

BRIDGEND COUNTY BOROUGH COUNCIL

REPORT TO AUDIT COMMITTEE

23 MAY 2013

REPORT OF THE ASSISTANT CHIEF EXECUTIVE - PERFORMANCE

Audit Committee – External Audit; Update on Progress relating to the Annual Financial Audit Outline 2012-13

1. Purpose of Report .

1.1 The purpose of this report is to submit an update by the Council's External Auditor's in relation to their work as contained within their Annual Financial Audit outline for 2012-13.

2. Connection to Corporate Improvement Plan / Other Corporate Priority.

2.1 Internal and External Audit's work impacts on the Corporate Improvement Objectives and other corporate priorities

3. Background.

3.1 The Annual Financial Audit Outline has been prepared by the Council's External Auditor to meet the requirement of the auditing standards and proper audit practices. It sets out the work to be undertaken by the Appointed Auditor at Bridgend CBC under the Public Audit (Wales) Act 2004. This outline was presented to the Audit Committee for review and noting at the meeting held on 21st March 2013.

4. Current situation / proposal.

4.1 Attached at Appendix A is an update on the progress by the Council's External Auditor to date. The External Auditors have not identified any significant issues and the audit work undertaken to date has gone smoothly.

4.2 Should the External Auditor identify any matters subsequent to the issue of this report, these will be included in the ISA260 report which will be presented to the Audit Committee in September 2013.

5. Effect upon Policy Framework & Procedure Rules.

5.1 None

6. Equality Impact Assessment.

6.1 There are no equality issues.

7. Financial Implications.

7.1 There are no financial implications regarding this report.

8. Recommendation.

8.1 That the Committee reviews and notes the content of the letter from the Council's External Auditor attached as Appendix A.

**Ness Young
Assistant Chief Executive - Performance**

23 May 2013

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Background documents:

None.