



Cyngor Bwrdeistref Sirol  
MERTHYR TUDFUL  
MERTHYR TYDFIL  
County Borough Council

## MINUTES OF MEETING

# AUDIT MEETING

**MONDAY, 23RD NOVEMBER, 2020**

**PRESENT:** Councillors C T Jones (Chair)

Councillors: D Chaplin, J Davies, T Rogers, D Sammon,  
C Tovey and J Thomas

**Lay Member:**  
R Williams (Lay Member)

**Other Councillors in Attendance:**  
A Barry (Cabinet Member)

**Officers:**  
S Jones (Head of Finance), M Thomas (Head of Regional Audit Service), L Curtis Jones (Chief Officer (Social Services)) and A Lewis (Chief Accountant)

**Outside Bodies:**  
H Goddard and N Hollis (Audit Wales)

M Morgan\* (Democratic Services Officer) and K Reddy (Democratic Services Officer)

ITEM NO.	AGENDA MATTER	DECISION
194	Appointment of Chair	<b>Resolved that:</b> Councillor C T Jones be appointed as Audit Committee Chair.
195	Appointment of Vice Chair	<b>Resolved that:</b> Councillor D Roberts be appointed as Audit Committee Vice-Chair.

196	Apologies for absence	Apologies for absence were received from Councillor D Roberts.
197	Declarations of Interest	No Declarations of Interest were made.
198	Audit of Accounts Report - Merthyr Tydfil County Borough Council 2019/20	<p>The Chair welcomed Helen Goddard and Neall Hollis of Audit Wales to the Meeting.</p> <p>Neall Hollis then led the Committee in detail through the 'Audit of Accounts Report – Merthyr Tydfil County Borough Council'.</p> <p>The following questions were then raised by the Committee and were responded to in detail by Audit Wales and Steve Jones:</p> <ul style="list-style-type: none"> <li>• Paragraph 15 – Uncorrected Misstatements – Details requested in relation to £261,000</li> <li>• Paragraph 8 – Impact of COVID -19 on this Year's Audit – Is the Pension Fund sufficient to cover Pension liabilities at this point in time – Is there monitoring of where monies are invested in the Pension Fund in terms of ethical investment</li> </ul> <p>The Chair then thanked Audit Wales for attending and the Presentation of the report to the Committee.</p>
199	Statement of Accounts 2019/2020	<p>Steve Jones led the Committee through the 'Statement of Accounts 2019-20' report and responded in detail to the following questions raised by the Committee:</p> <ul style="list-style-type: none"> <li>• Paragraph 8.9 and 8.12 – Judgement – What measures are being put in place to ensure that this is happening</li> </ul> <p>The Chair then requested that the Audit Committee be kept updated in relation to the schedule.</p> <ul style="list-style-type: none"> <li>• Is the Medium-Term Financial Plan forming the basis of the Recovery Plan going forward – The impact of Major Risks on financial planning</li> </ul> <p>The Chair then requested that the timetable be shared with all Scrutiny Committee Chairs to afford inclusion in their Forward Work Programmes</p> <ul style="list-style-type: none"> <li>• Timescale requested for Councillor Workshops in relation to the Financial Plan</li> <li>• Paragraph 7.1 – Explanation requested in relation to 'Contribution from Llwydcoed Reserve'</li> <li>• Statement of Accounts – Paragraph 18.0 – Explanation requested in relation to the increase in debt – What is being done in relation to recovery</li> </ul> <p>The Chair then thanked Steve Jones, the staff and Audit Wales for the work undertaken and this was echoed by the Committee.</p>

		<p><b>Resolved that:</b></p> <p>(a) The Audited Statement of Accounts for 2019/20 being the financial year ended 31 March 2020 be recommended to the Council of 25 November 2020 for approval</p> <p>(b) The Annual Governance Statement for 2019/20 be recommended to the Council of 25 November 2020 for approval</p>
200	Wales Audit Office - Review of Whistleblowing and Corporate Safeguarding	<p>Lisa Curtis Jones led the Committee in detail through the 'Wales Audit Office: Review of Whistleblowing and Corporate Safeguarding' report.</p> <p>The Chair then advised that he felt it appropriate that this report be referred to the Social Services Scrutiny Committee and Lisa Curtis Jones advised that this would be done.</p> <p>The following questions were then raised by the Committee and were responded to in detail by the Officer:</p> <ul style="list-style-type: none"> <li>• Paragraph 5.0 – Transport – Explanation requested in relation to Training, Safeguarding and substitute drivers/ escorts</li> <li>• Has there been an increase in referrals during Covid</li> </ul> <p>The Chair then suggested that the matter of Transport also be referred to the Social Services Scrutiny Committee and recommended an additional recommendation for referral of this report to Scrutiny.</p> <p><b>Resolved that:</b></p> <p>(a) The progress made against the Corporate Safeguarding Action Plan be noted</p> <p>(b) That the 'Wales Audit Office: Review of Whistleblowing and Corporate Safeguarding' report be referred to the Social Services Scrutiny Committee</p>
201	Information Reports	<p>The Chair referred the Committee to the 'Information Report – Issued Internal Audit Reports' and asked if the Committee wished any of the reports to be considered in more detail.</p> <p>No referrals were requested by the Committee but a Committee Member sought clarification in relation to duplicate payments and overpayments.</p> <p>Mark Thomas advised that the Audit Officer would circulate a response on this to the Committee.</p> <p><b>Resolved that:</b></p> <p>(a) The report be received</p> <p>(b) Information be circulated to the Committee in relation to Duplicate Payments and Over Payments</p>

202	Reflection and Evaluation of Meeting	The Chair and the Committee reflected on the issues that had been considered at the Meeting.
203	Any other business deemed urgent by the Chair	<p><b><i>Cancellation of Committee Meeting</i></b></p> <p>Mark Thomas referred to the next Audit Committee Meeting scheduled for 4 January 2021 and proposed that this Meeting be cancelled as the items for this Meeting would not be available by the date of publication.</p> <p>The Committee then agreed that the Meeting scheduled for 4 January 2021 be cancelled.</p>