

## CEREDIGION COUNTY COUNCIL

<b>Report to:</b>	<b>Governance and Audit Committee</b>
<b>Date of meeting:</b>	<b>9 September 2021</b>
<b>Title:</b>	<b>Internal Audit Report - Estates</b>
<b>Purpose of the report:</b>	<b>To provide Members with an explanation re the communication problem raised at GAC 3/6/21</b>
<b>Cabinet Portfolio and Cabinet Member:</b>	<b>Cllr Ray Quant MBE, Deputy Leader of the Council and Cabinet Member for Legal and Governance, People and Organisation, and Democratic Services</b>

Following a discussion regarding the breakdown in communication between Audit Wales (AW) and the Council's Estates Service at the June Governance & Audit Committee (GAC), it was agreed:

**12 (ii) that the internal audit service seeks an explanation regarding the communication problem that arose within the estates service, that led to the delays in providing information to Audit Wales.**

The Corporate Manager Internal Audit (CMIA) arranged a meeting with the Corporate Manager Growth & Enterprise (CMGE) on 29/7/21 to discuss this issue.

At the meeting, CMGE confirmed that during the preparations for the specified accounts, the requisite work was completed as necessary; however, the Estates service's own internal checks took longer than expected. This, coupled with other work pressures, had caused a delay in communication with AW. In hindsight, CMGE acknowledges AW should have been informed of this at the time and takes full responsibility for this oversight.

To ensure there is satisfactory communication going forward, the CLO - Economy & Regeneration (CLOER) and CMGE meet fortnightly with the Audit Manager and Audit Lead from AW's local Financial Audit team. CLOER agreed that this arrangement has worked well to date. No major issues have arisen since, and a draft report re the current valuations has already been shared with the AW Officers for feedback.

This joint forum will continue to meet either fortnightly or monthly – dependant on AW, to ensure any issues arising will be dealt with immediately, and to avoid the occurrence of any further communication delays.

**To conclude, the AW Audit Manager corroborated the above arrangements by email on 30/7/21 and confirmed that communication at this stage is improved.**

**Recommendation(s):** To note the above

**Reasons for decision:** That the Committee is satisfied that Estates have addressed the previous communication problem appropriately and that there is a satisfactory process in place moving forward.

**Appendices:** N/A

**Corporate Lead Officer:** Elin Prysor  
CLO-Legal and Governance / Monitoring Officer

**Reporting Officer:** Amanda Roberts  
Corporate Manager – Internal Audit

**Date:** 30 July 2021