

# **Bridgend County Borough Council – Annual Audit Summary 2025**

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Mae'r ddogfen hon hefyd ar gael yn Gymraeg. This document is also available in Welsh.

# Introduction



**Adrian Crompton**

Auditor General for  
Wales

I am pleased to share my Annual Audit Summary for Bridgend County Borough Council (the Council). It summarises the main findings from my 2025 audit work undertaken to fulfil my responsibilities under the Public Audit (Wales) Act 2004 and the Well-Being of Future Generations (Wales) Act 2015.

I provided an opinion on whether the accounts were properly prepared and gave a true and fair view, in all material aspects.

My audit team has also assessed whether the Council has made proper arrangements for securing economy, efficiency and effectiveness

in its use of resources, and has acted in line with the sustainable development principle. In doing so, my audit team has reviewed Commissioning and Risk Management arrangements. As set out in my audit plan, these reviews have been carried out in line with the [International Organisation of Supreme Audit Institutions \(INTOSAI\) standards](#).

The detailed audit findings for each of my reviews are set out in the respective reports which my audit team have presented throughout the year. The performance audit reports are available on the [Audit Wales website](#) and further links are available in the summary.

The Annual Audit Summary should be shared with those charged with governance. I will then make the summary available to the public on the [Audit Wales website](#).

I would like to extend my gratitude to the Council's officers for their help and cooperation throughout my audit.

## Your audit at a glance

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I received the draft accounts in line with the statutory deadline of 30 June 2025. The quality of the draft accounts and working papers was good.



I issued an unqualified opinion on the accounts in line with the statutory deadline of 31 October 2025. There were no uncorrected misstatements in the accounts. There were no other significant issues to report.



My performance audit work found that the Council does not have arrangements to assure itself that it consistently secures value for money when it commissions its services. We also found that the Council's risk management arrangements are not working effectively to fully support the delivery of its strategic objectives.



My audit team made several recommendations to the Council which focus on strengthening and ensuring consistent application of its corporate approach for commissioning services and improving its risk management culture, processes and effective evaluation.



My audit team has completed the audit work as set out in my Audit Plan dated April 2025.

# Audit of accounts findings

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Preparing annual accounts is an essential part of demonstrating the stewardship of public money. The accounts show the organisation's financial performance and set out its net assets/reserves, total comprehensive income and expenditure, and cash flows. My annual audit of those accounts provides an opinion on whether the accounts were properly prepared and gave a true and fair view, in all material aspects.

My responsibilities in auditing the accounts are described in my [Statement of Responsibilities](#) publications, which are available on the [Audit Wales website](#).

The draft accounts were presented for audit on 30 June 2025. This was in line with the deadline of 30 June 2025 set by the Welsh Government. The quality of the draft accounts presented for audit was generally good.

## My audit opinion

I must report issues arising from my work to those charged with governance for consideration before I issue my audit opinion on the accounts. I reported these issues within my Audit of Accounts Report to the Governance and Audit Committee on 29 October 2025.

## Accuracy of preparation

A number of changes were made to the draft accounts arising from my audit work.

There were no uncorrected misstatements.

There were no other significant issues to report.

My work did not identify any material weaknesses in internal controls (as relevant to my audit) and I made no recommendations.

The Council's Annual Governance Statement and Narrative Report were prepared in line with the CIPFA Code and relevant guidance. They were also consistent with the financial statements and with my knowledge of the Council.

I concluded that the Council's accounts were properly prepared and materially accurate and issued an unqualified audit opinion on them.

### Audit completion

I issued the certificate confirming that the audit of accounts for 2024-25 was completed on 5 November 2025.

### Whole of Government Accounts

I also undertook a review of the Whole of Government Accounts return. I concluded that the counterparty consolidation information was consistent with the Council's financial position on 31 March 2025 and the return was prepared in accordance with the Treasury's instructions.

### Other accounts work

In addition to my responsibilities for auditing the Council's accounts, I also have responsibility for the certification of five grant claims and returns. This work has been completed and no significant issues were identified.

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# Performance audit findings

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## Thematic review - commissioning arrangements

My team looked at how the Council's arrangements for commissioning services apply value for money considerations and the sustainable development principle.

I found that the Council does not have arrangements to assure itself that it consistently secures value for money when it commissions its services.

I made three recommendations focused on strengthening and formalising current practice, ensuring consistent application of its corporate approach and regular review of commissioning arrangements to ensure value for money.

## Review of Risk Management Arrangements

My team performed a review to assess whether the Council's risk management arrangements supported the delivery of its strategic objectives.

I found that the Council's risk management arrangements are not working effectively to fully support the delivery of its strategic objectives.

I made three recommendations focused on strengthening the Council's risk management culture, improving processes and introducing effective evaluation.

# Audit quality

Our commitment to audit quality in Audit Wales is absolute. We believe that audit quality is about getting things right first time.

We use three lines of assurance to show how we achieve this. We have set up an Audit Quality Committee to co-ordinate and oversee those arrangements. We subject our work to independent scrutiny by the Institute of Chartered Accountants in England and Wales and our Chair of the Board, acts as a link to our Board on audit quality. For more information see our [Audit Quality Report 2024](#).



## Our People

- Selection of right team
- Use of specialists
- Supervisions and review



## Arrangements for achieving audit quality

### Selection of right team

- Audit platform
- Ethics
- Guidance
- Culture
- Learning and development
- Leadership
- Technical support



## Independent assurance

- EQRs
- Themed reviews
- Cold reviews
- Root cause analysis
- Peer review
- Audit Quality Committee
- External monitoring

## Further information

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