



Cyngor Bwrdeistref Sirol  
MERTHYR TUDFUL  
MERTHYR TYDFIL  
County Borough Council

## MINUTES OF MEETING

# GOVERNANCE AND AUDIT COMMITTEE MEETING

**MONDAY, 15TH APRIL, 2024**

**PRESENT:** Lay Members: M Veale (Chair)  
C Prosser (Vice-Chair)

Councillors: B Carter, D Sammon, J Scriven and C Tovey

**Lay Member:**  
S Eriksen

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

**Officers:**  
A Wathan (Head of Regional Internal Audit Service), L Cumpston (Audit Manager Regional Internal Audit Service), H Harbord (Assistant Audit Manager Regional Internal Audit Service), L Hull (Chief Finance Officer / Section 151 Officer), S Jablaoui (Performance and Scrutiny Officer Officer), S Jones (Senior Solicitor), N Howells (Performance and Scrutiny) and M Rivers (Senior Change Management Officer)

**Outside Bodies:**  
I Phillips and A King (Audit Wales)

M Morgan (Democratic Services Officer) and E Galeozzie (Democratic Services Officer)

ITEM NO.	AGENDA MATTER	DECISION
843	Apologies for absence	Apologies for absence were received from Councillor D Roberts.

844	Declarations of Interest	No Declarations of Interest were made.
845	Minutes of Previous Meeting For Information	The Minutes of the Governance and Audit Committee held 26 February 2024 were accepted as a correct record.
846	Governance and Audit Committee Action Log	Liam Hull referred to the Action Log and updated the Committee in relation to Risk Management.
847	Audit Wales Reports and Recommendations Letter	<p>The Chair welcomed Councillor A Barry Cabinet Member, Audit Wales and the Officers to the Meeting.</p> <p>Ian Phillips Audit Wales led the Committee through the Audit Wales Reports and Recommendations letter and updated the Committee on the recommendations and responses.</p> <p>The Chair then thanked Ian Phillips for the update to the Committee.</p>
848	Ombudsman Annual Letter for Merthyr Tydfil County Borough Council - 2022/23	<p>Simon Jones led the Committee through the Ombudsman's Annual Letter for Merthyr Tydfil Council Borough Council 2022/23 and gave an update on the Letter together with responding in detail to the following questions raised by the Committee:</p> <ul style="list-style-type: none"> <li>• Trends – Is the increase in Complaints good or bad – Is there promotion on how to Complain and how are Complain able to be made – Is there a Satisfaction Survey</li> <li>• The Ombudsman - Any effect on reports – Implications of the review</li> </ul> <p>The Chair then thanked Simon Jones for the update to the Committee.</p>
849	Quarterly update on Corporate Risks QTR 3	<p>Matthew Rivers led the Committee through the Quarterly Update on Corporate Risks Quarter 3 2023/24 report and together with Councillor A Barry and Liam Hull responded to the following questions raised:</p> <ul style="list-style-type: none"> <li>• Paragraph 5.1 – Risks – Capacity and Town Centre Safety</li> <li>• Appendix 1 – Worrying picture in relation to the number of Risks coloured Red or Black – What is the feeling in the Organisation in relation to the number of Risks being carried – (This matter to be looked at in a future Meeting and more details to be given at a more informal session)</li> </ul> <p>The Chair stated that some risks were here and now and suggested that going forward to separate issues and risks.</p> <p>The Chair then thanked Councillor A Barry and the Officers for the update to the Committee.</p>
850	Rolling Programme Corporate Risk update	Matthew Rivers led the Committee through the Rolling Programme – Corporate Risk update from Corporate

	from CMT Members – Homelessness	<p>Management Team Members: Homelessness Risk report and together with Liam Hull responded to the following questions raised:</p> <ul style="list-style-type: none"> <li>• Paragraph 5.4 – Update information requested on this</li> <li>• Paragraph 7.1 Helpful to see more detail at a future Meeting.</li> <li>• Proposals for HMO's</li> </ul> <p>The Chair then thanked the Officers for the update to the Committee.</p>
851	External Audit Recommendations	<p>Saeif Jablaoui led the Committee through the Progress against External Audit Recommendations report and updated the Committee in relation to Appendix 1.</p> <p>The Chair recommended that updates needed to be in the next version and if not that lead Officers be invited to attend Committee.</p> <p>The Chair then thanked Saeif Jablaoui for the update to the Committee.</p>
852	Audit Wales – Annual Audit Summary 2023	<p>Ian Phillips led the Committee through the Merthyr Tydfil County Borough Council Annual Audit Summary 2023 and responded to the following question raised:</p> <ul style="list-style-type: none"> <li>• Assurance and Risk Assessment Review – Actions in place / Digital Strategy – To come back to Committee on these matters</li> <li>• When will the planned work for 23/24 run until.</li> </ul> <p>The Chair then thanked Ian Phillips for the update to the Committee.</p>
853	Audit Wales – Audit of Accounts Addendum 2022/23	<p>Alice King led the Committee through the Audit of Accounts Report Addendum – Merthyr Tydfil County Borough Council report and together with Liam Hull updated the Committee.</p> <p>The Chair then thanked Alice King and Liam Hull for the update to the Committee.</p>
854	Verbal update from the Head of Regional Internal Audit Service on the Governance and Audit Committee Self Assessment against the CIPFA checklist	<p>Andrew Wathan referred to the Self Awareness Questionnaire that had been circulated to the Committee and requested completion and return of the Questionnaire by the end of the month.</p> <p>Andrew Wathan also stated that he would be happy to extend the Questionnaire with different questions next time.</p>
855	Half year review of the Annual Governance Statement	<p>Helen Harbord led the Committee through the Half Year Review of the Annual Governance Statement report and Liam Hull updated the Committee in relation to risk.</p> <p>The Chair then thanked Helen Harbord and Liam Hull for the update to the Committee.</p>

856	Internal Audit - Progress against the Plan	<p>Andrew Wathan led the Committee through the Progress against the Internal Audit Risk Based Plan (1 April 2023 to 29 February 2024) report and responded to the following questions raised:</p> <ul style="list-style-type: none"> <li>• Audits not yet started – Will they go forward or be considered alongside other priorities not done - What are the reasons for this</li> <li>• Paragraph 4.7 – Planned Audits not started – Are these two being prioritised – Reason why not undertaken</li> </ul> <p>The Chair then stated that details of these could be discussed outside of the Meeting.</p> <p>The Chair then stated that he would like not like these Audits drag on any longer.</p>
857	Internal Audit Recommendations	<p>Lisa Cumpston led the Committee through the Internal Audit Recommendation Monitoring 2023/24 report and together with Liam Hull responded to the following question:</p> <ul style="list-style-type: none"> <li>• Security/ Access to Council Buildings – Recommendations still outstanding</li> </ul> <p>The Chair then requested an update at the next Meeting in relation to agreed delivery dates.</p> <p>The Chair then thanked Lisa Cumpston and Liam Hull for the update to the Committee.</p>
858	Governance & Audit Committee Forward Work Programme 2023/24	<p>Lisa Cumpston led the Committee through the Governance and Audit Committee Forward Work Programme 2023/24 report and referred to an error in numbering in Paragraph 4.2.</p> <p>The Chair then referred to the Committee Cycle and the possibility of amending a Committee Meeting to a briefing Meeting in September / November and requested that the Committee be advised of Committee dates after the AGM.</p>
859	Internal Audit Information Reports	<p>Lisa Cumpston led the Committee through the Issued Internal Audit Reports.</p> <p>The Chair then requested context in relation to Home to Work Mileage in Council Vehicles and was responded to by Helen Harbord.</p>
860	Reflection and Evaluation of Meeting	<p>The Chair referred to the Officers that were leaving namely Matthew Rivers, Saeif Jablaoui and Lisa Cumpston and extended thanks to the Officers for their support.</p>
861	Any other business deemed urgent by the Chair	<p>The Chair advised that there was no other business deemed urgent.</p>
862	Exempt	<p><b>Resolved that:</b></p>

		The public be excluded from the Meeting on the grounds that it involves the likely disclosure of exempt information as defined in Paragraph 15 under Part 4 of Schedule 12A Section 100 (A) (4) of the Local Government Act 1972.
863	Regional Internal Audit Service (RIASS) Partnership Agreement	Liam Hull led the Committee through the report. The Chair thanked Liam Hull for the update to the Committee.

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