

**KEY FINDINGS & PROPOSED ACTION PLAN**  
**AUDIT COMMITTEE PERFORMANCE REVIEW 2017/18**

Key Finding	Proposed Actions	Target Date	Progress Update 30/04/19
<p><b>Assurance Framework</b> – The Audit Committee needs clarity on the Council’s Assurance Framework.</p>	<p>Audit Committee to be provided with a report that outlines the governance and assurance arrangements operating across the Council.</p> <p><b>Lead Officer: Chief Executive</b></p>	September 2018	<p><b>Complete</b> Presentation by the Deputy Chief Executive to Audit Committee covering Governance Framework was provided on 09/04/19.</p>
<p><b>Risk Register</b> – The Audit Committee needs to see the detail behind the Corporate Risk Register.</p>	<p>Corporate Risk Register to be reported to Audit Committee at future meetings.</p> <p><b>Lead Officer: Strategic Delivery &amp; Performance Manager</b></p>	August 2018	<p><b>Complete</b> Committee received register details on 14/08/18.</p>
<p><b>Annual Governance Statement (AGS)</b> – The Audit Committee would like to see the AGS separated from the Annual Accounts and a draft copy sent to them for comment prior to approval.</p>	<p>Annual Governance Statement received at the July 2018 meeting and comments made by members. The Chair also met with Officers after the meeting to highlight further queries.</p> <p>The Annual Governance Statement to be brought back to Audit Committee as a second draft.</p> <p><b>Lead Officer: Head of Legal, Democratic Services &amp; Business Intelligence</b></p>	September 2018	<p><b>Complete</b> AGS was presented to Committee separated from the Annual Accounts on 17/17/18.</p> <p>Amended version was distributed to Members on 13/08/18. Special Meeting was arranged to discuss and approve final amended version of the AGS on 23/08/18.</p>
<p><b>Benchmarking</b> – The Chair has provided benchmarking detail to Internal Audit (from other Councils) but there are no plans to visit and meet with other Audit Committees:</p> <p>i) Consider how to best use this benchmarking information.</p> <p>ii) Consider visits to other audit committees to search for good practice.</p>	<p>The Corporate Management Team will consider this further and update the Audit Committee.</p> <p>The Chair has asked for arrangements to be made to visit Cardiff Audit Committee.</p> <p><b>Lead Officer: Head of Democratic Services</b></p>	December 2018  September 2018	<p><b>Ongoing</b></p> <p><b>Completed</b> Visit took place 13/11/18 – Chair, Vice Chair and Chief Auditor attended.</p>

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<p><b>Council Objectives</b> – The Audit Committee would like to see the amount of over-run and deferred audits to be included in the AGS.</p>	<p>As noted above comments and queries will be progressed/actioned by the Head of Legal, Democratic Services &amp; Business Intelligence and the Governance Group.</p> <p><b>Lead Officer: Head of Legal, Democratic Services &amp; Business Intelligence</b></p>	September 2018	<p><b>Complete</b> Amended version of the AGS included commentary to reflect this, as approved by Committee on 23/08/18.</p>
<p><b>Partnerships</b> – Review the mechanisms for assessing and scrutinising the risk associated with partnerships.</p>	<p>Audit Committee to be provided with a report that outlines the mechanisms for assessing and scrutinising the risks associated with partnerships.</p> <p><b>Lead Officer: Chief Executive / Head of Legal, Democratic Services &amp; Business Intelligence.</b></p>	December 2018	<p><b>Ongoing</b></p>
<p><b>Reporting</b> – produce a programme of expected external reports for Audit Committee to receive.</p>	<p>Known expected external reports will be added to the Audit Committee Work Programme.</p> <p><b>Lead Officer: Strategic Delivery &amp; Performance Manager.</b></p>	December 2018	<p><b>Ongoing</b> Reports will be added to the Audit Committee agenda for information as they arise.</p>
<p><b>Recommendations</b> – produce a tracker for the recommendations that arise from the work of internal and external audit so that Audit Committee can effectively monitor progress.</p>	<p>Tracker for recommendations to be developed that will capture internal and external recommendations.</p> <p>To be discussed with Chief Auditor and Chief Finance Officer.</p> <p><b>Lead Officer: Chief Auditor, Chief Finance Officer</b></p>	December 2018	<p><b>Ongoing</b> Report provided to Committee outlining the method of tracking internal and external audit recommendations on 11/12/18.</p>

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<p><b>Wales Audit Office (WAO) escalation process</b> – clarify the process the WAO uses to escalate actions when recommendations have not been completed.</p>	<p>WAO to explain the process at the next Audit Committee Meeting.</p> <p>Lead: Wales Audit Office</p>	<p>September 2018</p>	<p>WAO Response received 22/08/18 for discussion:</p> <p><b>There is no formal process as such. The process is to agree actions with service managers and directors. If we have any problems with agreement or progress we will escalate to the Chief Executive. If we still have issues we will then raise with the Audit Committee Chair Audit Committee.</b></p>
<p><b>Meeting with WAO</b> – consider who should attend meetings with the WAO as external auditor (just the Chair or the whole committee).</p>	<p>To be discussed by Committee.</p> <p>Lead: Chair of the Audit Committee</p>	<p>September 2018</p>	<p>WAO Response received 22/08/18 for discussion:</p> <p><b>This is a decision for the Audit Committee although as a minimum we would expect at least an annual meeting with the Chair. We are happy to meet the Chair and the Committee or a combination of both during the year. As per comment above, if we feel it is necessary we will request an ad hoc meeting with the Chair or the full Audit Committee.</b></p>