

## AUDIT COMMITTEE

<b>Date of Meeting</b>	Wednesday, 24 <sup>th</sup> March 2021
<b>Report Subject</b>	Audit Wales (AW) Audit Plan 2021
<b>Report Author</b>	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 Code of Audit Practice.

Audit Wales, being the Council's external auditor, has prepared an audit plan for 2021 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 review the Audit Wales plan.
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## **REPORT DETAILS**

<b>1.00</b>	<b>EXPLAINING THE AUDIT WALES AUDIT PLAN</b>
1.01	The 2021 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"><li>• Financial audit of the 2020/21 Statement of Accounts</li><li>• Other audit work relating to North Wales Residual Waste Joint Committee</li><li>• Performance audit including annual improvement assessment</li><li>• Certification of grant claims</li></ul>
1.03	The programme of performance audit work in 2020/21 is outlined in paragraphs 20 to 28 and in exhibit 3 in the Audit Wales plan.

<b>2.00</b>	<b>RESOURCE IMPLICATIONS</b>
2.01	Proposed fees charged for the audit work for Flintshire County Council is included in the AW plan as exhibit 5.

<b>3.00</b>	<b>CONSULTATIONS REQUIRED / CARRIED OUT</b>
3.01	None required.

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

<b>5.00</b>	<b>APPENDICES</b>
5.01	Appendix 1 - AW 2021 Audit Plan Flintshire County Council

<b>6.00</b>	<b>LIST OF ACCESSIBLE BACKGROUND DOCUMENTS</b>
6.01	None

<b>7.00</b>	<b>CONTACT OFFICER DETAILS</b>
7.01	<p><b>Contact Officer:</b> Gary Ferguson – Corporate Finance Manager</p> <p><b>Telephone:</b> 01352 702271</p> <p><b>E-mail:</b> <a href="mailto:gary.ferguson@flintshire.gov.uk">gary.ferguson@flintshire.gov.uk</a></p>

<b>8.00</b>	<b>GLOSSARY OF TERMS</b>
	<p><b>Audit Wales:</b> 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><b>Financial Audit:</b> The annual external audit of the Council’s Statement of Accounts.</p> <p><b>Financial Year:</b> the period of 12 months commencing on 1 April</p> <p><b>Material:</b> 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><b>Statement of Accounts / Final Accounts / Financial Accounts or Statements:</b> 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>