

Committee: **Governance and Audit Committee**
Date of meeting: **7th December 2021**
Report Subject: **Response to Audit Wales Enquiry to those charged with Governance and Management**
Portfolio Holder: **Cllr Nigel Daniels, Leader / Executive Member Corporate Services**
Report Submitted by: **Louise Rosser, Audit and Risk Manager**

Reporting Pathway								
Directorate Management Team	Corporate Leadership Team	Portfolio Holder / Chair	Audit Committee	Democratic Services Committee	Scrutiny Committee	Executive Committee	Council	Other (please state)
	04.11.21		07.12.21					

1. **Purpose of the Report**

The purpose of this report is to present the Governance and Audit Committee the management response to the Audit Wales enquiries (see Appendix A), and also the response provided on behalf of the Committee as those charged with governance.

2. **Scope and Background**

- 2.1 A letter of enquiry is received on an annual basis from Audit Wales which seeks the Council's documented consideration and understanding of the management and governance arrangements in place for the Authority with regard to the prevention and detection of fraud.
- 2.2 The report presents members of the Governance and Audit Committee with the responses provided to Audit Wales on behalf of Management and the Committee. The Management response was endorsed by Corporate Leadership Team at its meeting on 4th November 2021. The response on behalf of the Committee was provided by the Chair, in order to expedite the response to Audit Wales, and with a view to the full Committee considering it at the next available meeting.
3. **Options for Recommendation**
- 3.1 The letter of enquiry is presented to the Governance and Audit Committee to seek retrospective agreement of the response provided by the Committee Chair on their behalf.

Options for consideration are:

Option 1

The Committee note the attached Management response to the Audit Wales query.

Option 2

The Committee propose amendments / additions to the attached response on their behalf for submission to Audit Wales.

4. **Evidence of how does this topic supports the achievement of the Corporate Plan / Statutory Responsibilities / Blaenau Gwent Well-being Plan**

- 4.1 This report supports the Authority in achieving its Corporate Plan Priority of an ambitious and innovative council delivering the quality services we know matter to our communities through demonstrating that adequate measures are in place for the prevention and detection of fraud thereby protecting the Authority's assets.

5. **Implications Against Each Option**

5.1 ***Impact on Budget (short and long term impact)***

There are no direct financial implications arising from this report.

5.2 ***Risk including Mitigating Actions***

Options 1 and 2 would satisfy the requirements of the external regulator.

5.3 ***Legal***

There are no direct legal implications arising from this report.

5.4 ***Human Resources***

There are no direct staffing implications arising from production of this report.

6. **Supporting Evidence**

6.1 ***Performance Information and Data***

The letter and accompanying questionnaire are attached at Appendix A.

6.2 ***Expected outcome for the public***

Not applicable.

6.3 ***Involvement (consultation, engagement, participation)***

Not applicable.

6.4 ***Thinking for the Long term (forward planning)***

Not applicable.

6.5 ***Preventative focus***

Not applicable.

6.6 ***Collaboration / partnership working***

Not applicable.

6.7 ***Integration (across service areas)***

Not applicable.

6.8 ***Decarbonisation and Reducing Carbon Emissions***

Not applicable.

6.9a ***Socio Economic Duty Impact Assessment***

Not applicable.

6.9b. ***Equality Impact Assessment***

Not applicable.

7. **Monitoring Arrangements**

- 7.1 Instances of fraud or misappropriation will continue to be reported to management and the Governance and Audit Committee, as part of the audit progress report, throughout the financial year.

Background Documents /Electronic Links

- Appendix A – Audit enquiries to those charged with governance and management.