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GOVERNANCE AND AUDIT COMMITTEE

Minutes of a meeting of the Governance and Audit Committee held in COUNTY CHAMBER, COUNTY HALL, RUTHIN AND BY VIDEO CONFERENCE on Wednesday, 20 September 2023 at 9.30 am.

PRESENT

Councillors Ellie Chard, Justine Evans, Carol Holliday, Arwel Roberts, Andrea Tomlin and Mark Young (Vice-Chair)

Lay Members – David Stewart (Chair), Nigel Rudd and Paul Whitham

Lead Members – Councillor Gill German – Lead Member for Education, Children and Families and Councillor Gwyneth Ellis Lead Member for Finance, Performance and Strategic Assets.

ALSO PRESENT

Corporate Director: Governance and Business – Monitoring Officer (GW), Head of Finance and Property Services (Section 151 Officer) (SG), Chief Accountant (RE), Chief Internal Auditor (BC), Head of Service for Corporate Support, Performance, Digital and Assets (HVE), Strategic Planning & Performance Team Leader (IMcG), Head of Education Services (GD), Head of Childrens Services (RM), Corporate Director: Social Services and Education, Committee Administrator (RTJ) (Zoom Host) and Committee Administrators (SJ).

Audit Wales representative Mike Whiteley was also in attendance.

1 APOLOGIES

There were no apologies received.

2 DECLARATION OF INTERESTS

Lay Member Paul Whitham declared a personal interest in agenda items 5 and 6 as he was a recipient of a Clwyd Pension fund pension.

The Chair, Lay Member David Stewart declared a personal interest as he was a recipient of a Clwyd Pension fund pension and was a member on the Governance and Audit committee on Wrexham County Borough Council.

Councillor Arwel Roberts declared a personal interest in agenda items 5 and 6 as he was a recipient of a Clwyd Pension fund pension.

Councillor Ellie Chard declared a personal interest in agenda items 5 and 6 as she was a recipient of a Clwyd Pension fund pension.

Councillor Andrea Tomlin declared a personal interest in agenda items 5 and 6 as she was a recipient of a Clwyd Pension fund pension.

Lay Member Nigel Rudd declared a personal interest during the discussion of agenda item 8 as he was a member of the Conwy County Borough Council Governance and Audit Committee.

3 URGENT MATTERS

None.

4 MINUTES

The minutes of the Governance and Audit Committee meeting held on the 26 July 2023 were presented for consideration.

Matters of accuracy –

Page 9 – Your Voice Complaints report – it was clarified that the report had provided a summary of each complaint and not details as noted in the minutes.

Page 10 – Your Voice Complaints report – Members also discussed what was required from future reports. Members asked that as well as meeting timescales, assure was required that all complaints had been recorded by the system and were necessary improvements made.

Page 10 – The Chair made it clear that for all reports were possible a note on the terms of reference to be included on covering reports.

Page 12 – Annual Treasury Management – It should read ‘Flood defence schemes’ not Rhyl Flooding scheme as noted.

It was noted it should read ‘Arlingclose’ not Arlingtonclose ltd.

Page 13 – Internal Audit update – For clarity the Chair confirmed, it had been the Chief Internal Auditor had met with the Chief Executive.

Matters Arising –

With regards to the Internal Audit, an audit of risk management was mentioned at the last meeting. The Chair asked if the audit report would be available to accompany the Corporate Risk Register agenda item at the November Committee meeting. The Chief Internal Auditor apologised the audit would not be completed by the November Governance and Audit meeting.

Page 15 – Internal Auditor update – Members heard there had been a delay on the peer review from another authority. It was hoped work would recommence in October/ November 2023.

Page 17 – Annual Governance Statement – The Chair reiterated his suggestion of an explicit commitment to good governance be include. The Monitoring Officer confirmed he would discuss with the Chief Internal Officer options to include more detail.

Page 19 - Audit Wales Report - Are The Council's Corporate Support Functions Effective? – Denbighshire County Council – The Chair asked if the report had been presented to Chairs and Vice Chairs group for deliberation. The Monitoring Officer confirmed he would check with the Scrutiny Co-Ordinator to review the agenda.

RESOLVED, subject to the above that the minutes of the Governance and Audit committee held on 26 July 2023 be received and approved as a correct record.

5 APPROVAL OF THE STATEMENT OF ACCOUNTS 2021/22

The Head of Finance and Property presented The Statement of Accounts 2021/22 (previously circulated) for approval the council has a statutory duty to produce a statement of accounts that complies with approved accounting standards. The audited accounts have to be formally approved by elected members on behalf of the council.

The financial statements for 2021/22 were approved, subject to audit, by the Head of Finance and Property on 27 June 2022. The draft accounts were presented to Corporate Governance Committee on 27 July 2022 and were open to public inspection from 15 July to 11 August 2022. The approval of the audited accounts had been delegated to the Governance and Audit Committee.

He reminded Members of the number of issues the department had encountered with the completion of the accounts. The three main issues that had been raised were:

- Audit Wales had resource difficulties with delayed the beginning of the audit.
- Infrastructure assets, waiting for confirmation of inclusion of assets in the Statement of accounts had caused a delay.
- Audit Wales raised a specific concern with Denbighshire around the way it accounted for council house assets.

The Head of Finance and Property was pleased work had reached this point and thanked the working of Audit Wales officers for the support and communication throughout the process.

Mike Whiteley, Audit Wales representative guided members through the Audit Wales report attached to the agenda item. He offered his thanks to the finance team within Denbighshire County Council.

Some of the key findings included in the report were discussed. Including details of the significant issue as noted above. Details of the Audit Wales finding were included. It was also highlighted the delays were likely to impact on the final audit fee charged for the work.

Members were guided through the four appendices attached to the Audit report which included the Final Letter of Representation. There was a request for the letter to be provided along with the financial statements following approval from Governance and Audit Committee today.

On behalf of the Committee the Chair offered his thanks for the work that had been made to produce the Statement of Accounts to both Audit Wales and Finance Officers. He also thanked the finance department for the communication with Governance and Audit on the progress during the delay.

Further to the introduction the following areas were discussed in greater detail:

- Capacity within Audit Wales was a challenging area to recruit too. A newly Audit Lead and Senior Auditor had recently been appointed in North Wales. The position across Wales was challenging. Further rounds of recruitment were scheduled to take place at the end of 2023.
- Officers didn't have the figures to share of the difference in council housing stock assets. The difference was not as big as first anticipated by officers. It was a significant change that needed to be amended. The work had to be completed to ensure the figure was not a material error.
- There were two issues raised in relation to council dwelling, one being a national issue which covered reviewing asset value at year end to ensure they were not materials misstated. The other concern was more specific to Denbighshire County Council. Similar issues at other authorities had been identified previously. Communication on issue trends found in Wales are communicated with finance officers to make authorities aware.
- Members raised the importance of timely completion of audits.
- The Chair and Members thanked the officers for the information that had been circulated to Members on the Statement of Accounts.
- The level of materiality had to be set as a guide as to how auditors directed testing and report findings. The benchmark used to set the figure was 1% of gross expenditure of the council. Historically finance officers had endeavoured to amend all errors, as the deadlines for completion of accounts has moved forward in the year the only way the accounts could meet those deadlines was to not complete some of the corrections identified.
- Officers felt that by completing the necessary work on the issues, it put the authority in a better position going forward. It was hoped processes and future systems in place would add benefit to the work of officers.
- Housing assets were valued on a 5 year rolling process. Due to the increase in inflation, that was no longer acceptable and 5 years it was too long.
- Core asset evaluations were relied from the valuation team within property who also do the surveying work. A number of specialisms across the authority had a vital input into the Statement of Accounts.
- Finance officers confirmed they were still on plan to implement phase one of the new ledger in April 2024. It was hoped work would start on implementing phase 2 in the summer.

Members,

RESOLVED that the Governance and Audit Committee note the contents of the report and approve the Statement of Accounts financial year 2021/22.

6 UPDATE ON DRAFT STATEMENT OF ACCOUNTS 2022/23

The Head of Finance and Property introduced the draft Statement of Accounts 2022/23 (previously circulated). Presenting the draft accounts provided an early

indication of the council's financial position and highlighted any issues in the accounts. The draft accounts had been submitted to Audit Wales to start work on. In acknowledgement of the size of the papers officers encouraged Members to contact the finance team with any concerns they had following the meeting. Guidance was given on the key points of the report including the narrative report, reusable reserves and main statements.

The Chair reminded members the CIPFA guidance notes that members had copy of had a section on Statement of Accounts, which Members may feel benefit to read alongside the report.

The Chair thanked the finance for the detailed training session provided to members. It was very beneficial and aided Member understanding of the processes that take place to conduct the work required.

During the discussion the following was discussed in more detail:

- Co-opted and Lay Member allowances were not calculated in the Members allowance section of the report. Officers confirmed they would clarify.
- Finance officers completed the background check on all related parties that Members declare.
- An initial survey on the impact of Reinforced Autoclaved Aerated Concrete in Denbighshire schools had been conducted. It had been found that one school in the authority had been affected. The property surveyors have a rolling programme of repairs in school and would factor into this programme.
- There were two forms of reserves, useable and non-useable. A number of the useable reserves are allocated to a specific purpose. The core element which was un-earmarked reserves which was noted as £5.5m in the accounts. Policy stated that reserve remain at £5m. It was the responsibility of the Section 151 officer to monitor and review this level. Budget challenges faced by the authority over the next couple of years would impact that monitoring and reserve set. The reserves were regularly reported on and monitored.
- There was no specific revenue spending consequences of capital programming and investments rule. Treasury management reports to the Committee provided the detail of borrowing and investments.
- Members raised a concern the report could read that limited work on the Houses into Homes and Home Improvement Scheme had taken place. Members heard the schemes were provided for Welsh Government and loans to private home owners. Members asked if further detail on the lack of activity could be provided.
- Currently the Rhyl BID was up for a renewal ballot. The Council would make the arrangements to begin the ballot process. There was a ballot that took place in Llangollen, but it had been unsuccessful.
- Officers noted the concerns raised from Audit Wales around the performances social care pooled budgets. They involved a significant amount of funds transferred between budgets. It was believed Welsh Government were reviewing the pooled budget in this area.
- Denbighshire Leisure Limited accounts were included in the group accounts. Monthly meetings with the company to monitor the governance of the group took place between officers of Denbighshire County Council and Denbighshire Leisure Limited.

- The authority was not permitted to borrow for revenue purposes.
- The Cabinet and as a Council, held the responsibility and decision on where the cuts would lie. Work with services and areas of the authority to support during the times of budget cuts would be made.
- The revenue support grant would remain for the next 25 years to fund capital projects.
- Members noted the difficulty on schools and services to find savings. Support would have to be available for those areas.
- Prioritisation would have to be reviewed of projects over the next couple of years.
- All services would be asked to look at potential savings and asked to monitor service budgets.
- It was stressed there was no freeze on recruitment, an added level of control had been implemented. Any vacant posts would have to be presented to senior officers prior to it going to advert.
- Trade receivables were goods and services that had not been paid for yet. The good/ service had been delivered. Timing of when invoices were paid impacted the balance sheet.
- The contract estimates in the Capital Commitments table had been confirmed by the project management for each project. Officers monitored the expenditure for project and met with project managers regularly. Internal Audit did conduct audits of projects and project management.
- The reason for the risk management fund was for Denbighshire County Council to obtain a lower premium for the excess payments being higher. This reserve would pay for that.
- The reason for the increase in officers who were in receipt of remuneration of £60k or more was due to a number of reasons. This included filling a number of vacant senior roles and pay rises and pay increments.

The Chair thanked all the officers for the detailed responses to members queries and reminded members that if they had any additional concerns to contact the officers outside the meeting.

RESOLVED that the Governance and Audit Committee note the position presented within the Draft Statement of Accounts 2022/23.

At this juncture (11.50 a.m.) there was a 10 minute comfort break.

The meeting reconvened at 12.00 Noon.

The Chair offered his sincere thanks for the dedication and hard work the Head of Finance and Property had provided to the Committee. The Chair explained this was his last meeting as Head of Service. The Committee echoed the thanks of the Chair and wished him well in his new post.

7 DRAFT ANNUAL REPORT OF GOVERNANCE AND AUDIT COMMITTEE

The Monitoring Officer guided members through the draft annual report of the Governance and Audit Committee (previously circulated) stressing the report covered the previous 3 municipal years. The report provided Council with the purpose of the Committee, information of the Terms of Reference and to inform Council of the change to the composition of the Committee following the implementation of the Local Government and Elections (Wales) Act 2021.

It was stressed to member's future annual reports would be produced in this manner going forward the report would be more aligned to the guidance provided by the Chartered Institute of Public Finance and Accountancy in 2022.

Attached as an appendix was a summary of the Committee for each year, providing details of the type of work the Committee received. Any issues the Committee had raised at historic meetings had been included in the report.

A specific emphasis had been made on the recommendations to include the continued effectiveness of the corporate risk register, the Committee's concerns about the potential impacts on service delivery and key governance functions of difficulties in staff recruitment and retention, the importance of the Climate and Ecological Change Strategy was included.

The Chair thanked the Monitoring Officer for the details included in the report. He stressed any corporate governance lay with the Council, the Governance and Audit Committee had been delegated by the Council to review governance arrangements and provide a report annually back to Council with its work.

He stressed the importance of including the concerns of the Committee in the report to demonstrate the detailed discussion the Committee had and provide assurance to Council it was monitoring issues raised.

Lay Member, Paul Whitham offered his thanks for a comprehensive report. He suggested the inclusion of the Annual Fire Risk report which usually accompanies the annual Health and Safety report. The Monitoring Officer confirmed he could amend the report to include the annual report.

The Chief Internal Auditor confirmed the was to discuss with the Chair, proposals for training with the aspiration to include the annual self-evaluation on the Committee's forward work programme.

The Monitoring Officer confirmed he noted a typing error on page 369 in the agenda pack. It should read 'lower' risk band and not 'power' in terms of fees.

The Chair confirmed the report was due to be presented to County Council on the 14 November 2023, he would be attending to present the report along with Councillor Barry Mellor his predecessor.

RESOLVED, that the Committee approved the draft report and appendices attached as Appendix 1 subject to amendments agreed in the discussion.

8 PANEL PERFORMANCE ASSESSMENT ARRANGEMENTS

The Monitoring Officer introduced Helen Vaughan-Evans the newly appointed Head of Service for Corporate Support, Performance, Digital and Assets along with Iolo McGregor the Strategic Planning & Performance Team Leader.

The Chair welcomed officers to the meeting.

The Head of Service for Corporate Support, Performance, Digital and Assets thanked the Chair and Monitoring officer for the introduction. She along with the Strategic Planning and Performance Team Leader introduced the report (previously circulated). Members heard the report was seeking Members support for the necessary changes to the Constitution, accommodating new arrangements for the Panel Performance Assessment required by the Local Government and Elections (Wales) Act 2021.

Officers confirmed they had awaited the guidance from WLGA prior to attending the Committee. The report had been to allow members to view the proposed steps and discuss any concerns. The legislation in its flexibility left the authority in a quandary in that it allowed a level of choice to be made in the constitution. He guided members to the detail proposed for the process to follow. The process suggested was consistent with the processes currently in place such as planning policies or budgetary decisions that being it would be the executive that would have overall sight of how the process was taken forward. It was felt appropriate that Governance and Audit Committee provided a steer on the direction of the scoping work prior to a panel being convened. The legislation stated it would be for the Governance and Audit Committee to receive the report received from the panel to discuss and give recommendations.

The Legislation stated who was required to sit on the panel details of which had been included for member's information.

The Chair thanked the officers for the detailed report and introduction.

At this point Lay Member Nigel Rudd tendered a personal declaration as he was a member of the Conwy County Borough Council Governance and Audit Committee.

Officers responded to questions regarding various aspects of the report, as follows

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- The Legislation dictated that the panel had to perform at least once during an administration. Prior to the new Legislation, corporate assessments were undertaken by Wales Audit previously every five years. The reason also may be the amount of work involved in completing a panel performance assessment. The peer assessment was conducted annually.
- Members felt following the guidance and services set by WLGA would be beneficial.
- Members were pleased to note the particular reference to business community was an important role in the process.
- Light touch conversations with WLGA to express the authority's intentions for the timing to conduct the assessment. No feedback to suggest that would be an issue had been received back.

- The improvement team had a single point of contact in the council who was nominated to assist with co-ordination, that liaison point for the authority would be the performance team.
- During the week of field work, regular feedback would be provided to the contact team in the authority this would support the accuracy of the process. The authority had a 10-day window to respond to any inaccuracies within the report. The formal report after the previous processes would be provided to the Governance and Audit Committee for discussion. Members heard at that juncture Members would also have sight to the manager's response to report which would include an actioned timetable with a timescale of actions to be completed.
- Officers stated they were trying to avoid the situation of receiving the assessment too late to work with. It was hoped that the assessment could be completed late summer into the autumn of next year.
- Members stressed the importance of having a range of individuals involved in the discussion. Resources to engage with the diverse population would be required. Timing of the work would have an impact on the amount of resources available from officers. Officers stressed if the authority were to follow the WLGA model, it would be there officers to implement and would not cause an additional cost to the authority.

The Chair thanked the officers for the detailed discussion and response to members questions.

It was,

RESOLVED, *That Governance and Audit Committee considered the proposal outlined in paragraph 4.6 of the report and recommend a change to the constitution for County Council approval on November 14.*

9 GOVERNANCE AND AUDIT COMMITTEE WORK PROGRAMME

The Governance and Audit Committee's Forward Work Programme (FWP) was presented for consideration (previously circulated).

The Chair stressed the importance of reports presented to the Committee focus on the key highlights, trends, concerns or non-compliances detailed in the paper.

The Chair requested any changes or amendments to the forward work programme, be passed to the Chair and Vice Chair.

It had been suggested that a mapping exercise be completed on joint working or pooled budgets to demonstrate the line of responsibility including accounts, audits and the legality of partnerships. Lay Member Paul Whitham, informed members a previous report on joint working had previously been presented to the Committee. The Chief Internal Auditor confirmed one of his predecessors had conducted a piece of work, he suggested he looked back at that work and expand to present an update report to the Committee in March 2023.

The Chair suggested an item be included on the future items section of the forward work programme on changes to the Committee's Terms of Reference.

The next meeting of the Governance and Audit Committee was scheduled for 22 November 2023. The Chair informed the group, an Audit Wales report on the timetable of works was hoped to be available for that meeting.

The Chair stressed the importance of a training session on the Risk Register prior to the next meeting. The Chief Internal Auditor agreed to discuss with officers to find an agreeable date and time.

It was also suggested a training session on internal audit assurance ratings be provided along with a training session on Treasury Management be timetabled.

The Monitoring Officer stated all Members should be aware of the Scrutiny training sessions scheduled are were welcome to attend.

Lay Member, Nigel Rudd requested that the future item on Net Carbon Zero be included at a meeting.

He asked if the Committee had sight of any report or audit on any matter in relation to housing and the housing revenue stock. He asked if the Committee could see sight of any Internal Audit work in that field. The Chief Internal Auditor informed members the Housing Support grant was completed on an annual basis. He stated there were a couple of housing audits scheduled this year of which the Committee would have sight on. An audit of the total Council housing stock in the authority had not been completed in some time. Mr Rudd suggested this area should be reviewed. The Chief Internal Auditor suggested he looked back at some of the reviews completed previously to map out areas that the Committee may want to review in the future.

Mr Rudd also raised the drawdown of European Union funding stating there had been a limit on shared prosperity and levelling up funding opportunities for authorities to make use of following Brexit. He asked if that could be reviewed to avoid any potential loss of funding. The Chief Internal Auditor confirmed he had been involved in the two funds. He was informed in the progress of the bids and would be involved in completing an audit of the bids at the end of the financial year. It would be included in the audit plan for next year.

The Chair suggested it may be an area that the Committee could ask a Scrutiny Committee to look at.

The Monitoring Officer suggested a discussion could be presented to Scrutiny Chairs and Vice Chairs, as there was a difference between the governance of the arrangements and the impact of those projects.

Mr Rudd, was in agreement of that proposal but suggested it be done in collaboration with neighbouring authorities. The Chief Internal Auditor confirmed, work and discussions were done collaboratively across North Wales.

RESOLVED that, subject to the above the Governance and Audit Committee's forward work programme be noted.

10 ANNUAL WHISTLEBLOWING REPORT

The Monitoring Officer introduced the Annual Whistleblowing report (previously circulated) to members. He informed members the authority had a policy which enabled individuals to raise concerns in respect of wrong doing. It complied with the

provision of the Public Disclosure Act, if doing so they would be protected. The whistleblowing policy was available on the Denbighshire County Council website which enabled any individual employed for the Council or working alongside the authority to access.

It was understood the UK Government was currently reviewing the law around whistleblowing laws. It was hoped a report on findings would be made available soon.

Officers encouraged individuals to put their name to a concern for ease of liaising with any questions or concerns. That was not always the case and that was the reason for the policy. Members raised concern of people raising concern who wished to remain anonymous being target for abuse or victimisation. It was stressed support was provided to any individual raising a case with constant communication taking place. If any individual was found to be victimising any individuals that would be a disciplinary action and procedures would be followed.

The report provided Members with an overview, that during the reporting period, 6 concerns had been raised. There was no theme that emerged from those 6 cases. The Monitoring Officer stressed if Members wished to discuss any of the cases in more detail it would have to be during a close session.

The Chief Executive was very keen for the authority to have a robust procedure in place for whistleblowing and to have a good culture that allowed concerns to be raised.

Members agreed it was an essential for an authority to have an effective whistleblowing policy.

It was stressed there was a requirement for all whistleblowing concerns be directed to the Monitoring Office who in turn discussed each concern with the Chief Internal Auditor and any other external parties.

It was highlighted any new employee of the council, had to undertake a learning module on whistleblowing as part of the induction phase.

EXCLUSION OF PRESS AND PUBLIC

RESOLVED that under Section 100A of the Local Government Act 1972, the Press and Public be excluded from the meeting for the following item of business on the grounds that it would involve the likely disclosure of exempt information as defined in Paragraph 13 of Part 4 of Schedule 12A of the Act.

The Monitoring Officer guided member through the 6 cases and provided a brief background to each concern.

Officers felt confident in the procedures currently in place. It was stressed that officers would always follow the most appropriate line of enquiry with each case on an individual case.

RESOLVED that the Governance and Audit Committee considered the report and note the information it contained.

Members noted the Audit Wales Information Report - Assurance and Risk Assessment Review - Denbighshire County Council.

12 JOINT INSPECTION OF CHILD PROTECTION ARRANGEMENTS FEB 2023

The Cahir introduced the confidential report (previously circulated) on the Joint Inspection of Child Protection in Denbighshire conducted by Care Inspectorate Wales, Her Majesty's Inspectorate of Constabulary and Fire and Rescue Services (HMICFRS), Healthcare Inspectorate Wales (HIW), and Estyn.

He welcomed the Lead Member Councillor Gill German to the meeting along with a number of officers.

The Lead Member presented the report and stated the report provided information on the process followed and the outcome of the joint inspection. The joint inspection was a review of how well partners work together to protect children.

Members heard Denbighshire were the first official review conducted. The review in Denbighshire looked at protecting children aged 11 and under and at risk of abuse and neglect.

The inspectors focused on three main areas. Members were provided with details of the practices used by the inspectors to obtain the information.

Praise was given to all staff involved in the preparation before and during the inspection.

There were 19 inspectors in total who carried the inspection out during the course of a full week.

The Corporate Director: Social Services and Education confirmed all officers were open and transparent throughout the whole inspection process.

A number of plans were in place to resolve some of the concerns prior to the feedback from the inspection.

Going forward monitoring of the action plan would take place. Officers stated as and when updates were provided to the regulators on the action plan, they could be issued to Governance and Audit Committee Members.

It was stressed to Members the difficult timing of the inspection with numerous other work being completed at the same time. Officers made it clear to the inspectors the impact on staff given the current climate.

Members commented that feedback to the inspectors from Denbighshire was fundamental. Members noted the significant impact the inspection had on the staff and officers of Denbighshire and praised the work of the department given the current issues with recruitment and staffing.

Members stated their disappointment in some of the reading of the report.

Legislation in regards to safe guarding stated that partners where required to share information.

Officers had honest and open conversations with the partners offering feedback on the report. Officers were working together to respond to the report and make improvements.

One of the concerns raised by the committee had been the impact of the service due to the added work required due to the inspection. Officers stressed the close working between the different services in the authority.

Members requested that feedback be provided to the agencies from a governance inspection point of view and the impact on the services and the authority of having to accommodate the inspection. The Monitoring Officer confirmed he would discuss with the Chief Executive to send correspondence in relation to the governance on the impact.

RESOLVED that the Governance and Audit Committee received the report and note its contents. Members request that the Committees feedback be sent to the relevant agencies via a senior officer of the authority.

The meeting concluded at 14.30 pm

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