

## GOVERNANCE AND AUDIT COMMITTEE

<b>Date of Meeting</b>	Wednesday, 14 <sup>th</sup> June 2023
<b>Report Subject</b>	Annual Audit Summary for Flintshire County Council 2022
<b>Report Author</b>	Chief Executive

### EXECUTIVE SUMMARY

This Annual Audit Summary sets out the the audit and regulatory work completed by Audit Wales of Flintshire County Council since the last annual report which was published in January 2022.

Overall the Auditor General for Wales has reached a positive conclusion. *“The Auditor General certified that the Council had met its remaining Local Government (Wales) Measure 2009 duties for the financial year 2021-22, as saved by an order made under the Local Government and Elections (Wales) Act 2021.”*

No formal recommendations have been made during the year.

There are a number of new proposals for improvement and proposals of development arising from the national and local reviews undertaken by Audit Wales and which have been reported to Governance and Audit Committee and the relevant Overview and Scrutiny Committess as appropriate.

The Auditor General provided an unqualified true and fair opinion on the Council’s financial statements on 27 January 2023, fours days ahead of the revised Welsh Government deadline.

### RECOMMENDATIONS

1	That the Committee is assured by the content and observations of the Auditor General for Wales’ Annual Audit Summary Report for 2022.
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### REPORT DETAILS

<b>1.00</b>	<b>EXPLAINING THE ANNUAL AUDIT SUMMARY REPORT</b>
1.01	The Auditor General under the Local Government (Wales) Measure 2009 (Measure) undertakes and publishes an annual summary report for all Welsh Councils, Fire and Rescue Authorities and National Park Authorities.

1.02	This is the third Annual Audit Summary Report for Flintshire County Council, combining the Annual Improvement Report and Annual Audit letter. This year's report is a summary of the audit, regulatory and inspection work carried out in 2021/22.
1.03	Overall the Auditor General has concluded that:  <i>"The Auditor General certified that the Council had met its remaining Local Government (Wales) Measure 2009 duties for the financial year 2021-22, as saved by an order made under the Local Government and Elections (Wales) Act 2021."</i>
1.04	The Auditor General has not made any statutory recommendations with which the Council must comply.
1.05	The Auditor General has confirmed that: <ul style="list-style-type: none"> <li>• 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 prepared by the Council and with our knowledge of the Council.</li> <li>• the quality of the draft statements presented for audit on 6 July 2022 was good.</li> <li>• a number of changes were made to the Council's financial statements arising from our audit work, which were reported to the Governance and Audit Committee in our Audit of Financial Statements Report in January 2023.</li> <li>• the Auditor General issued the certificate confirming that the audit of accounts for 2021-22 has been completed.</li> </ul>
1.08	The summary outlines the key findings from the audit of the Council's financial statements for 2021/22, and other audit work undertaken in 2020/21. The Auditor General gave an unqualified true and fair opinion on the Council's financial statements on 27 January 2023, four days ahead of the revised Welsh Government deadline.

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

<b>3.00</b>	<b>CONSULTATIONS REQUIRED / CARRIED OUT</b>
3.01	Both Corporate Resources Overview and Scrutiny Committee and Cabinet will receive this report for endorsement following this report to Governance and Audit Committee.

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<b>4.00</b>	<b>RISK MANAGEMENT</b>
4.01	Findings from the Audit Wales are risk managed as part of regular monitoring.

<b>5.00</b>	<b>APPENDICES</b>
5.01	<b>Appendix A:</b> Annual Audit Summary 2022

<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> Lisa Brownbill, Internal Audit, Performance and Risk Manager</p> <p><b>Telephone:</b> 01352 702231</p> <p><b>E-mail:</b> <a href="mailto:Lisa.brownbill@flintshire.gov.uk">Lisa.brownbill@flintshire.gov.uk</a></p>

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