

<b>MEETING</b>	Governance and Audit Committee
<b>DATE</b>	5 <sup>th</sup> September 2024
<b>TITLE</b>	Audit Wales - Cyngor Gwynedd Annual Audit Summary 2023 and Detailed Audit Plan 2024
<b>AMCAN</b>	Introducing the Audit Wales Annual Audit Summary 2023 and Detailed Audit Plan for the Council in 2024
<b>RECOMMENDATION</b>	Members are asked to comment on and accept the documents.
<b>AUTHOR</b>	Dewi W. Jones, Council Business Support Service Manager/Alan Hughes, Audit Lead, Audit Wales

## 1. BACKGROUND

- 1.1. The Audit and Governance Committee has a role to review and assess the risk management, internal control, performance management and corporate governance arrangements of the Council. As part of this role there is an expectation to consider the reports of external review bodies such as Audit Wales, Estyn and Care Inspectorate Wales (CIW) in the context of the Council's work .

## 2. DETAILED AUDIT PLAN 2024

- 2.1. To fulfil the Auditor General's duties Audit Wales completes work each year associated with the following duties – Audit of Accounts, ensuring Value for Money, ensuring Continuous Improvement and complying with the Sustainable Development Principles.
- 2.2. Specific projects are completed whilst also using information gathered from other regulators such as Care Inspectorate Wales and Estyn. A summary of the findings and conclusions for the work completed in the last year can be found in the Annual Audit Summary 2023 (**Appendix 1**).
- 2.3. The Detailed Audit Plan for 2024 is also attached as **Appendix 2**. It describes the outline programme of work for the year in accordance with the duties set out in 2.1 above. It is anticipated that the final plan for the year will be published during the summer.
- 2.4. Officers from Audit Wales present the item to the Members and there will be an opportunity ask questions in relation to the content.