



RHONDDA CYNON TAF COUNCIL

Minutes of the virtual meeting of the Governance and Audit Committee held on Thursday, 19 September 2024 at 5.00 pm.

This meeting was live recorded, details of which can be accessed [here](#)

Chair present:

Mr C Jones (Chair)

County Borough Councillors – The following Committee Members were present:

Councillor M Maohoub	Councillor G Hopkins
Councillor S Rees	Councillor B Stephens
Councillor R Bevan	Councillor A J Ellis
Mr M Jehu	Mr J Roszkowski

Officers in attendance

Mr P Mee, Chief Executive
Mr A Wilkins, Director of Legal Services and Democratic Services
Mr M Crumbie, Head of Procurement Delivery
Mr P Griffiths, Service Director – Finance & Improvement Services
Ms L Cumpston, Group Audit Manager
Ms S Davies, Head of Finance

14 Announcement of the Chair

The Chair took the opportunity to welcome County Borough Councillor D. R. Bevan to his first meeting of the Governance and Audit Committee.

15 Declaration of Interest

In accordance with the Council's Code of Conduct, there were no declarations made pertaining to the agenda.

16 Minutes

It was **RESOLVED** to approve the minutes of the 25th June 2024 as an accurate reflection of the meeting.

17 Matters Arising

Minute No. 11 - Annual Governance Statement 2023/24:

- The Service Director of Finance and Improvement Services provided feedback around whether the updated 'basic rules' booklet for Council employees had been made available to existing members of staff. The

Service Director confirmed that the updated booklet had been circulated via a Manager Briefing in June 2024; had been made available on the staff learning and development platform 'RCT Source'; and had been included in the September 2024 Staff Newsletter.

- The Service Director of Finance and Improvement Services advised that one of the proposals for improvement within the Annual Governance Statement was to ensure the Governance and Audit Committee received feedback from full Council following its consideration of the Governance and Audit Committee Annual Report. The Service Director informed Members that the Chair had presented the Governance and Audit Committee Annual Report 2023/24 to the Council meeting on 17th July 2024, whereby the work of the Committee was well received. The Service Director added that presenting the Annual Report to the full Council meeting provides transparency and openness in the delivery of the Committee's work programme.

18 Audit Wales Work Programme and Timetable - Rhondda Cynon Taf County Borough Council (Quarterly update: 30th June 2024)

Audit Wales provided the Committee with a work programme update for the first quarter of the year, which covered the positions in respect of the Annual Audit Summary; financial audit work; performance audit work; Local Government national studies planned / in progress; other Regulators; Audit Wales national reports and other outputs published since June 2023 / work in progress / planned; and Good Practice Exchange events and resources.

In terms of the ongoing financial audit work, it was reported that the audit of the Statement of Accounts for both the Council and the Pension Fund would likely be reported to October's Council meeting. Audit Wales fed back that good progress had been made, to date, in respect of the audits and recognised the work of the Council's Finance Officers in supporting this process. Audit Wales also fed back that the financial audit work to date had not raised any issues which should be brought to Members' attention.

In terms of the audit of the Central South Consortium statement of accounts, Audit Wales fed back that work was ongoing and is scheduled to be completed and presented to the October Joint Committee meeting, with no issues to date to be brought to the attention of Members.

With regards to the audit of Grants and Subsidy Returns, it was reported that initial work had begun and to date there were no issues to report. Similarly with regard to the audits of the Welsh Church Act Fund and Llwydcoed Crematorium Joint Committee, these are scheduled to be undertaken later in the autumn.

In terms of the ongoing performance audit work, the Committee were informed that the final report for the thematic Digital review had been finalised and issued to the Council and the Unscheduled Care review work was subject to clearing.

Moving onto the 2024-2025 Performance audit work detailed within the report, Audit Wales informed Members that they had recently met with Council Officers and had agreed a way forward on the Assurance and Risk Assessment work and emphasised the intention to make use of meetings already scheduled in

diaries to ensure an efficient approach is taken.

In terms of the wellbeing objective setting local project, Audit Wales informed the Committee that the fieldwork had been completed and a draft report would now be compiled.

The Chair thanked Audit Wales for the update and was pleased to note that there were no issues to date in relation to the financial audit work.

Referring to the outstanding review into Unscheduled Care, one Member acknowledged that the report was going through clearance but questioned if any further information could be provided in respect of the findings and another Member sought clarity on the timescales for finalising the report.

Audit Wales indicated that an updated position in terms of timescales for finalising the report would be obtained and fed back to the Committee, and although further detail was not available for relaying at the meeting in respect of the findings, this will be made available as soon as the report is finalised.

The Vice-Chair noted that the thematic review of Staffing Resources and Local Government had been deferred to 2025/26 and questioned the reason for the change in timescale. The Vice-Chair sought assurance that the work timetabled would be completed in line with dates set out.

Audit Wales advised that the main reason for the deferment of the thematic review was due to a backlog of work, with this position being communicated to Local Authority Chief Executives by the Auditor General for Wales. Audit Wales assured the Committee that the Quarter 2 update would be available in due course and noted that several of the performance reports were included on this afternoon's Committee agenda for consideration. It was explained that by deferring a small number of thematic reviews, Audit Wales were allowing greater opportunity to focus on and complete local work to timescales.

Referring to the Local Government National Studies / In Progress section of the update, specifically the three reviews noted as 'to be confirmed', the Vice-Chair sought clarity on the timescales for the reviews and the likelihood of them being completed in the current year. In terms of the Homelessness National Study, Audit Wales informed Members that the project brief had been issued and the focus was on temporary accommodation. The aim was to compile the report on this area early in the new year.

Audit Wales advised that the reasons for the delay in the Capital Planning in Local Government and Financial Constraints/Discretionary Local Government Services would be brought back to the next meeting of the Governance and Audit Committee for Members' information.

The Governance and Audit Committee **RESOLVED:**

1. To note the update.

19 Audit Wales Finalised Reports and Council progress update on the implementation of recommendations reported by Audit Wales

The Service Director of Finance and Improvement Services introduced the report, which provided the Governance and Audit Committee with finalised Audit

Wales reports issued to the Council and set out the actions to be taken by the Council to implement the recommendations along with progress made to date.

Audit Wales officers were present to provide a summary on the following finalised Audit Wales reports, which had been issued to the Council:

- **Application of the Sustainable Development Principle – Rhondda Cynon Taf County Borough Council (RCTCBC) (issued June 2024).**

The Vice-Chair questioned whether Audit Wales had determined that the Council had effective arrangements in place to drive the application of the sustainable development principle. Audit Wales were assured that the Council had solid arrangements in place, with three areas identified that it felt could be refined to add further value and enhance the arrangements, and noted that the Council had agreed with the findings and had set out actions to address the recommendations reported.

One Member requested a view from Audit Wales on the adequacy of the Council's responses to the recommendations reported by Audit Wales. Audit Wales spoke positively of their constructive relationship with the Council and confirmed that they were content with the Council responses.

The Member also sought clarity on how the Committee would be able to obtain assurance on the extent of progress being made by the Council. The Service Director of Finance and Improvement Services advised that the recommendations agreed by the Council had been built into service delivery planning arrangements for the current year, to enable in-year monitoring, and noted that a year-end progress update would be presented to the Governance and Audit Committee for Members to assess the extent of progress and request further information, if required.

The Service Director of Finance and Improvement Services referred the Committee to the three recommendations contained within the report. The Service Director advised that in response to the recommendations, the Council was in the process of updating its service self-evaluation and service delivery planning templates to reinforce the five ways of working and the sustainable development principle. In response to the learning and development recommendation, the Service Director informed the Committee that a session, facilitated by the Future Generations office, had taken place in June 2024, with approximately 50 managers in attendance. The Service Director continued and assured Members that officers were looking to build on the work by including the Five Ways of Working within the Council's induction arrangements and creating an ongoing programme of refresher training. In terms of the final recommendation relating to project planning and project management arrangements, the Service Director advised that the Council's ICT service, as part of its project management arrangements, already included reference to the Five Ways of Working, and would be used as an example of good practice. The Service Director explained that officers were reviewing project management templates used by other services across the Council to ensure the Five Ways of Working are set out and help to support these principles being embedded into operational arrangements.

- **Financial Sustainability Review – RCTCBC (issued July 2024).**

The Service Director of Finance and Improvement Services fed back that the

Council agreed with the recommendations reported by Audit Wales and had set out actions for implementation. The Service Director provided specific feedback in terms of the recommendation in relation to the need for the Council to model the collective impact its transformation programmes will have on the forecasted budget gap over the medium to long term. In this regard, the Service Director advised that the Council's medium term financial planning (MTFP) arrangements incorporate the financial impacts of service transformation into budget strategies further to proposals being agreed. Members were informed that the Council would continue with this approach to ensure its financial sustainability is maintained via robust annual budget strategies that are based on agreed and deliverable savings. In terms of the evaluative aspect of the recommendation, the Service Director informed the Committee that the monitoring of the Council's annual budget strategy was publicly reported via quarterly Performance Reporting arrangements, that set out revenue budget and capital programme performance alongside how resources are being utilised to deliver Corporate Plan priorities and the associated impacts. Members were assured that the Council's performance reporting process would continue to be the key component to publicly report performance and impact updates from the delivery of annual budget strategies and would be supplemented by the evaluation of agreed and implemented service transformations being incorporated into scrutiny work programmes.

- **Digital Strategy Review – RCTCBC (issued July 2024).**

One Member sought clarity on how the Council intended to engage with the citizens of RCT and what timescales were being considered. The Service Director spoke of the Council's Digital Strategy for 2022-2026 and fed back the Council recognises that some residents may be digitally excluded and will continue to use its network of community groups to communicate and engage with residents in respect of the Council's work and plans. It was added that, as part of the Council's current Digital Strategy, where there are digital improvements, specific citizen engagement activities will take place on a case-by-case basis.

The Service Director of Finance and Improvement Services then referred the Committee to the two recommendations contained within the Digital Strategy Review report and Members were provided with assurance that citizens would be engaged as part of the preparatory work to develop the next Digital Strategy. In terms of the Council's existing Strategy, the Service Director stated that it had been informed by a wide range of engagement with stakeholders and partners, many of which were from frontline services with a sound understanding of the needs of service users. It was added that this approach was undertaken alongside research, best practice and discussions with Welsh Government in terms of the national strategy. In respect of the second recommendation around monitoring the benefits delivered by digital related projects, the Service Director explained that there was already a process in place to monitor the progress of projects and, in line with the report recommendations, this will be built upon to capture project costs and intended outcomes at the start of the project and would provide a baseline of information to undertake post-implementation evaluation, as appropriate.. The Service Director went on to confirm that a mid-term progress report will be produced, which would set out the impact of the current Strategy to date.

One Member sought assurance from Audit Wales that the Council's responses to its recommendations were deemed adequate. Audit Wales fed back that the

responses and actions were reasonable and that the timescales identified were appropriate.

The Chair thanked Audit Wales for its findings and the Service Director for the responses provided to Member questions.

The Governance and Audit Committee **RESOLVED:**

1. To note the finalised Audit Wales Reports issued to the Council and seek clarity and further information, as required, from Audit Wales on the content of the reports.
2. To note the Council's responses to the recommendations reported by Audit Wales and progress made to date to implement each.
3. To consider whether there are any matters of a governance, internal control or risk management nature that require further action or attention by the Governance and Audit Committee.
4. To consider whether there are any matters of a performance nature that require referral to the Council's Scrutiny Committees.

20 Treasury Management Annual Report 2023/24

The Service Director – Finance Services provided Members with the opportunity to scrutinise the Annual Treasury Management Review presented to Council on 17th July 2024.

The Service Director provided an overview of the key information set out in the report and also confirmed that the Council had complied with all relevant Codes of Practice, regulations and guidance, and that the Council continues to adopt a low-risk strategy in terms of investing and borrowing.

The Chair spoke of the Treasury Management training session delivered by Arlingclose, which had taken place earlier that afternoon. The Chair was encouraged that the consensus was that the Council had been prudent in its approach to investment and borrowing and productive in terms of the rates achieved.

Referring to section 4.3 of Appendix 1 to the report, the Vice-Chair questioned whether all required reports were approved by the Council within the stipulated timelines and if there were any issues encountered. The Service Director confirmed that all required reports were completed in a timely manner, in accordance with the various codes of practice.

Referring to section 4.7 of Appendix 1, the Vice-Chair sought an explanation of how the Council's accounting practice for financial instruments differs from the figures contained within the report. The Service Director explained that within the Treasury Management Report investments and borrowing are reported as principal vales but within the Statement of Accounts there is a requirement to include accrued interest in the value of investment or borrowing.

Referring to section 7.1 of Appendix 1, one Member noted that the borrowing requirement to fund the 2023/24 Capital Programme was originally £19.6M and had increased to £26.5M at year-end, and sought clarification on how the additional costs were funded. The Service Director advised that an increase in borrowing often occurs during the year as the Capital Programme spend and

funding is updated and reported on a quarterly basis. In terms of the additional borrowing requirement, the Service Director explained that there had been no additional external borrowing in 2023/24 and as such there were no immediate additional costs. In lieu of external borrowing, there would have been an increase in the level of internal borrowing, which reduces the interest received on temporary surplus cash.

The Member also sought feedback on what impact the economic outlook was likely to have on the Council's Treasury Management Strategy in terms of risks or opportunities. The Service Director advised that, to date, the CPI inflation projections were flat and as such there was no pressure on the Bank of England to increase rates to slow any rise. Furthermore, the forecast was for the PWLB interest rates to decrease, which is where the Council usually obtains its long-term borrowing.

Furthermore, the Member commented on how positive it was to note the on-going capital investment within the Council's Capital Strategy and questioned its impact on the Treasury Management Strategy. The Service Director informed the Committee that any changes to the Council's Capital Programme are updated into the quarterly Treasury Management information and the mid-year review to Council and to the Governance and Audit Committee. Members were informed that the Council officers supporting Treasury Management and Capital Programme monitoring work closely together to ensure cash flows are robustly monitored and updated on a timely basis to reflect any changes to borrowing requirements.

The Chair thanked the Service Director for the update and the Governance and Audit Committee **RESOLVED:**

1. To scrutinise and comment on the information provided; and
2. To consider whether they wish to receive further detail on any matters contained in the report.

21 Draft Statement of Accounts 2023/24 (including an overview of accounting policies)

The Service Director – Finance Services provided the Governance and Audit Committee with the opportunity to consider the certified draft Statements of Account for the 2023/24 financial year in respect of the Council, Rhondda Cynon Taf Pension Fund, Central South Consortium Joint Education Service Joint Committee and the Annual Return for Llwydcoed Crematorium Joint Committee.

As part of the update, with the aid of a PowerPoint presentation, the Service Director provided the Governance and Audit Committee with an overview of the following:

- Governance Framework.
- What is an Accounting Policy?
- Accounting Policies Disclosed.
- Critical Judgements in applying Accounting Policies.
- Assumptions about the future and other sources of estimation uncertainty.
- Timescales for the Production and Publication of the Statement of Accounts.

Referring to the CIPFA toolkit at Appendix 5, the Vice-Chair noted the following question, '*Do the financial statements satisfy all statutory and other regulatory disclosure requirement to which the authority is subject?*'; and sought confirmation from officers on the extent that this had been met.

The Service Director informed the Committee that the Council produces financial statements in accordance with all statutory requirements and that a disclosure checklist is provided by CIPFA, which assists officers with quality assurance checks during the closure of accounts process. In addition, Audit Wales had not raised any issues with the Council, to date, regarding its compliance.

The Chair thanked the Service Director for the presentation and the Governance and Audit Committee **RESOLVED:**

1. To consider the Council's certified draft Statement of Accounts for the financial year 2023/24;
2. To consider the Rhondda Cynon Taf Pension Fund certified draft Statement of Accounts for the financial year 2023/24;
3. To consider the Central South Consortium Joint Education Service Joint Committee certified draft Statement of Accounts for the financial year 2023/24;
4. To consider the Llwydcoed Crematorium Joint Committee certified draft Annual Return for the financial year 2023/24;
5. To consider the impact, if any, upon the Statements of Account and Annual Return of issues and audit reports brought before the Committee during the year; and
6. To note the plans for production and audit of the Statements of Account and Annual Return for financial years 2023/24, 2024/25 and 2025/26.

22 Progress against the Internal Audit Risk Based Plan 2024/25

The Audit Manager provided the Governance and Audit Committee with a position statement on progress being made against the audit work included and approved within the Internal Audit Risk Based Plan 2024/25.

The Audit Manager noted that the Internal Audit Risk Based Plan for 2024/25 was submitted to the Governance and Audit Committee for consideration and approved on the 29th April 2024. The Plan outlined the audit assignments to be carried out in order to provide adequate coverage to enable an overall opinion at the end of 2024/25.

The Audit Manager directed Members to Appendix A of the report, this detailing the status of each planned review, the audit opinion (where the audit is complete or has reached draft report stage) and the number of recommendations made to improve the internal control, governance and risk management environment.

As of 12th September 2024, 18% of the plan had been achieved and that 24 individual audit assignments had been completed to report stage or were underway. Of the completed audits to date, 4 had been given a substantial assurance opinion and 5 a reasonable assurance rating, which was reassuring.

The Audit Manager concluded by assuring the Committee that the implementation of recommendations was regularly monitored by the Internal Audit Service, and updates provided to the Governance and Audit Committee.

One Member noted that 18% of the audit plan had been completed to report stage. The Member questioned if there were any specific reasons for the rate being relatively low at the mid-point of the year and what action was being taken to accelerate progress. The Audit Manager acknowledged the observation and informed the Committee that quarter 2 was generally a time where many of the internal audit team take annual leave, priority had been given to emerging and unplanned pieces of work in the year to date and indicated that the inclusion of the 24 audits in progress would represent an Audit Plan completion position of 40%. The Audit Manager also informed the Committee that there would be continued prioritised focus on delivering the Audit Plan through to the end of the financial year.

The Head of Procurement Delivery echoed the comments and explained that robust performance management arrangements are in place to allow the Committee to hold officers to account for the performance of the service.

The Governance and Audit Committee **RESOLVED:**

1. To review the content of the report and the progress made against the Internal Audit Risk Based Plan 2024/25; and
2. To consider what comments and / or recommendations, if any, they wish to make.

23 Internal Audit Recommendations Update

The Audit Manager provided Members of the Governance and Audit Committee with a position statement in respect of the status of the recommendations made by the Internal Audit Service.

It was noted the recommendations are made at the conclusion of each audit review to identify improvements to be made to mitigate risk and strengthen controls. These recommendations are then included in the final audit reports and recipients are asked to provide a management response to indicate whether they agree to the recommendation, how they plan to implement them and target dates. Those priorities are then organised as high, medium or low priority.

Members were directed to Table 1 of the report that highlighted the different priority ratings which are used and the recommendation categorisation. Once the target date for implementation has been reached the relevant Officers are contacted and asked to provide feedback on the status of each agreed recommendation.

Members' attention was drawn to table 2, which highlighted that there were 30 outstanding recommendations and at the time of writing the report, 12 of which were overdue, and emphasised that this was a moving picture. To date, 1 recommendation had since been implemented and 3 target dates had been revised. Members were provided with assurance that there was a process in place should outstanding recommendations require further escalation to the relevant Director.

In terms of the recommendations reported to date, the Vice-Chair queried if any key themes were emerging for the Committee to be aware of, particularly for high priority recommendations, and if there were any specific steps that need to be taken on a wider basis across the Council. The Audit Manager acknowledged that this was an area of interest for the Committee and informed Members that the system had been developed to categorise each recommendation, which allows officers to produce a report in relation to general themes. Members were informed that at January's Governance and Audit Committee meeting, there was a report scheduled for Members to consider the general themes identified throughout the year to date.

The Governance and Audit Committee **RESOLVED:**

1. To review the content of the report and seek assurance that recommendations made by the Internal Audit Service are being implemented within agreed timescales.

24 Draft Annual Performance Self-Assessment Report 2023/24

The Service Director of Finance and Improvement Services introduced the Council's draft Annual Corporate Performance Report and the Annual Self-Assessment for 2023/24 in advance of consideration by Full Council in accordance with the requirements of the Local Government and Elections (Wales) Act 2021.

The Service Director reminded the Committee of the Performance and Governance duties outlined in Part 6, Chapter 1 of the Local Government and Elections (Wales) Act 2021, which sets out that 'A council must produce a self-assessment report in respect of each financial year'. The Act requires the Council to keep under review the extent to which it is meeting the 'performance requirements', this is the extent to which:

- it is exercising its functions effectively;
- it is using its resources economically, efficiently and effectively; and
- its governance is effective for securing the above.

Members' attention was drawn to Appendix A, which aimed to comply with this duty. The Service Director informed the Committee that following their observations and/or recommendations at today's meeting, the draft report would be presented to full Council for consideration and if approved, would be published within four weeks of it being finalised.

The Service Director drew Members' attention to section 4.8 of the report and stated that the Local Government and Elections (Wales) Act 2021 recommends that a core set of activities that are common to the governance of public bodies, as defined in the Wellbeing of Future Generations Act 2015 (WFG), are used as the framework for the self-assessment. Furthermore, the Council had included an additional 9 areas that it considers are integral to good governance and ensuring the Council meets its performance requirements.

The Service Director went on to explain the approach to compiling the annual self-assessment, noting the key principles followed that have been in place for a number of years and are well-embedded: a council wide approach that engages

designated responsible officers; the utilisation of existing arrangements and information to inform the self-assessment; evidenced based; and objective review and challenge.

The Service Director emphasised that the fundamental objective of the process was to produce an accurate and balanced position of the Council's arrangements and to identify any areas of improvement to strengthen those arrangements.

The Chief Executive thanked the Service Director for informing Members of the robust processes in place to compile the comprehensive self-assessment and took the opportunity to provide observations. The Chief Executive noted that the self-assessment was representative of data and evidence from across the Local Authority, much of which had been considered by Members through the quarterly performance reporting arrangements. The document sought to demonstrate the range and diversity of the Council's functions and the scale of the services delivered, along with the progress on delivering the commitments of the Corporate Plan throughout the year.

The Chief Executive drew Members' attention to section 1 of the draft report and was satisfied that, overall, the Council had made good progress against the Corporate Plan priorities for the previous year and that many of the commitments identified had been delivered.

In terms of the Annual Assessment, detailed at section 2 of the report, the Chief Executive spoke of the integral service self-evaluation process, which encourages officers across the Council to strive to deliver the best services within the resources available. The Chief Executive noted the strategic challenges arising from the process, which highlighted many strengths of the organisation and also the areas the Council must continue to improve. Members were informed that the themes that had emerged from previous self-assessments, listed at section 2b of the draft report, were considered during 2023/24 and informed the new Corporate Plan 2024 – 2030 'Working with our Communities'.

The Chief Executive spoke of the significant financial challenges that continue to be faced by the Council and stated that through robust financial and service management, the Council had a consistent track record of setting and delivering balanced budgets. The Chief Executive also spoke positively of the Council's Capital Programme and of its investment in infrastructure and town centres, which he felt was making visible positive impacts in communities across the County Borough. Members were informed that, in the last year, £169M of capital investment had successfully been delivered, including £45M on highways, structure and flood alleviation; £67M on schools; and £50M on traffic management works.

Based on the evidence presented, the Chief Executive was satisfied that the Council was well run but emphasised that it was not complacent. The Chief Executive assured the Committee that delivery and performance continued to be challenged and that, where necessary, services are developed and transformed. Furthermore, it was recognised that there remained significant challenges ahead.

The Chief Executive was of the view that the Council had used its resources effectively and that within the Council, robust governance and performance management arrangements were in place.

One Member was complimentary of the report and felt that it highlighted the complexity of the work of the Local Authority. The Member sought assurance on the robustness of the approach to ensure the self-assessment is accurate and balanced. The Chief Executive fed back that the assessment was based on a wide range of evidence to support the conclusions within the report, and the assessment findings had been reviewed and challenged by a number of senior officers within the Council.

One Member noted the wide-ranging areas for improvement and sought clarification on how the overall programme of work would be managed and monitored. The Service Director fed back that areas for improvement have been incorporated into the Council's service delivery planning arrangements to enable actions to be monitored on a regularly basis during the year, and noted that some actions and projects are cross-cutting in nature and would require different services to work together, which the Council has sound arrangements in place for.

The Chair thanked the officers for the clear update on the Council's position and the Governance and Audit Committee **RESOLVED:**

1. To review the draft report presented and determine whether it reflects an accurate position of the Council and its services and meets the requirements of the Local Government and Elections Act 2021 Part 6;
2. To provide observations and / or recommendations for changes to the conclusions or to anything included in the draft report, as deemed appropriate, and for this information to be included in the update to full Council; and
3. To note that following approval of an Annual Corporate Performance Report and Annual Self-Assessment for 2023/24 by full Council, the document will be published within four weeks of it being finalised.

25 Governance and Audit Committee - Learning and Development

The Service Director of Finance and Improvement Services provided Members with a proposed programme for learning and development to support the ongoing effective delivery of its Terms of Reference.

During August 2024 Members of the Governance and Audit Committee were requested to complete an on-line Training Needs Analysis questionnaire, this being compiled in line with the CIPFA publication 'Audit Committees – Practical Guidance Note for Local Authorities & Police, 2022 Edition'. The purpose of the questionnaire was to capture feedback from Committee Members on areas where further training would support the continued effective discharge of responsibilities and to inform an updated learning and development plan for the Committee.

Based on the responses received, the results indicated an overall good or satisfactory level of knowledge of Committee Members. The key themes that emerged were as follows:

- The learning & development areas where '*little knowledge or experience*' was fed back were Complaints Handling, Treasury Management and Council Performance Self-Assessment, this reinforcing the importance of continuing the existing specific training and support arrangements that

are already in place in respect of complaints handling and treasury management.

The Service Director proposed that these areas form the basis of the Learning and Development Plan, with refresher training included for other key areas to ensure current levels of knowledge are maintained.

One Member expressed the view on the scheduling of some of the learning and development opportunities and commented that holding a training session in advance of a Committee meeting was not viable in terms of time. The Service Director noted the feedback and indicated this would be considered for future training sessions.

Referring to the draft Learning and Development Plan at Appendix 1 of the report, the Vice-Chair noted that training on the Council's Performance Self-Assessment had been scheduled for January 2025 and that the next self-assessment was not due to be reported to the Committee until Autumn 2025. As such, the Vice-Chair requested if the timing of the training session could be revised to align more closely with the reporting cycle. The Service Director noted the feedback and confirmed that the timing of this training session would be revised, emphasising the importance for the learning and development plan to be flexible.

The Governance and Audit Committee **RESOLVED:**

1. To review and approve the draft Learning & Development Plan for the Governance and Audit Committee.

This meeting closed at 7.02 pm

**Mr C Jones
Chair.**