

Committee: **Governance and Audit Committee**
 Date of meeting: **8th March 2023**
 Report Subject: **Audit Wales: Assurance and Risk Assessment Review – Blaenau Gwent County Borough Council**
 Portfolio Holder: **Cllr Steve Thomas, Leader / Cabinet Member Corporate Overview and Performance**
 Report Submitted by: **Rhian Hayden, Chief Officer Resources
 Sarah King, Head of Democratic Services, Governance and Partnerships**

Reporting Pathway								
Directorate Management Team	Corporate Leadership Team	Portfolio Holder / Chair	Governance and Audit Committee	Democratic Services Committee	Scrutiny Committee	Cabinet	Council	Other (please state)
	23.02.23		08.03.23					

1. **Purpose of the Report**
 - 1.1 The purpose of the report is to provide the Governance and Audit Committee with the Audit Wales Report, ‘*Assurance and Risk Assessment Review*’ (Appendix 1).
2. **Scope and Background**
 - 2.1 Audit Wales published their report, ‘*Assurance and Risk Assessment Review*’ in November 2022 and covers the audit year 2021/22.
 - 2.2 The report was undertaken to identify the level of audit assurance and /or where further audit work may be required in future years, in relation to risks to the Council putting in place proper arrangements to secure value for money in the use of resources. The report also considered how the extent to which the Council is applying the sustainable development principle in taking steps to meet its well-being objectives.
 - 2.3 The report focussed on the following areas:
 - Financial Position;
 - Implications of the Local Government and Elections (Wales) Act 2021; and
 - Carbon reduction plan.
 - 2.4 The Audit Wales report identified the following recommendations:

R1 - The Council should ensure that the high level actions in its Decarbonisation Plan (Readiness Assessment) are:

 - Prioritised based on clear criteria, including carbon and financial impact;
 - Aligned with its Medium Term Financial Strategy and Capital Programme; and
 - Integrated into Business Plans.

R2 – The Council should develop a robust set of metrics to measure and report progress on its decarbonisation journey.

2.5 Next Steps

The recommendations identified within the Audit Wales Report, found at paragraph 2.4, relate to the Council’s Decarbonisation agenda. The actions will be undertaken by the Climate Group and will be included within the Council’s Decarbonisation Plan.

The recommendations will be included within the relevant business plan for monitoring and reporting, this will be the Tier 1 Policy and Partnership Business Plan, based in Corporate Services.

The Council also has an identified Member Champion for Climate Mitigation, Cllr Behr, who will have an active role in supporting the implementation of the Council’s Decarbonisation Plan.

3. Options for Recommendation

3.1 Prior to the final report being provided to the Council, CLT and relevant Officers provided comment back to Audit Wales on their findings.

3.2 Option 1

Governance and Audit Committee is assured that the Next Steps, identified in paragraph 2.5, will appropriately respond to the Audit Wales recommendations.

Option 2

Provide comment on the Audit Wales review and Next Steps, identified in paragraph 2.5, to address the recommendation for Officers to implement in order to provide continuous improvement.

4. Monitoring Arrangements

4.1 The recommendations from Audit Wales will be included within the business plan and updated on a quarterly basis.

The information will be reported within the Joint Finance and Performance Report to Corporate Overview and Performance Scrutiny Committee and Cabinet.

Regular meetings are held with Audit Wales to assess progress of reports.

Background Documents /Electronic Links

Appendix 1 – Audit Wales Report ‘Assurance and Risk Assessment Review’