

# BRIDGEND COUNTY BOROUGH COUNCIL

## REPORT TO THE AUDIT COMMITTEE

18 APRIL 2019

### REPORT OF THE INTERIM HEAD OF FINANCE

#### EXTERNAL AUDIT ANNUAL AUDIT PLAN 2019

#### 1 Purpose of Report.

- 1.1 The purpose of this report is to submit for review the External Auditor's Annual Audit Plan 2019 together with a schedule of authorised grant signatories for the Council.

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

- 2.1 This report assists in the achievement of the following corporate priority/priorities:

Smarter use of resources – ensuring that all its resources (financial, physical, human and technological) are used as effectively and efficiently as possible and support the development of resources throughout the community that can help deliver the Council's 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 its duties and met the 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 2019 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. Well-being of Future Generations (Wales) Act 2015 implications**

7.1 The wellbeing goals identified in the Act were considered in the preparation of this report. It is considered that there will be no significant or unacceptable impacts upon the achievement of wellbeing goals/objectives as a result of this report.

**8. Financial Implications.**

8.1 None

**9. Recommendation.**

9.1 That Members review and consider the content of the External Auditor's Annual Audit Plan 2019 attached as Appendix A and note the schedule of authorised grant signatories attached as Appendix B.

**Gill Lewis, CPFA**  
**Interim Head of Finance & Section 151 Officer**  
**02 April 2019**

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**Background Documents**

Annual Audit Plan 2019