

Cabinet

Date of Meeting	Tuesday, 23 rd July 2024
Report Subject	Annual Audit Summary for Flintshire County Council 2023
Cabinet Member	Cabinet Member for Corporate Services
Report Author	Chief Executive
Type of Report	Strategic

EXECUTIVE SUMMARY

The Annual Audit Summary for Flintshire County Council 2023 sets out the audit and regulatory work completed by Audit Wales, since the last annual report, which was published in March 2023.

No formal recommendations have been made during the year by Audit Wales. There have been proposals for improvement which have arisen from the national and local reviews undertaken by Audit Wales. These have been reported to Governance and Audit Committee, Cabinet and the relevant Overview and Scrutiny Committees as appropriate during the year. With findings from the national and local reviews risk managed as part of regular monitoring.

The Auditor General gave an unqualified true and fair opinion on the Council's financial statements on 12 April 2024, after the deadline agreed with the Welsh Government of 30 November 2023. The audit was delivered later than in previous years mainly due to the impact of new auditing standard requirements. These were covered in Audit Wales audit plan and considered by the Governance and Audit Committee on 27 September 2023.

RECOMMENDATIONS

1	That Cabinet is assured by the content and observations of the Auditor General for Wales' Annual Audit Summary Report 2023.
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REPORT DETAILS

1.00	EXPLAINING THE ANNUAL AUDIT SUMMARY REPORT
1.01	The Auditor General audits local government bodies in Wales, including unitary authorities, police, fire and rescue authorities, national parks, and community councils. He also conducts local government value for money studies, assesses compliance with the remaining requirements of the Local Government (Wales) Measure 2009 and may undertake special inspections under the Local Government and Elections (Wales) Act 2021.
1.02	<p>This is the fourth Annual Audit Summary Report for Flintshire County Council. This year's report is a summary of the audit, regulatory and inspection work carried out in 2022-23 to meet the following duties:</p> <ul style="list-style-type: none">• Audit of Accounts• Value for Money• Sustainable Development Principle
1.03	<p>Each year Audit Wales audit Flintshire County Council's financial statements and for 2022-23 confirmed that:</p> <ul style="list-style-type: none">• The draft statements were presented for audit on 12 July 2023. This was before the deadline of 31 July 2023 set by the Welsh Government.• The Council's Annual Governance Statement and Narrative Report were prepared in line with the CIPFA Code and relevant guidance. They were also consistent with the financial statements and our knowledge of the Council.• The Auditor General issued the certificate confirming that the audit of accounts for 2022-23 has been completed.
1.04	<p>Audit Wales each year undertake a range of audits to review the arrangements that the Council has put in place to secure value for money in the use of its resources. The audits completed in 2022-23 consisted of:</p> <ul style="list-style-type: none">• Setting of Well-being Objectives• Use of Performance Information – Service User Perspectives and Outcomes• Digital Strategy• Springing Forward• Homelessness <p>Audit Wales also take into account the report of Care Inspectorate Wales (CIW) and Estyn as well as any subsequent actions taken by the Council.</p>
1.05	<p>Planned work for 2023-24 for Audit Wales includes:</p> <ul style="list-style-type: none">• Assurance and risk assessment (completed)• Thematic review – financial sustainability• Thematic review – commissioning and contract management• Local review – planning

2.00	RESOURCE IMPLICATIONS
2.01	There are no specific resource implications as part of this report.

3.00	IMPACT ASSESSMENT AND RISK MANAGEMENT
3.01	<p>An Impact Assessment is not required as this an annual report summarising the work completed by Audit Wales during 2022-23. Any findings from Audit Wales are risk managed as part of regular monitoring.</p> <p>All of the audit, regulatory and inspection work carried out in 2022-23 by Audit Wales considers the:</p> <ul style="list-style-type: none"> Sustainable Development Principle as part of the Well-being of Future Generations (Wales) Act 2015 <p>The Setting of Well-being Objectives audit in particular considered the Council's Well-being Objectives, which align to the Seven Well-being Goals of the Well-being of Future Generations (Wales) Act 2015</p>

4.00	CONSULTATIONS REQUIRED/CARRIED OUT
4.01	Governance and Audit Committee, Corporate Resources Overview and Scrutiny Committee and Cabinet will receive this report.

5.00	APPENDICES
5.01	<p>Appendix A: Annual Audit Summary for Flintshire County Council 2023 (Welsh)</p> <p>Appendix B: Annual Audit Summary for Flintshire County Council 2023 (English)</p>

6.00	LIST OF ACCESSIBLE BACKGROUND DOCUMENTS
6.01	<p>Annual Audit Summary for Flintshire County Council 2020</p> <p>Annual Audit Summary for Flintshire County Council 2021</p> <p>Annual Audit Summary for Flintshire County Council 2022</p>

7.00	CONTACT OFFICER DETAILS
7.01	<p>Contact Officer: Emma Heath (Strategic Performance Advisor)</p> <p>Telephone: 01352 702 744</p> <p>E-mail: emma.heath@flintshire.gov.uk</p>

8.00	GLOSSARY OF TERMS
	<p>Annual Audit Summary: The Annual Audit Summary is published by Audit Wales on behalf of the Auditor General for Wales. It brings together, with the input of other inspectorates such as Care Inspectorate Wales (CIW) and Estyn a summary of the regulatory work of the past year.</p> <p>Audit Wales: Work 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>