

Minutes



Governance and Audit Committee

Date: 26 May 2022

Time: 5.00 pm

Present: Councillors R Mogford, Chapman, Reed, Barry, S Cocks, Harris and Horton
Pamela Tasker (Governance Officers)

In Attendance:

Apologies: Councillors J Jordan

1 Appointment of Chairperson

The Governance and Audit Committee elected Mr Gareth Chapman as the new Chair of Governance and Audit Committee.

The Governance and Audit Committee elected Mr Don Reed as Deputy Vice Chair of Governance and Audit Committee.

2 Declarations of Interest

Councillor Jason Jordan

3 Minutes of the Last Meeting 27 January 2022

Agreed:

The Minutes of the last meeting 27 January 2022 were moved as a true record.

4 Audit Committee - Changes to Title and Terms of Reference

The Head of Law and Standards explained that this was a report for information purposes for the Committee to be aware of. It sets out the legislative changes in terms of the title and Constitution of this Committee and the revised Terms of Reference. This included additional powers to look into the effectiveness of the Councils complaints procedures and a role in the Corporate Self-Assessment process.

5 Annual Corporate Self Assessment

This report was presented to the Committee by the Strategic Director- Transformation & Corporate Centre.

This report was to provide the Council's Governance and Audit Committee with an overview of the Council's approach to completing its annual Corporate Self-Assessment as per the Local Government & Elections (Wales) Act 2021s

The Strategic Director stated that part of the role of the Committee was to measure the self-assessment process and ensure that there were appropriate measures in place.

Main Points:

- The Local Government and Elections (Wales) Act 2021 required local authorities in Wales to undertake a Self-Assessment of its governance and performance.
- The Annual Self-Assessment report was submitted to the Governance and Audit Committee, and then within the organisation, to the Auditor General and other regulatory bodies such as Estyn and CIW.
- A process was undertaken to ascertain the best approach of undertaking a Self-Assessment and this looked at 3 broad options: the first option was to take a stand-alone self-assessment; the second option was to integrate into the Annual Governance Statement and the third option was to integrate into the Corporate Wellbeing Report. The decision taken went through Cabinet for option 3 and the Committee would receive a self-assessment provision as part of the annual report into performance.

Questions:

Dr Barry stated that it was the right approach, but her question was the ‘How’ and the committee needed this assurance and the ‘How’ was missing.

The Strategic Director commented that this was a new process for the team as the new Corporate Plan was being developed where new service plans would also come from that. It would address the transformational journey for the organisation and the ongoing delivery of services. The first report was about the assessment of previous activities and Newport had a strong record of self-assessment in Education where previous Estyn inspections were noted to have been very good. This showed a good understanding of the organisation.

Agreed:

The Governance and Audit Committee noted and endorsed the report.

6 Corporate Risk Register (Quarter 3)

The Council’s Corporate Risk Register monitors those risks that may prevent the Council from achieving its Corporate Plan or delivering services to its communities and service users in Newport.

The report was presented to the Committee by the Head of People, Policy and Transformation.

Main Points:

- The Corporate Risk Register would be reported quarterly to the Committee, and the Councils risk policy required that. This would be a summary of any changes. The role of Governance and Audit Committee was to be assured of the processes of risk management not the detail or score of any one risk. It was confirmed that the Committee would also be able to be provided with a presentation on risk in a future committee.
- Page 35 of the report stated that 18 of the 47 risks were recorded in the Council’s Corporate Risk Register and considered to have a significant impact on the achievement of the Council’s objectives and statutory obligations.
- Overall, there are 10 Severe risks (risk scores 15 to 25); 5 Major risks (risk scores 7 to 14); 2 Moderate risks (risk scores 4 to 6); and one low risk (1-3) that are outlined in the report.
- The risks were discussed through with senior managers and signed off and reviewed by the Executive Board. Cabinet then takes a view on whether those scores were correct.

Questions:

The Chair stated that training would be essential and very beneficial especially for new Members and new lay members.

The Chair asked whether risks were reported by exception. If a score was higher than 15 to 25 and these were managed at green, were red risks reported only or those going into the red risk?

The Head of People, Policy and Transformation confirmed that yes at a higher level those risks would always be reviewed and updated, those risks with a change of direction in travel would also be reported. Service area risks also followed the same process.

Agreed:

The Governance and Audit Committee noted and endorsed the report.

7 Treasury Management Year End Report 2021/2022

This report is to inform Governance & Audit Committee of treasury activities undertaken for the financial year 2021/22 and confirms, (other than interest rate volatility exposure), that all treasury and prudential indicators have been adhered to.

The report was presented to the Committee by the Head of Finance.

Main Points:

- Governance and Audit Committee comments would be included in the report submitted to Council. The report was Treasury Management and the management of our cash resources and investments of the Council's surplus cash. This report was submitted to this Committee and to the Council twice a year, a midway report and final report on the 31st March. This report was concerned with the position as at 31st March 2022.
- The Council was now in a different place due to the last 2 years as we had borrowed less than what we had expected, and we were investing more due to significant underspending and also there was not a delivery on the Capital Programme due to the pandemic. This meant there was a slow down on borrowing.
- The Assistant Head of Finance stated that the final position was that the Council continued to be a short-term investor and short-term borrower to maximise our internal borrowing wherever possible.
- The need to borrow had not gone away so we may need to undertake a significant amount of external borrowing to fund our Capital Programme aspirations which were significant.
- 2020/21 and 2021/22 were not normal years due to the amount of government grant funding made available and that funding was provided up front and the cash was held on behalf of Welsh Government until it was utilised.
- There was also a slippage in the Capital Programme where net borrowing decreased by £44.5m from £128.3m as at 31 March 2021 to £83.8m as at 31 March 2022.
- £33.5m was due to an increase in investments held which was a reflection of the grant money received.
- The Treasury Activities and Indicators shown at Appendix B were a reflection of an unexpected position in terms of the level of investments held and there was no need for concern and these indications were set at a point in time.

Questions:

Dr Barry stated that they understood the report clearly but asked about the future of the Capital Programme and were there any risks to service delivery going forward.

The Head of Finance confirmed that over the next 5 years the Council had a large commitment to borrowing and actual borrowing was following slowly. As the reserves diminished our commitment to borrowing would be higher. A new indicator this year that the Council agreed to, was a limit on the commitment to borrow, as we needed to stabilise our position, with a requirement to be prudent. The Head of Finance confirmed that there was £115m of Capital Projects in the pipeline to be delivered.

The Assistant Head of Finance stated that the Council was in the final year of the Capital Programme and work was ongoing on the new Five-Year Programme and a view would be taken on what was affordable. Looking at a model of different scenarios of what and what

was not affordable in new expenditure each year would need to be revisited. The next update would be presented to Committee for consideration.

Councillor Mogford asked for clarification that the term government meant Welsh Government and the Assistant Head of Finance confirmed that it was Welsh Government being referred to and that grants were also received from other aspects of UK Government, but this aspect referred to Welsh Government.

The Chair referred to interest rate rises and whether this affected borrowing in future. The Head of Finance confirmed that there were ongoing discussions on interest rates, so the strategy allowed the Council to borrow in need of that cash. The advice was that rates were going up slowly but would fall back. The Loan book was a fixed term loan with the WLB and the advice was a little amount of variable short-term loans recycled tended to be cheaper.

Agreed:

The Governance and Audit Committee noted and endorsed the report.

8 **Audit Wales Annual Audit Summary 2021**

This report was presented to the Committee by the Financial Audit Manager- Audit Wales. Audit Wales has a statutory responsibility to provide an Annual Audit Letter to Newport City Council summarising the results of Audit Wales financial audit work and also a separate responsibility in their performance audit work to provide an annual improvement report. Since the legislation had changed these two documents have been combined together into this report and this was a summary of financial audit and performance audit over the past year.

Page 75 of the pack sets out a brief summary of work undertaken with financial accounts audit and page 76 sets out the performance audit work with local work carried out as well as national and local government studies and liaison work with Estyn and Care Inspectorate Wales.

The recommendation was for Committee Members to note and endorse the report.

Questions:

Councillor Cocks commented on the population statistics and the 34% increase in the over 65's and was this rise in the demographic already accounted for in Council Planning as previous documents suggested that social services were under a lot of pressure.

The Strategic Director stated that Newport was one of the few local authorities that had created real data analytics capacity from the Newport Intelligence Hub which brought together a lot of data and gave a forward projection as the team looked at population projections when financial planning. There was a growing child population and a growing over 65's population and there were a lot of challenges taken into account, and so an increased budget associated with those figures may not happen although they were taken into consideration.

Agreed:

The Governance and Audit Committee noted and endorsed the report.

9 **Audit Wales Annual Audit Plan 2022**

This report was presented to the Committee by the Financial Audit Manager- Audit Wales. This was a standard document presented to the Committee each year. On page 89 the cover of the report referred to Newport City Council and Newport City Council Group, the Council presented group accounts which incorporated Newport Transport.

Main Points:

- On page 92 onwards the report was in 2 main sections- one looking at audit work the other looked at performance audit work.
- The work was driven by risk on a sample basis and materiality where the accounts were materially true and fair. On Page 94 the table set out audit risks from planning work. The risks here were raised by any of the 22 Local Authorities- e.g., covid 19, high inflation, and related parties which was always an area of risk.

- The second section on page 97 onwards looked at performance audit throughout the year to gain assurance that the Council was using resources economically and efficiently. Audit Wales then consulted on the Work Plan with key officers and Cabinet, other inspectorates, a public consultation as well within the Audit Wales team. The proposed programme of work was on page 98 with a couple of areas still to be prepared. Local work was kept open for the time being to see how to take this forward.
- Page 99 onwards set out the fee with a proposed slight increase of audits fee with fees remaining stable since 2016 but increased cost pressures as well as technical developments was reflected here. If there were any changes to the proposal, Members would be kept informed.
- Page 101 had contact details of the Audit Wales Team.
- The Engagement Director was now Matthew Edwards who replaced Anthony Veale and there was a new Audit Manager for Performance Timothy Buckle.
- The Audit timetable was summarized on page 102. The performance audit programme was discussed with officers. The financial audit work was more prescriptive which was a timetable of between July to Oct 2022. The statutory timetable of auditing was July of each financial year but given Covid 19 Welsh Government had issued flexibility and set out an expectation that for the 2021-22 accounting year, it expected all Council accounts to be certified by the end of November 2022.

Agreed:

The Governance and Audit Committee noted and endorsed the report.

10 Internal Audit- Progress against Audit Plan 2021/22 Quarter 3

The report was presented to the Committee by the Chief Internal Auditor. This report was carried over from the previous meeting. This was a regular report to this Committee to give assurance to Members on the adequacy of the internal control environment operated within the Council by providing the audit opinions on work undertaken at the end of Q3.

Main Points:

- The Audit Team reported opinions issued from the audit work undertaken on a regular basis. Members were also informed on the performance of the team and that the team were progressing against the plan as expected.
- The appendices showed that the Quarter 3 report was on a quarter-by-quarter basis and a year-by-year comparison where the annual year report was on an annual basis.
- Appendix A showed that 42% of the original audit plan has been achieved so far which is below the target of 50% mainly due to lack of resources in the team.
- The promptness of issuing draft reports averaged at 6 days, well within the target time of 10 days.
- The promptness of report finalisation averaged at 3 days which was within the target time of 5 days.
- In terms of assurances at the end of the 3rd Quarter this was shown in Appendix B where there were 6 x Good Opinions issued, 11 x Reasonable, 1 x Unsatisfactory. There were no Unsound audit opinions. In addition, 5 grant claim audits were undertaken during the year: all resulting with an Unqualified opinion.
- Non opinion work where financial advice was provided to the organisation and financial regulations training was also delivered. The Annual Governance Statement was covered within this non opinion work.
- The definitions of Opinions were in the report as well as a definition as to what Qualified and Unqualified meant.

Questions:

Dr Barry referred to paragraph 16 where it stated 13 out of the 14 audit reviews in draft, 21 were finalised and wondered why the others had not been finalised.

The Chief Internal Auditor stated that there was a process undertaken to issue draft reports and explained that there was no exact cut off at the year end. As of the 31st March 2021 it was hoped that most of those reports in draft would be finalised by the first Quarter. There were one or two reports that took longer, and negotiations were held with Service Managers who could provide additional info to finalise reports. An update would be provided at the next Committee.

The Chair referred to Appendix A where only 42% of the Audit plan was completed due to sickness and asked whether the team was able to catch up or would they be pushed into the next financial year.

The Chief Internal Auditor confirmed that the team would try to catch up as there was a rigorous planning process at the start of the financial year and all uncompleted jobs would be considered and they would be risk assessed with a discussion with the corporate management team to see which jobs would be prioritised going forward.

The Chair commented on Appendix B page 114 on City Services- Housing Benefits which had an Unsatisfactory Opinion. The Chair wanted an explanation on what the process was and whether recommendations came out of the report and how soon was the service area reinspected.

The Chief Internal Auditor confirmed that an audit report was issued based on strengths and weaknesses and if more strengths were found then there was a more favourable audit opinion. The team worked with service managers to identify and put together an action plan formed with management actions which created ownership in the service area. The team oversee the actions and if the team felt the actions did not address the issues, then audit comments were put in the action plan and a reasonable timescale was given depending on the weakness identified. This could be easily achievable or more difficult, so managers were given a reasonable timescale. The Audit team would then return to audit the Unsatisfactory Audit Opinion within a 12-month period to make sure the actions were implemented. If there was no improvement and there was a second consecutive Unfavourable Opinion, then this would be brought to the Committee and the advice would be to call in the Head of Service so improvements can be assured to Committee.

Councillor Cocks commented that 12 months was a long time for the recipients of Housing Benefit and could actions be implemented on a prompter scale.

The Chief Internal Auditor stated that it would be favourable if actions were taken immediately but sometimes the service area needed extra resources or new systems to improve the control environment. It was explained that the draft report was discussed with the Service Manager and then the finalised report was sent to the Head of Service to be made aware of the agreed action plan and actions were prioritised as Red, Amber, or Green. The Red risks were flagged to the Head of Service. The reporting back did take time as resources were needed to follow up on actions.

The Chair asked was it possible to recommend that a review be completed on Housing Benefits after 3 months or 6 months as if there was a delay in benefit payments this had a huge impact on residents and taking into account increased inflation, could the Governance and Audit Committee request an update after a certain time.

The Chief Internal Auditor confirmed that this review could be requested and assured Members that Housing Benefits review was in two parts- the issuing of the Housing Benefits Monies and the Housing Needs element which was the most concern.

Agreed:

The Governance and Audit Committee noted and endorsed the report.

11 Internal Audit Charter Revised and Updated

This report was presented to the Committee by the Chief Internal Auditor.

This report aims to make Members of the Governance and Audit Committee aware of the Council's Internal Audit Charter in order to enable them to make an informed decision to

approve The Charter in line with the expectations of the Public Sector Internal Audit Standards (PSIAS). The purpose of this Charter is to define what Internal Audit at Newport City Council is and explain its purpose, authority and responsibility.

The attached report is the updated Internal Audit Charter for the Council's Internal Audit Team. The Charter was last approved by Audit Committee in December 2015, so this revision takes into account the PSIAS update in 2017, inclusion of an Internal Audit Mission, reference to the new Executive Board and Strategic Directors within the Council and reference to the new Governance and Audit Committee.

It was noted that it was good practice to bring the report to the Committee as it sets out how the Internal Audit Team worked, how it developed relationships and how it reported its findings.

Questions:

Dr Barry commented on the Charter on paragraph 2.7 on page 127 in relation to control and profitability and whether value for money should be referred to instead.

The Chief Internal Auditor confirmed that this point would be taken on board and assured that there was an eye on value for money when work was undertaken but generally value for money studies are undertaken by external audit.

Dr Barry commented on paragraph 2.8 on contracted work and the audit team having access to this.

The Chief Internal Auditor asked for clarification as to whether this referred to organisations that the Council dealt with or audit work that was contracted out.

Dr Barry stated that the paragraph mentioned Internal Audit would have unrestricted access to the Governance and Audit Committee as well as others named on the list and Dr Barry questioned as to whether the work that was contracted out should also be on the list.

The Chair confirmed that it was organisations who completed work for the Council.

The Chief Internal Auditor confirmed that yes that would be ideal but appropriate governance arrangements were put in place with those external partners and Internal Audit looked at all services provided by the organisation.

Dr Barry commented that it was not feasible for it to be in the Charter and the Chief Internal Auditor confirmed that it was not, due to the remit of Internal Audit.

Dr Barry commented on paragraph 2.10 line 4 on strategic management and whether this referred to the strategic management team. The Chief Internal Auditor confirmed that this would be looked at.

Agreed:

The Governance and Audit Committee noted and endorsed the report.

12 **Annual Governance Statement (draft statement)**

This report was presented to the Committee by the Chief Internal Auditor.

This report was to inform and give Members an opportunity to contribute to the Council's Annual Governance Statement, which will accompany the Annual Statement of Accounts for 2021/22.

It sets out the Council's compliance with its own Code of Corporate Governance approved by Cabinet.

There were no issues found with governance arrangements across the organisation for 2021/22.

Questions:

Councillor Cocks commented on page 144 on the Equalities Impact Assessment, and why it was not required as it related to audit as stipulated at point 27 on page 144. Councillor Cocks stated that the document had many issues and massive equality issues. The document talked about effective public engagement and bringing stakeholders on board.

Councillor Cocks made reference to the Charter on page 149 which talked about the responsibility within the framework to look at systems of culture and values and on page 150 it referred to stakeholder involvement and developing capabilities of Leadership and that there were massive issues relating to the Equalities Act and that equality played no part in the charter.

The Chief Internal Auditor confirmed that the information was gathered from all aspects of the organisation e.g., Committee reports, Council reports, Scrutiny reports etc. This was an overview of this situation. The Chief Internal Auditor stated that if this was a concern regarding the standard template in terms of the reporting process and if it was required then this could be looked at.

The Chair stated that the comments could be taken on board for next year's Annual Governance Statement and whether it needed to be adapted for this year's report.

Dr Barry commented on section 5 with reference to the Fairness Commission and the heading Integrity and whether the Fairness Commission dealt with Equality rather than Integrity and whether this was in the right section.

The Chief Internal Auditor agreed to take this on board and if required it could be changed.

The Head of People, Policy and Transformation confirmed that the Fairness Commission was an independent organisation to the Council, and it was about pillars of fairness that they agreed with the Council and the Fairness Commission could be mentioned in the report and it was suggested that it could be referenced but it also applied to other areas.

Agreed:

The Governance and Audit Committee noted and endorsed the report.

13 **Internal Audit Annual Plan 2022-2023**

This report was presented to the Committee by the Chief Internal Auditor and was to inform Members of the Council's Governance and Audit Committee of the Internal Audit Section's Draft Operational Audit Plan for 2022/23.

Main Points:

- The report sets out the work of the Internal Audit Team to provide assurance of an adequacy in terms of the control environment, governance and risk.
- The plan contained a long list of what could potentially be audited which was prioritised and risk assessed to a more workable list. This was then taken to CMT to see whether there were any areas senior management wanted to focus on and prioritise.
- A few factors were considered such as when was the area last audited, which issues had been picked up and whether these issues were corporate or wider and whether there were any topical issues from internal audit received UK wide. Any significant changes to the systems or personnel were also considered. A list of jobs to be undertaken was then provided.
- Any jobs not undertaken in the previous financial year were then re-risk assessed to see if they fell into the following years audit work.
- The list of jobs then needed to be balanced with the team resources and within the team there were 7.5 full time equivalent staff which was currently running at 5.5 due to vacancies and long-term sickness.
- The total net days available was 1400 days less non-productive days leaves the team with 998 available days to undertake the audit work.
- Each service area is covered in the year as set out in the Appendix, audit work discussions with Heads of Service was also taken into account.
- Special investigation time was also taken into account which is outside of the audit plan.
- The Chief Internal Auditor stated that the .5 equivalent referred to him as he explained that he was also the Chief Internal Auditor for Monmouthshire Council.
- The team need to demonstrate that they are independent in their work and there was a paragraph on how this was demonstrated.
- Definitions of the Audit Opinions used were set out, where opinions ranged from good through to unsound.
- In 2022- 2023 there were 62 audit opinion jobs, 22 non opinion jobs and 5 grant claims.

- The team itself was composed of mainly professional staff who were either qualified or part qualified.
- Training was provided across the organisation and training was also coordinated for other audit teams across South Wales where the team looked to bring in specialist knowledge.
- In terms of the plan this was set out in Appendix 1 where there was a summary of where the audit days would be spent and was based on the old Service Structure: once the new structure was confirmed the Audit Plan would be amended accordingly and brought back to the Committee.
- At the moment the team was over planned and under resourced by 149 days, so the plan needed to be refined.
- The Draft Internal Audit Plan was set out in Appendix 2 which gave Members an idea of the work to be covered. The right-hand column contained the number of days for the jobs to be covered in 2022/2023.

Questions:

Mr Reed commented on the special investigations and asked whether the number of days allocated were typical or did it vary.

The Chief Internal Auditor confirmed it was the allocation used in previous years, but it did vary but it was slightly less than the last 2 or 3 years.

Dr Barry commented that on paragraph 32 it stated that following discussions with the Head of Service it was clear that there were not enough resources and that this was a risk to the Authority and how was it assessed.

The Chief Internal Auditor confirmed that in the past the team have brought in additional audit resource by liaising with external internal audit companies and for the last 2 years the team have engaged with an Audit company and for this particular year have bought in additional days to supplement the plan.

Dr Barry asked were additional resources to be brought in for this year which was sufficient for all the at-risk areas.

The Chief Internal Auditor confirmed that it did need further refinement, but they would be brought in for this year.

The Chair asked that if the Authority was bringing in resources was this value for money in reality or would it be easier to employ a member of staff internally. If there was a gap in service provision was there an opportunity to bring other funding in internally.

The Chief Internal Auditor confirmed that the post had been advertised several times but was not successful in recruiting and in terms of any additional internal funding this was not considered but conversations were ongoing with Finance about the plan and the resources available.

The Head of Finance stated that external help was bought in to fill in existing vacancies rather than additional work so the funding for those was already in the budgets. It did cost more to bring in external resources instead of recruitment, but it was a struggle to recruit. There was a funded level of resource for the Internal Audit function and therefore the plan needed to be fitted to the available resources. It was noted by the Head of Finance that the Chief Internal Auditor gave an independent assessment each year of the state of the control environment which gave him sufficient coverage to give a view. This was the minimum that was needed which was achieved.

The Chair stated that if there was a view by this Governance and Audit Committee that there was not sufficient resource put in and it was a risk to the Council would this be taken back to the Chief Executive and senior officers.

The Head of Finance agreed and stated that if there were monitoring reports received from the Chief Internal Auditor showing a lot of unsound and unsatisfactory audits and alarm bells were ringing then this should be flagged up but there would need to be a strong reason for that.

The Chair commented on the Housing Benefits issue which was not flagged in this report on page 195 with no days allocated to it and the Chair asked whether any days could be allocated to that.

The Chief Internal Auditor stated that there had been a change in the audit plan due to the service area restructure and that Housing Benefits was on page 189 and there were 12 days allocated for this. Housing Benefits now came under Finance where previously it had been under City Services.

The Chair asked about functions here in the organisation that have never been audited and noted the 21st Century School Capital Programme which had never been audited and the School Organisation Programme had not been audited. The Chair commented that he felt they should be perhaps audited together.

The Chair also noted that some areas have come into being in 2004/2005 which had never been audited such as funding areas in social services such as Supported Living Provider Payments and wondered about the rationale of this, were there any issues in those areas. The Chief Internal Auditor stated what jobs to be audited came through the Risk Assessment process and if there were no issues and no concerns raised corporately then it went through the cycle and therefore there were some areas that were not audited.

Agreed:

The Governance and Audit Committee noted and endorsed the report.

14 Internal Audit Annual Report 2021-2022

This report was presented to the Committee by the Chief Internal Auditor.

This report looked back at 2021- 2022, and it was an overall opinion to give assurances that services in the Council operated well and this was collated from the audit work completed and it mentioned the performance of the team and progress against the plan.

Main Points:

- The key point was the overall opinion on page 201 based on the opinions issued during the year the internal controls in operation were of a Reasonable level of assurance.
- The opinions given to individual audit reviews were shown at Appendix B.
- There were no Unsound Opinions issued in 2021/2022.
- Where there were Unsatisfactory Opinions, these would be followed up in a 12-month period and reported back to Committee.
- In relation to the two Unsatisfactory Opinions which were Mobile Telephony and Housing Benefits, more information on why these opinions were Unsatisfactory would be brought to Committee during the year.
- There were additional resources brought in last year where 3 jobs were undertaken on the teams behalf to achieve the plan.
- Where there was an action plan agreed and the managers have agreed to implement actions, the team check these actions and 82% of agreed management actions were implemented.
- In terms of the performance of the team overall 71% of the plan was achieved against a target of 82% mainly due to lack of resources and long-term sickness.
- Appendix A sets out the definition of Opinions.
- Appendix B lists the jobs undertaken and the corresponding Opinion.
- Appendix C listed the jobs not undertaken but were in the plan.
- Appendix D was non opinion audit work.
- Appendix E set out the performance of the team, 11 training sessions were held and draft reports were sent out in 5 days and considering the reduced resources the Team did very well to achieve 71% of the plan.

Questions:

The Chair referred to Telephony which was picked up in Quarter 4 and asked whether this issue was dealt with urgently.

The Strategic Director confirmed that the Telephony audit issues referred to the breakdowns in control in issuing of mobile phones and the service area had accepted Internal Audits findings which have been rectified.

The Chief Internal Auditor confirmed that a more detailed report would be brought to Committee every 6 months.

The Chair noted the teams hard work and commitment of the staff in both the Finance and Audit teams.

Agreed:

The Governance and Audit Committee noted and endorsed the report.

15 **Work Programme**

The purpose of a forward work programme is to help ensure Members achieve organisation and focus on the undertaking of enquiries through the Governance & Audit Committee function. This report presents the current work programme to the Committee for information and details the items due to be considered at the Committee's next two meetings.

The Head of Law and Standards stated that the time of the Committee could be revisited if needed.

Councillor Mogford had raised the issue of the timings of the meeting and flagged up that it needed to be assured that everyone could attend.

The Head of Finance confirmed that the Statement of Accounts was 2021/22 and not 2021 which needed to be corrected.

The meeting terminated at Time Not Specified