

**Report to:** Corporate Governance Committee

**Date of Meeting:** 3 July 2013

**Lead Member/Officer:** Lead Member for Modernising and Performance /  
Head of Business Planning and Performance

**Report Author:** Tony ward, Corporate Improvement Team Manager

**Title:** Wales Audit Office: 2013-14 Performance Audit Work  
and Fees

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

The report presents the programme of performance audit work at Denbighshire County Council for 2013-14 and the associated fee for that work.

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

To provide information regarding the performance audit work that will be carried out at Denbighshire County Council by the Wales Audit Office (WAO) during 2013-14.

**3. What are the Recommendations?**

That Members consider the programme of performance audit work, attached at Appendix I, and raise any issues or queries with the WAO who will be in attendance at the meeting to present to programme.

**4. Report details.**

The attached document outlines work to be delivered by, and on behalf of the Auditor General under the Local Government (Wales) Measure 2009 (the Measure), the Local Government Act 1999, and Parts 2 and 3A of the Public Audit (Wales) Act 2004. It also outlines the fees for the Auditor General's performance audit work.

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

Much of the performance audit work relates directly to the council's Corporate Priorities. For example, the programme includes the annual audit of the council's published improvement plan (i.e. the Corporate Plan) and our assessment of performance (i.e. our Annual Performance Review).

**6. What will it cost and how will it affect other services?**

The WAO fee for performance audit work in 2013-14 is £120,081 (plus VAT, as applicable), as detailed in page 3 of the attached document.

**7 What are the main conclusions of the Equality Impact Assessment (EqIA) undertaken on the decision? The completed EqIA template should be attached as an appendix to the report.**

An equality impact assessment has not been undertaken on this paper as no decision is required. However, part of the Auditor General's performance audit work includes an assessment of whether the council is meeting the duties of the Equality Act, including the need to undertake equality impact assessments of its decisions. The Auditor General's performance audit work should therefore have a positive impact on people who share protected characteristics.

**8. What consultations have been carried out?**

The draft programme was discussed with relevant officers, including the Head of Business Planning & Performance and the Corporate Improvement Team Manager, before being discussed with, and agreed by the Chief Executive.

**9. Chief Finance Officer Statement**

The audit fee represents a significant amount of expenditure and members should ensure they are clear about the benefits received.

**10. What risks are there and is there anything we can do to reduce them?**

The outputs from performance audit work include reports from regulatory bodies (such as the WAO), and "the risk of a significantly negative report(s) from external regulators" is identified in our Corporate Risk Register. Our Corporate Performance Management Framework is the main control in place to manage this risk, and the following action has been identified as being required to further reduce the residual risk:

- Annual governance statement and corporate self-assessment to be integrated into a single annual self-assessment.

**11. Power to make the Decision**

This is a paper for information, rather than for decision.