

FLINTSHIRE COUNTY COUNCIL

REPORT TO: **AUDIT COMMITTEE**

DATE: **WEDNESDAY, 28 JANUARY 2015**

REPORT BY: **CHIEF OFFICER (GOVERNANCE)**

SUBJECT: **EXTERNAL REGULATORS AND INSPECTIONS**
REPORTS

1.00 PURPOSE OF REPORT

1.01 To receive the second annual report detailing reports by external auditors, other regulators and inspectors.

2.00 BACKGROUND

2.01 The Local Government (Wales) Measure contains various provisions relating to the work of audit committees. Statutory guidance made under Section 85 of the Measure was issued in June 2012. That guidance advised that audit committees should receive and consider reports from external auditors, other regulators and inspectors.

2.02 At the first informal meeting between members of the Audit Committee and Chairs and Vice-chairs of Overview and Scrutiny held on the 22 February 2013 it was agreed that officers should put in place a process to monitor all reports issued by external auditors, regulators and inspectors. This to include details of which committees or other member fora such reports have been reported to.

2.03 Following that meeting officers put in place arrangements for such records to be maintained by the Policy & Performance Team within the Chief Executive's portfolio. Attached as Appendix 1 is a table detailing the reports issued during 2014 by various external regulators and inspectors, a short summary of the findings and the member bodies to which those reports have been reported and when.

3.00 CONSIDERATIONS

3.01 Where a report by an external auditor, other regulator or inspector contains recommendations, it is important that those recommendations receive proper consideration by both officers and members and are responded to. The responses will, on occasions, require an action plan to implement changes and appropriate procedures need to be in place to oversee the implementation of such action plans.

3.02 It is part of the Terms of Reference of the Audit Committee to ensure that effective processes are in place for setting and monitoring such action plans. Whilst the Audit Committee has the responsibility for ensuring all audit reports issued by the external auditor are implemented, for other reports the Committee's Terms of Reference make clear it is sufficient that it is satisfied that there are effective processes in place. These processes may, for example, include the work of Overview and Scrutiny Committees.

3.03 Appendix 1 shows that with one exception the reports issued by the Wales Audit Office during 2014 were reported to the Audit Committee. The one that was not relating to the national study on delivering with less will be reported to a future meeting. Appendix 1 also shows that all reports issued during the year by Care and Social Services Inspectorate Wales (CSSIW) have been considered by the Social & Health Overview & Scrutiny Committee. Appendix 1 shows that during the year 12 reports by regulatory bodies were reported to various Overview & Scrutiny Committees.

4.00 RECOMMENDATIONS

4.01 To note how reports by external auditors, other regulators and inspectors have been dealt with during 2014.

5.00 FINANCIAL IMPLICATIONS

5.01 None as a result of this report.

6.00 ANTI POVERTY IMPACT

6.01 None as a result of this report.

7.00 ENVIRONMENTAL IMPACT

7.01 None as a result of this report.

8.00 EQUALITIES IMPACT

8.01 None as a result of this report.

9.00 PERSONNEL IMPLICATIONS

9.01 None as a result of this report.

10.00 CONSULTATION REQUIRED

10.01 With officers in the Policy & Performance Team.

11.00 CONSULTATION UNDERTAKEN

11.01 With officers in the Policy & Performance Team.

12.00 APPENDICES

12.01 Appendix 1 – Reports issued by the Wales Audit Office

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

None

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