

## Governance and Audit Committee Action Plan

(Updated following meeting held on 28 September 2021)

Minute No. /Agenda No.	Actions	Timeline	Action Owner
<b>Finance (Budget)</b>			
	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.	Completed 04/10/2021	AH
20.07.21	Responses to questions raised regarding the Statement of Accounts to be circulated to all members of the Committee.	Completed 04/10/2021	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	Completed 04/10/2021	AH
28.09.21	Circulate SOA responses received prior to Special Committee meeting on 19 October.	Completed 04/10/2021	CL
<b>Governance &amp; Risk Management</b>			
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 arranged for 7 December 2021	CP
<b>Audit Wales (AW)</b>			
23.03.21	Audit Wales to provide an account of how their time was applied as part of future Annual Audit Plan reports.		PP
<b>Internal Audit</b>			
<b>Treasury Management</b>			
<b>Operational Items</b>			
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
<b>AW Tracker/Other Studies</b>			

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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			
Correspondence			
28.09.21	Circulate a copy of the letter from PRAP committee to the Cabinet Member for Finance, Modernisation and Performance, on Month 4 budget monitoring report.	Completed 22/10/2021	CL
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