

Audit of the Group Financial Statements 2020-21

Sir y Fflint
Flintshire County Council

STATEMENT OF ACCOUNTS

2020-21



Auditor General's responsibilities

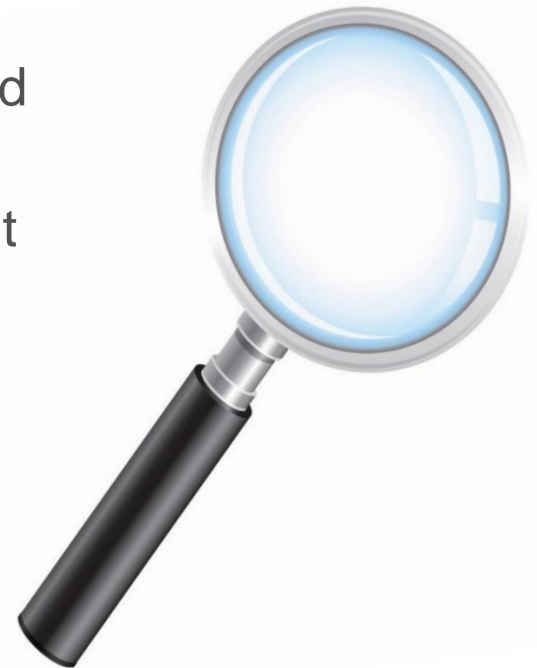


Responsibility - the Auditor General (Appointed Auditor) is responsible for providing an opinion on the financial statements:

- Give a **true and fair view** of the financial position.
- Are **prepared in accordance** with the CIPFA Code of Practice.

Materiality - we adopt a concept of materiality, and are not giving absolute assurance:

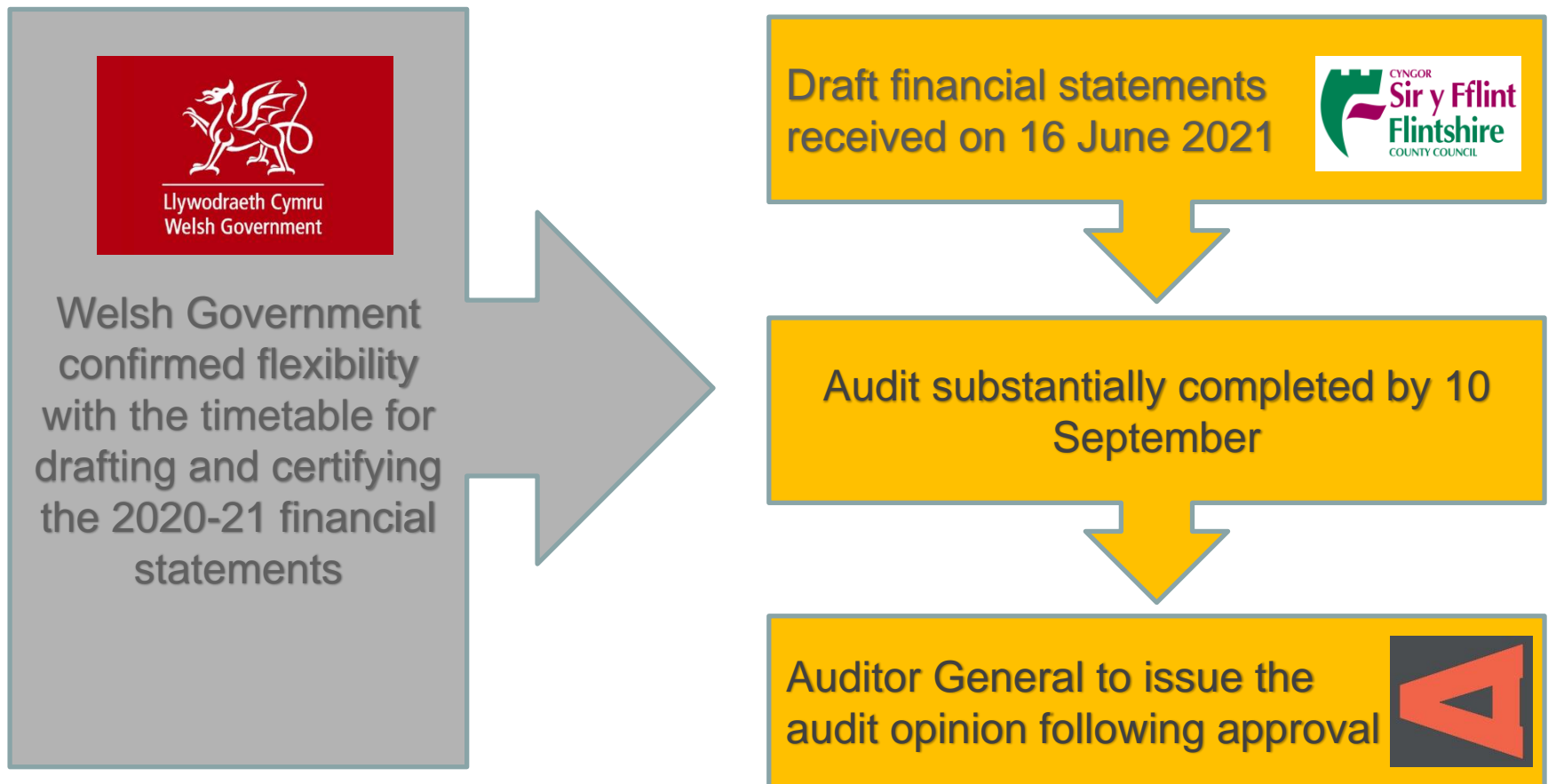
- The quantitative materiality determined for audit of the group financial statement is **£4.8 million**.
- A lower threshold is applied for **Senior Officer remuneration** and **related parties** transactions with individuals.



Audit Position



Status of the audit – flexibility due to the ongoing pandemic



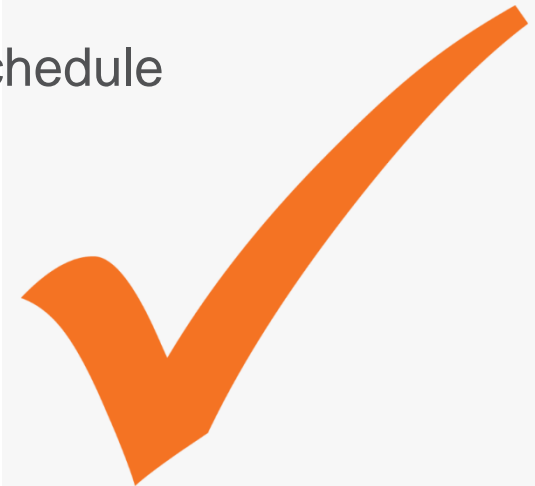
Overall findings



The Auditor General intends to issue an **unqualified audit report** on the 2020-21 group financial statements of Flintshire County Council

We concluded that:

- The financial statements were produced to a good standard and were supported by comprehensive working papers.
- There are no uncorrected misstatements.
- Corrected misstatements are summarised in the schedule accompanying this item.
- There are no issues to report to you, as those charged with governance, prior to the approval of your financial statements.



Impact of COVID-19 on this year's audit



Adapted to the challenges from remote working:

- **Timetable** – taking advantage of flexibility from of Welsh Government.
- **Electronic signatures** accepted for signing and certification.
- **Building on our experience last year, we audited and obtained evidence remotely:**
 - ✓ Clarified working paper requirements.
 - ✓ Weekly Microsoft Teams meeting with officers.
 - ✓ Access to the Council's systems and shared drive for efficient secure and safe data transfer.

Independence



We have mitigated the known threats to the independence of the Auditor General and his staff:

- Our audit plan highlighted that one member of the audit team had a family member employed as a teacher at the Council.
- We confirm the team member has not been involved at any work relating to the school or any specific examination of the education service and its payroll transactions.

Looking ahead



2021-22 and beyond...

- Continue to adapt and respond with the Council to challenges posed by the Covid-19 pandemic.
- Joint post-project learning of the accounts preparation and audit.
- Engaging with Welsh Government and the Council on opportunities for working flexibly to address accounts timetabling risks for 2021-22.