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Date issued: 18 March 2025

Dear Carys

Audit enquiries to management and those charged with governance

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 the Council 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

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 2024-25 financial statements.

I would be grateful if you could update the attached table in **Appendix 1 to Appendix 3** for 2024-25.

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 2025. In the meantime, if you have queries, please contact me on 02920 829326 or David.Williams@audit.wales.

Yours sincerely



David Williams - Audit Manager

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 2024-25 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.

Enquiries of management – general

Question	2023-24 Response	2024-25 Response
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?	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.	An assessment of the Council's position will be reported to the Governance and Audit Committee on 19 June 2025 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.
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?	No events or conditions that would affect the going concern.	No events or conditions that would affect the going concern.
3. What are your views on the entity's control environment? How would you assess the process for reviewing the effectiveness of internal control?	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 Assurance.	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

Enquiries of management – general

Question	2023-24 Response	2024-25 Response
		2024-25 is one of Reasonable Assurance and will be reported to Governance and Audit Committee on 19 June 2025.
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 2022-23 memo has been completed. These were not significant and no other internal control deficiencies have been reported.	Audit Wales' audit letter identified one recommendation following the completion of the 2023-24 Statement of Accounts audit. This was to consider fully utilising the Council's Asset Management System (CIPFA Fixed Asset Register) rather than the current spreadsheets for valuations. It has not been possible to implement this for 2024-25 but the Council is considering a specific asset management system for the future.
5. What procedures are in place to ensure the compliance and completeness of Governance reports?	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	The Annual Governance Statement (AGS) is reviewed by senior officers and agreed by the Cabinet and Corporate Management Board (CMB). The Leader and Chief Executive evidence their agreement via signing of the AGS. It is reviewed at the half year

Enquiries of management – general

Question	2023-24 Response	2024-25 Response
	<p>AGS. It is reviewed at the half year point and both the AGS and the review are presented to the Governance and Audit Committee. The Council has introduced a regulatory tracker to the Governance and Audit Committee to ensure all 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.</p>	<p>point and both the AGS and the review are presented to the Governance and Audit Committee. The Council has introduced a regulatory tracker to the Governance and Audit Committee to ensure all governance issues raised by external assessors are reported to the Committee and actions are therefore followed up. The regulatory tracker is reported to Corporate Overview and Scrutiny Committee (COSC) twice yearly following its consideration at Governance and Audit Committee. Any new inspection reports received by Governance and Audit Committee are sent for information to the appropriate Scrutiny Committee as a link in their Forward Work Programme. Members of that Committee can then determine if they want to consider the report in detail, which could be accompanied by any comments and referrals from the Governance and Audit Committee. The Council's Code of Corporate Governance was last</p>

Enquiries of management – general

Question	2023-24 Response	2024-25 Response
		updated in spring 2025 and approved by the Governance and Audit Committee in April 2025.

Enquiries of management – in relation to fraud

Question	2023-24 Response	2024-25 Response
1. 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>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</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</p>

Enquiries of management – in relation to fraud

Question	2023-24 Response	2024-25 Response
	<p>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 accounting and budgetary control systems as part of their annual internal audit plan.</p>	<p>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 accounting and budgetary control systems as part of their annual internal audit plan.</p>
<p>2. Do you have knowledge of any actual, suspected or alleged fraud affecting the audited body?</p>	<p>None.</p>	<p>The Council ordered a shipping container which did not arrive and paid 50% upfront (£3,658). This has been identified as a fraud and a request for the final 50% payment was rejected. Financial regulations require that</p>

Enquiries of management – in relation to fraud

Question	2023-24 Response	2024-25 Response
		payments in advance should not be made without s151 Officer approval.
<p>3. 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>	<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> <ul style="list-style-type: none"> a. Specific controls in place relevant to applicable processes b. Focussed use of Internal Audit, with management follow-up actions also scrutinised by the Governance and Audit Committee. c. Contingency provision within Internal Audit Plan set aside for work as it arises. 	<p>The Council has in place an Anti-Fraud and Bribery Policy, Fraud Strategy and Framework, and an Anti-Tax Evasion Policy. The Anti-Tax Evasion Policy has been updated and reviewed during Spring 2025 by the Governance and Audit Committee and will be presented to Cabinet for approval in June 2025. The Anti-Fraud and Bribery Strategy and Anti Money-Laundering Policy will be updated and presented to Cabinet in June 2025.</p> <p>The Council has clear codes of conduct for both members and officers as set out in the Council's Constitution. Processes employed are:</p> <ul style="list-style-type: none"> a. Specific controls in place relevant to applicable processes b. Focussed use of Internal Audit, with management follow-up actions also scrutinised by the Governance and Audit Committee.

Enquiries of management – in relation to fraud

Question	2023-24 Response	2024-25 Response
	<p>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>	<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>
<p>4. 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 purchasing cards, council tax support and Home to School Transport.</p>	<p>Areas at most risk would be purchasing cards, council tax support and Blue badges</p>
<p>5. 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</p>	<p>Whistleblowing referrals have been dealt with in accordance with the Whistleblowing Policy. Referrals have</p>

Enquiries of management – in relation to fraud

Question	2023-24 Response	2024-25 Response
	Whistleblowing Policy. None of these were fraud related.	alleged fraudulent activity, and these have been investigated by the relevant service area. Internal audit will be undertaking an audit of these services during the 2025-26 audit programme.
6. What is management's communication, if any, to those charged with governance regarding their processes for identifying and responding to risks of fraud?	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 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.	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 Committee. Regular updates and discussion on Corporate Risk Register at the Governance and Audit Committee

Enquiries of management – in relation to fraud

Question	2023-24 Response	2024-25 Response
	<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>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>7. What is management's communication, if any, to employees regarding their views on business practices and ethical behaviour?</p>	<p>The Officer's Code of Conduct for employees can be found in the Constitution and outlines the highest</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</p>

Enquiries of management – in relation to fraud

Question	2023-24 Response	2024-25 Response
	standards of conduct expected. This will be communicated to staff as part of the mandatory corporate induction process.	the mandatory corporate induction process.
8. For service organisations, have you reported any fraud to the user entity?	N/A	N/A

Enquiries of those charged with governance – in relation to fraud

Question	2023-24 Response	2024-25 Response
1. Do you have any knowledge of actual, suspected or alleged fraud affecting the audited body?	See response below	

Enquiries of those charged with governance – in relation to fraud

Question	2023-24 Response	2024-25 Response
<p>2. 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>3. How do you exercise oversight of:</p> <ul style="list-style-type: none"> • management's processes for identifying and responding to the risk of fraud in the audited body, and • the controls that management has established to mitigate these risks? 	<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 review of the effectiveness of its governance arrangements and the system of internal control</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 review of the effectiveness of its governance arrangements and the system of internal control</p>

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?

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	2023-24 Response	2024-25 Response
<p>1. 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 noncompliance.</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 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.</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 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.</p>

Enquiries of management – in relation to laws and regulations

Question	2023-24 Response	2024-25 Response
2. 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
3. Are there any potential litigations or claims that would affect the financial statements?	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).	There are no material claims that would affect the statement of accounts
4. Have there been any reports from other regulatory bodies, such as HM Revenues and Customs which indicate non-compliance?	None	None
5. 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	2023-24 Response	2024-25 Response
<p>1. 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?</p>	<p>No</p>	<p>No</p>
<p>2. 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>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>

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

Question	2023-24 Response	2024-25 Response
	<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>The External Auditor also provides important information and direction to the Committee when it is fulfilling its obligations.</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>The External Auditor also provides important information and direction to the Committee when it is fulfilling its obligations.</p>

Appendix 3

Matters in relation to related parties

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.

Enquiries of management – in relation to related parties

Question	2023-24 Response	2024-25 Response
1. Have there been any changes to related parties from the prior year? If so, what is the identity of the related parties and the nature of those relationships? Confirm these have been disclosed to the auditor.	<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 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.</p> <p>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>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 2025, 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.</p> <p>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>
2. What transactions have been entered into with related parties during the period? What is the	These will be identified and disclosed to the auditor as part of the Statement of Accounts audit.	These will be identified and disclosed to the auditor as part of the Statement of Accounts audit.

Enquiries of management – in relation to related parties

Question	2023-24 Response	2024-25 Response
purpose of these transactions? Confirm these have been disclosed to the auditor.		
3. What controls are in place to identify, account for and disclose related party transactions and relationships?	See above	See above
4. What controls are in place to authorise and approve significant transactions and arrangements: <ul data-bbox="349 842 920 911" style="list-style-type: none">• with related parties, and• outside the normal course of business?	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	2023-24 Response	2024-25 Response
1. 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?	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.	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.