

Report To: Corporate Governance Committee

Date of Meeting: 10<sup>th</sup> April 2019

Lead Member / Officer: Councillor Julian Thompson-Hill / Richard Weigh, Head of Finance

Report Author: Steve Gadd, Chief Accountant

Title: 2019 Audit Plan Denbighshire County Council

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**1. What is the report about?**

A report entitled '2019 Audit Plan – Denbighshire County Council' has been prepared by the Wales Audit Office (WAO) and is attached. The report sets out the planned programme of work for both the WAO's financial audit and performance audit programme. The report also deals with matters such as the fee for the work, details in respect of the audit team and the timetable for the work.

**2. What is the reason for making this report?**

The external auditors are required to prepare and present this report in order to discharge their requirements under auditing standards and proper audit practices. The report is provided for information.

**3. What are the Recommendations?**

It is recommended that the Committee consider the content of the WAO report. WAO representatives will attend the meeting to answer questions in relation to the report.

**4. Report details**

The WAO report provides the Council with an outline of the financial audit and performance audit work programme. The financial audit programme covers their work in respect of the 2018-19 financial statements. It also provides information on the audit approach including the key audit risks that have been identified during the initial planning process and the actions proposed to address them. The financial audit work on these risk areas will be used to inform the audit opinion on the financial statements.

The performance audit work programme covers their work in respect of the Local Government Measure. Both financial and performance audit work also reviews the arrangements put in place by the Council to secure economy, efficiency and effectiveness in its use of resources.

**5. How does the decision contribute to the Corporate Priorities?**

The audit service is a statutory provision. The Appointed Auditor, under the Public Audit (Wales) Act 2004 as amended by the Public Audit (Wales) Act 2013, is required to examine and certify the financial statements of the Council. The Appointed Auditor is also required to satisfy himself that the Council has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources.

- 6. What will it cost and how will it affect other services?**  
The fees for work undertaken by the WAO in respect of the financial and performance audit work programme are included in the report.
- 7. What are the main conclusions of the Well-being Impact Assessment?**  
It is the professional judgement of the Section 151 Officer that a Well-being Impact Assessment is not required for this report.
- 8. What consultations have been carried out with Scrutiny and others?**  
The broad content of the report has been discussed with the Chief Finance Officer and senior members of the Finance Department.
- 9. Chief Finance Officer Statement**  
The annual audit is a statutory provision. The fees are an existing budget commitment for the authority.
- 10. What risks are there and is there anything we can do to reduce them?**  
The audit process should highlight any significant risks and the management response to addressing or minimising the risk or impact.
- 11. Power to make the Decision**  
Section 151 of the Local Government Act 1972 requires that the council has proper financial management arrangements in place. The Appointed Auditor is required by the Public Audit (Wales) Act 2004 (as amended by the Public Audit (Wales) Act 2013) to examine and certify the accounts of the council and must be satisfied that the accounts have been completed in compliance with the Accounts and Audit (Wales) Regulations 2005.