



AUDIT COMMITTEE - 14TH JUNE 2017

SUBJECT: ASSURANCE FRAMEWORK

REPORT BY: INTERNAL AUDIT SERVICES MANAGER

1. PURPOSE OF REPORT

- 1.1 The purpose of the report is to provide members of the Audit Committee with the final version of the Assurance Framework for information following the feedback and comments made on the draft framework by members in the December meeting.

2. LINKS TO STRATEGY

- 2.1 The work of Internal Audit Services provides assurance on the robustness of internal controls and the corporate governance arrangements operating within the Authority and identifies areas for improvement. Strong corporate governance arrangements are an essential element of ensuring that the Council's key priorities are effectively delivered and this in turn contributes to the following Well-being Goals within the Well-being of Future Generations Act (Wales) 2015: -

- A prosperous Wales.
- A resilient Wales.
- A healthier Wales.
- A more equal Wales.
- A Wales of cohesive communities.
- A Wales of vibrant culture and thriving Welsh Language.
- A globally responsible Wales.

3. THE REPORT

- 3.1 A draft Assurance Framework was presented to the members of the Audit Committee in December 2016.
- 3.2 The Framework was developed around a concept called the 'Three Lines of Defence' and is intended to be a diagrammatical representation of the various sources of assurance which the Audit Committee can draw upon when considering the strength and appropriateness of the Council's governance and assurance arrangements.
- 3.3 It was agreed by the members of the Audit Committee at the December meeting that the Corporate Governance Review Panel should keep the Assurance Framework under regular review and that the Audit Committee would be updated in respect of any changes made to the document.
- 3.4 As a result of feedback provided by members during the December meeting and from comments received from the Corporate Governance Review panel and the Council's External Auditors the document has been slightly amended. The updated final Assurance Framework document is attached as Appendix 1.

4. WELL-BEING OF FUTURE GENERATIONS

- 4.1 Strong corporate governance arrangements are a key element in ensuring that the Well-being Goals within the Well-being of Future Generations Act (Wales) 2015 are met.

5. EQUALITIES IMPLICATIONS

- 5.1 There are no equalities implications.

6. FINANCIAL IMPLICATIONS

- 6.1 There are no financial implications.

7. PERSONNEL IMPLICATIONS

- 7.1 There are no personnel implications.

8. CONSULTATIONS

- 8.1 Any comments received have been reflected in the report.

9. RECOMMENDATIONS

- 9.1 Members are asked to note the updated document.

10. REASONS FOR THE RECOMMENDATIONS

- 10.1 To ensure Members of the Audit Committee are aware of the up to date version of the Assurance Framework.

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