

MEETING: **AUDIT COMMITTEE**

DATE: **27 September 2012**

TITLE: **A Register of External Audit Reports**

PURPOSE/RECOMMENDATION: **To approve the Audit Committee's procedure of addressing the reports of external auditors**

AUTHOR: **Geraint George, Head of Strategic and Improvement**

CABINET MEMBER: **Councillor Dyfed Edwards**

1. INTRODUCTION

1.1 Presented here is a Register of Reports by External Auditors on the Council's services since 2008 (Appendix 1). The reports are listed under annual reports, occasional reports and national reports where Gwynedd Council is referred to.

1.2 The current requirements of the Wales Audit Office is that all external auditors' reports are brought to the attention of the Audit Committee with the Committee to approve the benefits of implementing the recommendations noted by the external auditors. This would enable the Audit Committee to ensure an overview of the implementation of the recommendations of the reports and to provide a brief summary for Cabinet.

1.3 The following are examples of external audit reports:

Reports by ESTYN, CyMAL, National Archives
Report by Care and Social Services Inspectorate Wales
Wales Audit Office Annual Reports
Occasional Reports by the Audit Office or by other external auditors
National Reports which refer to Gwynedd Council in their reports

2. ACTION REQUIRED

2.1 It is recommended that the process below is followed in response to the above requirements.

What	How	Who	Report to	Frequency
Maintain a Register	Contact the Departments every quarter to keep the register up-to-date	Head of Strategic and Improvement	Present the register to the Audit Committee	Every 6 months
Draft external audit reports	The above arrangement	Head of Strategic and Improvement to remind the Heads of Departments of the requirement.	Corporate Management Team/Cabinet	Following the receipt of a draft report
A concise report on the benefits of implementing the recommendations.	Concise report	Cabinet Member/Head	Audit Committee, for approval	Following the receipt of a draft report
Recommendation	Agree the recommendations with the external auditors.	Cabinet Member/Head	The Head to ensure that the recommendations are included in their work programmes, with the Cabinet member responsible for ensuring the delivery of the recommendations.	As required

Head of Strategic and Improvement to maintain a corporate register of external auditors' reports and to present the register to the Audit Committee every six months.

Following receipt of an external audit report, the relevant Cabinet Member to submit a report on the benefits of implementing the draft recommendations to the Audit Committee.

Audit Committee to approve the benefits of implementing the recommendations.

The relevant Head to ensure that the recommendations are included in their work programmes, with the Cabinet Member responsible for ensuring the delivery of the recommendations.

2.2 Adopting this process would ensure that the scrutiny committees could focus on scrutiny of the implementation of any recommendations emanating from the audit reports.

3. RECOMMENDATION

- 3.1 The Audit Committee is asked to adopt the process proposed above in order to co-ordinate and provide an overview of external auditors' reports.