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**MAE HWN YN GYFARFOD Y MAE GAN Y CYHOEDD HAWL EI FYNYCHU**

Dydd Iau, 2 Rhagfyr 2021

Annwyl Syr/Madam

**PWYLLGOR LLYWODRAETHIANT AC ARCHWILIO**

Cynhelir cyfarfod o'r Pwyllgor Llywodraethiant ac Archwilio yn Hybrid Meeting: via Microsoft Teams/Abraham Derby Meeting Room, General Offices, Ebbw Vale on Dydd Mawrth, 7fed Rhagfyr, 2021 am 9.30 am.

Yn gywir

Michelle Morris  
Rheolwr Gyfarwyddwr

**AGENDA**

**1. CYFIEITHU AR Y PRYD**

Mae croeso i chi ddefnyddio'r Gymraeg yn y cyfarfod, ond mae angen o leiaf 3 diwrnod gwaith o hysbysiad ymlaen llaw os dymunwch wneud hynny. Darperir gwasanaeth cyfieithu ar y pryd os gwneir cais.

**2. YMDDIHEURIADAU**

Derbyn ymddiheuriadau.

**3. DATGANIADAU BUDDIANT A GODDEFEBAU**

We welcome correspondence in the medium of Welsh or English. / Croesawn ohebiaith trwy gyfrwng y Gymraeg neu'r Saesneg.

Derbyn datganiadau buddiant a goddefebau.

4. **PWYLLGOR LLYWODRAETHIANT AC ARCHWILIO** 5 - 16

Derbyn cofnodion y cyfarfod o'r Pwyllgor Llywodraethiant ac Archwilio a gynhaliwyd ar 2 Tachwedd 2021.

(Dylid nodi y cyflwynir y cofnodion er pwyntiau gweithredu yn unig).

5. **DALEN WEITHREDU – 2 TACHWEDD 2021**

Nid oedd unrhyw gamau gweithredu yn deillio o gyfarfod y Pwyllgor Llywodraethiant ac Archwilio a gynhaliwyd ar 2 Tachwedd 2021.

6. **YMATEB I YMCHWILIAD ARCHWILIO CYMRU I'R RHAI SY'N GYFRIFOL AM LYWODRAETHIANT A RHEOLAETH** 17 - 32

Ystyried adroddiad y Rheolwr Archwilio a Risg.

7. **GWYBODAETH CWYNION AR GYFER CHWARTER 1 A CHWARTER 2 - 2021/2022** 33 - 38

Ystyried adroddiad y Pennaeth Cydymffurfiaeth Cyfreithiol a Chorfforaethol.

8. **TYSTYYSGRIF CYDYMFFURFIAETH ARCHWILIO CYMRU AR GYFER ARCHWILIO ASESIAID PERFFORMIAD 2020-21 CYNGOR BWRDEISTREF SIROL BLAENAU GWENT** 39 - 42

Ystyried adroddiad y Rheolwr Gwasanaeth Perfformiad a Democrataidd.

At: Cynghorwyr T. Edwards (Cadeirydd)  
S. Healy (Is-gadeirydd)  
P. Baldwin  
D. Davies  
D. Hancock  
J. Hill  
W. Hodgins  
J. Holt  
J. Millard  
M. Moore

J. C. Morgan  
K. Rowson  
B. Summers  
S. Thomas  
H. Trollope  
L. Winnett  
M. Veale

Pob Aelod arall (er gwybodaeth)  
Rheolwr Gyfarwyddwr  
Prif Swyddogion

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**COUNTY BOROUGH OF BLAENAU GWENT**

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

**SUBJECT: GOVERNANCE & AUDIT COMMITTEE – 2<sup>ND</sup> NOVEMBER, 2021**

**REPORT OF: DEMOCRATIC SUPPORT OFFICER**

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**PRESENT:** Mr. Terry Edwards (Chair)

Councillors S. Healy  
B. Baldwin  
D. Davies  
D. Hancock  
W. Hodgins  
J. Millard  
J.C. Morgan  
K. Rowson  
B. Summers  
S. Thomas  
H. Trollope  
L. Winnett  
Mr. Martin Veale

**WITH:** Chief Officer Resources  
Audit & Risk Manager  
Senior Business Partner - Capital and Corporate Accounting  
Professional Lead – Internal Audit  
Head of Legal & Corporate Compliance  
Head of Community Services  
OD Manager – HR  
Service Manager - Registration, Elections & Corporate Complaints

**AND:** **Audit Wales**  
Mike Jones  
Alice Rushby  
Charlotte Owen

**DECISIONS UNDER DELEGATED POWERS**

<b><u>ITEM</u></b>	<b><u>SUBJECT</u></b>	<b><u>ACTION</u></b>
<b>No. 1</b>	<p><b><u>SIMULTANEOUS TRANSLATION</u></b></p> <p>It was noted that no requests had been received for the simultaneous translation service.</p>	
<b>No. 2</b>	<p><b><u>APOLOGIES</u></b></p> <p>Apologies for absence were received for Councillors J. Hill, J. Holt and the Data Protection &amp; Governance Officer.</p>	
<b>No. 3</b>	<p><b><u>DECLARATIONS OF INTEREST AND DISPENSATIONS</u></b></p> <p>Councillor B. Summers declared an interest in any reference to Silent Valley Waste Services Limited.</p>	
<b>No. 4</b>	<p><b><u>AUDIT COMMITTEE</u></b></p> <p>The minutes of the Audit Committee held on 27<sup>th</sup> July, 2021 were submitted.</p> <p>A Member sought clarification of the amount of £71m referred to on page 5 of the minutes (page 9 of the agenda document pack).</p> <p>The Chief Officer Resources confirmed that the figure should be amended to read £70m.</p> <p>RESOLVED, subject to the foregoing, that the minutes be accepted as a true record of proceedings.</p>	

<p><b>No. 5</b></p>	<p><b><u>ACTION SHEET</u></b></p> <p>There were no actions arising from the meeting held on 27<sup>th</sup> July, 2021.</p>	
<p><b>No. 6</b></p>	<p><b><u>AUDIT WALES - FINANCIAL SUSTAINABILITY ASSESSMENT BLAENAU GWENT COUNTY BOROUGH COUNCIL</u></b></p> <p>Consideration was given to report of the Chief Officer Resources.</p> <p>The Chief Officer Resources presented the report. She said Members would be aware that long term financial sustainability continued to be a risk to Councils putting in place proper arrangements to secure value for money in the use of resources. During 2021 Audit Wales undertook an assessment across all Councils in Wales, and this report provided the findings of the assessment undertaken by Audit Wales specific to Blaenau Gwent. A summary of the findings was detailed at section 6 of the report and the full Audit Wales report was also attached.</p> <p>A Member expressed concern regarding the impact of the £70m loan for the Ebbw Valley Railway improvements on the Council's liquidity ratio moving forward, and also the impact of the Council's disposal of assets.</p> <p>In response the Chief Officer Resources confirmed that as at the 31<sup>st</sup> March, 2021 the Council had accepted a £70m short term loan from Welsh Government, and this was included within the liquidity ratio calculation. She pointed out that in the 'Audit of Financial Statements' report on the agenda, this had been changed to a long term loan, and Members would be aware that an income source to fund repayments of the loan had been identified. The Officer explained that the liquidity ratio measured an organisations' ability to pay debts, and whilst this was low, it was not such a significant issue for Local Authorities as they were able to source borrowing from the PWLB.</p> <p>The Member then asked whether the Council's response to</p>	

	<p>the proposals for improvement would be reported to Members, and also questioned the figures at exhibit 2 on page 30 of the report.</p> <p>The Chief Officer Resources confirmed that the proposals would be responded to.</p> <p>In relation to the figures the Audit Wales Officer explained that whilst some money had been received from WG, some of the claims for costs incurred by the Council as a result of Covid were not eligible for WG funding.</p> <p>In response to a further question the Chief Officer Resources explained that there was a rolling programme of asset valuations in place, and a certain percentage of assets were valued on an annual basis.</p> <p>RESOLVED that the report be accepted and the Committee accept the findings of the Audit Wales report, as detailed in the report and appendix (Option 1).</p>	
<p><b>No. 7</b></p>	<p><b><u>AUDIT WALES: REVIEW OF PEOPLE, PERFORMANCE AND FINANCIAL RESILIENCE IN COMMUNITY SERVICES</u></b></p> <p>Consideration was given to the report of the Head of Community Services.</p> <p>The Head of Community Services presented the Audit Wales Report, 'Review of People, Performance and Financial Resilience in Community Services' (attached at Appendix 1). The report also included the Community Services action plan in response to Audit Wales Proposals for Improvement (attached at Appendix 2). The Officer went through the report and highlighted the key findings contained therein, and the Audit Wales proposals for improvement highlighted at section 2.17 of the report.</p> <p>A Member said he had every confidence in the management of the Community Services department. He had expressed concerns previously regarding the ongoing adverse financial position of the Environment Portfolio, particularly with more difficult financial settlements expected over the coming years</p>	



	<p>as a result of the Covid pandemic, and the Council's ability to deliver services in the future.</p> <p>The Head of Community Services welcomed the Member's support and assured that the proposals for improvement would be implemented. He said it was recognised that a large element of the Environment revenue budget was reactive led and this was difficult to manage. He said proposals for utilising in-year reserves to support leaner periods was welcome in terms of managing winter management, but he said it would always be a challenging area, hence the need for appropriate budgets.</p> <p>The Member said in recognising that there will be difficult times ahead, the Council needed to make advances elsewhere to ensure reactive services do not become an unbearable burden. He said in scrutinising overspends during the last 6 years there were other areas where savings could be made, and in order to make savings Members would need to make difficult decisions in order to secure those services.</p> <p>Another Member thanked the Community Services department for their work during the Covid pandemic, and said he agreed with the comments made and hoped that moving forward decisions would be taken to ensure adequate budgets are put in place.</p> <p>In response to a question raised by a Member regarding Silent Valley Waste Services, the Head of Community Services confirmed that a review of the Council's arrangements with Silent Valley was currently being undertaken and would be reported to Members in due course.</p> <p>RESOLVED that the report be accepted and the Committee be assured that the management response will respond to the Audit Wales proposals for improvement (Option 1).</p>	
<p><b>No. 8</b></p>	<p><b><u>INTERNAL AUDIT PROGRESS REPORT</u></b></p> <p>Consideration was given to the report of the Professional Lead Internal Audit.</p>	

The Professional Lead Internal Audit presented the report which provided an update on progress against the Internal Audit Plan for the period 1st April 2021 to 30th September 2021. Activities during the period, including the audits concluded from the financial year 2020/21 were set out in Appendix A. The format showed a summary of findings from audit reports produced in the period, including a formal audit opinion where appropriate. Where individual audits were graded as Limited Assurance or No Assurance, an Internal Audit Summary Report was presented, and the Officer confirmed that there was one Internal Audit Summary report attached at Appendix B. Appendix C presented the performance data for the period, and Appendix D and E provided the gradings issued during the period and percentage coverage for each department.

A Member expressed concern regarding Appendix B (Internal Audit Summary Flexible Working) and asked whether more work would be done to consider the implications of the findings identified in the audit.

The Officer explained that this was an audit of the previous flexible working policy. The Council had now moved to a new flexible working system and some of the elements identified within the summary report would have been addressed. However, a follow-up audit of the new system would be undertaken to ensure that where it aligned to the previous system, those processes have been put in place.

The Audit & Risk Manager said the findings included in the summary report were non-adherence to the policy in place at the time. However, due to the new ways of working the policy would be amended, and it may be that some of the issues identified would not apply moving forward.

The OD Manager confirmed that further guidance had been issued to Managers in relation to certain aspects of the audit, and in addition as part of the agile working arrangements, a review of the flexible working policy would be undertaken after one year to inform development of that work.

In response to a further question the OD Manager confirmed

	<p>that staff well-being would form part of the review. She also reported that a significant amount of work had been undertaken around well-being and resources had been put in place for staff to access.</p> <p>RESOLVED that the report be accepted and the Committee notes the findings within the attached Appendices, and the progress on activities for the period 1st April 2021 to 30th September 2021.</p>	
<p><b>No. 9</b></p>	<p><b><u>STATEMENT OF ACCOUNTS 2020/2021</u></b></p> <p>Consideration was given to the report of the Chief Officer Resources.</p> <p>The Senior Business Partner Capital and Corporate Accounting presented report which informed Members of material changes since the draft Statement of Accounts were presented to Committee in July, together with any issues arising since the audit of the Accounts, and presented the 2020/21 Statement of Accounts for approval.</p> <p>The Officer confirmed that the Council had complied with the statutory requirements in relation to publication of the Accounts and, subject to approval and signing by the Auditor General, would meet the extended deadline for completion by 30<sup>th</sup> November, 2021. Section 2.5 of the report indicated that the Accounts had been made available for inspection by the public during July and no requests to inspect the Accounts was received. He said it was also pleasing to note in Section 2.8 of the report that Audit Wales intend to provide an unqualified audit opinion on the Accounts.</p> <p>The Officer then went through the report and highlighted points contained therein.</p> <p>A Member referred to Section 2.8 of the report and asked when the certificate for completion of previous years' audit could be expected.</p> <p>In response the Officer confirmed that the issue preventing the 2015/16 accounts being certified as completed was still</p>	

ongoing and until they are certified, a certificate of completion for the previous years' accounts could not be certified.

The Audit Wales Officer presented the Audit of Financial Statements and went through the main findings of the audit. He confirmed that it was intended to issue an unqualified audit opinion on this year's accounts.

He drew Members attention to paragraph 18 of the report where it referred to previous issues relating to the quality of the draft accounts, the standard of quality control procedures in preparation of the statements, and the timeliness of the working papers. However, he was pleased to report that significant improvement had been made in these areas during the 2020/21 audit.

He confirmed that it was intended to issue an unqualified audit opinion, however, the certificate of completion of the audit could not be issued due to the ongoing issues in relation to Silent Valley. However, he was pleased to report that the legal responses from the individuals identified in the report had now been received and publication of the report was imminent.

The Audit Wales Officer's colleague confirmed that improvements had been made this year, and reported that the Finance Team had engaged with Audit Wales on a pilot scheme for conducting future audits to be rolled out across Wales. She commended the Team for their engagement on the pilot and the positive attitude towards the changes being implemented.

A Member referred to the £70m loan for the railway and asked whether the Accounts should include a statement that there was no liability to the Council.

In response the Senior Business Partner explained that when the Council starts to spend the £70m, it would be changed in the Accounts to show that we have a long term debtor and that we are owed £70m from WG/TfW to cover that liability with matching assets.

	<p>RESOLVED that the report be accepted and on consideration of this report and the External Auditor's report, the Accounts <b>be approved</b> by the Governance &amp; Audit Committee under the delegated authority of the Council. (Option 1)</p>	
<b>No. 10</b>	<p><b><u>AUDIT OF ACCOUNTS REPORT – BLAENAU GWENT COUNTY BOROUGH COUNCIL 2020/21</u></b></p> <p>Consideration was given to report of Audit Wales.</p> <p>RESOLVED that the Committee note the Audit of Accounts Report – Blaenau Gwent County Borough Council 2021/21.</p>	
<b>No. 11</b>	<p><b><u>ANNUAL GOVERNANCE STATEMENT</u></b></p> <p>Consideration was given to report of the Audit &amp; Risk Manager.</p> <p>The Audit &amp; Risk Manager presented the final Annual Governance Statement (AGS) for 2020/21. The draft AGS was submitted to Committee in July 2021, and had now been updated to reflect the current position, with only minor typographical amendments being made.</p> <p>RESOLVED that the report be accepted and the Committee approve and adopt the AGS having considered and challenged the content, ensuring it is consistent with their knowledge and understanding of the wider issues affecting the Council. (Option 1)</p>	
<b>No. 12</b>	<p><b><u>ANNUAL UPDATE REPORT – USE OF POWERS UNDER THE REGULATION OF INVESTIGATORY POWERS ACT (RIPA) 2000</u></b></p> <p>Consideration was given to report of the Head of Legal &amp; Corporate Compliance.</p> <p>The Head of Legal &amp; Corporate Compliance presented the report which provided information relating to the Council's use of statutory powers under the Regulation of Investigatory Powers Act (RIPA) 2000 for the period 2020/2021, as required under the Council's RIPA policy and procedures.</p>	

The Council could only undertake covert surveillance if the proposed operation was authorised internally by one of the named authorising officers, and in addition any proposed surveillance must also be approved by a Magistrates' Court. A Council could only use directed surveillance if it was necessary to prevent or detect criminal offences which attracted a custodial sentence of six months or more, or criminal offences relating to the underage sale of alcohol or tobacco. The use of the Council's powers under RIPA had reduced significantly over recent years and this was a trend noted across the UK. Use of the powers has to be demonstrated to be proportionate to what is sought to be achieved, and for most areas of Council activity it would not be proportionate to utilise the powers.

The Officer then went through the report and highlighted points contained therein. She confirmed that updated training on the topic of the use of RIPA was delayed due to the Covid pandemic, but it was anticipated that this would take place in January 2022. A review of the policy and procedures would also take place early in 2022.

In response to a question raised by a Member regarding the deployment of covert cameras in fly tipping hot spots, the Officer explained that the RIPA policy would not apply as fly tipping offences did not attract a 6 month custodial sentence. The Council could legitimately place cameras at an area prone to fly tipping, but would have to provide signage stating that a camera was in place. However, if a particular area was causing significant problems that required intervention, there were mechanisms to deploy a covert camera if it was proportionate to what the Council aimed to achieve.

In response to a further question, the Officer reported that since July 2021, one application had been made for surveillance which had resulted in a successful prosecution.

**RESOLVED** that the report be accepted and the Governance and Audit Committee accepts the information in the report which is given as assurance that appropriate oversight and monitoring is taking place. (Option 1)

No. 13

**THE ANNUAL REPORT OF THE PUBLIC SERVICES  
OMBUDSMAN FOR WALES 2020/2021**

Consideration was given to report of the Head of Legal & Corporate Compliance.

The Head of Legal & Corporate Compliance presented the report which informed Members of the Council's performance with regard to complaints to the Public Services Ombudsman for Wales. The overall number of complaints received by the Ombudsman relating to Local Authorities across Wales had decreased by 12.5% during 2020/21. This reflected the reduction in complaints being reported by Local Authorities during the Covid-19 pandemic.

The Ombudsman referred a higher proportion of Code of Conduct complaints to a Standards Committee or the Adjudication Panel for Wales: 3.4% compared to 2% in the previous year. This higher referral rate was also accompanied by a sharp increase in the number of Code of Conduct complaints received.

The Officer reported that the number of complaints to the Ombudsman for Blaenau Gwent during 2020/2021 was 15 with only 1 complaint requiring intervention. This was a reduction from 17 complaints received in 2019/2020.

A Member asked whether the Council had a responsibility to inform the public of the change to agile working.

In response the Officer explained that if the change in working arrangements was impacting upon the number of complaints received, this would be identified during the Council's internal processes for discussing complaints. All complaints received were considered to ascertain the reasons for the complaints and where improvements could be made. She said staff working from home should not impact the service, and nothing had been highlighted through performance, other than at the height of the pandemic when staff were redeployed to other areas and some services were temporarily ceased, and this was communicated to the public at the time, apologising for the disruption to services.

A Member said it would be beneficial to have information on the response to complaints.

The Officer said this information would not form part of this report, however, a system had been developed to report that data in greater detail, and this would be submitted to the next meeting of the Committee.

RESOLVED that the report be accepted and the Governance and Audit Committee be assured that the process for the monitoring of complaints is robust and the performance information provided reflects these practices. (Option 1)



# Agenda Item 6

*Executive Committee and Council only*

Date signed off by the Monitoring Officer:

Date signed off by the Section 151 Officer:

Committee: **Governance and Audit Committee**  
Date of meeting: **7<sup>th</sup> December 2021**  
Report Subject: **Response to Audit Wales Enquiry to those charged with Governance and Management**  
Portfolio Holder: **Cllr Nigel Daniels, Leader / Executive Member Corporate Services**  
Report Submitted by: **Louise Rosser, Audit and Risk Manager**

Reporting Pathway								
Directorate Management Team	Corporate Leadership Team	Portfolio Holder / Chair	Audit Committee	Democratic Services Committee	Scrutiny Committee	Executive Committee	Council	Other (please state)
	04.11.21		07.12.21					

## 1. Purpose of the Report

The purpose of this report is to present the Governance and Audit Committee the management response to the Audit Wales enquiries (see Appendix A), and also the response provided on behalf of the Committee as those charged with governance.

## 2. Scope and Background

2.1 A letter of enquiry is received on an annual basis from Audit Wales which seeks the Council's documented consideration and understanding of the management and governance arrangements in place for the Authority with regard to the prevention and detection of fraud.

2.2 The report presents members of the Governance and Audit Committee with the responses provided to Audit Wales on behalf of Management and the Committee. The Management response was endorsed by Corporate Leadership Team at its meeting on 4<sup>th</sup> November 2021. The response on behalf of the Committee was provided by the Chair, in order to expedite the response to Audit Wales, and with a view to the full Committee considering it at the next available meeting.

## 3. Options for Recommendation

3.1 The letter of enquiry is presented to the Governance and Audit Committee to seek retrospective agreement of the response provided by the Committee Chair on their behalf.

Options for consideration are:

### Option 1

The Committee note the attached Management response to the Audit Wales query.

### Option 2

The Committee propose amendments / additions to the attached response on their behalf for submission to Audit Wales.

4. **Evidence of how does this topic supports the achievement of the Corporate Plan / Statutory Responsibilities / Blaenau Gwent Well-being Plan**
- 4.1 This report supports the Authority in achieving its Corporate Plan Priority of an ambitious and innovative council delivering the quality services we know matter to our communities through demonstrating that adequate measures are in place for the prevention and detection of fraud thereby protecting the Authority's assets.
5. **Implications Against Each Option**
- 5.1 ***Impact on Budget (short and long term impact)***  
There are no direct financial implications arising from this report.
- 5.2 ***Risk including Mitigating Actions***  
Options 1 and 2 would satisfy the requirements of the external regulator.
- 5.3 ***Legal***  
There are no direct legal implications arising from this report.
- 5.4 ***Human Resources***  
There are no direct staffing implications arising from production of this report.
6. **Supporting Evidence**
- 6.1 ***Performance Information and Data***  
The letter and accompanying questionnaire are attached at Appendix A.
- 6.2 ***Expected outcome for the public***  
Not applicable.
- 6.3 ***Involvement (consultation, engagement, participation)***  
Not applicable.
- 6.4 ***Thinking for the Long term (forward planning)***  
Not applicable.
- 6.5 ***Preventative focus***  
Not applicable.
- 6.6 ***Collaboration / partnership working***  
Not applicable.
- 6.7 ***Integration (across service areas)***  
Not applicable.
- 6.8 ***Decarbonisation and Reducing Carbon Emissions***  
Not applicable.

6.9a ***Socio Economic Duty Impact Assessment***

Not applicable.

6.9b. ***Equality Impact Assessment***

Not applicable.

7. **Monitoring Arrangements**

7.1 Instances of fraud or misappropriation will continue to be reported to management and the Governance and Audit Committee, as part of the audit progress report, throughout the financial year.

**Background Documents /Electronic Links**

- Appendix A – Audit enquiries to those charged with governance and management.

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## Appendix 1

### **Matters in relation to fraud**

International Standard for Auditing (UK and Ireland) 240 covers auditors responsibilities relating to fraud in an audit of financial statements.

The primary responsibility to prevent and detect fraud rests with both management and ‘those charged with governance’, which for the Council is the Audit Committee. Management, with the oversight of those charged with governance, should ensure there is a strong emphasis on fraud prevention and deterrence and create a culture of honest and ethical behaviour, reinforced by active oversight by those charged with governance.

As external auditors, we are responsible for obtaining reasonable assurance that the financial statements are free from material misstatement due to fraud or error. We are required to maintain professional scepticism throughout the audit, considering the potential for management override of controls.

### **What are we required to do?**

As part of our risk assessment procedures we are required to consider the risks of material misstatement due to fraud. This includes understanding the arrangements management has put in place in respect of fraud risks. The ISA views fraud as either:

- the intentional misappropriation of assets (cash, property, etc); or
- the intentional manipulation or misstatement of the financial statements.

We also need to understand how those charged with governance exercises oversight of management’s processes. We are also required to make enquiries of both management and those charged with governance as to their knowledge of any actual, suspected or alleged fraud. for identifying and responding to the risks of fraud and the internal controls established to mitigate them.

**Enquiries of management - in relation to fraud**

Question	2019-20 Response	2020-21 Response
<p>1. What is management’s assessment of the risk that the financial statements may be materially misstated due to fraud and what are the principal reasons?</p>	<p>Low risk that financial statements are materially misstated.</p> <p>Checks and balances are built in to systems and processes.</p> <p>Professionally qualified and experienced staff administering the systems.</p> <p>Professional ethics and codes of conduct.</p> <p>Audit service providing cyclical assurance on systems including annual audits of fundamental financial systems either through full system audit or via control risk self-assessment.</p>	<p>Low risk that financial statements are materially misstated.</p> <p>Checks and balances are built in to systems and processes.</p> <p>Professionally qualified and experienced staff administering the systems.</p> <p>Professional ethics and codes of conduct.</p> <p>Audit service providing cyclical assurance on systems including annual audits of fundamental financial systems either through full system audit or via control risk self-assessment.</p>
<p>2. What processes are employed to identify and respond to the risks of fraud more generally and specific risks of misstatement in the financial statements?</p>	<p>The Authority has an Anti-Fraud, Corruption and Bribery Policy setting out its stance and reporting protocols in relation to fraud.</p> <p>The work of the Internal audit service adopts a risk based approach and staff are appropriately trained / experienced to incorporate fraud awareness into their routine work.</p> <p>Fundamental financial systems are audited on an annual basis, either by full system audit or control risk self-assessment, to ensure appropriate controls are in place.</p>	<p>The Authority has an Anti-Fraud, Corruption and Bribery Policy setting out its stance and reporting protocols in relation to fraud.</p> <p>The work of the Internal audit service adopts a risk based approach and staff are appropriately trained / experienced to incorporate fraud awareness into their routine work.</p> <p>Fundamental financial systems are audited on an annual basis, either by full system audit or control risk self-assessment, to ensure appropriate controls are in place.</p>

**Enquiries of management - in relation to fraud**

Question	2019-20 Response	2020-21 Response
	<p>The Authority operates a whistle-blowing process to enable officers and Members to report concerns to nominated officers. This is available on the Authority's internet</p> <p>A fraud reporting facility is available via the internet and a dedicated phone line exists within the Internal Audit Service.</p> <p>Benefit and Council Tax fraud can be reported to a dedicated fraud officer within the Housing Benefits Section and a specific fraud hotline is in existence.</p>	<p>The Authority operates a whistle-blowing process to enable officers and Members to report concerns to nominated officers. This is available on the Authority's internet</p> <p>A fraud reporting facility is available via the internet and a dedicated phone line exists within the Internal Audit Service.</p> <p>Benefit and Council Tax fraud can be reported to the Housing Benefits Section and a specific fraud hotline is in existence.</p>
<p>3. What arrangements are in place to report fraud issues and risks to the Audit Committee?</p>	<p>The Authority has an Anti-Fraud, Corruption and bribery policy setting out reporting protocols for fraud. The Chief Officer – Resources has delegated this function to the Audit and Risk Manager.</p> <p>The Audit and Risk Manager reports progress on all aspects of audit work including fraud to the Audit Committee.</p> <p>The annual report of the Audit and Risk Manager is reported to the Audit Committee and includes an overview of any fraud detected during the year.</p>	<p>The Authority has an Anti-Fraud, Corruption and bribery policy setting out reporting protocols for fraud. The Chief Officer – Resources has delegated this function to the Audit and Risk Manager.</p> <p>The Audit and Risk Manager reports progress on all aspects of audit work including fraud to the Audit Committee.</p> <p>The annual report of the Audit and Risk Manager is reported to the Audit Committee and includes an overview of any fraud detected during the year.</p>
<p>4. How has management communicated expectations of ethical governance and standards of conduct and</p>	<p>Codes of conduct exist for both officers and Members. Declarations of interest are to be completed by officers and Members where appropriate</p>	<p>Codes of conduct exist for both officers and Members. Declarations of interest are to be completed by officers and Members where appropriate.</p>

**Enquiries of management - in relation to fraud**

Question	2019-20 Response	2020-21 Response
behaviour to all relevant parties, and when?	<p>. The Authority has a policy framework that guides officers in the standards expected in conducting Council business.</p> <p>Management reporting structures, two way communication and regular departmental / team meetings reinforce the Authority's stance. Performance Coaching &amp; 1-2-1's on an individual officer basis.</p>	<p>The Authority has a policy framework that guides officers in the standards expected in conducting Council business.</p> <p>Management reporting structures, two way communication and regular departmental / team meetings reinforce the Authority's stance. Performance Coaching &amp; 1-2-1's on an individual officer basis.</p>
5. Are you aware of any instances of actual, suspected or alleged fraud within the audited body since 1 April 2020?	<p>An internal investigation into potential fraud and misappropriation at the BRC was concluded in 2019/20. The Audit Committee are to receive further details on the action plan developed to rectify the control weaknesses identified.</p> <p>Audit Wales are concluding their review of the arrangements between SVWS and the Council. A report is to be issued in the future.</p>	<p>Audit Wales have concluded their review of the arrangements between SVWS and the Council. A draft report has been issued and is currently being considered by the Council.</p>



**Enquiries of those charged with governance – in relation to fraud**

Question	2019-20 Response	2020-21 Response
<p>1. How does the Audit Committee, exercise oversight of management's processes for identifying and responding to the risks of fraud within the audited body and the internal control that management has established to mitigate those risks?</p>	<p>. The Audit Committee consider and approve policies in relation to fraud and whistle-blowing and receive updates / reviews as appropriate.</p> <p>Specific instances of fraud are reported to the Committee either as part of the regular Internal Audit Progress Report or as standalone items.</p> <p>An overview of any fraudulent activity is given in the Audit and Risk Manager's Annual Report which is also received by the Committee.</p> <p>Control weaknesses are reported to the Committee throughout the year and Members are able to call Officers to the Committee for explanations / to gain assurance.</p>	<p>The Audit Committee consider and approve policies in relation to fraud and whistle-blowing and receive updates / reviews as appropriate.</p> <p>Specific instances of fraud are reported to the Committee either as part of the regular Internal Audit Progress Report or as standalone items.</p> <p>An overview of any fraudulent activity is given in the Audit and Risk Manager's Annual Report which is also received by the Committee.</p> <p>Control weaknesses are reported to the Committee throughout the year and Members are able to call Officers to the Committee for explanations / to gain assurance.</p>
<p>2. Are you aware of any instances of actual, suspected or alleged fraud with the audited body since 1 April 2020?</p>	<p>An internal investigation into potential fraud and misappropriation at the BRC was concluded in 2019/20. The Audit Committee are to receive further details on the action plan developed to rectify the control weaknesses identified.</p> <p>Audit Wales are concluding their review into the arrangements between SVWS and the Council. A report is to be issued in the future.</p>	<p>Audit Wales have concluded their review into the arrangements between SVWS and the Council. The findings of the review will be considered at a future committee.</p>

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## Appendix 2

### **Matters in relation to laws and regulations**

International Standard for Auditing (UK and Ireland) 250 covers auditors responsibilities to consider the impact of laws and regulations in an audit of financial statements.

Management, with the oversight of those charged with governance the Audit Committee, is responsible for ensuring that the Council's operations are conducted in accordance with laws and regulations, including compliance with those that determine the reported amounts and disclosures in the financial statements.

As external auditors, we are responsible for obtaining reasonable assurance that the financial statements are free from material misstatement due to fraud or error, taking into account the appropriate legal and regulatory framework. The ISA distinguishes two different categories of laws and regulations:

- laws and regulations that have a direct effect on determining material amounts and disclosures in the financial statements;
- other laws and regulations where compliance may be fundamental to the continuance of operations, or to avoid material penalties.

### **What are we required to do?**

As part of our risk assessment procedures we are required to make inquiries of management and the Audit Committee as to whether the Council is in compliance with relevant laws and regulations. Where we become aware of information of non-compliance or suspected non-compliance we need to gain an understanding of the non-compliance and the possible effect on the financial statements.

**Enquiries of management – in relation to laws and regulations**

Question	2019-20 Response	2020-21 Response
1. How have you gained assurance that all relevant laws and regulations have been complied with?	<p>Senior Officers are professionally qualified and are required to keep abreast of legislative and regulatory changes as part of the continuous professional development requirements of their qualifications.</p> <p>Reporting protocols require consultation with both the Chief Officer – Resources and the Head of Legal and Corporate Compliance.</p>	<p>Senior Officers are professionally qualified and are required to keep abreast of legislative and regulatory changes as part of the continuous professional development requirements of their qualifications.</p> <p>Reporting protocols require consultation with both the Chief Officer – Resources and the Head of Legal and Corporate Compliance.</p>
2. Have there been any instances of non-compliance or suspected non-compliance with relevant laws and regulations since 1 April 2020, or earlier with an ongoing impact on the 2020-21 financial statements?	<p>No, the Audit Committee is not aware of any non-compliance with relevant laws and regulations. Any such instances would be reported to the Committee if they occurred as happens in instances of noncompliance with e.g. Contract Procedure Rules.</p>	<p>No, the Audit Committee is not aware of any non-compliance with relevant laws and regulations. Any such instances would be reported to the Committee if they occurred as happens in instances of noncompliance with e.g. Contract Procedure Rules.</p>
3. Are there any potential litigations or claims that would affect the financial statements?	<p>There are several ongoing litigations that could affect the financial statements. This is monitored by the Chief Officer – Resources. Where appropriate provisions have been made.</p>	<p>There are several ongoing litigations that could affect the financial statements. This is monitored by the Chief Officer – Resources. Where appropriate provisions have been made.</p>
4. Have there been any reports from other regulatory bodies, such as HM Revenues and Customs which indicate non-compliance?	<p>N/A</p>	<p>No</p>

**Enquiries of those charged with governance – in relation to laws and regulations**

Question	2019-20 Response	2020-21 Response
<p>1. How does the Audit Committee, in its role as those charged with governance, obtain assurance that all relevant laws and regulations have been complied with?</p>	<p>The Audit Committee receive regular reports on the work of Internal Audit which include control weaknesses identified in the Authority’s processes and procedures. Members of the Audit Committee are able to call Officers to account at the Audit Committee.</p>	<p>The Audit Committee receive regular reports on the work of Internal Audit which include control weaknesses identified in the Authority’s processes and procedures. Members of the Audit Committee are able to call Officers to account at the Audit Committee.</p>
<p>2. Are you aware of any instances of non-compliance with relevant laws and regulations?</p>	<p>No, the Audit Committee is not aware of any non-compliance with relevant laws and regulations. Any such instances would be reported to the Committee if they occurred as happens in instances of noncompliance with e.g. Contract Procedure Rules.</p>	<p>No, the Audit Committee is not aware of any non-compliance with relevant laws and regulations. Any such instances would be reported to the Committee if they occurred as happens in instances of noncompliance with e.g. Contract Procedure Rules.</p>

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## Appendix 3

### **Matters in relation to related parties**

International Standard for Auditing (UK and Ireland) 550 covers auditors responsibilities relating to related party relationships and transactions.

The nature of related party relationships and transactions may, in some circumstances, give rise to higher risks of material misstatement of the financial statements than transactions with unrelated parties.

Because related parties are not independent of each other, many financial reporting frameworks establish specific accounting and disclosure requirements for related party relationships, transactions and balances to enable users of the financial statements to understand their nature and actual or potential effects on the financial statements. An understanding of the entity's related party relationships and transactions is relevant to the auditor's evaluation of whether one or more fraud risk factors are present as required by ISA (UK and Ireland) 240, because fraud may be more easily committed through related parties.

### **What are we required to do?**

As part of our risk assessment procedures, we are required to perform audit procedures to identify, assess and respond to the risks of material misstatement arising from the entity's failure to appropriately account for or disclose related party relationships, transactions or balances in accordance with the requirements of the framework.

**Enquiries of management – in relation to related parties**

Question	2019-20 Response	2020-21 Response
<p>1. Confirm that you have disclosed to the auditor:</p> <ul style="list-style-type: none"> <li>• the identity of any related parties, including changes from the prior period;</li> <li>• the nature of the relationships with these related parties;</li> <li>• details of any transactions with these related parties entered into during the period, including the type and purpose of the transactions.</li> </ul>	<p>The Statement of Accounts discloses the identity of related parties and is compliant with the requirements of accounting legislation.</p>	<p>The Statement of Accounts discloses the identity of related parties and is compliant with the requirements of accounting legislation.</p>
<p>2. What controls are in place to identify, authorise, approve, account for and disclose related party transactions and relationships?</p>	<p>Statements are included in the Statement of Accounts acknowledging the relationships. The Statements are produced by experienced and qualified officers with an in depth knowledge of Council operations.</p>	<p>Disclosures are included in the Statement of Accounts acknowledging the relationships. The Accounts are produced by experienced and qualified officers with an in depth knowledge of Council operations.</p>

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**Enquiries of the those charged with governance – in relation to related parties**

<b>Question</b>	<b>2019-20 Response</b>	<b>2020-21 Response</b>
1. How does the Audit Committee, in its role as those charged with governance, exercise oversight of management's processes to identify, authorise, approve, account for and disclose related party transactions and relationships?	The Audit Committee receive the Statement of Accounts and seek assurances from officers regarding their accuracy.  Members are able to challenge / query any aspect of the accounts.	The Audit Committee receive the Statement of Accounts and seek assurances from officers regarding their accuracy.  Members are able to challenge / query any aspect of the accounts.

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# Agenda Item 7

*Executive Committee and Council only*

Date signed off by the Monitoring Officer:

Date signed off by the Section 151 Officer:

Committee: **Governance & Audit Committee**  
Date of meeting: **7<sup>th</sup> December 2021**  
Report Subject: **Complaints information for Quarter 1 and Quarter 2 – 2021/2022**  
Portfolio Holder: **Cllr N Daniels, Leader/ Executive Member Corporate Services**  
Report Submitted by: **Andrea Jones Head of Legal & Corporate Compliance**

Directorate Management Team	Corporate Leadership Team	Portfolio Holder / Chair	Audit Committee	Democratic Services Committee	Scrutiny Committee	Executive Committee	Council	Other (please state)
			07.12.21					

## 1. Purpose of the Report

- 1.1 The report is to inform Members and Officers of the Council's performance with regards to investigations into Stage 1 and Stage 2 Corporate Complaints received for the period 1 April 2021 – 30 September 2021.

## 2. Scope and Background

- 2.1 The Public Services Ombudsman (Wales) Act 2019 created the Complaints Standards Authority (CSA). Policy and Guidance were issued under the powers contained within Section 36 of the Act and they apply to public service providers in Wales.
- 2.2 The CSA produced a model Concerns and Complaints Policy to ensure consistency of complaints handling throughout Wales. The updated Concerns and Complaints Policy was adopted by the Council in July 2021.
- 2.3 It has been reported previously that by virtue of section 115 of the Local Government and Elections (Wales) Act 2021, the Governance and Audit Committee now has additional functions to include a role in oversight for complaints.

The Committee now has new statutory powers to:

- Review and assess the authority's ability to handle complaints effectively
  - Make reports and recommendations in relation to the authority's ability to handle complaints effectively.
- 2.4 The Council is required to provide the CSA with complaints data on a quarterly basis and report to the Governance and Audit Committee the number and types of complaints received and their outcomes. Governance and Audit Committee agreed in June 2021 that this report is presented to Committee twice a year.

### 3. **Options for Recommendation**

#### 3.1 **Option 1**

To provide the Governance and Audit Committee with assurance that the process for the monitoring of complaints is robust and the performance information provided reflects these practices.

#### 3.2 **Option 2**

To seek further clarification on any areas within the report and/or to highlight any areas of interest or concern that need to be considered in future monitoring and reporting of complaints.

### 4. **Evidence of how does this topic supports the achievement of the Corporate Plan / Statutory Responsibilities / Blaenau Gwent Well-being Plan**

4.1 There is a legislative requirement to provide information on the number of complaints the Council received to the Complaints Standard Authority.

4.2 The monitoring of complaints and compliments is a key performance indicator within the Council's Corporate Plan, under the Well-being Theme, 'Efficient Council'.

4.3 From the Well-being Plan the monitoring of complaints links into 'A resilient Wales' as it provides an opportunity for citizens to take an active and empowered role. The Council is required to present the complaints information to members of the Governance and Audit Committee twice a year.

### 5. **Implications Against Each Option**

#### 5.1 ***Impact on Budget (short and long term impact)***

In certain circumstances the Council may award compensation to the complainant. In such circumstances, the compensation will be paid by the relevant department/service area.

#### 5.2 ***Risk including Mitigating Actions***

Complaints are investigated in accordance with the Councils Corporate Complaints Policy.

#### 5.3 ***Legal***

There are no legal implications associated with this report.

#### 5.4 ***Human Resources***

There are no human resource implications associated with this report.

### 6. **Supporting Evidence**

#### 6.1 ***Performance Information and Data***

See appendix 1

- 6.2 ***Expected outcome for the public***  
This report is positive information to share with the public and is evidence that the Council's Corporate Complaints Policy is working effectively to resolve complaints at Stage 1 with few complaints escalating to Stage 2.
- 6.3 ***Involvement (consultation, engagement, participation)***  
By providing a complaints process, the Council is enabling active participation of the public and partners to identify areas of concern that need to be addressed.
- 6.4 ***Thinking for the Long term (forward planning)***  
The Public Services Ombudsman (Wales) Act 2019 created the Complaints Standards Authority and they have produced a model Concerns and Complaints Policy to ensure consistency of complaints handling throughout Wales.
- 6.5 ***Preventative focus***  
The complaints process enables the Council to rectify processes that have been highlighted within a complaint. This in turn supports the Council to prevent similar complaints being provided.
- 6.6 ***Collaboration / partnership working***  
The CSA will publish data to the PSOW website and comparisons are made across all Council's across Wales.
- 6.7 ***Integration (across service areas)***  
The Complaints process is undertaken across all sections of the Council in order to provide a full picture across the Council.
- 6.8 ***Decarbonisation and Reducing Carbon Emissions***  
N/A
- 6.9a ***Socio Economic Duty Impact Assessment***  
N/A
- 6.9b. ***Equality Impact Assessment***  
An Equalities Impact Assessment is not required for the performance monitoring of complaints, however, if a complaint requires consideration of the Equalities Act an EqlA would be undertaken for the specific complaint.
7. **Monitoring Arrangements**
- 7.1 Complaints monitoring is undertaken across the Council and a report will be presented to Governance and Audit Committee twice a year providing information on the number of Stage 1 and Stage 2 complaints received and their outcomes.

**Background Documents /Electronic Links**

- Appendix 1

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## APPENDIX 1

QUARTER 1 2021/2022 – 1 April – 30 June

<b>AREA OF COMPLAINT</b>	<b>Number of Complaints Received</b>	<b>Complaints closed at Stage 1</b>	<b>Complaints closed at Stage 2</b>	<b>Complaints closed within timescales</b>	<b>Complaints closed after timescale but within 3 months</b>	<b>Investigation discontinued</b>	<b>Upheld</b>	<b>Not Upheld</b>
Adult Social Services	1	1		1				1
Children's Social Services	2	2			2		2	
Benefits Administration	0							
Community Facilities	0							
Complaint Handling	0							
Education	0							
Environment & Environmental Health	2	2		2				2
Finance & Council Tax	0							
Housing	0							
Planning & Building Control	3	2	1	1	2		1	2
Roads & Transport	7	7		1	6	1	3	3
Waste & Refuse	7	7		6	1	1	5	1
Other	0	0						
<b>TOTAL</b>	<b>22</b>	<b>21</b>	<b>1</b>	<b>11</b>	<b>11</b>	<b>2</b>	<b>11</b>	<b>9</b>

QUARTER 2 2021/2022 – 1 July – 30 September

AREA OF COMPLAINT	Number of Complaints Received	Complaints closed at Stage 1	Complaints closed at Stage 2	Complaints closed within timescales	Complaints closed after timescale but within 3 months	Investigation discontinued	Upheld	Not Upheld
Adult Social Services	**							
Children's Social Services	**							
Benefits Administration	0							
Community Facilities	0							
Complaint Handling	0							
Education	0							
Environment & Environmental Health	5	5			5		2	3
Finance & Council Tax	1	1			1		1	
Housing	0							
Planning & Building Control	2	2			2		1	1
Roads & Transport	3	3			3		2	1
Waste & Refuse	16	16		12	4	2	9	5
Other	2 ***	2		1	1		1	1
<b>TOTAL</b>	<b>29</b>	<b>29</b>		<b>13</b>	<b>16</b>	<b>2</b>	<b>16</b>	<b>11</b>

\*\* Information not available

\*\*\* Registration Service and C2BG

# Agenda Item 8

*Executive Committee and Council only*

Date signed off by the Monitoring Officer:

Date signed off by the Section 151 Officer:

Committee: **Governance and Audit Committee**  
Date of meeting: **7<sup>th</sup> December 2021**  
Report Subject: **Audit Wales Certificate of Compliance for the Audit of Blaenau Gwent County Borough Council's Assessment of 2020-21 Performance**  
Portfolio Holder: **Cllr N. Daniels, Leader / Corporate Services**  
Report Submitted by: **Gemma Wasley, Service Manager Performance and Democratic**

Reporting Pathway								
Directorate Management Team	Corporate Leadership Team	Portfolio Holder / Chair	Audit Committee	Democratic Services Committee	Scrutiny Committee	Executive Committee	Council	Other (please state)
			07.12.21					

## 1 Purpose of the Report

The purpose of the report is to present the Audit Wales Certificate of Compliance following the audit of the Council's Assessment of 2020-21 Performance (attached at Appendix 1).

## 2. Scope and Background

Under the Local Government (Wales) Measure, the Council is required to annually publish an assessment which describes its performance:

- in discharging its duty to make arrangements to secure continuous improvement in the exercise of its functions;
- in meeting the improvement objectives it has set itself;
- by reference to performance indicators specified by Welsh Ministers, and self-imposed performance indicators; and
- in meeting any performance standards specified by Welsh Ministers, and self-imposed performance standards.

The Measure requires the Council to publish an assessment before 31<sup>st</sup> October in the financial year following that to which the information relates.

The Measure requires that the Council has regard to guidance issued by Welsh Ministers in publishing its assessment.

Audit Wales certified that, following publication, audited Blaenau Gwent County Borough Council's assessment of performance in 2020-21 in accordance with sections 17 and 19 of the Local Government (Wales) Measure 2009 (the Measure) and the auditor's Code of Audit Practice. As a result of the audit, Audit Wales believed that the Council has discharged its duties under section 15 of the Measure and has acted in accordance with Welsh Government guidance sufficiently to discharge its duties.

3. **Recommendation**

- 3.1 It is recommended that that Audit Committee note the compliance certificate dated November 2021.



**Reference:** 2689A2021-22

**Date issued:** November 2021

## **Audit of Blaenau Gwent County Borough Council's assessment of 2020-21 performance**

### **Certificate**

I certify that I have audited Blaenau Gwent County Borough Council's (the Council) assessment of its performance in 2020-21 in accordance with section 17 of the Local Government (Wales) Measure 2009 (the Measure) and my Code of Audit Practice.

As a result of my audit, I believe that the Council has discharged its duties under sections 15(2), (3), (8) and (9) of the Measure and has acted in accordance with Welsh Government guidance sufficiently to discharge its duties.

### **Respective responsibilities of the Council and the Auditor General**

Under the Measure, the Council is required to annually publish an assessment which describes its performance:

- in discharging its duty to make arrangements to secure continuous improvement in the exercise of its functions;
- in meeting the improvement objectives it has set itself;
- by reference to performance indicators specified by Welsh Ministers, and self-imposed performance indicators; and
- in meeting any performance standards specified by Welsh Ministers, and self-imposed performance standards.

The Measure requires the Council to publish its assessment before 31 October in the financial year following that to which the information relates, or by any other such date as Welsh Ministers may specify by order.

The Measure requires that the Council has regard to guidance issued by Welsh Ministers in publishing its assessment.

As the Council's auditor, I am required under sections 17 and 19 of the Measure to carry out an audit to determine whether the Council has discharged its duty to publish an assessment of performance, to certify that I have done so, and to report whether I believe that the Council has discharged its duties in accordance with statutory requirements set out in section 15 and statutory guidance.

## Scope of the audit

For the purposes of my audit work I will accept that, provided an authority meets its statutory requirements, it will also have complied with Welsh Government statutory guidance sufficiently to discharge its duties.

For this audit I am not required to form a view on the completeness or accuracy of information. My audit of the Council's assessment of performance, therefore, comprised a review of the Council's publication to ascertain whether it included elements prescribed in legislation. I also assessed whether the arrangements for publishing the assessment complied with the requirements of the legislation, and that the Council had regard to statutory guidance in preparing and publishing it.

The work I have carried out in order to report and make recommendations in accordance with sections 17 and 19 of the Measure cannot solely be relied upon to identify all weaknesses or opportunities for improvement.



**Adrian Crompton**

**Auditor General for Wales**

CC: Rebecca Evans MS – Minister for Finance and Local Government

Colin Davies, Audit Manager

Charlotte Owen, Audit Lead