

FLINTSHIRE COUNTY COUNCIL

REPORT TO: **AUDIT COMMITTEE**

DATE: **WEDNESDAY, 18 MARCH 2015**

REPORT BY: **CHIEF EXECUTIVE AND CORPORATE FINANCE
MANAGER**

SUBJECT: **WALES AUDIT OFFICE (WAO) AUDIT PLAN 2015**

1.00 PURPOSE OF REPORT

1.01 To provide the Audit Committee with the WAO's Audit Plan for 2015.

2.00 BACKGROUND

2.01 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 and the Local Government Act 1999, and the Code of Audit Practice.

3.00 CONSIDERATIONS

3.01 The Audit Plan sets out proposed audit work to be undertaken, when it will be undertaken, how much it will cost and who will undertake it. The Audit Plan for Flintshire County Council is attached at Appendix 1, and Clwyd Pension Fund at Appendix 2.

3.02 The Audit Plan for Flintshire County Council is a combined plan covering;

- Financial audit of the 2014/15 Statement of Accounts
- Certification of 2014/15 grant claims and returns
- Other audit work relating to partnerships in the main
- Performance audit including annual improvement assessment

Financial Audit Work

3.03 The WAO in undertaking the financial audit work is required by the Public Audit (Wales) Act 2004 to examine and certify the accounts of the Council, satisfying that the accounts:

- Give a true and fair view of the Council financial position
- Comply with all relevant legislative requirements; and
- Have been prepared in accordance with proper accounting practices.

- 3.04 Auditors are also required to:
- Satisfy that the Council has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources; and
 - Certify that the audit has been completed in accordance with the Public Audit (Wales) Act 2004.
- 3.05 The draft financial statements will be reported to the Audit Committee in July 2015. A programme is being agreed with the Wales Audit Office for the financial audit of the draft accounts which will commence in July. The final audited accounts for Flintshire and the Clwyd Pension Fund will be considered by the Audit Committee for recommendation to Council before the deadline of 30th September 2015.

Performance Audit Work

- 3.06 The Local Government (Wales) Measure 2009 requires external auditors to carry out an improvement assessment for each improvement authority every year, to determine whether the authority is likely to comply with requirements to make arrangements to secure continuous improvement. Audits must also be carried out to ascertain whether the authority has discharged its duties under the Local Government Measure.
- 3.07 The improvement assessment work, combined with work on financial matters, also discharges the Auditors responsibility to satisfy that the audited body has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources.

4.00 RECOMMENDATIONS

- 4.01 The Audit Committee is requested to note the report.

5.00 FINANCIAL IMPLICATIONS

- 5.01 Proposed fees charged for the audit work for Flintshire County Council has been included in the WAO report at exhibit 6.
- 5.02 The fees for the Clwyd Pension Fund work are charged directly to the Fund and are noted in the WAO report.

6.00 ANTI POVERTY IMPACT

- 6.01 There are no direct implications in relation to this report.

7.00 ENVIRONMENTAL IMPACT

- 7.01 There are no direct implications in relation to this report.

8.00 EQUALITIES IMPACT

8.01 There are no direct implications in relation to this report.

9.00 PERSONNEL IMPLICATIONS

9.01 There are no direct implications in relation to this report.

10.00 CONSULTATION REQUIRED

10.01 None.

11.00 CONSULTATION UNDERTAKEN

11.01 None.

12.00 APPENDICES

Appendix 1: "2015 Audit Plan Flintshire County Council"

Appendix 2: "2015 Audit Plan Clwyd Pension Fund"

**LOCAL GOVERNMENT (ACCESS TO INFORMATION ACT) 1985
BACKGROUND DOCUMENTS**

As Appendix 1 and 2.

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