

**Audit Committee**  
**29<sup>th</sup> July 2020**

**Audit Wales 2020 Audit Plan Update Letters**  
**– Carmarthenshire County Council**

**Recommendations / key decisions required:**

To receive the Audit Wales Audit Plan Update Letters for Carmarthenshire County Council for 2020/21.

**Reasons:**

The COVID-19 national emergency has had an unprecedented impact on the UK and will significantly impact on public bodies' preparation of the 2019-20 accounts and our audit work, both financial audit and performance audit.

Due to the UK Government's restrictions on movement and anticipated sickness absence levels, we understand that many public bodies will not be able to prepare accounts in line with the timetables set out.

In light of this, timetables for audited bodies' preparation of financial statements and other information and our audit work on it will need to be revised.

**Relevant scrutiny committee to be consulted:** N/A

**Exec. Board Decision Required:** NO

**Council Decision Required:** NO

**EXECUTIVE BOARD MEMBER PORTFOLIO HOLDER:** Cllr David Jenkins

**Directorate:**

Corporate Services

**Report Author:**

Audit Wales

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29<sup>th</sup> July 2020**

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**1. BRIEF SUMMARY OF PURPOSE OF REPORT.**

The COVID-19 national emergency has had an unprecedented impact on the UK and will significantly impact on public bodies' preparation of the 2019-20 accounts and our audit work, both financial audit and performance audit.

Due to the UK Government's restrictions on movement and anticipated sickness absence levels, we understand that many public bodies will not be able to prepare accounts in line with the timetables set out.

In light of this, timetables for audited bodies' preparation of financial statements and other information and our audit work on it will need to be revised.

**DETAILED REPORT ATTACHED?**

**YES**

**IMPLICATIONS**

**The report is an Audit Wales Report and any implications are detailed within the report.**