

GOVERNANCE AND AUDIT COMMITTEE

Date of Meeting	Wednesday 8 TH June 2022
Report Subject	Audit Wales 2022 Audit Plan
Report Author	Chief Executive / Corporate Finance Manager

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 CIPFA Code of Audit Practice.

Audit Wales, being the Council's external auditor, has prepared an audit plan for 2022 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.

The plan presented to Members is a draft version as 1 or 2 minor details are still to be agreed.

RECOMMENDATIONS

1	Members review the draft Audit Wales plan.
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REPORT DETAILS

1.00	EXPLAINING THE AUDIT WALES AUDIT PLAN
1.01	The draft 2022 Audit Plan for Flintshire County Council is attached at Appendix 1 and Audit Wales will be in attendance at the meeting to present the plan.

1.02	The Audit Plan for Flintshire County Council is a combined plan covering; <ul style="list-style-type: none"> • Financial audit of the 2021/22 Statement of Accounts • Other audit work relating to North Wales Residual Waste Joint Committee • Performance audit • Certification of grant claims
1.03	The programme of performance audit work in 2022/23 is outlined in paragraphs 15 to 26 and in exhibit 2 in the Audit Wales plan.

2.00	RESOURCE IMPLICATIONS
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2.01	Proposed fees charged for the audit work for Flintshire County Council is included in the Audit Wales plan as exhibit 3.
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3.00	CONSULTATIONS REQUIRED / CARRIED OUT
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3.01	None required.
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4.00	RISK MANAGEMENT
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4.01	All audit work is carried out on a risk based approach which is covered in detail within the Audit Wales reports.
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5.00	APPENDICES
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5.01	Appendix 1 – Audit Wales draft 2022 Audit Plan Flintshire County Council
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6.00	LIST OF ACCESSIBLE BACKGROUND DOCUMENTS
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6.01	Contact Officer: Gary Ferguson – Corporate Finance Manager Telephone: 01352 702271 E-mail: gary.ferguson@flintshire.gov.uk
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7.00	GLOSSARY OF TERMS
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	<p>Audit Wales: 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> <p>Financial Audit: The annual external audit of the Council’s Statement of Accounts.</p>
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Financial Year: the period of 12 months commencing on 1 April

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.

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.