

BRIDGEND COUNTY BOROUGH COUNCIL

REPORT TO THE AUDIT COMMITTEE

16 APRIL 2015

REPORT OF THE CORPORATE DIRECTOR - RESOURCES

EXTERNAL AUDIT ANNUAL AUDIT PLAN 2014-15

1 Purpose of Report.

- 1.1 The purpose of this report is to submit the External Auditor's Annual Audit Plan 2014-15 for noting.

2 Connection to Corporate Improvement Plan / Other Corporate Priorities.

- 2.1 Internal and External Audit's work impacts on the Corporate Improvement Objectives and other corporate priorities.

3 Background

- 3.1 The Annual Audit Plan Outline has been prepared by the Council's External Auditor to meet the requirement of the auditing standards and proper audit practices. It sets out the work to be undertaken by the Appointed Auditor at Bridgend CBC under the Public Audit (Wales) Act 2004, the Local Government (Wales) Measure 2009 (the Measure), the Local Government Act 1999, and the Code of Audit Practice.

4 Current situation / proposal

- 4.1 The key elements of the audit engagement of the Appointed Auditor are outlined in Appendix A of the attached report. The Appointed Auditor is required to:-

- examine and certify whether our financial statements are 'true and fair';
- assess whether we have made proper arrangements for securing economy, efficiency and effectiveness in the use of resources;
- audit and assess whether we have discharged duties and met requirements of the Measure; and
- undertake studies to enable him to make recommendations for improving economy, efficiency and effectiveness.

- 4.2 The Financial Audit 2014-15 element of this plan has been prepared by KPMG LLP. The purpose of this plan is to set out the proposed work, when it will be undertaken, how much it will cost and who will undertake it.

- 4.3 The Plan also outlines the Performance Audit, the Certification of Grant Claims and Returns and other Audit Work undertaken.

5 Effect upon Policy Framework & Procedure Rules.

- 5.1 None

6 Equality Impact Assessment.

6.1 There are no equality issues.

7 Financial Implications.

7.1 None

8 Recommendation.

8.1 That Members note the content of the External Auditor's Annual Audit Plan 2014-15 attached as Appendix A.

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Corporate Director - Resources
2 April 2015

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Background Documents

Annual Audit Plan 2014-15