

MEETING: **AUDIT COMMITTEE**

DATE: **14 February 2013**

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

PURPOSE/RECOMMENDATION: **To consider the register of reports of external auditors**

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

CABINET MEMBER: **Councillor Dyfed Edwards**

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## **1. INTRODUCTION**

- 1.1 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 will 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.
- 1.2 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
- 1.3 Reports can be totally relevant to Gwynedd or be National reports that include a reference to Gwynedd Council.
- 1.4 In addition, the Scrutiny Committee have requested that we maintain a corporate register of external audit reports, and to present it to the Committee on a six monthly basis.
- 1.5 Presented for consideration is the Register of External Audit Reports on the Council's service since 2009 (Appendix 1) - it is a combination of annual reports, occasional reports and national reports where Gwynedd Council is referred to.
- 1.6 There are no additional reports to be considered at present, but I draw to your attention the "live" audits that have been highlighted in yellow, as they are ones to be considered in due course.

## **2. RECOMMENDATION**

- 2.1 The Audit Committee is asked to note the contents of the Register of External Audit Reports, and to also note that, in due course, there will be a need to consider the ones that have been highlighted in yellow.