

# GOVERNANCE AND AUDIT COMMITTEE

## Minutes of the virtual meeting held on 20 April 2021

- PRESENT:** Councillor Peter Rogers (Chair)  
Mr Dilwyn Evans (Lay Member)(Vice-Chair)
- Councillors John Griffith, Richard Griffiths, G.O. Jones (from item 6 onwards), Dylan Rees.
- IN ATTENDANCE:** Director of Function (Resources) and Section 151 Officer  
Head of Internal Audit & Risk (MP)  
Principal Auditor (NW)  
Programme, Business Planning and Performance Manager (GM)  
Committee Officer (ATH)
- APOLOGIES:** Councillors Alun Roberts, Margaret M. Roberts, Mrs Annwen Morgan (Chief Executive), Mr Dylan Williams (Deputy Chief Executive)
- ALSO PRESENT:** Councillor Robin Williams (Portfolio Member for Finance), Mr Alan Hughes (Performance Audit Lead - Audit Wales). Yvonne Thomas (Financial Audit Manager – Audit Wales), Senior Auditor – IoACC (NR)
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### 1 DECLARATION OF INTEREST

No declaration of interest was received.

### 2 MINUTES OF THE PREVIOUS MEETING

The minutes of the previous meeting of the Governance and Audit Committee held on 9 February, 2021 were presented and were confirmed as correct.

Arising thereon –

- The Head of Audit and Risk confirmed that she had been in contact with the HR Training and Development Team to ask that a reminder be sent to those members of the Governance and Audit Committee who had not yet completed the cyber security awareness E-learning module of the need to do so as it is mandatory training. In response to comments by Members, she offered to ask the HR Training and Development Team to re-issue the reminder in case some Members had missed the original reminder and that in order to make access easier she would also request that guidance for accessing the E-Learning Portal via a laptop be included. The Committee accepted the offer.

**ACTION: Head of Audit and Risk to ask the HR Training and Development Team to re-issue to members of the Governance and Audit Committee a reminder of the need to complete the Cyber Security Awareness E-learning module if they have not already done so, and to provide guidance on accessing the E-Learning Portal via laptop.**

- Reference was made to the delays in certifying Housing Benefits claims which was raised in the Audit Summary presented to the Committee's previous meeting - specifically whether progress has been made to enable the DWP to release the outstanding subsidies of approximately £5m and the impact of this on the Council's financial position.

The Director of Function (Resources) and Section 151 Officer clarified that the Officer within the Finance Service who leads on finalising the subsidy claims is also engaged with issuing Council Tax bills which task has taken up a good part of March and the beginning of April; an agency support worker who was helping with the testing work for the subsidy claims also left for another position which meant that this gap had to be filled leading to some delay. Nevertheless, the aim remains to complete the 2018/19 Housing Benefit subsidy claim by the end of May, 2021 for which External Audit's qualification letter has been drafted; the testing work on the 2019/20 subsidy claim has been undertaken and the audit will be completed once the 2018/19 claim has been certified. However, the finalisation of the 2018/19 subsidy claim will of itself release a substantial proportion of the £5m total outstanding subsidies held by the DWP. Completing the 2019/20 claim by the end of June would then bring the process back on track. The draft pre-audit subsidy claim for 2020/21 has then to be submitted by the 30 April deadline with an audit completion date of 30 November, 2021; meeting these targets will bring the Housing Subsidy claims process up to date.

The Director of Function (Resources)/Section 151 Officer further advised that in smaller authorities such as Anglesey it is not always possible to have a number of staff dedicated to Housing benefit subsidy work; the responsible officer at Anglesey has other duties as well. Additionally, the Housing Subsidy claim is complex and requires detailed knowledge of how the claim is compiled; as such it is not work that can be easily taken up by another member of staff. Errors in compiling the claim will lead to audit queries and qualifications down the line.

**The Committee accepted and noted the update provided.**

### **3 UPDATE ON INTERNAL AUDIT STRATEGY AND PRIORITIES 2020/21**

The report of the Head of Audit and Risk updating the Committee on Internal Audit activity as at 6 April, 2021 was presented for consideration. The report provided a synopsis of the audits completed since the last report to Committee in February, 2021 along with the current workload and the priorities for the short to medium term going forward in the context of maintaining a flexible approach in order to meet the needs of the Council in an ever changing risk and control environment.

The Head of Internal Audit and Risk updated the Committee with regard to the following –

- The assurance work completed since the last update with reference to the table at paragraph 4 of the report which comprised of one audit for which a final report has been issued. This relates to a second follow up of the Primary Schools Themed Audit in connection with Income Collection which resulted in Reasonable assurance opinion with no risks/issues identified.
- Work in progress as illustrated by the table in paragraph 5 of the report involving three audits which are underway in areas relating to IT (in conjunction with Salford City Council); the identification of duplicate invoices and recovery of duplicate payments and emergency management assurance. These audits have been instigated at an Officer's request and/or because they are Covid-19 related and viewed as high risk and will be prioritised for completion so that they support the Annual Internal Audit Opinion for 2020/21. The audit findings are expected to be reported to the Committee's May meeting

(the June meeting having been earmarked for consideration of the draft 2020/21 Statement of Accounts).

- Work rolled forwards to 2021/22 which includes the four audits detailed under paragraph 6 of the report – Housing Allocations; Housing Homelessness; Recovering Council Debts and Special Care Payments to Social Care Workforce.
- Overdue actions as at 6 April as captured in the 4action dashboard at Appendix 1 to the report and expanded upon in a separate report under item 4 on the agenda.
- Investigation work specifically providing assistance with three investigations at the request of Human Resources, two of which have now been concluded and one which is ongoing.

In considering the information the Committee raised the following points –

- The rationale for engaging Salford City Council to assist with the IT audit when another Welsh local authority might be expected to be more familiar with the Council's systems, processes and its Internal Audit arrangements.

The Head of Audit and Risk clarified that the IT audit is a highly technical area and that skilled IT auditors are not widely available. Salford City Council has set itself up over a number of years as a specialist in this area and has dedicated Internal Auditors who are IT trained. It covers all councils in the North West of England and Anglesey has previously drawn on its expertise as have other councils in North Wales. The Internal Audit Service has reached the limits of its IT capabilities and Anglesey is too small an authority to have its own IT audit professionals which is true for the majority of local authority Internal Audit teams in Wales. The audit is being undertaken on a collaborative basis which means that as well as helping Salford City Council deliver the audit, the Internal Audit team will be learning from the engagement.

- Whether the Internal Audit function is sufficiently staffed to be able to cope with its current workload especially in light of the additional risks which the pandemic has created which require internal audit oversight.

The Head of Audit and Risk accepted that it had been a challenging year with the Service having supported the Council in its response to the Covid-19 emergency with one team member having being redeployed to the Track and Trace project and another to the Business Support Grants project which brought an element of assurance to that process. One further member of the team remains on secondment to the Accountancy Service until the end of August, 2021. Although there is an impact in having a team member engaged elsewhere, it can also pay dividends by way of the extra knowledge, skills and experience gained which the team member can then put to use on their return to the team. The Internal Audit Service has adapted, and has adjusted its work over the course of the past year in order to help the Council respond to the Covid 19 emergency and continue to deliver frontline services during that time; Internal Audit will remain flexible in the coming year and will prioritise its work in accordance with the Council's needs.

**It was resolved to note Internal Audit's assurance provision and priorities going forward.**

**NO PROPOSAL FOR ADDITIONAL ACTION WAS MADE**

#### **4 OUTSTANDING INTERNAL AUDIT ISSUES AND RISKS**

The report of the Head of Audit and Risk which provided an update on the status and detail of the outstanding risks that Internal Audit has raised was presented for the Committee's consideration.

The Principal Auditor reported on the main points as follows –

- That this is the first time that a detailed report outlining overall performance in addressing audit actions has been presented to the Committee since the implementation of the new upgraded 4action tracking system. The new system has proved very successful in improving Internal Audit's follow-up and action tracking processes.
- The 4action dashboard which displays a real-time snapshot of current performance in addressing outstanding actions has been developed and refined. Overdue actions are continuously monitored thereby allowing updates from management on their progress in addressing them to be promptly obtained.
- That a bespoke service dashboard to assist Heads of Service and their management teams in monitoring and providing updates on their actions has also been developed. This is currently being piloted with the Resources Service and if successful will be rolled out further across the Council during 2020/21. The Covid 19 emergency has limited the Internal Audit Service's ability to roll out the new 4action system to services and provide training thereon so that management are able to fully utilise its functionalities. This work will resume as the pandemic recedes.
- As at 31 March, 2021 60 outstanding actions were being tracked in 4action of which 20 are rated "major" (amber) and 40 "moderate" (yellow) in risk priority (Graph 1 refers). No Red issues were raised during the year and there are no Red issues/risks currently outstanding. The actions outstanding are spread between 2014/15 and 2020/21 with the majority pertaining to the last two financial years. The oldest dating back to 2014/15 relates to the need for regular independent checks of payroll reports and is well underway to being completed. The outstanding action from 2016/17 relates to the requirement for services to provide assurance that their procurement activity is effective in the annual service challenge process. This action is expected to have been completed for the next service challenge process.
- That there are currently two actions that have reached their target date and have become overdue as shown in Graph 2. The overdue "major" rated action relates to training for IT staff on their responsibilities in the event of an IT incident requiring recovery action. Progress for this action will be determined when the formal follow up of the IT Resilience audit will be carried out in April, 2021. The overdue "moderate" related action relates to the need for regular, independent checks of payroll reports and as referred to previously is now mostly complete, but will need to embed within the service as a routine task.
- That as a result of Internal Audit work in 2020/21, a total of 21 issues/risks were raised requiring management attention (Graph 3). Of these, 7 were classified as "major" and 14 as "moderate" (Graph 4). Of the actions raised which became due for completion in 2020/21, management had addressed 6 of moderate risk priority before 31 March 2021 which represents 100% performance in this area. All six related to the Covid 19 self-assessment audit that Internal Audit carried out in the early stages of the pandemic in April, 2020.
- Graphs 5 and 6 show the current status of all actions be they in progress, not started or closed if they have been addressed and verified as such by Internal Audit. Graph 5 shows the status of all actions irrespective of the date management agreed to address them by – 40% have now been addressed 38% of which have been verified by Internal Audit. The remaining 2% relate to actions from an audit of IT Resilience which will be formally followed up in April, 2021. Around half of the actions shown as not started relate to two audits finalised towards the end of the year in relation to Payments – Supplier Maintenance and Corporate Parenting Panel for which the due completion date has not yet been reached.
- Graph 6 shows the status of all actions that have reached their target date. Of these, management has addressed over 90% with work in progress for the remainder. Occasionally target dates are extended but only if services are able to demonstrate a legitimate reason for the extension. As a result of the Covid 19 emergency several target

deadlines have been extended for services whose priority over the last 12 months has been focused on responding to the pandemic.

In discussing the report the Committee raised the following matters –

- Although recognising that work is ongoing on outstanding actions that have yet to be fully completed, the Committee was disappointed to learn that among those actions are one that dates back to 2014/15 and another to 2016/17; the Committee sought clarity on management's explanation for not fully addressing these issues on the basis that the longer issues remain unaddressed, the greater the risk of their escalating into something bigger.

The Head of Audit and Risk clarified that the outstanding action from 2014/15 relates to Payroll which has been the subject of a long restructure. Whilst the outstanding action in the form of a control that requires regular independent checks of payroll reports to be made is now in place, Internal Audit needs to be satisfied that this task has become embedded in day to day payroll work over a period of time. The outstanding action from 2016/17 relates to procurement and derives from a procurement audit undertaken some years ago which suggested that the Council does not have any mechanism for measuring the effectiveness of its procurement activity. As a result of looking at how other councils undertook this task and Welsh Government putting forward but then withdrawing the need to produce a report, it has taken time to determine how best to provide the Council with assurance about the effectiveness of its procurement activity. It was subsequently agreed with the Procurement Manager and the Section 151 Officer that the mechanism for doing so would be via the service challenge process whereby services during that process would have to provide assurance that their procurement activity is effective. The opportunity to test the mechanism was missed in last year's service challenge process and as a once a year process, it has had to be deferred until the next service challenge process this coming autumn.

- Whether in instances where an audit review raises issues across the range of major, moderate and minor risk priority levels, the major issues should be given greater prominence and if necessary brought forward for implementation on the basis that if left to drift for a length of time there is a danger that the impetus and motivation to address those issues diminish. In that case, actions need to be refreshed and/or reassessed rather than just revisited.

The Head of Audit and Risk advised that Internal Audit takes each risk/issue raised and the management action proposed to address them on their own merits and a date for implementation is agreed with management – in some cases management is overly optimistic in its estimation of the time it will take to fully address an issue raised and is advised on an achievable timescale. The democratic process especially where policy change and consultation are involved, can take time and in instances where a system redesign or service restructure take place as in Payroll then the process can become drawn out. Although Internal Audit does differentiate between major and moderate risks/issues both are given equal prominence when they are followed up with management. Whilst Internal Audit endeavours to pursue all outstanding actions to ensure their completion, actions in relation to issues/risks deemed major in risk priority would not be allowed to be subject to protracted delay. As is noted in the report the "old" actions dating back to 2014/15 and 2016/17 are rated "moderate" in risk priority.

The Head of Audit and Risk further advised that when the new 4action tracking system was introduced, in the region of 380 historic recommendations were individually assessed and 60 were deemed of sufficient significance to be brought forward for continued monitoring and follow up.

The Principal Auditor confirmed that there are no major rated risks/issues that are more than a year old.

In considering the frequency with which a detailed report on outstanding issues and risk raised by Internal Audit should be submitted to Committee, Members were guided by the advice of the Head of Audit and Risk who deemed that a biannual report would meet the requirements in terms of the Committee's governance responsibilities and would also be achievable within the Internal Audit team's current workload.

**It was resolved –**

- **To note the Council's progress in addressing the outstanding Internal Audit Issues/Risks.**
- **That a detailed report on outstanding Internal Audit Issues/Risk be submitted to the Committee biannually.**

**NO PROPOSAL FOR ADDITIONAL ACTION WAS MADE**

## **5 DRAFT INTERNAL AUDIT STRATEGY 2021/22**

The report of the Head of Audit and Risk incorporating the draft Internal Audit Strategy for 2021/22 was presented for the Committee's consideration.

The Head of Audit and Risk highlighted the following key elements of the Audit Strategy –

- The current context whereby the unprecedented circumstances of the global coronavirus pandemic has shaped the outlook for 2021/22 leading to a refocusing of priorities.
- Adopting a risk-based and agile approach to audit delivery meaning that internal audit activity will be aligned with the corporate risk registers. In agile auditing activity is based on risks and the organisation's needs; there is focus on collaboration and communication between the audit team and stakeholders, the priority is on speed and efficiency leading to a more streamlined process and more rapid audit delivery.
- Utilising the three lines model (First line – operational functions; second line – functions that support, monitor and facilitate e.g. Legal, Quality Assurance, Information Security; third line – functions that provide independent assurance e.g. internal and external regulators) as a framework to bring sources of assurance together. Internal Audit will work with the first and second line to secure these assurances and the Council's Corporate Business and Performance Team to support the Council's Annual Governance Statement.
- Concentrating on what matters most to the Council meaning that the majority of Internal Audit activity will be a review of the red and amber residual risks on the Corporate Risk Register including the seven risk areas listed in the report where the Council has assessed both the inherent and residual risk as Red.
- Reviewing the management of the Covid-19 risk register to ensure that the Senior Leadership Team continues to effectively manage the risks associated with the pandemic.
- Managing the risk of fraud which has been exacerbated by the current pandemic. During 2021/22 Internal Audit will deliver training and an e-Learning package to raise awareness and proactively identify fraud in the organisation; undertake targeted counter fraud activities and continue with the review of the Council's approach to counter-fraud, anti-bribery and corruption, anti-money laundering and terrorism financing and will update the Fraud Response Plan accordingly.
- Conducting reviews of areas in response to Heads of Service's assessment of current risk and control issues as outlined in the report.

- Resuming work which was identified and planned before the pandemic took hold when internal resources were redeployed and focused on supporting the emergency response.
- Continuing to implement the established follow-up process to ensure that management has effectively addressed the risks raised by Internal Audit.
- Implementing a streamlined suite of performance measures to determine the effectiveness of Internal Audit's work.
- Committing to the ongoing training and development of the Internal Audit Service's staff. The team continues to include a wealth of internal and external audit experience along with an excellent mix of professional qualifications. Staff turnover remains an issue despite a recent recruitment exercise. However, the experience from last year has provided valuable learning and together with a new and dedicated team and new action tracking software, has placed the Internal Audit Service in a good position to deliver its strategy

In discussing the report and strategy, the Committee made the following points –

- With regard to the designated red risk in relation to the real term reduction in the Council's funding and the potential effect on services, priorities and the Council's financial resilience, reference was made to the legal challenge to the decision by Gwynedd Council to raise its council tax premium on second homes to 100%. Should the challenge prove successful, the Committee wanted to know if there were implications for this Council in terms of having to reimburse premiums paid and whether it needs to be identified as a risk.

The Director of Function (Resources)/Section 151 Officer advised that he understood that the legal challenge has been mounted on the basis that the increase in the second homes premium approved by Gwynedd Council is unfair and discriminatory. The Housing Wales Act 2014 allows local authorities to levy a premium of up to 100% of the standard rate of council tax on long term empty homes and second homes in their areas meaning that Gwynedd Council has therefore acted within its legal rights. A court will likely look at the process by which the decision was reached and the consultation process undertaken. The Director of Function (Resources)/Section 151 Officer said that in Anglesey the Executive has determined that the Council will over the summer months consult on increasing the premium for second homes in its area and in doing so it will have regard to the conduct of the consultation process held by Gwynedd Council. In the event that a legal ruling on the fairness of Gwynedd Council's process is made in the meantime, then Anglesey would take that into consideration prior to commencing or completing its own consultation process and amending the premium level.

- With regard to the Corporate Risk Register, the rationale for the designation of Ash Die back and Poverty as red inherent risks.

The Head of Audit and Risk clarified that Ash Die Back is considered a significant issue given the number of trees that are affected and will have to be felled during the next 15 years with many being in high footfall areas near buildings, highways and private property. The issue has been raised as a high risk by the Council's insurers and a dedicated Officer has been engaged by the Council to look into the matter. Whilst Poverty as a risk was originally designated as the Introduction of Welfare Reform, it was decided to expand the scope of the risk from welfare reform as a cause to include the wider effects of poverty on individuals' wellbeing and the impact on Council services and their ability to support people in poverty.

- Whether in developing the Internal Audit strategy consideration has been given to the changes to the Committee's responsibilities which the Local Government and Elections (Wales) Act 2021 is introducing and any resulting impact on Internal Audit activity.

The Head of Audit and Risk clarified that whilst she could not immediately think of any way in which the new legislation would affect the activity of Internal Audit if, after reflection, she considered otherwise she would report back and advise accordingly.

**It was resolved to approve the Internal Audit Strategy for 2021/22 and to endorse the approach and priorities outlined thereon as fulfilling the Council's assurance needs.**

## **NO PROPOSAL FOR ADDITIONAL ACTION WAS MADE**

### **6 EXTERNAL AUDIT: 2021 DRAFT AUDIT PLAN - ISLE OF ANGLESEY COUNTY COUNCIL**

The External Audit report incorporating the proposed Audit Plan for the 2020/21 audit year was presented for the Committee's consideration. The Plan set out the work proposed to be undertaken in relation to the financial audit, the performance audit programme for the year along with the programme of grant certification work and audit reporting timetable.

Mr Alan Hughes, Performance Audit Lead for Audit Wales summarised the External Auditor's responsibilities with regard to the audit of financial statements, and in relation to assessing the Council's arrangements for obtaining value for money from the resources it uses and the extent to which it applies the sustainable development principle when setting and taking steps to meet its well-being objectives. He referred to the performance audit programme for 2021/22 which comprised of pieces of work relating to the Well-being of Future Generations Act (Wales 2015) (WFG examination) the details of which are to be confirmed; Assurance and Risk Assessment around arrangements to secure value for money in the use of resources and thematic work in relation to the transformative and adaptive capabilities of councils in building for a sustainable future. He confirmed that Audit Wales will continue to work flexibly to deliver the audit work set out in the plan and is committed to ensuring that this work will not impede the activities that the Council needs to do to respond to ongoing challenges presented by the Covid19 pandemic.

Yvonne Thomas, Audit Wales Financial Audit Manager elaborated on the key financial statement audit risks identified at the planning stage and the proposed audit response in dealing with those risks and she confirmed that the risks are applicable to all councils in Wales.

The Committee raised the following points on the proposed audit plan –

- The arrangements that will replace the External Auditor's continuous improvements responsibilities which will no longer apply as a result of changes arising from the Local Government and Elections (Wales) Act 2021.

Mr Alan Hughes clarified that under the Local Government (Wales) Measure 2009 Audit Wales undertook to certify the Council Plan and Improvement report and issued certificates to that effect. The new legislation places a duty on councils to review and report on their performance by way of self-assessment which Wales Audit will examine in order to obtain assurance regarding the work undertaken by councils in Wales and will be a key component of the assurance framework which will in turn feed into External Audit's assurance and risk methodology.

- The purpose and functions of Corporate Joint Committees to which reference is made as part of the key financial audit risks identified under other matters.

The Director of Function (Resources)/Section 151 Officer clarified that the Local Government and Elections (Wales) Act 2021 provides for the establishment of Corporate



Joint Committees (CJC) which are designed to enable certain functions – economic development; transport, strategic planning and education improvement - to be delivered strategically at regional level thereby making more efficient use of resources. A North Wales Regional Corporate Joint Committee encompassing all six North Wales local authorities forms part of the arrangements. The CJs are corporate entities in their own right and will be able to employ staff, hold assets and set budgets.

**It was resolved to accept the 2021 External Audit Plan and to note its contents.**

**NO PROPOSAL FOR ADDITIONAL ACTION WAS MADE**

## **7 CONSTITUTIONAL CHANGES AFFECTING THE GOVERNANCE AND AUDIT COMMITTEE**

The report of the Head of Audit and Risk setting out the constitutional changes affecting the Governance and Audit Committee due to the resignation of a lay member and the implementation of the Local Government and Elections (Wales) Act 2021 was presented for consideration.

The Head of Audit and Risk reported that following the resignation of a lay member of the Governance and Audit Committee, the Committee made a request to amend the Council's Constitution to reduce the number of lay members on the Committee from two to one lay member until the provisions of the Local Government and Elections (Wales) Act 2021 come into effect. The amendment was approved by Full Council on 9 March, 2021.

The specific changes affecting the Governance and Audit Committee as a result of the Act are in relation to its name (a change of name has already come into effect), committee membership, composition and proceedings, appointment of chair and deputy chair as well as the requirement that the Committee review and assess the Council's ability to handle complaints effectively. Although the Committee has already been receiving an annual report on complaints, concerns and whistleblowing as part of its oversight of governance arrangements at the Council and will be familiar with the subject area, arrangements are being made with the Complaints Standards Authority of the Office of the Public Services Ombudsman for Wales for complaints training to be delivered to the Committee ahead of the submission of the annual complaints report in September.

The Head of Audit and Risk also referred to changes arising from the new legislation with regard to Council Performance and Performance assessment which will see the Governance and Audit Committee receive for review, a draft self-assessment report which the Council will be required to compile as well as a report on a panel performance assessment (and the Council's response) which the Council will have to arrange at least once during each electoral cycle.

**It was resolved to note the changes to the Council's Constitution following its request, and the reforms introduced by the Local Government and Elections (Wales) Act 2021.**

**NO PROPOSAL FOR ADDITIONAL ACTION WAS MADE**

## **8 PROCURING WELL-BEING IN WALES REPORT**

The report of the Business Planning, Programme and Performance Manager incorporating the recommendations set out in the Procuring Well-being in Wales report published by the Future Generations Commissioner in February, 2021 was presented for the Committee's consideration. The Procuring Well-being in Wales report outlines the extent to which the

Well-being of Future Generations Act is informing commissioning and procurement decisions across all 44 public bodies in Wales.

The Director of Function (Resources) and Section 151 Officer reported that Anglesey Council was among a sample of local authorities that took part in the fieldwork for the report which examines how procurement is being undertaken at the Council and how the requirement of the Wellbeing of Future Generations Act are being embedded in day to day procurement work. Attached under Appendix 1 is the Council's draft response to the report's recommendations the majority of which require Welsh Government action before they can be then implemented at Council level.

The Director of Function (Resources) and Section 151 Officer advised that the Council has been reviewing its contract management arrangements including the possibility of introducing a formal system to better manage this function and is investigating the availability of such systems, their features, benefits and cost implications and how they may be integrated with the Council's existing financial systems. The Council's Procurement Team is also undertaking an audit of a sample of contracts to evaluate the standard and quality of current contracts and to establish whether the contract management and performance management elements are sufficiently robust and how they are subsequently monitored and enforced. The findings from these two pieces of work will inform any decisions with regard to contract management going forward. The Council's Procurement Strategy is also under review and is being developed in readiness for the new Council in May, 2022 to be aligned with the new Council's Corporate Plan.

**It was resolved –**

- **To note the findings of the report Procuring Well-being in Wales – A Review into How the Well-being of Future Generations Act is informing procurement in Wales.**
- **To approve the Council's response to the associated recommendations published.**

**NO PROPOSAL FOR ADDITIONAL ACTION WAS MADE**

## **9 FORWARD WORK PROGRAMME**

The report of the Head of Audit and Risk incorporating the Committee's Forward Work Programme to July, 2021 was presented for the Committee's consideration.

The Head of Audit and Risk advised that the Committee's June, 2021 meeting has been earmarked for consideration of the draft 2020/21 Statement of the Accounts and draft Governance Statement and that she was consulting on the contents of the Work Programme in light of the changes created by the Local Government and Elections (Wales) Act 2021.

**It was resolved to accept the Forward Work Programme without amendment.**

**Councillor Peter Rogers  
Chair**