

Governance and Audit Committee Action Plan

(Updated following meeting held on 20 July 2021)

Minute No. /Agenda No.	Actions	Timeline	Action Owner
Finance (Budget)			
	Statement of Accounts		
20.07.21	Response to be provided on how any pension liability, resulting from the business failure of any member, would be spread between the members of the pension fund.		AH
20.07.21	Responses to questions raised regarding the Statement of Accounts to be circulated to all members of the Committee.		AH
20.07.21	Reply to be circulated to the 'Compensation for Loss of Employment' Chief HR Officer on Page 220 of the agenda pack		AH
Governance & Risk Management			
21.01.20	The Head of Finance to provide an aggregated action plan of the future generation significant governance issue responses from directorates.		IA
20.07.21	Committee agreed to convene an additional meeting with a single item on the agenda – Governance, Internal Control and Risk Management within Waste Management scoped within the authority of the Committee's Terms of Reference on a date to be agreed.	Meeting to be arranged for 2 November 2021	CP
Audit Wales (AW)			
23.03.21	Audit Wales to provide an account of how their time was applied as part of future Annual Audit Plan reports.		PP
Internal Audit			
Treasury Management			
Operational Items			
23.03.21	Committee to be provided, in due course, with information on the preparation for 'IFRS 16 – Leases' for the Statement of Accounts 2022/23.		AH
02.04.19	Once disciplinary procedures have concluded within the Waste Management Service, Audit Committee to be informed of the terms of reference and approach for delivering the associated Post Investigation Review.	Interim confidential assurance briefing paper circulated 3.06.2021	CL / CP
AW Tracker/Other Studies			
26.01.21	The external audit recommendation tracker to be expanded for future reports to Audit Committee, to include 'accountability / reporting to' arrangements, in respect of relevant Committees or Boards.		GN
Work Programme			
Outstanding Actions			

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Correspondence			
08.09.20	The Committee requested that at least annually, Audit Committee to receive a listing of forthcoming external assurance / regulatory / inspection reports, the assurance ratings of reports received, and an indication of progress in the delivery of improvement actions.	Complete 20 July 2021 Initially, Audit Wales 'Recommendation Tracker' item received on 26 January 2021, expanded in Committee update on 20 July 2021. Audit Wales updates in 2021/22 have expanded to include external Review Body work programme information.	GN
Scrutiny Engagement / Letters			
20.07.21	That the Committee receive an update report in respect of the working relationship between Governance and Audit Committee and the Scrutiny Committees at a future meeting.		CP / DHT