



## Report of the Chief Auditor

Audit Committee – 9 November 2017

### Audit Committee - Performance Review 2016/17 Update

<b>Purpose:</b>	This report provides an update following the Audit Committee Performance Review 2016/17.
<b>Policy Framework:</b>	None
<b>Consultation:</b>	Legal, Finance and Access to Services.
<b>Recommendation(s):</b>	It is recommended that Committee discuss the proposals noted in the report to formulate any agreed actions to take forward.
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#### 1. Introduction

- 1.1 The Audit Committee's annual performance review for 2016/17 was facilitated by the Wales Audit Office in February 2017.
- 1.2 Overall, the outcome of the Performance Review was that the Audit Committee felt that it is performing well against the Core Principles. However, some areas for improvement were noted in relation to Committee involvement and awareness of Risk Management. It was also felt that there were a number of issues which could be addressed during the year which would allow the Committee to provide a greater level of assurance to the Council.
- 1.3 A summary of the key findings that came out of the performance review can be found in Appendix 1.

## **2. Progress to Date**

- 2.1 Risk Management – in order to provide more information to Committee, periodic updates from the Business Performance Manager have been added to the Committee Workplan. Committee has also received Risk Management Training as well as an overview of the updated Risk Management Policy and Framework.
- 2.2 Work of other regulators and tracking of recommendations – it is envisaged that the periodic updates from the Business Performance Manager will also include information covering these areas.

## **3. Proposals for Discussion**

- 3.1 The Key Findings from the performance review also suggested a number of additional actions that may be taken, primarily in relation to identifying best practice in Audit Committees of other bodies and to encourage the further development of the Committee.
- 3.2 Some suggestions to address these findings are detailed below:
  - i) Identifying Committee Members to lead on particular areas, such as Finance, Education, Performance & Risk, Audit, Fraud and Improvement.
  - ii) Committee Member attendance at other bodies Audit Committee Meetings to identify any best practices that may be adopted.
  - iii) Inviting contacts from other bodies Audit Committees to attend meetings to provide feedback.
  - iv) Wales Audit Office to suggest any best practice identified from work with other Audit Committees.
- 3.3 It is recommended that Committee consider the suggestions noted above in order to decide if any of them are feasible so that we can look to implement these over the coming months.

## **4. Equality and Engagement Implications**

- 4.1 There are no equality and engagement implications associated with this report.

## **5. Financial Implications**

- 5.1 There are no financial implications associated with this report.

## **6. Legal Implications**

- 6.1 There are no legal implications associated with this report

**Background Papers:** None

**Appendix 1 – Performance Review 2016/17 – Key Findings**

**PERFORMANCE REVIEW 2016/17 - KEY FINDINGS**

<b>Key Finding</b>
1. Risk Management - provide more detailed information (Risk Register) to Audit Committee
2. Risk Management – develop ‘what if’ scenarios
3. Other regulators – see the work of other regulators at the Council (CSSIW, Estyn, PSoW)
4. Tracking of recommendations – central place for all recommendations
5. Tracking of recommendations – look at timescales – is 12 months too long?
6. Meeting with the Audit Committee in private – should all members of Audit Committee meet with WAO rather than just the Chair?
7. Good Practice – look at other bodies e.g. Police, NHS
8. Good Practice – WAO to signpost good examples
9. Development of Audit Committee – look at other Audit Committee’s to benchmark and for good practice
10. Development of Audit Committee – train with members of other Audit Committee’s
11. Attendance – improve attendance from Members and Officers