

BRIDGEND COUNTY BOROUGH COUNCIL

REPORT TO THE GOVERNANCE AND AUDIT COMMITTEE

13 OCTOBER 2022

REPORT OF THE CHIEF OFFICER - FINANCE, PERFORMANCE AND CHANGE

PORTHCAWL HARBOUR RETURN 2021-22 ANNUAL AUDIT LETTER

1. Purpose of report

- 1.1 The purpose of this report is to submit the Appointed Auditor's Annual Audit Letter 2021-22 for Porthcawl Harbour, attached as **Appendix A**, 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.

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

3. Background

- 3.1 The Appointed Auditor is responsible for providing an opinion:

- on whether the information contained in the Annual Return is in accordance with proper practices; and
- if any matters have come to the auditor's attention giving cause for concern that relevant legislation and regulatory requirements have not been met.

4. Current situation/proposal

- 4.1 Attached at **Appendix A** is the Annual Audit Letter 2021-22 for Porthcawl Harbour, confirming that the Appointed Auditor intends to issue an unqualified audit certificate, confirming that there are no matters that they wish to draw to the Committee's attention.

- 4.2 The letter also confirms that the Appointed Auditor is satisfied that there were no misstatements found in the Annual Return and no other matters affecting their audit opinion.

- 4.3 The Appointed Auditor certified the Harbour Return on 26 September 2022, confirming that the audit of the annual return had been completed.

5. Effect upon policy framework and procedure rules

5.1 There is a legal requirement for the Statement of Accounts to be signed by the responsible financial officer, approved by the relevant committee, and published by 31 July following the end of the financial year to which it relates. If this is not possible then the Council is required to issue a notice to this effect, known as a Regulation 10 Notice, setting out the reasons for the delay. The Council issued the notice confirming that the audit had not been completed as at 31 July 2022 in compliance with the Accounts and Audit (Wales) Regulations 2014 (as amended).

6. Equality Act 2010 implications

6.1 The protected characteristics identified within the Equality Act, Socio-economic Duty and the impact on the use of the Welsh Language have been considered in the preparation of this report. As a public body in Wales the Council must consider the impact of strategic decisions, such as the development or the review of policies, strategies, services and functions. This is an information report, therefore it is not necessary to carry out an Equality Impact assessment in the production of this report. It is considered that there will be no significant or unacceptable equality impacts as a result of this report.

7. Well-being of Future Generations (Wales) Act 2015 implications

7.1 The well-being goals identified in the Act were considered in the preparation of this report. As this report is for information and is retrospective in nature it is considered that there will be no significant or unacceptable impacts upon the achievement of well-being goals/objectives as a result of this report.

8. Financial implications

8.1 These are reflected in the body of the report.

9. Recommendation

9.1 It is recommended that the Committee:

- notes the Annual Audit Letter 2021-22 at **Appendix A**.

Carys Lord
Chief Officer – Finance, Performance and Change
September 2022

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Background Documents: None