



WALES AUDIT OFFICE
SWYDDFA ARCHWILIO CYMRU

Archwilydd Cyffredinol Cymru
Auditor General for Wales

Project Brief – Audit Committee Support and Development – Rhondda Cynon Taf County Borough Council

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Background

- 1 Arising from our audit and risk assessment work undertaken in 2018-19 at Rhondda Cynon Taf County Borough Council, it was identified in the Audit Plan 2019-20 that we would undertake work to support and develop the Audit Committee, as part of the Council's wider governance arrangements.
- 2 This project brief sets out why we are undertaking the review and outlines its focus, methodology, outputs and timing.

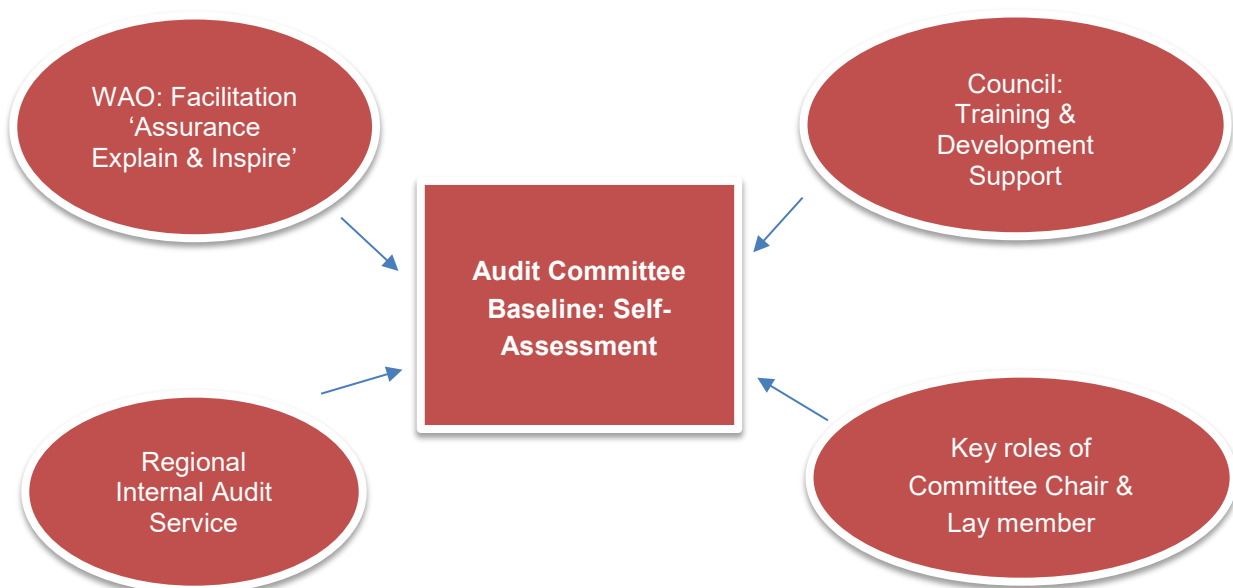
Legislative basis for the review

- 3 This project is being undertaken to help discharge the Auditor General's duties under section 17 of the Public Audit (Wales) Act 2004 (the 2004 Act) and section 18 of the Local Government (Wales) Measure 2009, and it may also inform a study for improving value for money under section 41 of the 2004 Act, and/or an examination undertaken by the Auditor General under section 15 of the Well-being of Future Generations Act (Wales) 2015.

Purpose of the review

- 4 The Wales Audit Office will provide a contribution to Audit Committee's development, as part of the Council's wider governance arrangements, and see our role working alongside the Council's own development programme for Audit Committee. The work will provide assurance, support and insight.

Exhibit 1 Wales Audit Office role in supporting Audit Committee development



Focus of the review

- 5 We will develop and scope activities with the Council that align with its Audit Committee's forward plan and work programme. In doing so, we will use the Committee's self-assessment as a base-line and take due consideration of the evolving changes that will impact Audit Committee over the next 12 months. The project will consider:
- the Council's training and development for members, aligning with annual appraisals and personal development priorities;
 - changes in membership of Audit Committee, including new Chair and appointment of a new lay member to the Committee;
 - impact of new local government legislation on the role of the audit committee, its responsibilities and its function; and
 - regional Internal Audit Service (RIAS) and relationship with audit committee and council officers.
- 6 In undertaking this project, we will also draw on the findings of our other ongoing and recent work.

Output

- 7 We will work alongside the Council, providing feedback in real time and report an evaluation of the effectiveness of the work undertaken by officers and members over a 12 month period.

Timetable

Exhibit 2: timetable

The table below sets out a proposed timetable for the review at Rhondda Cynon Taf Council.

Proposed timetable	
Set up meeting	October 2019
Project brief issued	January 2020
Fieldwork Meeting observations Interviews	February 2020 – TBA with Council
Evaluation Report issued	TBA with Council – Sept 2020

Fieldwork schedule

Workshops/Focus groups

Exhibit 3: workshops

The table below sets out the initial list of workshops we would like to run with officers and councillors as part of this review.

Workshops
Baselining and Mapping the position with officers and members
Observation and feedback at a sample of Audit Committee meetings
Governance: Getting the basics right and delivering Audit Committee Effectiveness
The Influential Audit Committee

Document request

Prior to on-site fieldwork and observations we will undertake a review of the documents identified below. However, we would be grateful if you could supply us with any additional documents which you feel may be relevant to our work in this area. The list is not exhaustive and requests for additional documents may be made during the course of the review. Where documents in the list below are publicly available on the Council's website we would be grateful if you could please direct us to where we can find them.

Exhibit 4: the table below sets out the documents we would like to request initially as part of this review

Document title
<ul style="list-style-type: none">Audit Committee Annual Report, incorporating a Self-Assessment against the CIPFA 2018 guidance – Audit Committee March 2019 - Received

Wales Audit Office contacts

Exhibit 5: Wales Audit Office contacts

The table below sets out the Wales Audit Office team that will be working on this review at Rhondda Cynon Taf County Borough Council.

Name	Contact details
Performance Audit Director	Huw Rees
Performance Audit Manager	Colin Davies
Performance Audit Lead	Justine Morgan
Performance Auditor	Chris Bolton

Wales Audit Office
24 Cathedral Road
Cardiff CF11 9LJ

Tel: 029 2032 0500

Fax: 029 2032 0600

Textphone: 029 2032 0660

E-mail: info@audit.wales

Website: www.audit.wales

Swyddfa Archwilio Cymru
24 Heol y Gadeirlan
Caerdydd CF11 9LJ

Ffôn: 029 2032 0500

Ffacs: 029 2032 0600

Ffôn testun: 029 2032 0660

E-bost: post@archwilio.cymru

Gwefan: www.archwilio.cymru