

# BRIDGEND COUNTY BOROUGH COUNCIL

## REPORT TO THE GOVERNANCE AND AUDIT COMMITTEE

22 APRIL 2021

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

#### AUDIT WALES GOVERNANCE AND AUDIT COMMITTEE REPORTS

#### 1. Purpose of report

- 1.1 The purpose of this report is to submit to the Committee reports from Audit Wales, including an update on the financial and performance audit work undertaken, and due to be undertaken, by Audit Wales, and the Audit Wales 2021 Audit Plan.

#### 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.
- 2.2 The Council's performance is an important element in determining the extent to which the well-being objectives can be delivered.

#### 3. Background

- 3.1 Audit Wales undertakes a programme of work during the year to help the Auditor General discharge his duties under the Public Audit (Wales) Act 2004. The Auditor General's functions include auditing accounts and undertaking local performance audit work at a broad range of public bodies, alongside conducting a programme of national value for money examinations and studies. The Auditor General also assesses the extent to which public bodies are complying with the sustainable development principle when setting and taking steps to meet their well-being objectives.
- 3.2 Part 2 of the 2004 Act sets out the powers and duties of the Auditor General to undertake studies in relation to local government bodies in Wales. The most widely used of these provisions is section 41, which requires the Auditor General to undertake studies designed to enable him to make recommendations for, among other things, improving the value for money in the provision of services.
- 3.3 In accordance with Section 89 of the Local Government and Elections (Wales) Act 2021 the Authority is required to keep under review the extent to which it is exercising

its functions effectively, using its resources economically, efficiently and effectively and ensuring its governance is effective for securing these performance requirements.

#### **4. Current situation/proposal**

4.1 Audit Wales has produced a number of reports for the Governance and Audit Committee to consider. These are:

- **The Audit Wales Governance and Audit Committee Update - (Appendix A)** - this outlines both financial and performance work undertaken in the Council by and on behalf of the Auditor General under the Local Government (Wales) Measure 2009 and the Public Audit (Wales) Act 2004.
- **Audit Wales 2021 Audit Plan – Bridgend County Borough Council - (Appendix B)** – this document sets out the work that the Auditor General plans to undertake during 2021 to discharge his statutory responsibilities as the Council’s external auditor and to fulfil his obligations under the Code of Audit Practice.

#### **5. Effect upon policy framework and 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 There are no financial implications arising from this report.

#### **9. Recommendation**

9.1 That the Committee notes the Audit Wales Governance and Audit Committee Reports at Appendix A and Appendix B.

**Gill Lewis**  
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**April 2021**

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**Background Documents:** None