

COUNTY BOROUGH OF BLAENAU GWENT

REPORT TO: **THE CHAIR AND MEMBERS OF THE GOVERNANCE & AUDIT COMMITTEE**

SUBJECT: **GOVERNANCE & AUDIT COMMITTEE – 14TH APRIL, 2022**

REPORT OF: **DEMOCRATIC SUPPORT OFFICER**

PRESENT: Mr. Terry Edwards (Chair)

Councillors S. Healy
D. Davies
J. Hill
J. Holt
J. Millard
K. Rowson
B. Summers
S. Thomas
Mr. Martin Veale

WITH: Chief Officer Resources
Senior Business Partner Finance
Head of Legal & Corporate Compliance
Head of Internal Audit
Data Protection & Governance Officer

AND: Mike Jones – Audit Wales

DECISIONS UNDER DELEGATED POWERS

<u>ITEM</u>	<u>SUBJECT</u>	<u>ACTION</u>
No. 1	<u>SIMULTANEOUS TRANSLATION</u> It was noted that no requests had been received for the simultaneous translation service.	

<p>No. 2</p>	<p><u>APOLOGIES</u></p> <p>Apologies for absence were reported for Councillor D. Hancock.</p>	
<p>No. 3</p>	<p><u>DECLARATIONS OF INTEREST AND DISPENSATIONS</u></p> <p>Councillor B. Summers & J. Hill declared an interest in the following items:</p> <p>Item No. 5 Statement of Accounts 2016/17 to 2020/21 (Silent Valley Waste Services Limited)</p> <p>Item No. 6 Audit Wales – Audit of Accounts Reports 2016/17 to 2020/21</p>	
<p>No. 4</p>	<p><u>AUDIT COMMITTEE</u></p> <p>The minutes of the Audit Committee held on 25th January, 2022 were submitted.</p> <p>RESOLVED that the minutes be accepted as a true record of proceedings.</p>	
<p>No. 5</p>	<p><u>STATEMENT OF ACCOUNTS 2016/2017 TO 2020/2021</u></p> <p>Consideration was given to the report of the Chief Officer Resources.</p> <p>The Chief Officer Resources reported that Item Nos. 5 and 6 covered the same issue, i.e. Blaenau Gwent’s Statement of Accounts, and Audit Wales’ opinion on the Accounts, and suggested that the items be considered together.</p> <p>The Senior Business Partner Finance presented the report which re-presented the Statement of Accounts from 2016/2017 to 2020/2021.</p> <p>He confirmed that the Statements of Accounts had previously been submitted to Committee and the Auditor General issued an opinion on the Accounts for each financial year. However, in each case he was unable to certify that the audit of the</p>	

accounts was complete due to ongoing work in relation to concerns raised in correspondence in respect of Silent Valley Waste Services Ltd.

However, having issued his report in respect of the matters raised (*Deficiencies in Blaenau Gwent County Borough Council's governance and oversight arrangements in respect of a Council-owned company, Silent Valley Waste Services Limited - considered at the Special Meeting of the Council on 7th February, 2022*) the Auditor General had now indicated that he was able to issue new opinions on each Statement of Accounts from 2016/2017 and certify the audit for each year as complete.

The statutory framework for approval of Local Authority accounts required that, prior to the Auditor General issuing an updated opinion, the Accounts for each year have to be re-certified by the Chief Officer Resources and reapproved by the Governance & Audit Committee.

The Officer therefore conformed that the Statement of Accounts submitted for approval had been amended to include the revised opinion provided by the Auditor General. In addition, the relevant disclosure in the 'Narrative Report' section of each set of Accounts (2016/2017 to 2019/2020) had been updated to reflect the current position. No other amendments have been required.

The Audit Wales representative confirmed that the reports, apart from some narrative changes confirming that Audit Wales can now certify and explain the situation in terms of its findings and reporting to Members etc. were identical and have been considered by Members. However, a revised letter of representation would be required.

He also pointed out that the Accounts were in the 2021 format as the revised audit opinion was being issued at this date, nothing in the context and content had changed.

RESOLVED that the report be accepted and the Accounts for each financial year 2016/2017 to 2020/2021 be **re-approved** by the Governance & Audit Committee under the delegated

	authority of the Council. (Option 1)	
No. 6	<p><u>AUDIT WALES - AUDIT OF ACCOUNTS REPORTS 2016/2017 TO 2020/2021</u></p> <p>Consideration was given to the report of the Chief Officer Resources.</p> <p>RESOLVED that the report be accepted and the information contained therein be noted.</p>	
No. 7	<p><u>RESPONSE TO AUDIT WALES ENQUIRY TO THOSE CHARGED WITH GOVERNANCE AND MANAGEMENT</u></p> <p>Consideration was given to the report of the Chief Officer Resources.</p> <p>The Head of Internal Audit presented the report which informed Members of the management response to the Audit Wales enquiries (Appendix A) and for the Committee to consider its own response to the enquiries as those charged with governance.</p> <p>The Officer clarified points raised by a Member.</p> <p>RESOLVED that the report be accepted and the Committee endorse the Management Response to the Audit Wales query and considered that the draft response of the Committee accurately reflects their views. (Option 1)</p> <p>The Chair thanked Officers and Members for their support and work during the year, and wished Members well in the forthcoming Elections.</p>	