

BRIDGEND COUNTY BOROUGH COUNCIL

REPORT TO THE AUDIT COMMITTEE

16 JULY 2020

REPORT OF THE INTERIM CHIEF OFFICER - FINANCE, PERFORMANCE AND CHANGE

EXTERNAL AUDIT ANNUAL AUDIT PLAN 2020

1 Purpose of Report

- 1.1 The purpose of this report is to submit for review the External Auditor's Annual Audit Plan 2020, together with a schedule of authorised grant signatories for the Council, both for noting.

2 Connections to corporate well-being objectives / other corporate priorities

- 2.1 This report assists in the achievement of the following corporate well-being objective under the **Well-being of Future Generations (Wales) Act 2015**:
- Smarter use of resources – ensuring that all resources (financial, physical, ecological, human and technological) are used as effectively and efficiently as possible and support the creation of resources throughout the community that can help deliver the Council's well-being objectives.

3 Background

- 3.1 The Annual Audit Plan 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 County Borough Council (BCBC) 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**. 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 Local Government (Wales) Measure 2009; 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 2019-20 element of this plan has been prepared by Audit Wales. 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 to be undertaken.
- 4.4 It is recommended that the following postholders are authorised grant signatories for the Council:
- Chief Officer – Finance, Performance and Change, and Section 151 Officer
 - Deputy Head of Finance, and Deputy S151 Officer
 - Group Manager – Chief Accountant
 - Group Manager – Financial Planning and Budget Management

5 Effect upon policy framework & procedure rules

- 5.1 There is no impact on the Policy framework and Procedure rules.

6 Equality Impact Assessment.

- 6.1 There are no equality implications arising from this report..

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 The proposed audit fee is in line with the budget for 2020-21.

9 Recommendation.

- 9.1 That Members note the content of the External Auditor's Annual Audit Plan 2020 attached as Appendix A and agree the authorised grant signatories outlined in paragraph 4.4.

Gill Lewis
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July 2020

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Background Documents: None