

# Governance and Audit Committee

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Meeting Venue

**Hybrid meeting - County Hall - Zoom**

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Meeting Date

**Friday, 24 November 2023**

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Meeting Time

**10.00 am**

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For further information please contact

**Connor Farmer**

Democratic and Scrutiny Support Officer

connor.farmer1@powys.gov.uk



County Hall  
Llandrindod Wells  
Powys  
LD1 5LG

17/11/2023

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Mae croeso i chi siarad yn Gymraeg neu yn Saesneg yn y cyfarfod.

Rhowch wybod pa iaith rydych am ei defnyddio erbyn hanner dydd, ddau ddiwrnod gwaith cyn y cyfarfod.

You are welcome to speak Welsh or English in the meeting.

Please inform us of which language you wish to use by noon, two working days before the meeting.

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## AGENDA

1.	<b>APOLOGIES</b>	<b>10.00 AM</b>
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To receive apologies for absence.

2.	<b>DISCLOSURES OF INTEREST</b>	
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To receive any disclosures of interest by Members relating to items to be considered at the meeting.

3.	<b>MINUTES AND ACTION LOG</b>	
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(i) To authorise the Chair to sign the minutes of the previous meeting held as follows as a correct record:

- 29-09-2023

(ii) To receive and consider the Action Log.

(Pages 5 - 32)

### Audit Wales Items

<b>4.</b>	<b>QUARTER 2 WORK PROGRAMME UPDATE</b>	<b>10.10 AM</b>
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To receive the Quarter 2 Work Programme Update from Audit Wales for information.  
(Pages 33 - 68)

### Corporate Items

<b>5.</b>	<b>STATEMENT OF ACCOUNTS 2022-23</b>	<b>10.15 AM</b>
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To receive and consider the Statement of Accounts, ISA 260 and Letter of Representation.  
(Pages 69 - 216)

<b>6.</b>	<b>PENSION FUND ACCOUNTS 2022-23</b>	<b>10.45 AM</b>
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To receive and consider the Pension Fund Accounts, ISA 260 and Letter of Representation.  
(Pages 217 - 314)

<b>7.</b>	<b>ANNUAL GOVERNANCE STATEMENT ASSURANCE</b>	<b>11.05 AM</b>
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To receive and consider the report of the Leader and Portfolio Holder for an Open and Transparent Powys and the Annual Governance Statement.  
(Pages 315 - 392)

<b>8.</b>	<b>TREASURY MANAGEMENT - QUARTERS 1 AND 2</b>	<b>11.20 AM</b>
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To receive and consider the reports of the Cabinet Member for Finance and Corporate Transformation.  
(Pages 393 - 430)

### SWAP Items

<b>9.</b>	<b>SWAP INTERNAL AUDIT ADVERSE REPORTS</b>	<b>11.40 AM</b>
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To receive and consider the following SWAP reports:

1. School Theme – Governance
2. School Theme – Finance
3. Brecon High School Internal Audit Report

(Pages 431 - 460)

**BREAK - 20 Minutes**

<b>10.</b>	<b>SPRINGING FORWARD ASSET MANAGEMENT REVIEW</b>	<b>12.40 PM</b>
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To receive and consider a report from Audit Wales and the organisational response.  
(Pages 461 - 488)

<b>11.</b>	<b>CORPORATE SAFEGUARDING BOARD ACTIVITY REPORT</b>	<b>1.00 PM</b>
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To receive and consider a report of the Director of Social Services and Housing.  
(Pages 489 - 494)

<b>Risk Deep Dive</b>		
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<b>12.</b>	<b>EDR0011 - CLIMATE EMERGENCY</b>	<b>1.15 PM</b>
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To receive and consider a Risk Deep Dive presentation from the Interim Head of Economy & Digital Services.

<b>13.</b>	<b>WORKING GROUPS</b>	<b>1.45 PM</b>
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- (i) To note the following report from the Governance and Audit Committee Working Groups:
- 01-11-2023 Internal Audit Working Group Report.

(ii) To receive an update from the representative to Finance Panel.  
(Pages 495 - 498)

<b>14.</b>	<b>WORK PROGRAMME</b>	
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To consider the forward work programme (attached) and consider whether any additional items should be included.  
(Pages 499 - 506)

<b>15.</b>	<b>STRATEGIC RISK MANAGEMENT - QUARTER 2 REPORT</b>	<b>1.50 PM</b>
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To receive and consider a report of the Cabinet Member for Finance and Corporate Transformation.  
(Pages 507 - 542)

<b>16.</b>	<b>EXEMPT ITEM</b>	
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To consider passing the following Resolution:

**RESOLVED** to exclude the public for the following item of business on the grounds that there would be disclosure to them of exempt information under category 3 of The Local Authorities (Access to Information) (Variation) (Wales) Order 2007).

The Monitoring Officer has determined that category 3 of the Access to Information Procedure Rules applies to the following item. His view on the public interest test (having taken account of the provisions of Rule 14.18 of the Council's Access to Information Rules) was that to make this information public would disclose information relating to the financial or business affairs of any particular person (including the authority holding that information).

These factors in his view outweigh the public interest in disclosing this information. Members are asked to consider these factors when determining the public interest test, which they must decide when considering excluding the public from this part of the meeting.

17.	<b>STRATEGIC RISK MANAGEMENT - CLOSED RISK</b>	
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To receive and consider a confidential strategic risk.

**Committee Reflection**

Following the close of the meeting, the Committee is asked to take 5 to 10 minutes to reflect on today's meeting.