



Cyngor Bwrdeistref Sirol
MERTHYR TUDFUL
MERTHYR TYDFIL
County Borough Council

MINUTES OF MEETING

AUDIT MEETING

MONDAY, 10TH JULY, 2017

PRESENT: Councillor D Roberts (In the Chair)

Councillors: C J Barry, S Jago, C T Jones, G Lewis and D Sammon

Councillor A Barry – Cabinet

Lay Member:

D Gibby

Officers:

Gary Evans (Audit Manager), Steve Jones (Head of Finance), Adele Lewis (Chief Accountant), Louise Ballinger (Senior Auditor) and Helen Harbord (Internal Audit)

Outside Bodies:

Helen Goddard – Wales Audit Office

Mair Morgan (Democratic Services Officer)

ITEM NO.	AGENDA MATTER	DECISION
----------	---------------	----------

Chair

The Committee considered Item three – Appointment of Chair as the first item on the agenda.

64	Apologies for absence	Apologies for absence were received from Councillor J Amos, Councillor L Davies and Councillor K Gibbs.
65	Declarations of Interest	No Declarations of Interest were made.

66	Appointment of Chair to Audit Committee	<p>Resolved that:</p> <p>Councillor Darren Roberts be appointed as the Audit Committee Chair.</p> <p>Councillor Roberts took the Chair and thanked the Committee for his appointment.</p>
67	Statement of Accounts 2016-17	<p>The Chair welcomed Steve Jones and Adele Lewis to the Meeting.</p> <p>Steve Jones referred the Committee to the 'Statement of Accounts 2016-17' report together with the Statement of Accounts for year ended 31 March 2017.</p> <p>The following questions were then raised by the Committee and were responded to in detail by Steve Jones:</p> <ul style="list-style-type: none"> • Paragraph 8.1.3 – Provision for Land at Pengarnddu Liability – Request for more details on this • Paragraph 8.2.1 – Disabled Facilities Grants – Explanation requested in relation to underspend • Orbit Business Centre – Explanation of the background requested • Statement - Balance Sheet – Update requested on short and long term borrowing • Paragraph 8.1.2 – Moratorium on non-essential expenditure – Request for examples of this <p>Resolved that:</p> <p>The provisional Statement of Accounts 2016/17 be noted.</p>
68	Wales Audit Office Certification of Grants and Returns 2015-16	<p>The Chair welcomed Helen Goddard Wales Audit Office to the Meeting.</p> <p>Helen Goddard referred the Committee to the 'Certification of Grants and Returns 2015-16 – Merthyr Tydfil County Borough Council' report and outlined in detail the following from the report and responded to questions raised by the Committee:</p> <ul style="list-style-type: none"> • Summary, Headlines, Summary of Certification Work Outcomes, Recommendations and Fees <p>The Chair then thanked Helen Goddard for the presentation and update to the Committee on the report.</p>
69	Annual Internal Audit Report for Financial Year 2016/2017	<p>Gary Evans referred the Committee to the 'Annual Internal Audit Report for Financial Year 2016/2017'.</p> <p>The following questions were then raised by the Committee and were responded to in detail by Gary Evans:</p> <ul style="list-style-type: none"> • Appendix 1 – Paragraph 2.8 – Areas assessed as unsatisfactory – Are the Committee going to receive copies of the assessments • Paragraph 3.3 – How much residual work is left –

		<p>Are the Department able to cope with 5.8 (FTE) staff</p> <ul style="list-style-type: none"> • Appendix A – Calculation of Overall Audit Opinion – Why have no recommendations been made • Business Continuity and Disaster Recovery System and Procedures follow up review – No recommendation made • Primary Schools – No recommendations made. <p>Gary Evans advised that the appropriate Officers could be invited to the next Audit Committee Meeting in relation to Business Continuity and Disaster Recovery System.</p> <p>Gary Evans also advised that details on Primary Schools would be circulated to Committee Members.</p> <p>A Member then recommended that this matter could also be referred to the Learning and LAESCYP Scrutiny Committee.</p> <p>Resolved that:</p> <ol style="list-style-type: none"> (a) The contents of the Annual Internal Audit Report in particular the overall satisfactory opinion on the standard of the Control Environment, Risk Management arrangements and Governance arrangements be endorsed (b) The efforts of all staff involved in maintaining this standard for 2016/2017 be noted (c) The appropriate Officers be invited to attend the next Audit Committee Meeting in relation to Business Continuity and Disaster Recovery System (d) Details be circulated to the Committee in relation to the Audits undertaken on the Primary Schools referred to in the Appendix and that this matter also be referred to the Learning and LAESCYP Scrutiny Committee
70	Draft Annual Governance Statement for Financial Year 2016/2017	<p>Gary Evans referred the Committee to the 'Draft Annual Governance Statement for Financial Year 2016/2017' report and stated that he would welcome any comments from the Committee before the end of September.</p> <p>The following questions were then raised by the Committee and were responded to in detail by Gary Evans:</p> <ul style="list-style-type: none"> • Appendix A – (K) – Whistleblowing and arrangements for receiving and investigating complaints from the public – Should there be examples of specific areas • Scope of Responsibility – Wellbeing Assessment – Plan – Date of publication • Identifying and communicating the Authority's Vision of its purpose and intended outcomes for Citizens and Service Users (A) – Wellbeing Statement and Wellbeing Objectives for 2017-2022 – Minutes in relation to this • Ensuring compliance with relevant Laws and Regulations, Internal Policies and Procedures and that the expenditure is Lawful (I) – Risk

		<p>Management Framework – Is this Document available</p> <p>Gary Evans advised that he would circulate the link for this document to the Committee.</p> <p>Resolved that:</p> <p>The Committee note and contribute to the content and production of the Annual Governance Statement for 2016/2017.</p>
71	Internal Audit Strategy and Plan for Financial Year 2017/2018	<p>Gary Evans referred the Committee to the 'Internal Audit Strategy and Plan 2017/2018'.</p> <p>The following question was then raised by the Committee and was responded to in detail by Gary Evans:</p> <ul style="list-style-type: none"> • Appendix B – Ref 574 – Merthyr Tydfil Leisure Trust – Do the Trust have their own Auditors <p>Resolved that:</p> <p>The Internal Audit Strategy and Plan be approved.</p> <p>The Chair then thanked the Officers for attending and the update to the Committee.</p>
72	Any other business deemed urgent by the Chair	<p>The Chair advised that he would be arranging with the Audit Manager a Training Session for the Committee prior to the next scheduled Meeting. He also advised the Committee of the Audit Committee Meeting dates.</p>