

AUDIT COMMITTEE

(Remotely via Teams)

Members Present:

9 June 2020

Chairperson: Councillor J.D.Morgan

Vice Chairperson: Councillor L.M.Purcell

Councillors: S.apDafydd, S.E.Freeguard, J.Miller,
R.W.Wood, O.S.Davies, A.N.Woolcock,
A.J.Richards, H.C.Clarke, S.Renkes and
R.Mizen

Officers In Attendance: H.Jenkins, C.Griffiths, H.Jones, D.Mulligan,
S.M.Davies, C.Furlow-Harris, S.Blewett,
A.Manchipp, T.Davies and C.Davies

Representing the Wales Audit Office: C.Davies, G.Gillett and K.Havard

Voting Lay Member: J.Jenkins

1. **DECLARATIONS OF INTEREST**

The following member made a declaration of a personal interest at the commencement of the meeting:

Councillor H.C.Clarke	Report of the Director of Finance and Corporate Services re Closure of Accounts 2019/2020 as she is a governor of YGG Tyle'r Ynn which is mentioned in the report.
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2. **AUDIT WALES REPORTS**

Members received a presentation from Audit Wales on the following three reports:

Audit Plan 2020
NPT Annual Audit Plan 2020 Impact of COVID-19

Audit Wales Work Programme

Following the presentation the following points/questions were raised:

- Does Audit Wales have confidence it can manage the financial audit work during the Covid 19 pandemic? In response Members were advised that Audit Wales had no issues with managing the financial audit work but advised that other, non-urgent work may be rescheduled.
- Was Audit Wales able to track the funding flow and put in place sufficient governance around this? Again Members received assurances that this would be undertaken.
- How would Audit Wales relay this information to the Local Authorities? Audit Wales reassured Committee that this would be done in the usual way subject to the Audit Committee being held.
- How would the Audit Committee discharge its function in respect of governance? The Director of Finance and Corporate Services advised Committee that the Annual Governance Statement which had previously been approved by Cabinet required amendment following the Covid 19 outbreak and that the Statement of Accounts would still be audited by Audit Wales. There was an issue however around the public inspection of the documents as the Authority's Civic buildings were closed to the public, and in order to address this Audit Wales had changed the date for receipt of public questions to 1 September 2020.
- The committee asked whether the McCloud Judgement had any implications for the Authority and was advised that the actuary had provided details of any financial impact on the Authority which had been included in the Statement of Accounts for 2019/2020.
- Members asked whether there had been any impact of the Statement of Accounts for 2019/2020 as a result of Covid 19 and were advised that this had been minimal. The Director of Finance and Corporate Services was preparing a report on the implications for the current financial year.
- What workplace changes had occurred/evolved and how would members be kept informed. The Director gave committee a brief overview of some of the arrangements in place around the democratic process in addition to such things as business rate relief supplying allowances in lieu of free school meals, etc. Audit Wales advised that there would be two work streams going forward namely the Covid Learning Project which would

share best practice, managing risk and what opportunities the 'new norm' could provide; and Recovery Planning.

- Concern was expressed that the current position would continue into next year and the implications this would have on the democratic process in particular. Members were particularly concerned that the various scrutiny committees were not being held. Committee was advised that the current process was being monitored and reviewed and that the newly established Member Recovery Panel would be involved in taking this forward.

Members were advised that Welsh Government would reimburse most of the Authority's additional expenditure as a result of Covid 19. The Authority had received payment for March and was awaiting payment for April. The invoice in relation to May would be submitted shortly in line with Welsh Government's deadline.

RESOLVED: That the above reports be noted.

3. **CLOSURE OF ACCOUNTS 2019/2020**

The Committee received an overview of the report by the Director of Finance and Corporate Services in relation to the Council's Outturn position for Revenue and Capital and Statement of Accounts for 2019/20, as detailed in the circulated report.

Members asked whether there were any implications on staff pension contributions as a result of the lockdown and were advised that as the Authority's staff were not furloughed there was no impact.

Members thanked staff for the work undertaken in producing the Draft Statement of Accounts in such unusual circumstances.

RESOLVED: that the report be noted.

CHAIRPERSON