



THE VALE OF GLAMORGAN COUNCIL

AUDIT COMMITTEE - PROCEDURE

This Procedure has been issued in response to the Coronavirus (COVID-19) pandemic and regulations. It applies to the process around the Council's Audit Committee and will continue to do so until 30th April 2021 unless withdrawn earlier pursuant to a decision of the Council's Executive or Managing Director under his Emergency Powers. The content is based on guidance issued by the Welsh Government.

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**FOR FURTHER INFORMATION PLEASE CONTACT:
DEMOCRATIC SERVICES (01446) 709856
E-MAIL: DEMOCRATIC@VALEOFGLAMORGAN.GOV.UK**

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INTRODUCTION

The Terms of Reference of the Audit Committee, as outlined in paragraph 13.16 of the Council's Constitution, is to:

- (1) To consider the external auditor's annual report and other relevant reports; and to make recommendations on their implementation to Cabinet and/or Council as appropriate.
- (2) To consider specific reports as agreed with the external auditor and to make recommendations on their implementation to Cabinet and/or Council as appropriate.
- (3) To maintain an overview of Contracts Procedure Rules, Financial Regulations; and Officers' Codes of Conduct and behaviour and to make recommendations to Cabinet and/or Council as appropriate.
- (4) To monitor Council policies on "Raising Concerns at Work" and the anti-fraud and bribery strategy and the Council's complaints procedure and to make recommendations to Cabinet and/or Council as appropriate.
- (5) To oversee the production of the Council's Annual Governance Statement and to recommend its adoption.
- (6) To review the annual Statement of Accounts. Specifically, to consider whether appropriate accounting policies have been followed and whether there are concerns arising from the financial statements or from the audit that need to be brought to the attention of the Council.
- (7) Overall responsibility for the maintenance and operation of the Whistleblowing Policy.

Local Authorities (Coronavirus) (Meetings) (Wales) Regulations 2020

On 21 April, 2020, Julie James, Minister for Housing and Local Government issued guidance concerning the expected impact of the Local Authorities (Coronavirus) (Meetings) (Wales) Regulations 2020 (The Regulations). The Regulations came into force on 22 April, 2020 and made temporary provision in relation to Local Authority meetings and for public and press access to these meetings during the COVID-19 pandemic.

The Regulations provide flexibility to enable Local Authorities to operate safely, effectively and lawfully, while retaining the principles of openness and accountability to the public by, for example, enabling meetings to be conducted on the basis of full or partial remote attendance and by making provision about the electronic publishing of certain documents.

Councils can therefore hold official meetings virtually, with Members dialling in to teleconferences or participating via video conferencing. The Regulations mean that the Council may decide to hold a meeting using remote access provided:

- All parties can fully present their case;
- Each person participating has access to an electronic device to permit them to **hear and be heard**, and where possible use a live video link to also see and be seen.

During the current special circumstances, the style and tone of meetings of the Audit Committee will be very different from conventional physical meetings.

Members will need to prepare thoroughly and focus on the outcomes required and will need to understand information and reports thoroughly prior to the meeting. Members may find it useful to have prior discussions, remote pre-meetings or information briefings in addition to formal meetings.

Remote or virtual meetings require some patience and work much more effectively when Members are prepared and familiar with the technology being used and the running of virtual meetings having been thoroughly briefed by Officers in advance of virtual meetings beginning.

Please note that The Regulations do not affect the quorum for a meeting of the Audit Committee. The quorum of a meeting will be one quarter of the whole number of Members, apart from committees comprising eight Members or less, when the quorum shall be three Members.

Public access to documents, agendas etc. will be electronic (the existing timelines of at least three clear days' notice of any meeting still apply), and the requirement to give access to meetings is also suspended until 30 April 2021.

The Regulations relax some of the current requirements however the Council will continue to maintain its obligations around natural justice and procedural fairness.

Current Membership of the Audit Committee:

Chairman: G.D.D. Carroll;

Vice-Chairman: Councillor L.O. Rowlands;

Councillors: Mrs. P. Drake, Dr. I.J. Johnson, K.F. McCaffer, Mrs. J.M. Norman, and M.R. Wilson and Mr. P. Lewis (Lay Member)

Role of the Democratic and Scrutiny Services Officer to meetings of the Audit Committee

Audit Committee meetings have the services of a **Democratic and Scrutiny Services Officer**, whose responsibility it is to provide advice on procedure, ensure that all administrative arrangements for the meeting are made, including minute taking, and that they are undertaken in accordance with regulations. There are no changes to the current roles or responsibilities under this procedure. **(Please note that, with an increased demand to hold meetings remotely, a second Democratic Officer may also be deployed in order to assist with the technical requirements of the meeting.)**

Notice of Meeting / Agenda Send Out

Audit Committee Meetings usually commence at 6pm, unless indicated otherwise

Agendas and reports for the meetings will usually be despatched within **five working days**, prior to the meeting. The agenda/notice of meeting is also uploaded to the Vale of Glamorgan website at the same time where possible.

All agendas which are subject to Access to Information legislation are translated into Welsh.

Remote Meeting Attendance

Having regard to the current pandemic and the provision for remote meetings the Council will undertake Audit Committee meetings via a **remote mechanism** of the Council's choosing. The current platform of choice being the **"Go to Meeting"** software application, however, this may be subject to change. All will be informed within reasonable time, prior to the meeting, of any change in the remote meeting provision as below: -

- **The public** – via the Council website;
- **Members of the Vale of Glamorgan Council** - via internal email and the website;
- **All taking part in the meeting** – via email, or telephone or website.

Ahead of the day of the meeting, the Democratic Services Officer will contact **all parties** via email and/ or text to provide a **hyperlink and or telephone number** to be used to access a **videoconference meeting at a date and time previously specified in the Notice of Meeting/Agenda.**

Subject to any technical issues the meeting will be recorded via the remote meeting application and uploaded to the Council website following the meeting.

Due to the 'remote' online nature of meetings, Members of the Vale Council, not on the Audit Committee, will need to inform Democratic Services of their intention to attend and/or speak at the meeting in order to access this.

PARTICIPATION GUIDANCE

The Meeting

In order for meetings to run, efficiently, effectively and smoothly, the meetings will be managed by the Chairman. There are some suggested practical arrangements below, but it is important to note that through the facility of remote attendance, those taking part will be seen (where possible) and heard throughout the broadcast and it is therefore important to conduct oneself as if the meeting was being held in public. Matters / requests to speak, etc. need to be brought forward via the Chair and speakers should speak in turn / when invited to do so by the Chairman in order to avoid blurred conversation / discussion, so as to keep matters as clear as possible.

Preparing for the Meeting – Practical Arrangements

Immediately prior to the meeting, all participants will need to make sure that they are ready to take part productively via the Remote Meeting Application or any other format they are advised of.

N.B. Officers and Members please note that personal or corporate devices may be used in order to access the meeting.

Councillors, Officers and others should confirm their attendance in advance of the meeting so that officers are aware of who should be in attendance.

Remote Meeting – Application Guidance

- If **multiple devices are available to you (such as a phone and a laptop)**, we recommend using the device with the **biggest screen**, as this will be the one that most likely gives you an option to see all participants, rather than being restricted to only viewing the participant who is currently speaking.
- Take some time before the date of the meeting to familiarise yourself with where the **microphone and headphone plug-in** is on your device, as knowing where to find these will be helpful if you are required to speak more loudly and/or hear more clearly. The best audio quality will likely be achieved by plugging a **separate microphone into the device** – most modern headphone sets include a microphone.
- Make sure before the meeting starts that your equipment is **fully charged or has the capacity to charge** without impeding your audio/visual settings while the

meeting is ongoing. Keeping your device plugged in to a power source if possible as this will give you confidence that the battery will last for the duration of the meeting.

- Please take some time to consider where you'll be able to **make yourself comfortable** so that you can focus on the discussion at hand.
- If **participating with video**, where possible it is best to try and find a space with a **plain background**. Other participants may find it distracting to see photos or shelves full of books or ornaments in the background. Also **consider lighting** – if a light source is behind you in the shot your face will likely end up looking darker on screen. Equally, too strong a light in front of you might have a 'bleaching' effect. Most devices will allow you to **access your camera ahead of the meeting** so you can identify where best to position yourself.
- If participating **with video**, aim to position your device appropriately so that your **head and shoulders are in the shot** (similar to a passport photo).
- Know how to **announce your presence by turning your microphone on and off again**.
- Make sure that you can **easily view any necessary documentation**.
- If **referring to a document** during the meeting, please be **specific regarding which Appendix it is** in as well as the **page number** and please **allow time for others to locate the same document**.
- Have a **pen and paper ready to use**. Conversation will not flow as naturally as it would with people in the room together, and the **Chairman will be moderating the order in which participants speak**. You may therefore find it helpful to **take notes of any points you would like to make** so you can refer back to them when it is your turn to speak.
- **Before the meeting starts**, please ensure that **any other nearby electronic devices are set to silent, or mute notifications on the device you are using**. If you experience **interference during the call**, this could be **caused by other devices nearby** so you may want to turn off any other devices or remove them from the same room as you.
- We ask that you take steps **to join the meeting ten – fifteen minutes prior to the start of the meeting**, which will allow the Democratic Services Officer time to assist with any difficulties if needed.
- If you are not currently speaking, **please mute your microphone**. This will help to reduce the level of disruptive and distracting background noise and assist all participants in meeting one another as clearly as possible.
- If you wish to speak, please indicate this **via the Chat and or / question function** on the remote application software and wait until the Chairman asks you to speak.

If a question is asked of one participant directly, that participant will be the first person afforded an opportunity to respond. **It is crucial that all participants respect this process and listen to the Chairman to ensure everyone has a fair opportunity to make their points without being talked over.** If any participant repeatedly disregards this process and **talks over** other participants without waiting for the Chairman to confirm it is their turn, the **Democratic Services Officer** will be able to **mute their microphone**.

- When speaking, **do not shout**. The Democratic Services Officer will advise if your volume of speech is too low, it will usually require participants to **either move closer to their microphone or to adjust their microphone/volume settings**.
- Please try and remember that **not all participants** will have the same **visual access to the meeting**. There is an **option to dial in on a telephone call rather than use a screen**, and **not all participants** will have **access to a camera**. It is therefore important that **all participants communicate as much as possible verbally**, as not everyone will be able to see gestures or facial expressions. The **Democratic Services Officer will confirm at the start of the meeting** which participants have **screen access** and whether **any are not visible on camera**.
- **Members of the Audit Committee** should only vote on the recommendation / decision if they have been **able to hear and understand all of the debate** and information provided clearly. **The Chairman will remind all Members of this prior to the vote**.
- If the **connection becomes too slow**, the Democratic Services Officer will ask all participants to **turn their cameras off** for a short amount of time to allow the software application being used to **speed the connection up again**. If this problem recurs, the Democratic Services Officer will ask all participants to turn their cameras off, and **only turn them on when it is their turn to speak**.
- Know what to do **if your equipment fails, have a phone number to hand to call in case of technical difficulties**. At any point there may be issues with internet connections or computer failures.
- If required, for example, if members, etc. are unable to connect to the meeting or lose connection to the meeting (and therefore the Committee **stops being quorate**), the Committee may **adjourn the meeting** where considered necessary (either on a temporary or permanent basis).
- With reference to the previous point, **Officers** should establish a clear **“fallback plan”** so people know what to do in the event of a widespread failure. For example, switching over to the **telephone function on the software being used or the use of another remote meeting application**.

Order of Meeting and Procedure

Step 1: The Chairman to read out a declaration on the meeting being held virtually and that a recording of this will be available to the public after the meeting has been held.

Step 2: Officers and Members to introduce themselves at the start of the meeting for the benefit of applicants/objectors and the public (for the recording to be uploaded).

Step 3: Approval of the previous meeting's minutes for accuracy purposes only.

Step 4: "Apologies for absence", in the main, are known in advance as Members contact to advise they are unable to attend.

Step 5: All agendas will have **Declaration of Interests** as a standing item for Members to consider if they have an interest on an agenda item.

Step 6: Meetings are only likely to be held to take decisions on **urgent and business critical issues** until the pandemic subsides. Research and reports (for example those from the Managing Director and / or the relevant Director of Service) be limited and will have to be prioritised according to business need.

NOTES:

Adjournments

The Committee may adjourn the meeting where considered necessary - for example, technical difficulties or if no longer quorate.

Part II

After moving into private session where confidential matters are to be discussed under Part II, the Chairman will:

- *Ensure that members of the public have left the meeting;*
- *Ask all who remain to ensure that there is no one else present who would be able to hear the proceedings.*

Disruptive Behaviour

If a member of the public interrupt's proceedings, the Chairman will warn the person concerned. If they continue to interrupt, the Chairman will order their removal from the meeting.

NB – For the purposes of this procedure, references to the Democratic Services Officer also include an additional Democratic Services Officer who may be assisting with the technology or other areas at the meeting.