



## MINUTES OF MEETING

# AUDIT MEETING

**THURSDAY, 19TH DECEMBER, 2019**

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

Councillors: J Davies, G Lewis, D Sammon and C Tovey

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

**Officers:**  
A Owen (Interim Deputy Chief Executive), S Jones (Head of Finance), M Thomas (Head of Regional Audit Service), G Evans (Audit Manager), A Mogford (Head of Corporate Services) and S Gow (Environmental Health Manager)

M Morgan (Democratic Services Officer)

ITEM NO.	AGENDA MATTER	DECISION
575	Apologies for absence	Apologies for absence were received from Councillor J Amos, Councillor D Roberts and Councillor J Thomas.
576	Declarations of Interest	No Declarations of Interest were made.
577	Annual Risk Management Progress Report and Updated Corporate Risk Register 2019-20	<p>Andrew Mogford referred the Committee to the 'Annual Risk Management Progress Report and Updated Corporate Risk Register for 2019-20' report and responded in detail to the following questions raised by the Committee:</p> <ul style="list-style-type: none"> <li>• Paragraph 3.3 – The need for awareness amongst Elected Members</li> <li>• Paragraph 4.1 – Procurement Tool Kit – How often is the toolkit looked at – Public perception of costs</li> <li>• Risk identification Workshops – Are there workshops for all Councillors in relation to risk</li> <li>• Paragraph 5.5 – Risk in relation to Finance – How is this assessed – Explanation requested</li> </ul>

		<ul style="list-style-type: none"> <li>• Explanation in relation to end of year surplus and deficits - How risks are mitigated or deleted – Spend on areas of high potential risks – Are risks one to nine ranked and prioritised</li> <li>• Paragraph 5.7 – Risk Four – School Attainment</li> <li>• Safeguarding – How is the assessment made of what is the degree of risk</li> <li>• Are the risks the same for both primary and secondary schools</li> <li>• Paragraph 6.12 – Further explanation requested</li> </ul> <p>Andrew Mogford then referred the Committee to the Education and Finance Risks and asked the Committee if they felt that the scores were a true reflection for these two areas</p> <p>Considerable debate then ensued and it was</p> <p><b>Resolved that:</b></p> <ul style="list-style-type: none"> <li>• Education – Be amended to 25</li> <li>• Finance – Be amended to 5x3</li> </ul> <p>These scores are for this year only as every year the risks are assessed and reviewed.</p> <p><b>Further resolved subject to the foregoing that:</b></p> <ol style="list-style-type: none"> <li>(a) The content of the report be noted and the Committee recommends that the report (including the Corporate Risk Register for 2019-20) progresses to Cabinet for approval</li> <li>(b) The continued progress made in considering the Risk Management requirements of the Well-being of Future Generations (Wales) Act 2015 and the Council adopting the 4 T's of Risk Management be noted</li> <li>(c) The Lead Corporate Management Team Officers be invited to attend on a rolling programme basis to report on progress in managing their Corporate Risks</li> <li>(d) The proposals to continue to present highlight reports on the Corporate Risk Register to Cabinet be noted</li> </ol>
578	Wales Audit Office Report 'Delivering with Less-Environmental Health Services - Follow Up Review - Merthyr Tydfil County Borough Council	<p>Alyn Owen referred the Committee to the 'Wales Audit Office Report 'Delivering with Less' – Environmental Health Services – Follow up Review – Merthyr Tydfil County Borough Council' report.</p> <p>Sue Gow then referred to the report in detail and also circulated an organisational chart of the Department.</p> <p>Paragraph 3.9 – The Chair advised that the report also needed to be considered by a Scrutiny Committee such as the Governance, Performance, Business Change and Corporate Services Committee and or the Regeneration and Public Protection Committee.</p>

		<p>The following questions were then raised by the Committee and were responded to in detail by the Officers:</p> <ul style="list-style-type: none"> <li>• Paragraph 3.7 – Information requested on finance and how money was being spent</li> <li>• Capacity – The loss of senior experienced staff – The issue of succession planning throughout the organisation</li> <li>• Clarification sought in relation to how savings are made – Across the Board or by each individual Department</li> <li>• How are Inspections prioritised – Information sought on the data base</li> <li>• Paragraph 5.11 – Is this a Statutory Service – Explanation on liability</li> <li>• Clarification sought on staff numbers and staff roles</li> <li>• Paragraph 5.7 – Explanation requested on the role and the inspections undertaken – Number of food premises – How many inspections have been undertaken – Is there a charge – Information requested on sandwich testing</li> <li>• Paragraph 1.3 – What are the Plans to address these recommendations</li> <li>• Paragraph 5.17 - Clarification sought on when incidents had taken place and further information on the incidents</li> </ul> <p>The Chair then proposed that the Plan be presented to the appropriate Scrutiny Committee in the first instance and then be brought to the Audit Committee and this proposal was agreed by the Committee.</p> <p>The Committee then adjourned for five minutes.</p>
579	The Role of Internal Audit and Update on the Shared Service	<p>Mark Thomas made a Presentation on the Role of Internal Audit and Update to the Committee on the Shared Service giving details on:</p> <ul style="list-style-type: none"> <li>• Personal Background and Experience</li> <li>• Background to the Service</li> <li>• Objectives Identified</li> <li>• Opportunities / Benefits</li> <li>• Immediate Priorities and Achievements for the Service</li> <li>• Priorities for the first twelve months</li> <li>• Ensuring longer term success of the Service</li> <li>• Role of Internal Audit</li> <li>• Internal Audit Plan for MTCBC 2019/20</li> <li>• Our Reports – The Opinion</li> <li>• Reports that will be received from Internal Audit</li> <li>• Future Proposals</li> <li>• How we want to be regarded</li> <li>• Key contacts</li> </ul> <p>The Chair then thanked Mark Thomas for the Presentation</p>

		and the update to the Committee.
580	Information Reports	<p>The Chair referred the Committee to the list of published Internal Audit reports.</p> <p>The Chair then proposed that Fleet Management 2019-20 and Electronic Document Management System be looked at.</p> <p>A Committee Member also proposed that Strategic Procurement Systems and Procedures be looked at.</p> <p>The Committee then agreed that Fleet Management 2019-20, Electronic Document Management System and Strategic Procurement Systems and Procedures be looked at by the Committee.</p>
581	Reflection and Evaluation of Meeting	The Chair and the Committee reflected on the issues that had been considered at the Meeting.
582	Any other business deemed urgent by the Chair	The Chair advised that there was no business deemed urgent.