

Meeting of:	GOVERNANCE AND AUDIT COMMITTEE
Date of Meeting:	19 JUNE 2025
Report Title:	AUDIT WALES' 'AUDIT ENQUIRIES TO THOSE CHARGED WITH GOVERNANCE AND MANAGEMENT' FOR THE 2024-25 AUDIT
Report Owner / Corporate Director:	CHIEF OFFICER – FINANCE, HOUSING & CHANGE
Responsible Officer:	NIGEL SMITH GROUP MANAGER – CHIEF ACCOUNTANT
Policy Framework and Procedure Rules:	There is no impact on the policy framework or procedure rules.
Executive Summary:	<ul style="list-style-type: none"> • Audit Wales have submitted their 'Audit enquiries to those charged with governance and management' letter to the Council for completion by 30 June 2025. • The letter is for the purposes of informing Audit Wales' understanding of the governance arrangements of the Council and its business processes, and to support their audit work in providing an audit opinion on the 2024-25 financial statements. • Responses have been provided to the questions raised, and the Governance and Audit Committee are asked to consider and confirm the responses.

1. Purpose of Report

- 1.1 This report provides the Committee with Audit Wales' 'Audit enquiries to those charged with governance and management' letter, which asks a number of questions in respect of the Council's governance arrangements for completion by 30 June 2025. The letter is attached at **Appendix A** and the Governance and Audit Committee are asked to consider and confirm the responses and approve its return to Audit Wales.

2. Background

- 2.1 Audit Wales undertake the annual audit of the Council's Statement of Accounts. As part of the planning of the audit, the Auditor General is required to obtain reasonable assurance that the financial statements taken as a whole are free from material misstatement, whether caused by fraud or error. Those who are responsible for the conduct of public business and for spending public money are accountable for

ensuring that public business is conducted in accordance with the law and proper standards, and that public money is safeguarded, properly accounted for, and used economically, efficiently and effectively. In discharging these responsibilities, public bodies and their management (both members and officers) are responsible for putting in place proper arrangements for the governance of their affairs and the stewardship of the resources at their disposal. Audit Wales' 'Audit enquiries to those charged with governance and management' letter formally seeks documented consideration and understanding on a number of governance areas that impact on their audit of the Council's financial statements.

3. Current situation / proposal

- 3.1 Appendices 1 to 3 of the letter set out a number of questions to management and those charged with governance. Responses have been provided to each of the questions, as set out in **Appendix A**. Audit Wales have requested that the completed responses be returned to them by 30 June 2025. The Governance and Audit Committee is asked to consider and approve the responses.

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. 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 Act provides the basis for driving a different kind of public service in Wales, with 5 ways of working to guide how public services should work to deliver for people. The well-being objectives are designed to complement each other and are part of an integrated way of working to improve well-being for the people of Bridgend. It is considered that there will be no significant or unacceptable impacts upon the achievement of the well-being goals or objectives as a result of this report.

6. Climate Change and Nature Implications

- 6.1 There are no climate change or nature implications as a result of this report.

7. Safeguarding and Corporate Parent Implications

- 7.1 There are no Safeguarding or Corporate Parent implications as a result of this report.

8. Financial Implications

- 8.1 There are no financial implications arising from this report.

9. Recommendation

9.1 It is recommended that the Governance and Audit Committee:

- agrees the responses to Audit Wales' 'Audit enquiries to those charged with governance and management' letter as attached at **Appendix A**;
- notes that the responses to Audit Wales' enquiries letter will be subject to the final review and approval of the Section 151 Officer and Monitoring Officer and may be subject to revision prior to submission.

Background documents

None