

CABINET

Date of Meeting	Tuesday, 16 th April 2019
Report Subject	Wales Audit Office (WAO) Audit Plan 2019
Cabinet Member	Cabinet Member for Corporate Management and Assets
Report Author	Chief Executive
Type of Report	Strategic

EXECUTIVE SUMMARY

External auditors are required to carry out an audit to discharge their statutory duties as Auditor general and fulfil their obligations under the Public Audit (Wales) Act 2004, the Local Government (Wales) Measure 2009, Wellbeing of Future generations (Wales) Act 2015, the Local Government Act 1999, and the Code of Audit Practice.

The Wales Audit Office, being the Council's external auditor, has prepared an audit plan for 2019 for the Council (attached at Appendix 1 to this report) which sets out their proposed audit work for the year along with timescales, costs and the audit teams responsible for carrying out the work.

RECOMMENDATIONS

1	Members note the WAO report.
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REPORT DETAILS

1.00	EXPLAINING THE WAO AUDIT PLAN
1.01	The 2019 Audit Plan for Flintshire County Council is attached at Appendix 1.
1.02	The Audit Plan for Flintshire County Council is a combined plan covering; <ul style="list-style-type: none">• Financial audit of the 2018/19 Statement of Accounts• Other audit work relating to North Wales Residual Waste Joint Committee• Performance audit including annual improvement assessment
1.03	The programme of performance audit work in 2019/20 is outlined in paragraphs 18 - 24 within the WAO report, and in exhibit 3.

2.00	RESOURCE IMPLICATIONS
2.01	Proposed fees charged for the audit work for Flintshire County Council has been included in the WAO report at exhibit 4.

3.00	CONSULTATIONS REQUIRED / CARRIED OUT
3.01	None required.

4.00	RISK MANAGEMENT
4.01	All audit work is carried out on a risk based approach which is covered in detail within the WAO's reports.

5.00	APPENDICES
5.01	Appendix 1 - WAO 2019 Audit Plan Flintshire County Council.

6.00	LIST OF ACCESSIBLE BACKGROUND DOCUMENTS
6.01	Contact Officer: Gary Ferguson – Corporate Finance Manager Telephone: 01352 702271 E-mail: gary.ferguson@flintshire.gov.uk

7.00	GLOSSARY OF TERMS
7.01	<p>Financial Audit: The annual external audit of the Council's Statement of Accounts.</p> <p>Financial Year: the period of 12 months commencing on 1 April.</p> <p>Material: A concept used to inform judgements regarding the accuracy of the Council's Statement of Accounts. The basis could be quantitative with an assigned value or qualitative and affected by issues that are legal, regulatory, or politically sensitive.</p> <p>Statement of Accounts / Final Accounts / Financial Accounts or Statements: The Council's annual finance report providing details of the Council's financial performance and position at the end of the financial year. The format is prescribed to enable external comparison with other public and private entities.</p> <p>Wales Audit Office: works to support the Auditor General as the public sector watchdog for Wales. They aim to ensure that the people of Wales know whether public money is being managed wisely and that public bodies in Wales understand how to improve outcomes.</p>