

AUDIT COMMITTEE

(Neath Civic Centre A/B)

Members Present:

4 December 2019

Chairperson: Councillor J.D.Morgan

Vice Chairperson: Councillor L.M.Purcell

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

Officers In Attendance H.Jones, A.O'Donnell and N.Headon

Representing the Wales Audit Office: G.Gillett

Voting Lay Member: J.Jenkins

1. **DECLARATIONS OF INTEREST**

The following Member made a declaration of interest at the commencement of the meeting:-

Councillor H.C.Clarke Re: Private Report of the Head of Finance as she had a prejudicial interest and withdrew from the meeting during discussion and voting thereon.

2. **MINUTES OF PREVIOUS MEETING**

RESOLVED: That the Minutes of the meeting held on 25 September 2019, be approved.

3. **AUDIT COMMITTEE UPDATE - NEATH PORT TALBOT COUNTY BOROUGH COUNCIL**

Members received an update from the Wales Audit Office on their current and planned work programme.

The Chair thanked the Wales Audit Officers for their help throughout the year.

RESOLVED: That the report be noted.

4. **INTERNAL AUDIT PROGRESS REPORT TO 15 NOVEMBER 2019**

The Committee received the Internal Audit Progress Report to 15 November 2019, as detailed in the circulated report.

It was noted that the Assistant Auditor Post had been filled with effect from 6 January 2020. The Fraud Officer post remained vacant, Members were supportive of the post being advertised externally during early 2020.

Discussions took place around Unofficial Funds at schools, it was noted that the term was historical and this was not authority money. Officers explained that all Governors should be aware that an Unofficial Fund exists and it is each governing body's responsibility to ensure that these monies are spent appropriately and the funds managed professionally. It was emphasised that a report on findings and recommendations would be issued to all Headteachers and Chairs of Governors and that existing guidance would be updated to provide more comprehensive guidance for the operation of these funds.

The reason for the deletion of the Members Driving Declarations audits was clarified i.e. that as Members are not classed as employees they are not required to comply with the Authority's Driving at work Policy.

Clarification was provided to members regarding the audit of Professional Abuse Strategy Meetings to be undertaken in the new year.

RESOLVED: That the report be noted.

5. **TREASURY MANAGEMENT MONITORING 2019/2020**

The Committee received the Treasury Management Monitoring 2019/2020 information as detailed in the circulated report.

RESOLVED: That the report be noted.

6. **ACCESS TO MEETINGS**

RESOLVED: that pursuant to Section 100A(4) and (5) of the Local Government Act 1972, the public be excluded for the following items of business which involved the likely disclosure of exempt information as defined in Paragraphs 12, 13 and 14 of Part 4 of Schedule 12A to the above Act.

7. **AUDITS WHERE RISK RATING OF 3, 4 OR 5 WAS APPLIED AND DETAILS OF SPECIAL INVESTIGATIONS**

(Councillor H.C.Clark re-affirmed her interest at this point and withdrew from the meeting)

Members received an update on special investigation audits undertaken in the last quarter, together with special investigations currently in progress.

Officers highlighted that they would be happy to forward copies of these reports in full to members if they requested them prior to the meeting.

A discussion took place around representatives attending committee, it was agreed that the Head of Finance would bring a protocol, for agreement, to the next meeting.

RESOLVED: That the report be noted.

CHAIRPERSON