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Carys Lord  
Chief Officer – Finance, Performance and Change  
Bridgend County Borough Council  
Civic Offices  
Angel Street  
Bridgend  
CF31 4WB

**Reference:** BCBC 2023-24

**Date issued:** 11 April 2024

Dear Carys

### **Audit enquiries to those charged with governance and management**

The Auditor General's Statement of Responsibilities sets out that he is responsible for obtaining reasonable assurance that the financial statements taken as a whole are free from material misstatement, whether caused by fraud or error. It also sets out the respective responsibilities of auditors, management and those charged with governance.

This letter formally seeks documented consideration and understanding on a number of governance areas that impact on our audit of your financial statements. These considerations are relevant to both the management of Bridgend CBC and 'those charged with governance'.

I have set out below the areas of governance on which I am seeking your views:

1. Matters in relation to fraud;
2. Matters in relation to laws and regulations;
3. Matters in relation to related parties.

Audit enquiries to those charges with governance and management. Please contact us in Welsh or English / cysylltwch â ni'n Gymraeg neu'n Saesneg.

The information you provide will inform our understanding of the Council and its business processes and support our work in providing an audit opinion on your 2023-24 financial statements.

I would be grateful if you could update the attached table in [Appendix 1 to Appendix 3](#) for 2023-24.

The completed [Appendix 1 to Appendix 3](#) should be formally considered and communicated to us on behalf of both management and those charged with governance by 30 June 2024. In the meantime, if you have queries, please contact me on 02920 829326 or [David.Williams@audit.wales](mailto:David.Williams@audit.wales).

Yours sincerely

A handwritten signature in black ink, appearing to read 'D Williams', with a horizontal line extending from the end of the signature.

David Williams

Audit Manager

Audit enquiries to those charges with governance and management. Please contact us in Welsh or English / cysylltwch â ni'n Gymraeg neu'n Saesneg.

## Appendix 1

### Matters in relation to fraud

International Standard for Auditing (UK) 240 covers auditors' responsibilities relating to fraud in an audit of financial statements. This standard has been revised for 2023-24 audits.

The primary responsibility to prevent and detect fraud rests with both management and 'those charged with governance', which for the Council is the **Audit Committee**. Management, with the oversight of those charged with governance, should ensure there is a strong emphasis on fraud prevention and deterrence and create a culture of honest and ethical behaviour, reinforced by active oversight by those charged with governance.

As external auditors, we are responsible for obtaining reasonable assurance that the financial statements are free from material misstatement due to fraud or error. We are required to maintain professional scepticism throughout the audit, considering the potential for management override of controls.

### What are we required to do?

As part of our risk assessment procedures we are required to consider the risks of material misstatement due to fraud. This includes understanding the arrangements management has put in place in respect of fraud risks. The ISA views fraud as either:

- The intentional misappropriation of assets (cash, property, etc); or
- The intentional manipulation or misstatement of the financial statements.

We also need to understand how those charged with governance exercises oversight of management's processes. We are also required to make enquiries of both management and those charged with governance as to their knowledge of any actual, suspected or alleged fraud, management's process for identifying and responding to the risks and the internal controls established to mitigate them.

Audit enquiries to those charges with governance and management. Please contact us in Welsh or English / cysylltwch â ni'n Gymraeg neu'n Saesneg.

## Enquiries of management – general

Question	2022-23 Response	2023-24 Response
<p>1 Has the management team carried out an assessment of the going concern basis for preparing the financial statements? What was the outcome of that assessment?</p>	<p>An assessment of the Council's position will be reported to Governance &amp; Audit Committee on 1 June 2023 which confirms that the accounts will be prepared on the basis of a going concern in line with para 3.4.2.23 of the CIPFA Code of Practice on Local Authority Accounting</p>	<p>An assessment of the Council's position will be reported to the Governance and Audit Committee on 6 June 2024 which confirms that the accounts will be prepared on the basis of a going concern in line with para 3.4.2.23 of the CIPFA Code of Practice on Local Authority Accounting.</p>
<p>2 Do you have knowledge of events or conditions beyond the period of the going concern assessment that may cast significant doubt on the entity's ability to continue as a going concern?</p>	<p>No events or conditions that would affect the going concern</p>	<p>No events or conditions that would affect the going concern</p>
<p>3 What are your views on the entity's control environment? How would you assess the process for reviewing the effectiveness of internal control?</p>	<p>The Council has in place robust internal control processes. The Head of Internal Audit's opinion of the adequacy and effectiveness of the Council's framework of governance, risk management and control for 2021-22 was of Reasonable Assurance.</p>	<p>The Council has in place robust internal control processes. The Head of Internal Audit's opinion of the adequacy and effectiveness of the Council's framework of governance, risk management and control for 2022-23 was of Reasonable</p>

Audit enquiries to those charges with governance and management. Please contact us in Welsh or English / cysylltwch â ni'n Gymraeg neu'n Saesneg.

## Enquiries of management – general

Question	2022-23 Response	2023-24 Response
		Assurance. It is envisaged that this will stay the same for 2023-24.
4 If internal control deficiencies were reported in the prior year, please comment on the status of these.	Responses to Audit Wales audit of accounts 2021-22 memo has been completed. These were not significant and no other internal control deficiencies have been reported.	Responses to Audit Wales' audit of accounts 2022-23 memo has been completed. These were not significant and no other internal control deficiencies have been reported.
5 What procedures are in place to ensure the compliance and completeness of Governance reports?	<p>The Annual Governance Statement is reviewed by senior officers and agreed by the Corporate Management Board. The Leader and Chief Executive evidence their agreement via signing of the AGS. It is reviewed at the half year point and both the AGS and the review are presented to Governance and Audit Committee.</p> <p>The Council has introduced a regulatory tracker to the Governance and Audit Committee to ensure all governance issues are reported to the Committee and actions therefore are followed up. The Council's Code of Corporate</p>	<p>The Annual Governance Statement (AGS) is reviewed by senior officers and agreed by the Corporate Management Board (CMB). The Leader and Chief Executive evidence their agreement via signing of the AGS. It is reviewed at the half year point and both the AGS and the review are presented to the Governance and Audit Committee.</p> <p>The Council has introduced a regulatory tracker to the Governance and Audit Committee to ensure all</p>

Audit enquiries to those charges with governance and management. Please contact us in Welsh or English / cysylltwch â ni'n Gymraeg neu'n Saesneg.

## Enquiries of management – general

Question	2022-23 Response	2023-24 Response
	Governance has recently been updated and approved by Cabinet on 7 February 2023	governance issues raised by external assessors are reported to the Committee and actions are therefore followed up. The Council's Code of Corporate Governance was last updated in November 2023 and approved by Cabinet on 21 November 2023.

Audit enquiries to those charges with governance and management. Please contact us in Welsh or English / cysylltwch â ni'n Gymraeg neu'n Saesneg.

## Enquiries of management – in relation to fraud

Question	2022-23 Response	2023-24 Response
<p>6 What is management's assessment of the risk that the financial statements may be materially misstated due to fraud? What is the nature, extent and frequency of management's assessment?</p>	<p>Low risk/probability.</p> <p>Both internal and external audit work has provided assurance that there is unlikely to be any material misstatements of the accounts as a result of fraud.</p> <p>Budget monitoring reports are produced regularly throughout the year involving service accountants, finance managers and service staff, and reported regularly to Council, Cabinet and CMB. These are then subject to intense scrutiny by the Council's Corporate Overview and Scrutiny Committee.</p> <p>Processes are in place for the preparation of the Statement of Accounts which are reviewed at both Chief Accountant and s151 officer level, prior to scrutiny at Governance and Audit Committee.</p> <p>Internal audit provides review and assurance on the Council's systems and processes, including the main accounting and budgetary</p>	<p>Low risk/probability.</p> <p>Both internal and external audit work has provided assurance that there is unlikely to be any material misstatements of the accounts as a result of fraud.</p> <p>Budget monitoring reports are produced regularly throughout the year involving service accountants, finance managers and service staff, and reported regularly to Council, Cabinet and CMB. These are then subject to intense scrutiny by the Council's Corporate Overview and Scrutiny Committee.</p> <p>Processes are in place for the preparation of the Statement of Accounts which are reviewed at both Chief Accountant and s151 officer level, prior to scrutiny at the Governance and Audit Committee.</p> <p>Internal audit provides a review of, and assurance on, the Council's systems and processes, including the main</p>

## Enquiries of management – in relation to fraud

Question	2022-23 Response	2023-24 Response
	control systems as part of their annual internal audit plan.	accounting and budgetary control systems as part of their annual internal audit plan.
7 Do you have knowledge of any actual, suspected or alleged fraud affecting the audited body?	None	None
8 What is management's process for identifying and responding to the risks of fraud in the audited body, including any specific risks of fraud that management has identified or that have been brought to its attention?	<p>The Council has in place an Anti-Fraud and Bribery Policy, Fraud Strategy and Framework, and an Anti-Tax Evasion Policy which has been reviewed and updated during April 2023. Governance and Audit Committee have reviewed the updated Policy, which is being presented to Cabinet for approval 20 June 2023. The Council has clear codes of conduct for both members and officers as set out in the Council's constitution. Processes employed are:</p> <p>a. Specific controls in place relevant to applicable processes b. Focussed use of Internal Audit, with management follow-up</p>	<p>The Council has in place an Anti-Fraud and Bribery Policy, Fraud Strategy and Framework, and an Anti-Tax Evasion Policy, which was reviewed and updated during April 2023. The Governance and Audit Committee have reviewed the updated Policy, which was presented to and approved by Cabinet on 20 June 2023. The Council has clear codes of conduct for both members and officers as set out in the Council's Constitution. Processes employed are:</p> <p>a. Specific controls in place relevant to applicable processes</p>

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## Enquiries of management – in relation to fraud

Question	2022-23 Response	2023-24 Response
	<p>actions also scrutinised by Governance and Audit Committee.</p> <p>c. Contingency provision within Internal Audit Plan set aside for work as it arises. Governance and Audit Committee receive reports on days used.</p> <p>d. Generally, it is not possible for an individual officer to act alone</p> <p>Where any fraud is suspected or reported it is investigated by Internal Audit and the Council's Senior Fraud Investigator in conjunction with senior management and HR, where deemed appropriate/necessary.</p>	<p>b. Focussed use of Internal Audit, with management follow-up actions also scrutinised by the Governance and Audit Committee.</p> <p>c. Contingency provision within Internal Audit Plan set aside for work as it arises. The Governance and Audit Committee receive reports on days used.</p> <p>d. Generally, it is not possible for an individual officer to act alone.</p> <p>Where any fraud is suspected or reported it is investigated by Internal Audit and the Council's Senior Fraud Investigator in conjunction with senior management and HR, where deemed appropriate/necessary.</p> <p>All staff have access to the Fraud Prevention E-Learning Module.</p>

Audit enquiries to those charges with governance and management. Please contact us in Welsh or English / cysylltwch â ni'n Gymraeg neu'n Saesneg.

## Enquiries of management – in relation to fraud

Question	2022-23 Response	2023-24 Response
<p>9 What classes of transactions, account balances and disclosures have you identified as most at risk of fraud?</p>	<p>Areas at most risk would be Cost of Living grants, purchasing cards and Home to School Transport</p>	<p>Areas at most risk would be purchasing cards, council tax support and Home to School Transport.</p>
<p>10 Are you aware of any whistleblowing or complaints by potential whistle blowers? If so, what has been the audited body's response?</p>	<p>Whistleblowing referrals have been received by the Monitoring Officer and have been dealt with in accordance with the Whistleblowing Policy. None of these were fraud related.</p>	<p>Whistleblowing referrals have been received by the Monitoring Officer and have been dealt with in accordance with the Whistleblowing Policy. None of these were fraud related.</p>
<p>11 What is management's communication, if any, to those charged with governance regarding their processes for identifying and responding to risks of fraud?</p>	<p>Council Policies and procedures such as Anti-Fraud and Bribery Policy, Money Laundering Policy, Anti-Tax Evasion Policy and more generally a culture of openness and probity Reports to Governance and Audit Committee on Internal Audit work undertaken, including if appropriate discussion around areas of weakness and where fraud has been perpetrated and planned action/responses. Internal Audit Plan in place and updates taken to each Governance and Audit Committee. Regular updates and discussion of Corporate Risk Register at Governance and Audit</p>	<p>Council Policies and procedures such as Anti-Fraud and Bribery Policy, Money Laundering Policy, Anti-Tax Evasion Policy, Fraud Strategy and Framework and more generally a culture of openness and probity. In addition, reports to the Governance and Audit Committee on Internal Audit work undertaken including, if appropriate, discussion around areas of weakness and where fraud has been perpetrated and planned action/responses. Internal Audit Plan in place and updates taken to each Governance and Audit</p>

Audit enquiries to those charges with governance and management. Please contact us in Welsh or English / cysylltwch â ni'n Gymraeg neu'n Saesneg.

## Enquiries of management – in relation to fraud

Question	2022-23 Response	2023-24 Response
	<p>Committee and a Governance and Audit Committee Forward Work Programme in place.</p> <p>A Fraud Risk Register is maintained so that any risks can be monitored by CMB and any significant risks that may be identified would be fed into the corporate risk assessment and scored accordingly.</p> <p>A Corporate Fraud Report is presented to Governance and Audit Committee on an annual basis to update them on any fraud risks identified throughout the year and the activities conducted by the fraud department</p>	<p>Committee. Regular updates and discussion on Corporate Risk Register at the Governance and Audit Committee and a Governance and Audit Committee Forward Work Programme in place.</p> <p>A Fraud Risk Register is maintained so that any risks can be monitored by CMB on a quarterly basis and any significant risks that may be identified would be fed into the corporate risk assessment and scored accordingly.</p> <p>A Corporate Fraud Report is presented to the Governance and Audit Committee on an annual basis to update them on any fraud risks identified throughout the year and the activities conducted by the fraud team.</p>
<p>12 What is management's communication, if any, to employees regarding their views on business practices and ethical behaviour?</p>	<p>The Model Code of Conduct for Members provides certainty to Elected Members and the public as to what standards are expected. The Authority's Standards Committee also assists members and co-</p>	<p>The Officer's Code of Conduct for employees can be found in the Constitution and outlines the highest standards of conduct expected. This will</p>

Audit enquiries to those charges with governance and management. Please contact us in Welsh or English / cysylltwch â ni'n Gymraeg neu'n Saesneg.

## Enquiries of management – in relation to fraud

Question	2022-23 Response	2023-24 Response
	<p>opted members of the Authority, together with members of town and community councils in the Borough to observe the Code and arrange for any advice and training to be provided.</p> <p>All Members are required to attend mandatory Code of Conduct training provided by the Monitoring Officer when they are elected. They also have the opportunity to attend refresher training when this is arranged.</p> <p>The Officer's Code of Conduct for employees can be found in the Constitution and outlines the highest standards of conduct expected. This will be communicated to staff as part of the mandatory corporate induction process.</p>	<p>be communicated to staff as part of the mandatory corporate induction process.</p>
<p>13 For service organisations, have you reported any fraud to the user entity?</p>	<p>N/A</p>	<p>N/A</p>

## Enquiries of those charged with governance – in relation to fraud

Question	2023-24 Response	2022-23 Response
<p>14 Do you have any knowledge of actual, suspected or alleged fraud affecting the audited body?</p>	<p>See 16 below</p>	<p>See 16 below</p>
<p>15 What is your assessment of the risk of fraud within the audited body, including those risks that are specific to the audited body's business sector?</p>	<p>The council has in place processes and policies to minimise the risk of fraud. It is considered that the Council is a potential target for fraud, but that the controls in place reduce the likelihood of fraud taking place and considers the risk to be low.</p>	<p>The council has in place processes and policies to minimise the risk of fraud. It is considered that the Council is a potential target for fraud, but that the controls in place reduce the likelihood of fraud taking place and considers the risk to be low.</p>
<p>16 How do you exercise oversight of:</p> <ul style="list-style-type: none"> <li>• management's processes for identifying and responding to the risk of fraud in the audited body, and</li> <li>• the controls that management has established to mitigate these risks?</li> </ul>	<p>Through the National Fraud Initiative process. Internal Audit reports to Governance and Audit Committee on any matters in relation to fraud. Governance is much wider than the Governance and Audit Committee as encapsulated in the Annual Governance Statement, which also sets out responsibilities and its review of the effectiveness of its</p>	<p>Through the National Fraud Initiative process. Internal Audit reports to the Governance and Audit Committee on any matters in relation to fraud. Governance is much wider than the Governance and Audit Committee, as encapsulated in the Annual Governance Statement, which also sets out responsibilities and its</p>

Audit enquiries to those charges with governance and management. Please contact us in Welsh or English / cysylltwch â ni'n Gymraeg neu'n Saesneg.

## Enquiries of those charged with governance – in relation to fraud

Question	2023-24 Response	2022-23 Response
	governance arrangements and the system of internal control.	review of the effectiveness of its governance arrangements and the system of internal control.

## Appendix 2

### Matters in relation to laws and regulations

International Standard for Auditing (UK and Ireland) 250 covers auditors' responsibilities to consider the impact of laws and regulations in an audit of financial statements.

Management, with the oversight of those charged with governance, is responsible for ensuring that the **Council's** operations are conducted in accordance with laws and regulations, including compliance with those that determine the reported amounts and disclosures in the financial statements.

As external auditors, we are responsible for obtaining reasonable assurance that the financial statements are free from material misstatement due to fraud or error, taking into account the appropriate legal and regulatory framework. The ISA distinguishes two different categories of laws and regulations:

- laws and regulations that have a direct effect on determining material amounts and disclosures in the financial statements;
- other laws and regulations where compliance may be fundamental to the continuance of operations, or to avoid material penalties.

### What are we required to do?

Audit enquiries to those charges with governance and management. Please contact us in Welsh or English / cysylltwch â ni'n Gymraeg neu'n Saesneg.

As part of our risk assessment procedures we are required to make enquiries of management and those charged with governance as to whether the Council is in compliance with relevant laws and regulations. Where we become aware of information of non-compliance or suspected non-compliance we need to gain an understanding of the non-compliance and the possible effect on the financial statements.

### Enquiries of management – in relation to laws and regulations

Question	2022-23 Response	2023-24 Response
<p>17 Is the audited body in compliance with relevant laws and regulations? How have you gained assurance that all relevant laws and regulations have been complied with? Are there any policies or procedures in place?</p>	<p>The Council is not aware of any non-compliance.</p> <p>The Council follows all CIPFA guidance and stays up to date with technical bulletins, Codes of Practice and through informal officer networks including Chief Accountants' forum and CIPFA Code training courses and seminars. The Council also responds as appropriate to proposed changes to Codes of Practice so having early sight of potential changes.</p> <p>The Monitoring Officer's role includes reporting on any matters that she/he believes are, or likely to be, illegal or amount to</p>	<p>The Council is not aware of any non-compliance.</p> <p>The Council follows all CIPFA guidance and stays up to date with technical bulletins, Codes of Practice and through informal officer networks including Society of Welsh Treasurers, Chief Accountants' forum and CIPFA training courses and seminars. The Council also responds as appropriate to proposed changes to the Codes of Practice so having early sight of potential changes.</p> <p>The Monitoring Officer's role includes reporting on any matters that she/he</p>

Audit enquiries to those charges with governance and management. Please contact us in Welsh or English / cysylltwch â ni'n Gymraeg neu'n Saesneg.

## Enquiries of management – in relation to laws and regulations

Question	2022-23 Response	2023-24 Response
	maladministration. To this end the monitoring officer will provide reports to Cabinet / Council / Governance and Audit Committee, but also make referrals to the police or ombudsman where appropriate.	believes are, or likely to be, illegal or amount to maladministration. To this end the monitoring officer will provide reports to Cabinet / Council / Governance and Audit Committee, but also make referrals to the police or ombudsman where appropriate.
18 Have there been any instances of non-compliance or suspected non-compliance with relevant laws and regulations in the financial year, or earlier with an ongoing impact on this year's audited financial statements?	The Council is not aware of any non-compliance.	The Council is not aware of any non-compliance
19 Are there any potential litigations or claims that would affect the financial statements?	There are term time settlement payments which are included in the statement of accounts.	There are no material claims that would affect the statement of accounts. There remains some term time settlement payments during 2024-25 but not of a material value (estimated circa £200k).

Audit enquiries to those charges with governance and management. Please contact us in Welsh or English / cysylltwch â ni'n Gymraeg neu'n Saesneg.



### Enquiries of management – in relation to laws and regulations

Question	2022-23 Response	2023-24 Response
20 Have there been any reports from other regulatory bodies, such as HM Revenues and Customs which indicate non-compliance?	None	None
21 Are you aware of any non-compliance with laws and regulations within service organisation since 1 April of the financial year?	N/A	N/A

### Enquiries of those charged with governance – in relation to laws and regulations

Question	2022-23 Response	2023-24 Response
22 Are you aware of any non-compliance with laws and regulations that may be expected to have a fundamental effect on the operations of the entity?	No	No

Audit enquiries to those charges with governance and management. Please contact us in Welsh or English / cysylltwch â ni'n Gymraeg neu'n Saesneg.

## Enquiries of those charged with governance – in relation to laws and regulations

Question	2022-23 Response	2023-24 Response
<p>23 How does the audit committee, in your role as those charged with governance, obtain assurance that all relevant laws and regulations have been complied with?</p>	<p>Through the internal audit process and reliance on Audit Wales reports to the Governance and Audit Committee.</p> <p>In discharging its responsibilities, the Committee expects that all communication with management and officers of the Authority as well as any external assurance providers will be direct, open and complete.</p> <p>The Council has in place Overview and Scrutiny Committees to act as a ‘critical friend’ to check and challenge decisions in a robust, constructive and purposeful way. The Governance and Audit Committee also constructively challenges decisions taken and ensures that appropriate policies and systems are in place.</p> <p>The Annual Governance Statement provides assurance to the Council in respect of the effectiveness of its governance arrangements and reviews by Audit Wales provide further assurance in areas reviewed.</p>	<p>Through the internal audit process and reliance on Audit Wales’ reports to the Governance and Audit Committee.</p> <p>In discharging its responsibilities, the Committee expects that all communication with management and officers of the Authority, as well as any external assurance providers, will be direct, open and complete.</p> <p>The Council has in place Overview and Scrutiny Committees to act as a ‘critical friend’ to check and challenge decisions in a robust, constructive and purposeful way. The Governance and Audit Committee also constructively challenges decisions taken and ensures that appropriate policies and systems are in place.</p> <p>The Annual Governance Statement provides assurance to the Council in respect of the effectiveness of its governance arrangements and reviews by Audit Wales provide further assurance in areas reviewed.</p>

## Enquiries of those charged with governance – in relation to laws and regulations

Question	2022-23 Response	2023-24 Response
	The External Auditor also provides important information and direction to the Committee when it is fulfilling its obligations.	The External Auditor also provides important information and direction to the Committee when it is fulfilling its obligations.

## Appendix 3

### Matters in relation to related parties

Audit enquiries to those charges with governance and management. Please contact us in Welsh or English / cysylltwch â ni'n Gymraeg neu'n Saesneg.

International Standard for Auditing (UK) 550 covers auditors' responsibilities relating to related party relationships and transactions.

The nature of related party relationships and transactions may, in some circumstances, give rise to higher risks of material misstatement of the financial statements than transactions with unrelated parties.

Because related parties are not independent of each other, many financial reporting frameworks establish specific accounting and disclosure requirements for related party relationships, transactions and balances to enable users of the financial statements to understand their nature and actual or potential effects on the financial statements. An understanding of the entity's related party relationships and transactions is relevant to the auditor's evaluation of whether one or more fraud risk factors are present as required by ISA (UK and Ireland) 240, because fraud may be more easily committed through related parties.

### What are we required to do?

As part of our risk assessment procedures, we are required to perform audit procedures to identify, assess and respond to the risks of material misstatement arising from the entity's failure to appropriately account for or disclose related party relationships, transactions or balances in accordance with the requirements of the framework.

<b>Enquiries of management – in relation to related parties</b>		
<b>Question</b>	<b>2022-23 Response</b>	<b>2023-24 Response</b>
24 Have there been any changes to related parties from the prior year? If so, what is the identity of the related parties and the	There have been a number of new members at the Council following the local elections in May 2022.	Related Party Disclosure process in place in relation to Members and Senior Officers where letters and forms for

Audit enquiries to those charges with governance and management. Please contact us in Welsh or English / cysylltwch â ni'n Gymraeg neu'n Saesneg.

## Enquiries of management – in relation to related parties

Question	2022-23 Response	2023-24 Response
<p>nature of those relationships? Confirm these have been disclosed to the auditor.</p>	<p>Related Party Disclosure process in place in relation to Members and Senior Officers where letters and forms for completion are sent out as part of year end process. This was also reported to Council in March, and follow-up processes are in place for any delayed returns. These are collated and assessed and any material transactions are disclosed in the Statement of Accounts.</p> <p>Members are required to declare interest in a register which is accessible via the Council's website. Auditors are given access to all returns and working papers in relation to Related Party Transactions, and Audit Wales will review and challenge officers as appropriate.</p>	<p>completion are sent out as part of year end process. This was also reported to Council in March 2024, and follow-up processes are in place for any delayed returns. These are collated and assessed and any material transactions are disclosed in the Statement of Accounts.</p> <p>Members are required to declare interests in a register which is accessible via the Council's website. Auditors are given access to all returns and working papers in relation to Related Party Transactions, and Audit Wales will review and challenge officers as appropriate.</p>
<p>25 What transactions have been entered into with related parties during the period? What is the purpose of these transactions? Confirm these have been disclosed to the auditor.</p>	<p>These will be identified and disclosed to the auditor as part of the Statement of Accounts audit.</p>	<p>These will be identified and disclosed to the auditor as part of the Statement of Accounts audit.</p>

Audit enquiries to those charges with governance and management. Please contact us in Welsh or English / cysylltwch â ni'n Gymraeg neu'n Saesneg.

### Enquiries of management – in relation to related parties

Question	2022-23 Response	2023-24 Response
26 What controls are in place to identify, account for and disclose related party transactions and relationships?	See 24 above	See 24 above
27 What controls are in place to authorise and approve significant transactions and arrangements: <ul data-bbox="383 703 896 767" style="list-style-type: none"><li>• with related parties, and</li><li>• outside the normal course of business?</li></ul>	The Council has in place authorisation processes for any payments made to 3rd parties. Members and senior officers are required to sign declarations of any related party transactions.	The Council has in place authorisation processes for any payments made to 3rd parties. Members and senior officers are required to sign declarations of any related party transactions.

## Enquiries of those charged with governance – in relation to related parties

Question	2022-23 Response	2023-24 Response
<p>28 How does the Audit Committee in its role as those charged with governance, exercise oversight of management's processes to identify, authorise, approve, account for and disclose related party transactions and relationships?</p>	<p>See process above. All Members and lay members have to comply with the Code of Conduct and any declarations included therein. Members and Senior Officers are required to complete and return declarations regarding any related party transactions. As part of the Statement of Accounts approval process Governance and Audit Committee Members have a scrutiny function over the Statements and are able to question officers at Governance and Audit Committee as to any element of the Accounts, including Related Party Disclosures. All transactions incurred must follow appropriate Council processes such as procurement processes.</p>	<p>See process above. All Members and lay members have to comply with the Code of Conduct and any declarations included therein. Members and Senior Officers are required to complete and return declarations regarding any related party transactions. As part of the Statement of Accounts approval process members of the Governance and Audit Committee have a scrutiny function over the Statements and are able to question officers at the Governance and Audit Committee as to any element of the Accounts, including Related Party Disclosures. All transactions incurred must follow appropriate Council processes such as procurement processes.</p>