

MEETING	AUDIT AND GOVERNANCE COMMITTEE
DATE	28 June 2018
TITLE	Recommendations and Improvement Proposals of External Audit Reports
PURPOSE	Ensure that the Audit Committee satisfies itself that the action steps created in response to the recommendations of the external audit reports are implemented.
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CABINET MEMBER	Councillor Nia Jeffreys

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 that 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 they contain, 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 duplicate an investigation into matters that are within the remit of one of the other scrutiny committees. However, if the Committee is not of the opinion that the arrangements - including the action of any 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 2017/18 is presented in **Appendix 1** together with their improvement proposals.

We have noted 'Progress against improvement proposals' focussing on what has been achieved since the Committee last discussed this matter in November 2017.

We then note our 'Conclusion' of the progress made - have sufficient steps been taken to satisfy the Committee that the work of realising the recommendation is 'completed', or is it still 'on-going'. It is a matter for this Committee to determine whether or not it agrees with the 'Conclusions'.

3.1.1 Since the Committee discussed this matter in November 2017, one national report has been published by the Wales Audit Office in May, namely 'Strategic Commissioning of Accommodation Services for Adults with Learning Disabilities'. As we as a Council have not yet fully considered this report, it is premature to note recommendations and any responses to them as part of this report.

3.1.2 In accordance with the wish of the Committee at its meeting on 1 December 2016, all of the improvement proposals noted in Appendix 1 are those deemed 'not commenced', 'plan in progress' or 'on-going' by the Committee when the matter was last discussed in November 2017. Occasionally, more recommendations may initially arise from these audit reports, 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 that have been responded to have not been noted in Appendix 1.

4 Reasons for Recommending the Decision

4.1 The Audit and Governance Committee needs to ensure correct governance within the Council by taking 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 that are 'underway' will return to this Committee for further consideration in approximately 6 months.

6 List of Appendices/Bibliography

Appendix 1 - Improvement Proposals in External Audit Reports 2013-2018