

<b>MEETING</b>	<b>AUDIT AND GOVERNANCE COMMITTEE</b>
<b>DATE</b>	<b>30 November 2017</b>
<b>TITLE</b>	<b>Recommendations and Improvement Proposals of External Audit Reports</b>
<b>PURPOSE</b>	<b>Ensure that the Audit Committee satisfies itself that the action steps created in response to the recommendations of the external audit reports are implemented.</b>
<b>AUTHOR</b>	<b>Geraint Owen, Head of Corporate Support Department</b>
<b>CABINET MEMBER</b>	<b>Councillor Mair Rowlands</b>

## **1 The decision sought/purpose of the report**

- 1.1 The Committee will need to satisfy itself that appropriate arrangements are in place in order to ensure that improvement proposals which arise from external audit reports are implemented.

## **2 Introduction**

- 2.1 The Audit and Governance Committee is responsible for considering external audit reports (national, and local to Gwynedd), the recommendations contained in them, and the implications of these to governance, managing risk or management.
- 2.2 The role of the Audit and Governance Committee in this matter is to satisfy itself that arrangements and processes are underway to ensure that these improvement proposals are implemented, and the Committee should not repeat an investigation into matters that are within the work field of one of the other scrutiny committees. However, if the Committee is not of the opinion that the arrangements - including the operation of one of the Scrutiny Committees - are adequate, it may call any matter in for further consideration, either to the full committee or to the Controls Improvement Working Group.

## **3 Relevant Considerations**

- 3.1.0 A chronological list of the inspections undertaken by external auditors between 2012/13 and 2016/17 is presented in **Appendix 1** together with their improvement proposals, and the progress made by the Council against those proposals.
- 3.1.1 The improvement proposals against which progress had not been completed by December 2016, namely the date when the Audit Committee last considered this matter, are noted. In accordance with the wish of the Committee at its meeting on 1 December 2016, the Appendix also includes improvement proposals which arise from historical reports but which have not been completed. Sometimes, it is possible that more recommendations arose from these reports originally, but this committee has already determined that it is satisfied that adequate arrangements are in place to respond to them. To prevent duplication, the recommendations which have been responded to

have not been noted in Appendix 1.

3.1.2 Appendix 1 also notes additional improvement proposals which arise from reports which have come to the Council's attention since November 2016.

3.1.3 A follow-up from the previous report - Clarity and further information is provided on the following matters identified at the Audit Committee on 1 December 2016.

Item 5(iii) from the Minutes - 'to ask for a response from the Children and Supporting Families Department in relation to the timeliness of looked-after children's reviews'

Action -

Item 5(iv) from the Minutes - 'refer Deprivation of Liberty Safeguards (DoLS) Arrangements to the Services Scrutiny Committee for consideration'

Action - The matter will be addressed at the Care Scrutiny Committee

## **4** Reasons for recommending the decision

4.1 The Audit and Governance Committee needs to ensure correct governance within the Council by having an overview of how we will respond to improvement proposals in external audit reports.

## **5** Next steps and timetable

5.1 The work of responding to the majority of the improvement proposals is continuous work. If the committee agrees with the findings regarding the progress made against the improvement proposals, the "completed" ones will not be submitted to this Committee again. The ones which are "underway" will come back to this Committee for further consideration in approximately 6 months' time.

## **6** List of Appendices/Bibliography

Appendix 1 - Improvement Proposals in External Audit Reports 2013-2017