
<b>Committee Date</b>	<b>Report Received</b>	<b>Committees Resolution</b>
14/06/2023	Internal Audit Charter	That the updated Internal Audit Charter be approved.
14/06/2023	Internal Audit Annual Report	That the report and Internal Audit annual opinion be noted.
14/06/2023	Internal Audit Progress Report	That the report is accepted.
27/09/2023	Audit Wales 2023 Audit Plan	That the Audit Wales Flintshire County Council – Detailed Audit Plan 2023 be approved.
27/09/2023	Internal Audit Progress Report	That the report is accepted.
22/11/2023	Audit Actions Outstanding	<ul style="list-style-type: none"> <li>• That the report and appendix be accepted; and</li> <li>• That a further report be scheduled for January 2024 to update the Committee on progress with outstanding audit actions.</li> </ul>
24/01/2024	Audit Actions Outstanding (Update)	That the report and appendix be accepted, and that further updates be reflected as part of the Internal Audit Progress Report.
24/01/2024	Internal Audit Progress Report	<ul style="list-style-type: none"> <li>• That the report is accepted; and</li> <li>• That a report be received at the next meeting relating to the position on the DBS service and urgent actions required to address the problems identified.</li> </ul>
10/04/2024	Public Sector Internal Audit Standards	That the report be noted.
10/04/2024	Internal Audit Strategic Plan 2024-27	That having considered the areas covered, including those prioritised for the first year, and the level of audit resources given the level of assurance required, the Committee approves the Flintshire Internal Audit Strategic Plan for 2024-2027, subject to the date correction in section 1.1.
10/04/2024	Internal Audit Progress Report	That the report be accepted.
10/04/2024	Private meeting between members, Internal Audit Manager and Audit Wales	N/A

**Table 4 – Terms of Reference D**

<b>TOR D:</b>	<b>To report to the Council annually, summarising the Committee’s activities and Recommendations (<i>demonstrating the Committees’ effectiveness</i>)</b>	
<b>Date of Committee</b>	<b>Report Received</b>	<b>Committees Resolution</b>
22/11/2023	Governance and Audit Committee Annual Report	That, subject to the inclusion of a sentence to be agreed with the Chair, the Annual Report for 2022/23 be endorsed prior to its submission to Council for approval on 6 December 2023.
14/06/2023	Governance and Audit Committee Self-Assessment – Action Plan	That the report be accepted
10/04/2024	Governance and Audit Committee Self-Assessment	<ul style="list-style-type: none"> <li>• That half yearly updates on the action plan be scheduled in the Forward Work Programme;</li> <li>• That the Chair and Vice-Chair be invited to meetings with the Overview &amp; Scrutiny Chairs; and</li> <li>• That an informal pre-meeting takes place prior to the next meeting in June.</li> </ul>

Any actions raised by Governance and Audit Committee after reviewing and considering these reports are detailed at Appendix B. The level of review and requests for additional information has continued to significantly increase on previous year (63 actions in 2023/24; 38 actions in 202/23 and 15 actions in 2021/22) demonstrating the increased level of discussion taking place. Where actions remain open (4 out of 63), these are either ongoing or not due at the point of this report.

In many cases following review by the Committee, the Committee accepted the recommendations made in supporting reports. However, this frequently followed extensive exploration of an issue, detailed questioning and agreed actions. As Appendix B shows the increase in actions from the previous year (63 compared to 38); examples of this included ensuring clear arrangements for follow through after Red/Amber Internal Audit reports; requesting follow updates on Red reports, and external regulatory reports and challenging where actions overdue with key officers. The Chair and Vice Chair also attend a Chief Officers Team meeting to discuss how overdue actions can be progressed.

The Committee’s Forward Work programme for 2024/25 is detailed at Appendix C.

### 3 Internal Audit Opinion

The Internal Audit Service to Flintshire County Council is required to provide the Council (through the Governance and Audit Committee) with an opinion on the overall adequacy and effectiveness of the organisation’s framework of governance, risk management and control. In giving that opinion, it should be noted that assurance can never be absolute. The most that the Internal Audit Service can provide to the Council is a reasonable assurance that there are no major weaknesses in risk management, governance, and control processes.

The matters reported in the Internal Audit Annual Report are those which came to our attention during our Internal Audit work and are not necessarily a comprehensive statement.

There have been no limitations made on the scope of Internal Audit coverage during the year.

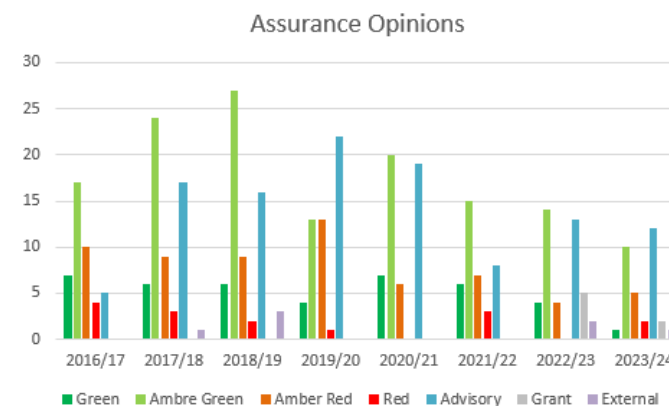
**For the year ending 31 March 2024, based on the work the Internal Audit Service has undertaken my opinion is that Flintshire County Council has, overall, an adequate and effective framework of governance, risk management and internal control.**

During 2023/24 two ‘Red / Limited assurance’ opinions were issued where an urgent system revision was required. The table provides a comparison of the level of individual audit assurances provided.

Whilst the overall assurance opinion remains, it has been noted that there is a reduction in the number of management actions implemented during the financial year to address control weaknesses and risks. This has also been noted in the Governance and Audit Committee’s Annual Report for 2022/23. This is largely due to the available resources.

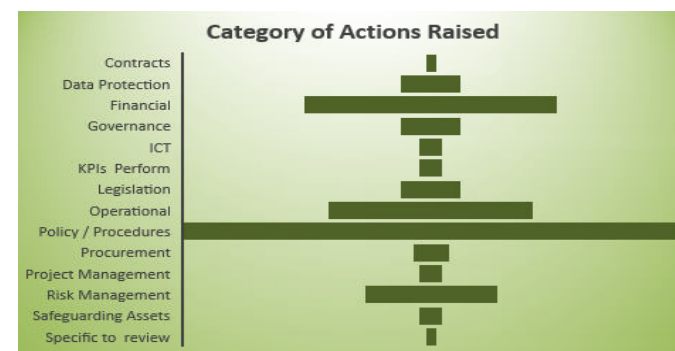
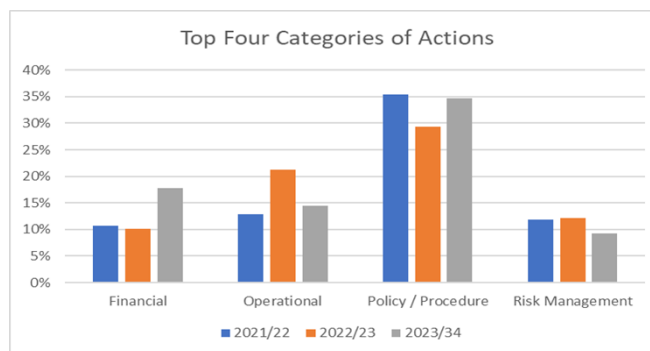
It is important to note that the number of audits completed has reduced to reflect the available resources.

Overall 61% of assurance opinions issued during 2023/24 were either Green or Amber Green providing the Committee assurance that of the audits undertaken this year in the main there are effective arrangements in place for governance, risk management and internal control.



An analysis of the category of actions raised during 2023/24 shows the top four relate to policy / procedures, financial, operational matters, and risk management.

From the graph at the side comparing the last three years, during 2023/34 there has been an increase in financial actions raised whilst there has been a decrease in the number of actions relating to risk management and operational matters and a slight decrease in actions relation to policy procedures. The final chart provides an overview of all categories of actions raised during 2023/24.



In order for the Internal Audit team to be in position to undertake such work and deliver this audit opinion, it has an unfettered high profile role within the Council, and has developed and holds an excellent trusted working relationship with portfolios. The breadth of the work has grown in recent years seeing a significant increase in requests for advisory, consultancy and commissioned work.

#### 4 Governance and Audit Committee Membership and Attendance

For the period of this report, and to comply with Local Government and Elections (Wales) Act 2021 the Council had determined that the membership of its Governance and Audit Committee will consist, from May 2022, of six elected Members and three Independent Lay Members. The Independent Lay Members are usually appointed for a period of five years and Council Members are reappointed annually. The first lay member was appointed in 2017, the second in September 2019 and third in May 2022. To provide some continuity and compliance with the Act it was agreed by Council in May 2023 to further extend the lay members term from May 2023 to 31 May 2026.

The Committee is serviced by Council Officers, principally the Chief Executive, the Chief Officer, Governance (Council’s Monitoring Officer), the Corporate Finance Manager (Section 151 Officer) and the Internal Audit, Performance and Risk Manager. Representatives from Corporate Finance, Performance and Risk, and Audit Wales also attend Audit Committee.

The Governance and Audit Committee met on six separate occasions during 2023/24. For each meeting, the Committee were quorate and there were sufficient Elected Members to generate an informed discussion on the matters raised. The attendance by members of 94.4%, whilst slightly less than previous years, demonstrates their commitment to the Governance and Audit Committee.

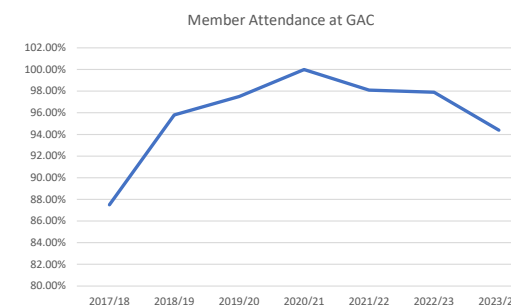
**Table 5 – Governance and Audit Committee Meeting 2023/24**

Members Attendance / Committee Date	14/06/23	26/07/23	27/09/23	22/11/23	24/01/24	10/04/24*	Meetings Attended
A Rainford (Lay Member and Chair)	✓	✓	✓	✓	✓	✓	6
B Harvey (Lay Member and Vice Chair)	✓	✓	✓	✓	✓	✓	6
S Ellis (Lay Member)	✓	✓	✓	✓	✓	✓	6
Cllr B Attridge	✓	✓	✓	✓	✓	x	5
Cllr G Banks	✓	Apologies	✓	✓	✓	✓	5
Cllr A Marshall	✓	✓	✓	✓	✓	✓	6
Cllr A Parkhurst	✓	✓	✓	✓	✓	✓	6
Cllr L Thomas	✓	✓	✓	✓	Apologies	✓	5
Cllr T Palmer	✓	x	x	✓	✓	✓	4
Cllr R McKeown (Sub)	N/A	✓	N/A	N/A	N/A	N/A	1
Cllr G Collett (Sub)	N/A	N/A	N/A	N/A	✓	N/A	1
<b>Total for Committee</b>	<b>9</b>	<b>8</b>	<b>8</b>	<b>9</b>	<b>9</b>	<b>8</b>	
Other Council Members Present as Observers	3	2	2	2	2	1	

Summary of members attendance at Governance and Audit Committee since 2017/18

\* Due to clashes within the committee schedule the March meeting had to be moved to April.

All members of the Committee, including any substitutes have received the required Governance and Audit Committee training prior to attending their first Governance and Audit Committee meeting. All meetings were held remotely, meetings were recorded, and papers are available on the Council’s website. Officers from the Council’s External Auditors, Audit Wales (AW) were present at most of the meetings



## 5 Self-Assessment, Training and Development

### Governance and Audit Committee Self-Assessment

The last self-assessment was undertaken in February 2023 and considered CIPFA’s guidance for Governance and Audit Committees as part of this assessment. The online self-assessment session was interactive with a positive discussion taking place regarding the delivery of the Committee’s core role and function. Following the self-assessment an action plan was developed and approved and presented to Governance and Audit Committee in April 2024. This will be used to monitor performance.

In October 2019, an All-Wales Chair and Vice Chairs of Governance and Audit Committee Network was established and held in Llandrindod Wells. Since 2020 this has operated remotely. During 2023/24, one session has been held by the Network. Due to a clash in calendar commitments and location (mid Wales) the Chair and Vice Chair of the Governance and Audit Committee were unable to attend.

### Governance and Audit Committee Training and Development

**Table 6 - Training courses attended**

Topic	Date	Type of Training	Coverage
Governance and Audit Committee Members Training	Not delivered due to no change in membership	Role of Governance and Audit Committee	<ul style="list-style-type: none"> <li>Internal and External Audit</li> <li>Governance - Internal Control, Performance, Risk and Financial Management</li> <li>Local Governance and Elections (Wales) Act 2021</li> <li>Requirements and effectiveness of Governance and Audit Committee</li> </ul>
Statement of Accounts	14/06/2023	Accounts	Presentation and explanation of the Statement of Accounts.
Treasury Management	08/12/2023	Financial	Half day external training session provided on the Council’s approach to Treasury Management.
Chair and Vice Chairs of Audit Committee Network Seminar	Unavailable to attend	Governance; Risk Management and Effectiveness of the Governance and Audit Committee	Half-Day Session covering: <ul style="list-style-type: none"> <li>CIPFA’s Position Statement and guidance</li> <li>Assessing your Committee’s Effectiveness</li> <li>Tricky Areas</li> <li>New requirements for the Governance and Audit Committee from the Local Government and Elections (Wales) Act 2021</li> </ul>
Annual Governance Statement	10/04/2024	Governance	Presentation and explanation of the Annual Governance Statement

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Areas were identified for strengthening the role of the Governance and Audit Committee during the 2023/24 Governance and Audit Committee's self-assessment review. As a means of gathering evidence as to the effectiveness of the Committee and to increase its effectiveness, the Committee approved on 10 April 2024 an action plan which addressed the findings of the previous self-assessment. This will be considered as part of the next self-assessment.

## **6 Future Priorities**

The Committee's Forward Work Programme (Appendix C) will continue to be reviewed to ensure the contribution to governance, risk management, financial management and internal control is maximised.



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## Governance and Audit Committee's Terms of Reference

## Appendix A

The Terms of Reference for the Governance and Audit Committee was updated to reflect the name change and the new responsibilities because of the Local Government and Elections (Wales) Act 2021.

### 7.00 Statement of Purpose:

The terms of reference sets out the Governance and Audit Committee's position in the governance structure of the Council.

The Governance and Audit Committee is a key component of Flintshire County Council's (the Council's) corporate governance. It provides an independent and high level focus on the audit, assurance and reporting arrangements that underpin good governance and financial standards.

### 7.01 Role:

The Governance and Audit Committee's role and functions will be to:

- A. Review the effectiveness of the Authority's systems of corporate governance, internal control, complaints, performance (self-assessment and peer review) and risk management, and to make reports and recommendations to the County Council on the adequacy and effectiveness of these arrangements;
- B. Oversee the reporting of the statutory financial statement's process to ensure the balance, transparency, and integrity of published financial information, and to review the financial statements prepared by the authority and recommend them to County Council;  
Review and scrutinise the County Council's financial affairs, and to make reports and recommendations on them. The role of the Committee is to assure the budgetary control systems of the Council rather than the scrutiny of the use and value for money of expenditure which is the role of the respective Overview and Scrutiny Committees;
- C. Monitor the performance and effectiveness of the internal and external audit functions within the wider regulatory context; and
- D. Report to the Council annually, summarising the Committee's activities and recommendations.

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**A. Corporate Governance, Internal Control, Complaints, Performance and Risk Management**

1. Evaluate whether Senior Accountable Officers and service teams are setting the appropriate “control culture” by communicating the importance of internal control and risk management.
2. Consider and assure the annual update of the Code of Corporate Governance against the ‘Delivering Good Governance Framework (Wales).’
3. Consider and assure the draft Annual Governance Statement and make appropriate recommendations/observations prior to its submission to the Council’s Regulators.
4. Evaluate the overall effective development and operation of the internal control and risk management frameworks and consider whether actions raised by the internal and external auditors have been implemented by Senior Accountable Officers.
5. Review and assure the Risk Management Strategy through regular reports on risk management and business continuity plans, processes and outcomes.
6. Monitor progress in addressing risk related issues reported to the Committee.
7. Consider the Council’s framework of assurance and ensure that it adequately addresses the risks and priorities of the Council.
8. To review and assess the Council’ ability to effectively handle complaints.
9. To make reports and recommendations in relation to the Council’s ability to handle complaints effectively.
10. To consider the Council’s draft Annual Performance Self-Assessment report and if necessary make any recommendations for changes to the Council.
11. To receive the Council’s finalised Annual Self-Assessment report for the respective financial year as soon as reasonably possible after the end of the financial year.
12. At least once during the period between two consecutive ordinary elections of councillors to the Council, consider the independent Panel Performance Assessment report on whether the Council is meeting its performance requirements.
13. To receive and review the Council’s draft response to the report of the independent Panel Performance Assessment and if necessary, make recommendations for changes to the statements made in the draft response to the Council.
14. Keep under review the Council’s Anti-Fraud and Corruption Strategy, Fraud Response Plan and Whistleblowing Policy and the assessment of fraud risks and potential harm to the Council from Fraud and Corruption.
15. Consider the Council’s arrangements to secure value for money and review assurances and assessment on the effectiveness of these arrangements.
16. Receive reports on all fraud identified and any other special investigations, and action taken.

17. Consider how Senior Accountable Officers are held to account for the security of computer systems and applications to protect against computer fraud or misuse.
18. Ensure the rigorous application of the agreed protocol for the reporting and decision making over business cases for collaborative projects, the management of the transition for approved collaborations, and the subsequent performance management arrangements for the new collaborative services.
19. Obtain regular updates from Senior Accountable Officers and legal advice regarding compliance matters, and be satisfied that all compliance matters have been considered in preparing the financial statements.
20. The Chair and Vice Chair of the Governance and Audit Committee together with the Chairs and Vice Chairs of the six Overview and Scrutiny Committees will attend the Chair and Vice Chair Liaison Group with the primary aim to reduce duplication of work, ensure there is a shared coverage of the Council's risk profile and escalate poor performance between respective Committees.

Appendix A of the Audit Charter provides a diagram of the co-ordination of work between the Overview and Scrutiny Committees and Governance and Audit Committee.

## **B. Financial:**

### **Statutory Financial Statements**

1. Receive the draft annual Statement of Accounts, together with the underlying accounting policies for information. Consider and comment on the final statement of accounts following the receipt of the proposed audit opinion from the Wales Audit Office prior to recommending their approval to the Council.
2. Understand the controls and processes implemented by Senior Accountable Officers to ensure the financial statements derive from the underlying financial systems, comply with relevant standards and requirements, and are subject to appropriate review.
3. Meet with management and external auditors to review the financial statements, the key accounting policies and judgements, significant accounting and reporting issues and their impact on financial reports, and the results of the audit.
4. Ensure that significant adjustments, unadjusted differences, disagreements with Senior Accountable Officers and critical accounting policies and practice are discussed with the external auditor.

### **Financial Affairs**

5. Understand the internal control systems implemented by Senior Accountable Officers and service teams for the approval of transactions and the recording and processing of financial data.

6. Gain an understanding of the current areas of greatest risk around financial controls and advise and assure on risk management.
7. Keep under review the Council's financial procedure rules and contract procedure rules and all other corporate directions concerning financial control.
8. Review and assure the Treasury Management Strategy and Policy and consider quarterly updates on Treasury Management and make appropriate recommendations / observations to the Cabinet.

## C. Internal and External Audit

1. Keep under review the joint working arrangements of the Council's Internal and External Auditors.

### Internal Audit

2. Promote the role of internal audit within the Council, as a key element of its control environment.
3. Review and approve the Internal Audit Charter, outlining the role, scope, independence, authority, responsibility and reporting of the department.
4. Keep under review the organisational structure and resource requirements of the Internal Audit Section and consider any impairments to independence or objectivity arising from additional roles or responsibilities outside of internal auditing of the Internal Audit, Performance and Risk Manager. To approve and periodically review safeguards to limit such impairments.
5. Make appropriate enquiries of both Senior Accountable Officers and the Internal Audit, Performance and Risk Manager to determine if there are any inappropriate scope or resources limitations.
6. Review, approve (but not direct) and monitor the delivery of the risk-based internal audit plan, the approach to using other sources of assurance and any work required to place reliance upon those other sources and ensure the plan considers changes arising from Government, Assembly or Council initiatives.
7. Approve significant interim changes to the risk based internal audit plan and resources requirements.
8. Receive summaries of all internal audit reports issued, highlighting key actions with corporate control implications.
9. Consider reports from the Internal Audit, Performance and Risk Manager on internal audit's performance during the year, including the performance of external providers of internal audit services. These will include:
  - Updates on the work of internal audit including key findings, issues of concern including monitoring the implementation of agreed actions contained within internal audit reports, receive report on actions not implemented within good timescales and seek explanations from officers where required.

- 
- Regular reports on the results of the Quality Assurance Improvement Programme (QAIP).
  - Reports on instances where the Internal Audit Service does not conform to the Public Sector Internal Audit Standards (PSIAS) and Local Governance Advice Note (LGAN), considering whether the non-conformance is significant enough that it must be included in the AGS.
10. Receive and consider the Internal Audit, Performance and Risk Managers annual report:
    - The statement of the level of conformance with the PSIAS and LGAN and the results of the QAIP that support the statement – these will indicate the reliability of the conclusions of internal audit.
    - The opinion on the overall adequacy and effectiveness of the Council’s framework of governance, risk management and control together with the summary of the work supporting the opinion – these will assist the Committee in reviewing the Annual Governance Statement (AGS).
    - Keep performance indicators under review and evaluate, on an annual basis, the performance and effectiveness of internal audit and its compliance with best practice.
  11. Consider summaries of specific internal audit reports as requested.
  12. Receive reports outlining the action taken where the Internal Audit, Performance and Risk Manager has concluded that Senior Accountable Officers and service teams have accepted a level of risk that may be unacceptable to the Council or there are concerns about progress with the implementation of agreed actions.
  13. Contribute to the Quality Assurance Improvement Programme (QAIP) and in particular, to the external quality assessment of internal audit that takes place at least once every five years.
  14. Meet separately with the Internal Audit, Performance and Risk Manager to discuss any matters that the Committee or internal auditors believe should be discussed privately.
  15. Should the needs arise, arbitrate in the event of any failure to agree between a Senior Accountable Officers and internal audit.
  16. Discuss with the external auditor the standard of work of internal audit.

### **External Audit and External Regulatory Bodies**

#### **External Audit**

17. Support the independence of external audit through consideration of the external auditor’s annual assessment of its independence.
18. Review the external auditors’ proposed audit scope and approach for the current year in the light of the Authority’s present circumstances and changes in regulatory and other requirements arising from Government, Assembly or Council initiatives.

19. Ensure that the annual audit is undertaken in compliance with statutory requirements.
20. Receive all audit reports, and the annual audit letter, issued by the external auditor, and ensure that all agreed recommendations are implemented.
21. Consider specific reports as agreed with the external auditor.
22. Discuss with the external auditor any audit problems encountered in the normal course of audit work, including any restriction on audit scope or access to information.
23. Meet separately with the external auditors to discuss any matters that the Committee or auditors believe should be discussed privately. Ensure the auditors have access to the chair of the Governance and Audit Committee when required.
24. Review, annually, the performance of external audit and co-ordinate any feedback requested from Audit Wales.

#### **External Regulation: Performance**

25. External arrangements for regulation and assurance are provided by a number of statutorily appointed bodies such as the Audit Wales (AW), Estyn and the Care Inspectorate Wales (CIW), plus a number of other external regulatory bodies. To examine how the organisation manages and spends public money including achieving value in delivery. This work is co-ordinated by the Internal Audit, Performance and Risk Management team and a shared protocol for these working arrangements is in place.
26. To gain assurance and confidence of the Council's response to the external regulatory findings the Governance and Audit Committee will:
  - a) Receive periodic reports from external regulators which will include the Council's response to the reports and ensure that effective processes are in place for setting and monitoring against proportionate and effective action plans.
  - b) Receive an annual report collating external regulatory activity on improvement assessment work which is supplemented by local risk based audit work; and
  - c) Receive the Annual Improvement Report from the Auditor General

#### **D. Accountability Arrangements**

1. Require the attendance at the Committee of any officer or member, or the submission of a report from any officer, to provide further explanation in connection with any of the above terms of reference.
2. Evaluate the Committee's own performance, both of individual members and collectively, on a regular basis.
3. The Committee must meet at least once a year and must also do so if the Council decides or if at least a third of the Committee's members require a meeting. Beyond those requirements the Committee can meet whenever it likes.

4. The Governance and Audit Committee will keep the above terms of reference under annual review and propose any amendment to the County Council.
5. Report to full council and publish an annual report on the Committee's performance in relation to the terms of reference and the effectiveness of the Committee in meeting its purpose.

### 9.2.3 Composition (As per the Council's Constitution)

1. The Chair and Vice-Chair of the Governance and Audit Committee will be chosen by the Committee itself at its first meeting following each annual general meeting. The Chair and Vice Chair of the Governance and Audit Committee will be chosen from amongst the opposition group(s), non-aligned Councillors, or lay member on the Council (that is to say from amongst the group(s) none of whose members are included in the Cabinet). From May 2022 the appointment of the Chair must be from one of the Lay Members appointed to sit on the Committee.
2. The County Council shall appoint two (three from May 2022) people who are neither a serving Councillor nor an officer of the County Council or any other Council to serve as a lay members of the Committee with full voting rights. The lay member's term of office shall be from the first County Council meeting following the annual general meeting following the County Council elections until the first County Council meeting after the annual general meeting following the next County Council elections. No more than one member of the Committee shall be on the Council's Cabinet. The Council Leader cannot be a member of the Committee.
3. It is the express wish of the Council that there should be continuity of membership of the Governance and Audit Committee so as to build up a body of expertise and maintain a consistency of approach.
4. In recognising the express wish of the Council but observing the requirements of the legislation for political balance, the Governance and Audit Committee will comprise seven (six from May 2022) Members with the seats allocated in accordance with the legislation to the appropriate political groups and one lay member. Any proposed substitution shall comply with Council Procedure Rule 22.4 and the proposed substitute shall have attended relevant training. Substitutes will only be permitted where the Governance and Audit Committee, at the commencement of its meeting, agrees that good reasons exist for substitution.
5. Members will receive induction training on appointment to the Committee. Ongoing training will be provided as necessary to meet the requirements of the Committee, based on the skills and experience of the members.
6. The business of the Committee shall be conducted apolitically.

Governance and Audit Committee Actions Raised during 2023/24

Appendix B

Ref	Report	Action Required	Action Taken	Status
<b>Carried over from 2022/23</b>				
39.	Risk Management Framework	To share dashboard information with the Committee at the January meeting.	Due to a lack of technical resources within the 'new' team this was moved to November 2023 committee.	Closed
57.	Drury Primary School - Finance Management follow-up	To advise the Committee when the final outstanding action has been completed.	The school has supplied audit with a copy of the signed lease and the action has been marked as implemented and closed. This was the final outstanding action for this audit.	Closed
67.	IA Strategic Plan	To share with the Committee the report on the investigation into the Cabinet meeting in Feb when available	This will be shared once the investigation report has been finalised	Open
<b>14 June 2023</b>				
5.	Minutes	To re-send to Cllr Attridge the email on actions for the Statutory Training audit in SS&T.	The email was resent to Cllr Attridge on 14 <sup>th</sup> June 2023	Closed
6.	AW review of Commissioning Older People's Care Home Placements	To share the latest bed-blocking figures in Flintshire with the Ctte.	This was circulated to members on 23 June 2023.	Closed
6.	AW review of Commissioning Older People's Care Home Placements	To share a follow-up report on progress with actions at a later stage.	This will be provided to members when available	Open
7.	Estyn inspection of ACL	To pass on the Committee's thanks to the team for their work and the positive report.	This has been actioned	Closed
8.	AGS 2022/23	To amend reference to 'lean' in the AGS.	Report amended	Closed
8.	AGS 2022/23	To liaise with Cllr Marshall on his concerns re Contact Centre.	This has been included on the October Forward Work Programme for Corporate Resources Overview & Scrutiny Committee.	Closed
9.	Annual Audit Summary	To review the AW report on 'A Missed Opportunity - Social Enterprises' and liaise with officers with a view to including on the	This was picked up and reviewed at the relevant Portfolio DMT meeting and reported to Governance and Audit Committee in April 2023	Closed



Ref	Report	Action Required	Action Taken	Status
		Audit Plan.		
9.	Annual Audit Summary	That the AW report under the Assurance and Risk Assessment Review heading (p.100 of agenda) be scheduled on the FWP.	AW Assurance and Risk Assessment Report was included within the forward work programme for November 2023	Closed
10.	Risk Management Update	To agree criteria for inviting Chief Officers to address the Committee on their risks as part of the process.	This forms part of the revised RM Framework	Closed
12.	IA Annual Report	To include a note on the assessment of red actions.	This was included for subsequent reports	Closed
13.	IA Progress Report	That the officer responsible for Highways be invited to attend in July 2023 to update the Committee on progress with Amber Red overdue actions identified within the report.	The officer responsible for the Highways actions was invited to the July committee however they were unable to attend. A detailed update was provided to member instead.	Closed
13.	IA Progress Report	To update the Committee on progress with medium overdue actions in Payroll.	This is included within the progress report for actions outstanding.	Closed
13.	IA Progress Report	To invite the responsible officer for Corporate Complaints to the Sept meeting to give an update on progress with actions on the Amber Red report.	The officer responsible for the corporate Complaints actions is unable to attend Septembers committee, however a detailed update has been provided and included within the IA Progress report.	Closed
13.	IA Progress Report	To share a summary of outcomes on investigations 2.1 & 2.2 in closed session on completion of those reviews as requested by Cllr Parkhurst. To share information on completed investigations in private session where requested, i.e. after meetings have ended.	Report provided to Governance and Audit Committee in closed session in November 2023.	Closed
13.	IA Progress Report	To liaise with Planning, Environment & Economy to clarify Cllr Banks' query on how value for money was established when one	Members were provided with a response from the service on 20 September 2023	Closed

Ref	Report	Action Required	Action Taken	Status
		contractor is involved (ref 3379).		
14.	GAC Self-Assessment Action Plan	To share the GAC Terms of Reference with Cllr b T Palmer.	The TOR was shared with Cllr Palmer following the Committee Meeting in June 2023.	Closed
18.	Cyber Resilience	That the item is scheduled for the Corporate Resources Overview & Scrutiny Committee to give assurance on the findings of the Audit Wales report and preparedness of the Council.	This was raised and debated at Corpore Resources Overview and Scrutiny Committee on 14 September 2023.	Closed
<b>26 July 2023</b>				
22.	Draft Statement of Accounts 2022/23	<p>Suggestions for presentation of data in future reports:</p> <ul style="list-style-type: none"> <li>• Extra column to show budget variances for each portfolio on capital programme spend (p.3-5).</li> <li>• Definition of prescribed wording such as 'inalienable assets' (p.25).</li> </ul>	To be included in future versions	Closed
22.	Draft Statement of Accounts 2022/23	<p>To share responses to the Committee on:</p> <ul style="list-style-type: none"> <li>• The difference between the £1.723m rent arrears outturn (p.4) as opposed to the figure on p.31.</li> <li>• Confirmation whether anyone other than NEW Homes has received soft loans (p.60).</li> <li>• Whether the unvalued items in the Archives are covered by insurance and included in the risk register (p.84).</li> <li>• The impact of pension deficits if the Fund disinvested in companies linked to fossil fuels, and any impact on the Council's finances (p.8).</li> </ul>	Responses to the questions raised were circulated to members of the Committee on 19 <sup>th</sup> September 2023	Closed

Ref	Report	Action Required	Action Taken	Status
		<ul style="list-style-type: none"> <li>Explanation on the reduction in receipts from BCUHB and WLGA (p.47).</li> <li>How the interests of senior managers who are directors of companies doing business with the Council are reflected in the accounts - specific example given by Cllr Parkhurst (p.45/46).</li> </ul>		
23.	Supplementary Financial Information to Draft SoA	To include additional columns on tables 1 and 2 for future reports to show spend in the previous year for comparison purposes.	To be included in future versions.	Closed
24.	Treasury Management Annual Report 2022/23 & Q1 Update 2023/24	To clarify the different figures on new debt shown in section 3.02 of the Annual Report - £5.4m in the first table and £5m in the second table.	The £0.4m relates to 'Invest to Save' loans from Welsh Government the Council have received in year relating to specific projects. These are interest free loans and are repaid from the savings generated from the project over an agreed payback period. The £5m is a long-term loan with Council has taken with the PWLB.	Closed
25.	Certification of Grants & Returns 2021/22	To share an update with the Committee on engagement with Civica to resolve the system errors, including any collective approaches with other authorities.	<p>As with any computer system issues do occur from time to time. Each time an issue occurs, a call is raised with Civica. Many of these issues are fixed with support and guidance from Civica, others may require a system update and are then fixed on a future release.</p> <p>In a small number of cases, Civica are unable to provide a fix in the usual way and these are logged as a 'bug'. This is usually the case where we are the only Local Authority to have experienced the issue, and despite investigation Civica are unable to remedy the problem. These are monitored via the bugs list and can take a long time to resolve. We do contact Civica at regular intervals throughout the year, and if the issue occurs again on a</p>	Closed

Ref	Report	Action Required	Action Taken	Status
			different claim, then the issue is escalated.	
26.	Issue from the June meeting	To refer Cllr Marshall's concerns about telephone answering times to the Corporate Resources OSC.	This was raised and debated at Corporate Resources Overview and Scrutiny Committee on 14 September 2023.	Closed
<b>27 September 2023</b>				
31.	Audit Wales Plan 2023	To schedule the recent Audit Wales report on PIs for Nov/Jan following consideration by Cabinet and Climate Change Ctte.	This was included within the Governance and Audit Committee FWP for January 2024	Closed
33.	IA Progress Report	That the Housing service share a report on progress with outstanding actions relating to the audit on Maes Gwern Contractual Arrangements; and	A separate report was presented to Governance and Audit Committee in November 2023.	Closed
33.	IA Progress Report	That an item on the current status of overdue actions under Housing & Communities and Streetscene & Transportation be shared at the next meeting.	A separate report was be presented to Governance and Audit Committee in November 2023.	Closed
33.	IA Progress Report	To clarify reference to developing a homelessness plan under SARTH action ref 3010.	This was be responded to within the separate report to Governance and Audit Committee in November 2023.	Closed
34.	Action Tracking	To share with the Ctte a response to Cllr Parkhurst's query on whether there is a process to identify missing artefacts from the Archives, including financial implications.	A response was emailed to members on 19 <sup>th</sup> September 2023.	Closed
34.	Action Tracking	To arrange a private discussion with Cllr Parkhurst to resolve concerns about transparency of officers' interests.	A meeting took place between officers and Cllr Parkhurst on 11 <sup>th</sup> October 2023	Closed
35.	FWP	Statement of Accounts to be moved to April 2024.	This item has been moved to April within the forward work programme	Closed

Ref	Report	Action Required	Action Taken	Status
		Meeting between the Leader, GAC Chair & Vice-Chair to be arranged.		
<b>22 November 2023</b>				
39.	PSOW Letter and Complaints	To feedback to the officer group that that actions identified from complaints should be fed into the performance & development process and that lessons learned inform preparation of the AGS.	The next Complaints Officer Group meets on 20 March where was raised with the group.	Closed
40.	AGS 2022/23 mid-year progress	To share the Audit Wales report on homeless prevention services at a future meeting.	This was scheduled within the FWP for April 2024 in order to allow this to go through the appropriate reporting procedure.	Closed
40.	AGS 2022/23 mid-year progress	To include an extra column showing target risk scores and for the Risk Management Update to demonstrate how the scoring matrix is helping to show improvements.	This was included in the AGS report presented to committee in July	Closed
40.	AGS 2022/23 mid-year progress	To revise the dashboard overview to show the total number of issues more clearly in the pie chart (p.3).	This was included in the AGS report presented to committee in July	Closed
42.	Asset Disposals & Capital Receipts 2022/23	Further information on the disposals shown in the appendix to be shared with the Committee on a confidential basis.	Members were provided with additional information on Asset Disposal on 22 December 2023.	Closed
43.	Audit Actions outstanding	That a further report be scheduled for January 2024 to update the Committee on progress with outstanding audit actions.	This has been scheduled and will be reported to the Committee in January 2024	Closed
43.	Audit Actions outstanding	To feedback Cllr Banks' concerns at the lack of attendance by officers from SS&T and Cabinet Member representation from both portfolios.	The Chief Executive has spoken with Cllr Banks regarding this matter.	Closed
44.	GAC Annual Report	That, subject to the inclusion of a sentence to be agreed with the Chair, the Annual Report	The Governance and Audit Committees Annual Report was updated with the additional sentence and presented	Closed

Ref	Report	Action Required	Action Taken	Status
		for 2022/23 be endorsed prior to its submission to Council for approval on 6 December 2023.	and approved by County Council on 6 December 2023	
45.	Action Tracking	To share the outcome of discussion with Cllr Parkhurst on officers' interests with the Committee.	An email summarising the discussion with Cllr Parkhurst will be shared with Members	Closed
46.	FWP	Self-assessment workshop date to be arranged with the Chair and shared with the Committee.	This was arranged for Thursday 8 <sup>th</sup> February at 14.00	Closed
47/ 48	Investigation into anonymous allegations	To share with the Committee any information on the scale of grants paid by the Council and those paid by other organisations to the company.	An email was sent to members of the Committee on 16 <sup>th</sup> January 2024.	Closed
<b>24 January 2024</b>				
54.	Audit Wales report - Social Enterprise	To consider including timescales in the action plan in the next review.	This was considered at the next review in December 2024.	Closed
55.	Risk Management Update	<ul style="list-style-type: none"> <li>• To consider the inclusion of long term trend information on the dashboard for future reports.</li> <li>• To reflect changes from operational to strategic risks in the framework, e.g. the amber red report on DBS checks.</li> <li>• To clearly define the primary responsibility of Cabinet on risk management in the framework.</li> <li>• To clarify the additional role of Gov &amp; Audit Committee in section 4 of the framework in respect of risk ownership.</li> <li>• To develop wording within the framework</li> </ul>	<ul style="list-style-type: none"> <li>• This will be considered as part of the future dashboard reports for committee.</li> <li>• This has been included within the revised framework within Section 4, Roles and Responsibilities</li> <li>• As point 2 above</li> <li>• As point 2 above</li> <li>• This was already included within the framework and is referred to in Section 1 Introduction, Section 3.2 Risk Appetite, Section 4 Roles and Responsibilities and Section 5 Risk Management Process.</li> </ul>	Closed

Ref	Report	Action Required	Action Taken	Status
		on identifying positive consequences from risk		
55.	Risk Management Update	Request for a future Member workshop arising from WG proposals on Out of County Placements.	This will be action if required	Closed
58.	IA Progress Report	That a report be received at the next meeting relating to the position on the DBS service and urgent actions required to address the problems identified.	An update was provided at the following committee and an interim update provided via email to members 19 <sup>th</sup> March.2024	Closed
58.	IA Progress Report	To remind Chief Officers of their responsibilities in reducing overdue audit actions.	Whilst this takes place at each member this issue was raised again with officers.	Closed
58.	IA Progress Report	To respond to the Committee by email on: <ul style="list-style-type: none"> <li>Progress with arranging contracts with third party organisations in receipt of grant funding (Strategic Core Funding Amber/Red report).</li> <li>Confirming that schools are responsible for their own DBS checks.</li> </ul>	This was shared via email to member on 25 <sup>th</sup> March 2024.  Members were updated via email on the 19 <sup>th</sup> March 2024.	Closed
59.	Action Tracking	That the Internal Audit, Performance & Risk Manager undertake further investigations in respect of the action on anonymous allegations and report back to the next meeting.	This was discussed at the next committee in a closed session in April 2024	Closed
59.	Action Tracking	To share an update with the Cttee on the action from 22/03/23 re outcome of investigations into the Cabinet meeting.	Please refer to action from the 22 <sup>nd</sup> March 2023	-
<b>10 April 2024</b>				

Ref	Report	Action Required	Action Taken	Status
63.	Minutes	To pass Cllr Banks' request for a Member workshop on Out of County Placements to the relevant officer.	Education and Social Services Portfolios are supportive of a members workshop to inform new member and refresh about the context of Looc budget. A members' workshop will be planned in for the autumn prior to setting the Council's budget	Open
64.	Statement of Accounts 2022/23	To share the management response to the Audit Wales recommendations with the Committee.	This was circulated 30 May 2024 to members of the Committee	Closed
65.	Audit Wales Report: Homelessness Services - FCC	To write on behalf of the Committee to the Minister to reinforce the concerns around financial unsustainability.	A letter will be sent to the Minister week commencing 17 <sup>th</sup> June 2024	Closed
65.	Audit Wales Report: Homelessness Services - FCC	To pass on the Committee's thanks to the teams for their work in tackling homelessness.	This has been shared with the team	Closed
67.	DBS Update	That the risk identified on DBS checks be reflected on the corporate risk register.	This risk is now included within the Risk Register for People and Resources	Closed
67.	DBS Update	Presentation slides to be shared with the Committee.	This was circulated to members 18 <sup>th</sup> April 2024	Closed
68.	Q4 Treasury Management Update 2023/24	To review the format of the long-term borrowing spreadsheet so that the information is more clearly visible.	Action will be taken to ensure future reports are clear in relation to longer-term borrowing	Closed
69.	GAC Self-Assessment	That half yearly updates on the action plan be scheduled in the Forward Work Programme;	This is within the Governance and Audit Committee's forward work programme for November 2024	Closed
69.	GAC Self-Assessment	That the Chair and Vice-Chair be invited to meetings with the Overview & Scrutiny Chairs; and	Confirmed that this will commence in January 2024 following the need to cancel the last meeting arranged.	Open
69.	GAC Self-Assessment	That an informal pre-meeting takes place prior to the next meeting in June.	Due to the appointment of a Chair in June, the current Chair and Vice Chair agreed at the AGS workshop that this would commence from July 2024	Closed



Ref	Report	Action Required	Action Taken	Status
71.	External Regulation Assurance 2023/24	To schedule the AW 2022 report 'Time for Change - Poverty in Wales' on the FWP.	To address Poverty across the organisation a Poverty board will be created. After establishing its TOR, the first priority will be to review this report. It is planned that GAC will receive this report in April.	Open
71.	External Regulation Assurance 2023/24	To ensure that the CIW Performance Evaluation Report is scheduled for Social & Health Care OSC, Cabinet and GAC in June.	Due to officers' availability this was presented to committee in July 2024	Closed
72.	IA Strategic Plan	That having considered the areas covered, including those prioritised for the first year, and the level of audit resources given the level of assurance required, the Committee approves the Flintshire Internal Audit Strategic Plan for 2024-2027, subject to the date correction in section 1.1.	The date within the IA Strategic Plan has been corrected	Closed
77.	Update against Anonymous Allegations	To share the Cabinet report with the Committee when available.	Please refer to action update from the 22 <sup>nd</sup> March 2023	-

Governance and Audit Committee Forward Work Programme –2024/25

Appendix C

Area	26 June 2024	24 July 2024	September 2024	November 2024	January 2025	April 2025
<b>Pre-Committee Training</b>	Draft Statement of Accounts					Annual Governance Statement
<b>Audit Wales (AW)</b>	Annual Audit Summary 2022/23	Audit Plan AW 2023				Audit Plan AW 2024
<b>Internal Audit</b>		Internal Audit Annual Report 2023/24				Internal Audit Strategic Plan 2025/26
		Internal Audit Progress Report 2024/25	Internal Audit Progress Report 2024/25		Internal Audit Progress Report 2024/25	Internal Audit Progress Report 2024/25
						Public Sector Internal Audit Standards Self- Assessment
	Internal Audit Charter					Internal Audit Charter
<b>Governance &amp; Risk Management</b>		Draft Annual Governance Statement		Annual Governance Statement Mid-Year review	Code of Corporate Governance	
				Governance and Audit Committee Annual Report	Global IIA Standards – Update	GAC Self-Assessment
				GAC Self-Assessment Action Plan Review	Update on Outstanding Audit Actions	Annual Report on External Inspections 2024-25
			Nominating Members to the Corporate CJC own Governance and Audit Committee			
					Risk Management Update and Framework	
	GAC Action Tracking		GAC Action Tracking	GAC Action Tracking	GAC Action Tracking	GAC Action Tracking
	Forward Work Programme		Forward Work Programme	Forward Work Programme	Forward Work Programme	Forward Work Programme
<b>Performance</b>				Corporate Complaints and Compliments Annual Report 2022/23		
				Public Service Ombudsman for Wales Annual Letter		
			Corporate Self-Assessment Draft Report	Corporate Self-Assessment Update		
<b>Finance</b>		Draft Statement of Accounts 2023/24	School Reserves – Annual Report on School Balances			
		Certification of Grants and Returns Report (AW)		Statement of Accounts 2023/24		Statement of Accounts 2023/24

		Supp Financial Information to Draft Statement of Accounts 2023/24			Asset Disposals and Capital Receipts	
Treasury Management		Treasury Management Q1 2024/25 Update and Annual Report 2023/24		Treasury Management Q2 2024/25 – Mid Year Report	Treasury Management Q3 2024/25 and 2025/26 Strategy	Treasury Management 2024/25 Q4 Update
Senior Officer Updates (AW Reports, Op Matters / Key Risks / Other)	AW - Together we can - Community resilience and self-reliance Report	CIW - Performance Evaluation Report	AW - Setting of Well Being Objectives	AW- Financial Sustainability	Inspection of Youth Justice Service in Flintshire Report	
	AW - Use of performance information: Service user perspective & outcomes			AW - Unscheduled Care	Deferred Charges Update	
	AW - Equality Impact Assessments					
	AW - Digital Strategy					
Meeting Following GAC						Private Meeting with Committee, Internal and External Audit

Report to be include in the FWP once date finalised with the Service Manager: Partners / Collaborations, Major Projects, Information Security & Health & Safety Control Arrangements

**Matters to be address outside of formal Committee meetings**

<p><b>Governance and Audit Committee</b></p> <ul style="list-style-type: none"> <li>Budget Workshops for members – 2024/2025</li> <li>Treasury Management Training – 5 Dec 2024</li> <li>Annual Self-Assessment Workshop – February 2025</li> <li>AGS / CSA Workshop – April / May 2025</li> <li>Private Meeting (AW and Internal Audit) – April 2025</li> <li>Training and Development sessions - Ongoing</li> </ul>	<p><b>General</b></p> <ul style="list-style-type: none"> <li>Correspondence, updates to actions and reports for information purposes</li> <li>Time sensitive consultation</li> <li>In person / video meetings as and when necessary</li> </ul>
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