

BRISTOL CITY COUNCIL

Audit Committee

2nd May 2014

Report of: Strategic Director Business Change

Report Title: Control and Governance – Progress Update

Ward: Citywide

Officer presenting report: Mark Taylor

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RECOMMENDATION

That the Committee note the continuing progress to address the issues raised by Internal and External Auditors in the financial year 2012/13.

SUMMARY

During the last six months the Audit Committee has received regular updates on the progress made by officers to address the issues raised by Internal and External auditors in their review of the 2012/13 financial year.

This has been supported by the quarterly reports of Internal Audit which continue to demonstrate the Council's commitment to address concerns raised and set a direction of travel to enhance the overall framework of financial controls.

The financial resilience of the Council was subject to review and improvements demonstrated to enhance the Council's financial position

This update focuses on the Governance arrangements within the Council and progress made to date.

Background

Following the conclusion of the external audit of the Councils financial Statements and Annual Governance Statement a number of issues were identified and disclosed in the External Auditors report. These issues have been monitored over the last six months and action taken as necessary.

The External Auditors have commenced their audit of the 2013/14 financial year and the Audit Committee are asked to note the progress made in addressing the issues identified in previous years.

Progress made

It has been reported elsewhere the progress made in enhancing the financial control framework (as evidenced by the quarterly Internal Audit reports), the review of financial resilience and the revised risk management approach.

This report provides an update on the progress made in enhancing the Governance arrangements of the Council in resolving the issues raised by External Audit in previous years.

A verbal update will be provided on the progress made in addressing the matters for the Audit Committee to note. Work continues to further enhance the clarity of the Council's governance arrangements.

An initial review with the External Auditors has updated them on the progress made within the area of Governance and this will be reported to the Audit committee in September.

Conclusion

The issues raised by the External Auditor in respect of the Council's governance arrangements have been addressed and their audit work for the financial year 2013/14 will be reported to Audit Committee in September.

Other Options Considered

None necessary

Risk Assessment

Robust and effective strategic risk management arrangements are essential in helping the Council manage its business and deliver its priorities.

Equalities Impact Assessment

None necessary for this report

Environmental Impact Assessment

None necessary for this report

Legal and Resource Implications

Legal – The Monitoring Officer is actively supporting the continuing improvements in the Governance arrangements of the Council

Resource - None arising from this report

Background Papers

None.