

Meeting of:	GOVERNANCE AND AUDIT COMMITTEE
Date of Meeting:	28 NOVEMBER 2024
Report Title:	PORTHCAWL HARBOUR RETURN 2023-24 ANNUAL AUDIT LETTER
Report Owner / Corporate Director:	CHIEF OFFICER – FINANCE, HOUSING AND CHANGE
Responsible Officer:	NIGEL SMITH, GROUP MANAGER – CHIEF ACCOUNTANT
Policy Framework and Procedure Rules:	The Accounts and Audit (Wales) Regulations 2014 (as amended) require Local Authorities to publish audited annual returns for smaller bodies, which includes the Porthcawl Harbour.
Executive Summary:	<ul style="list-style-type: none"> • The audit of the Porthcawl Harbour has been completed and no audit amendments identified.

1. Purpose of Report

- 1.1 The purpose of this report is to submit to the Governance and Audit Committee the appointed auditor's Annual Audit Letter 2023-24 for Porthcawl Harbour attached at **Appendix A** for noting.

2. Background

- 2.1 The appointed auditor – Audit Wales – 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 case for concern that relevant legislation and regulatory requirements have not been met.

3. Current situation / proposal

- 3.1 Attached at **Appendix A** is the Annual Audit Letter 2023-24 for Porthcawl Harbour, confirming that Audit Wales intends to issue an unqualified certificate, confirming that there are no matters that they wish to draw to the Committee's attention.
- 3.2 The letter also confirms that Audit Wales is satisfied that there were no misstatements found in the Annual Return.

4. Equality implications (including Socio-economic Duty and Welsh Language)

- 4.1 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.

5. Well-being of Future Generations implications and connection to Corporate Well-being Objectives

5.1 The well-being 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 well-being goals/objectives because of this report.

6. Climate Change Implications

6.1 The Climate Change implications were considered in the preparation of this report. It is considered that there will be no significant or unacceptable impacts upon the environment because of this report.

7. Safeguarding and Corporate Parent Implications

7.1 The Safeguarding and Corporate Parenting implications were considered in the preparation of this report. It is considered that there will be no significant or unacceptable impacts upon Safeguarding and Corporate parenting because of this report.

8. Financial Implications

8.1 These are reflected in the report.

9. Recommendation

9.1 It is recommended that the Committee:

- Notes the Annual Audit Letter 2023-24 at **Appendix A**.

Background documents

None