

# BRIDGEND COUNTY BOROUGH COUNCIL

## REPORT TO THE AUDIT COMMITTEE

26 APRIL 2018

### REPORT OF THE CHIEF EXECUTIVE

#### EXTERNAL AUDIT ANNUAL AUDIT PLAN 2017-18

#### 1 Purpose of Report.

- 1.1 The purpose of this report is to submit the External Auditor's Annual Audit Plan 2017-18 together with a schedule of authorised grant signatories for the Council both for noting.

#### 2 Connection to Corporate Improvement Plan / Other Corporate Priorities.

- 2.1 Internal and External Audit's work impacts on the Corporate Improvement Objectives and other Corporate Priorities.

#### 3 Background

- 3.1 The Annual Audit Plan 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, the Local Government (Wales) Measure 2009 (the Measure), the Local Government Act 1999, and the Code of Audit Practice.

#### 4 Current situation / proposal

- 4.1 The key elements of the audit engagement of the Appointed Auditor are outlined in **Appendix A** of the attached report. The Appointed Auditor is required to:-
- examine and certify whether the Council's financial statements are 'true and fair';
  - assess whether the Council has made proper arrangements for securing economy, efficiency and effectiveness in the use of resources;
  - audit and assess whether the Council has discharged duties and met requirements of the Measure; and
  - undertake studies to enable him to make recommendations for improving economy, efficiency and effectiveness or for improving financial or other management arrangements.
- 4.2 The Financial Audit 2017-18 element of this plan has been prepared by Wales Audit Office. The purpose of this plan is to set out the proposed work, when it will be undertaken, how much it will cost and who will undertake it.
- 4.3 The Plan also outlines the Performance Audit, the Certification of Grant Claims and Returns and other Audit Work undertaken. Attached at **Appendix B** is the schedule of authorised grant signatories for noting.

**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 None

**8 Recommendation.**

8.1 That Members note the content of the External Auditor's Annual Audit Plan 2017-18 attached as Appendix A and the schedule of authorised grant signatories attached as Appendix B.

**Darren Mepham  
Chief Executive  
9 April 2018**

**Contact Officer:** Gill Lewis, Interim Head of Finance & s.151 Officer

**Telephone:** (01656) 643302

**E-mail:** [Gill.lewis@bridgend.gov.uk](mailto:Gill.lewis@bridgend.gov.uk)

**Postal Address**

Bridgend County Borough Council  
Finance  
Wing 4 Raven's Court  
Brewery Field  
Bridgend  
CF31 4AP

**Background Documents**

Annual Audit Plan 2018