

Committee: **Governance & Audit Committee**  
 Date of meeting: **21<sup>st</sup> February 2024**  
 Report Subject: **Response to Audit Wales Enquiry to those charged with Governance and Management**  
 Portfolio Holder: **Cllr Steve Thomas – Leader / Cabinet Member for Corporate Overview and Performance**  
 Report Submitted by: **Louise Rosser – Audit and Risk Manager**

Reporting Pathway								
Directorate Management Team	Corporate Leadership Team	Portfolio Holder / Chair	Governance & Audit Committee	Democratic Services Committee	Scrutiny Committee	Cabinet	Council	Other (please state)
	08/02/2024	12.02.24	21/02/2024					

## 1. Purpose of the Report

The purpose of this report is to inform the Governance & Audit Committee of the three responses to the Audit Wales enquiries (see Appendix A), including the proposed response on behalf of the Committee as provided by the Chair.

## 2. Scope and Background

- 2.1 A letter of enquiry is received on an annual basis from Audit Wales which seeks the Councils documented consideration and understanding of the management and governance arrangements in place for the Authority.
- 2.2 In previous years the letter has sought two responses, one from management and one from those charged with governance. For the 2022-23 financial statements Audit Wales have issued three letters. One to the Chief Officer Resources – providing the Management response, one to the Chair of the Governance and Audit Committee – providing the response of those charged with governance and one to the Audit and Risk Manager – providing the Internal Audit response.
- 2.3 The report informs members of the responses to the Audit Wales letter and seeks commentary from the Committee in respect of the proposed answers provided on their behalf by the Committee Chair.
- 2.4 All three responses were presented to CLT on 08/02/24, who confirmed their agreement with the Management response provided on their behalf by the Chief Officer Resources.

### 3. **Options for Recommendation**

#### 3.1 Options for consideration are:

##### Option 1

The Committee endorse the attached responses to the Audit Wales queries and confirm that the response on behalf of those charged with governance accurately reflects their views.

##### Option 2

The Committee endorses the attached responses to the Audit Wales queries subject to any amendments proposed to the response made on their behalf.

### 4. **Evidence of how does this topic support 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 quality services at the right time and in the right place through demonstrating that adequate measures are in place for the prevention and detection of fraud, by 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 production of this report.

#### 5.4 Human Resources

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

### 6. **Supporting Evidence**

#### 6.1 Performance Information and Data

The letter and accompanying questionnaires 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
- 6.9 Integrated 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.