

FLINTSHIRE COUNTY COUNCIL

REPORT TO: **AUDIT COMMITTEE**

DATE: **WEDNESDAY, 24 SEPTEMBER 2014**

REPORT BY: **CHIEF EXECUTIVE**

SUBJECT: **IMPROVEMENT PLAN 2014-15 AUDIT –
CERTIFICATE OF COMPLIANCE**

1.00 PURPOSE OF REPORT

- 1.01 To advise Members of the positive Certificate of Compliance from the Auditor General for Wales in respect of the audit of the 2014-15 Improvement Plan.
- 1.02 Members to receive a presentation of the key issues by the Wales Audit Office and note the Council's Executive response.

2.00 BACKGROUND

- 2.01 The Auditor General is required by the Local Government (Wales) Measure 2009 (the Measure) to report any audit and assessment work which informs tangible judgement as to whether a Council has discharged its duties and met the requirements of the Measure.
- 2.02 This is the first certificate that the Council will receive during 2014/15; to certify the Auditor General's views on whether the Council has discharged its duties in respect of improvement planning. The second certificate will consider the Council's compliance with requirements to make arrangements to secure continuous improvement.
- 2.03 The issuing of certificates by the Auditor General for Wales (AGW) replaces the former practice of 'letters' which have been issued for the last four years. The AGW has decided to discharge his audit duties under section 17 of the Measure by checking whether authorities have published improvement plans and assessments of performance as required by them under section 15 of the legislation. Provided an authority meets these statutory requirements, it will have complied with Welsh Government statutory guidance. The issue of a certificate for each audit will state whether or not an authority has discharged its duties.

Limiting the audit approach to that described above is to allow concentration on improvement assessment work on issues critical to organisational health and to aspects directly relevant to driving improvement within the current local government context. Less

emphasis will be placed on compliance testing and more emphasis on providing insight into drivers and barriers to improvement.

3.00 CONSIDERATIONS

3.01 The certificate states the Auditor General's opinion on whether the Council has discharged its statutory duties in respect of improvement reporting.

3.02 The certificate is attached at Appendix 1.

3.03 The conclusion of the audit is:

“As a result of my audit, I believe that the Council has discharged its duties under section 15(6) to (9) of the Measure and has acted in accordance with Welsh Government guidance sufficiently to discharge its duties.”

The Auditor General has made no new statutory recommendations or proposals for improvement.

3.04 As is good practice, the Council always makes a full response to issues raised as part of external regulatory reports. The response is attached at Appendix 2.

3.05 The certificate and the Council's response have been received by both the Cabinet and the Corporate Resources Overview and Scrutiny Committee meeting earlier this month. Both these committees have received a presentation by the Wales Audit Office detailing the background to the conclusion drawn. This was at the request of the Corporate Resources Overview and Scrutiny Committee at its meeting in June.

4.00 RECOMMENDATIONS

4.01 To advise Members of the positive Certificate of Compliance from the Auditor General for Wales in respect of the audit of the 2014-15 Improvement Plan.

4.02 Members to note the report and the Council's Executive response.

5.00 FINANCIAL IMPLICATIONS

5.01 The letter has no direct implication in relation to finance.

6.00 ANTI POVERTY IMPACT

6.01 The letter has no direct implication in relation to poverty.

7.00 ENVIRONMENTAL IMPACT

7.01 The letter has no direct implication in relation to environmental impact.

8.00 EQUALITIES IMPACT

8.01 The letter has no direct implication in relation to equalities.

9.00 PERSONNEL IMPLICATIONS

9.01 The letter has no direct implication in relation to personnel issues.

10.00 CONSULTATION REQUIRED

10.01 None required.

11.00 CONSULTATION UNDERTAKEN

11.01 Senior officers have had input into the findings of this audit.

12.00 APPENDICES

12.01 Appendix 1: Certificate of Compliance from the Auditor General for Wales in respect of the audit of the 2014-15 Improvement Plan.
(August 2014)
Appendix 2: The Council's response to the Auditor General's Certificate of Compliance (August 2014)

**LOCAL GOVERNMENT (ACCESS TO INFORMATION ACT) 1985
BACKGROUND DOCUMENTS**

None

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