

**ERW JOINT COMMITTEE**  
**17 MAY 2023**

**AUDIT ENQUIRIES TO THOSE CHARGED WITH  
 GOVERNANCE AND MANAGEMENT**

**Purpose:**

To provide the ERW Joint Committee with the response to Audit Wales in respect of the 'Audit Enquiries to those charged with governance and management for 2021-22'.

**RECOMMENDATIONS / KEY DECISIONS REQUIRED:**

To consider and approve the response to Audit Wales for 2021-22.

**REASONS:**

To obtain the approval of the ERW Joint Committee.

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**EXECUTIVE SUMMARY  
ERW JOINT COMMITTEE  
17 MAY 2023**

**AUDIT ENQUIRIES TO THOSE CHARGED WITH  
GOVERNANCE AND MANAGEMENT**

**BRIEF SUMMARY OF PURPOSE OF REPORT**

Audit Wales are required to conduct their financial audit in accordance with the requirements set out in International Standards on Auditing (ISAs). As part of the ISA requirements, on an annual basis, Audit Wales formally seek our documented consideration and understanding on a number of the governance areas that impact on their audit of our financial statements.

These considerations are relevant to both ERW's senior management, and 'those charged with governance' which for the purpose of the audit of the financial statements is deemed to be the ERW Joint Committee.

In seeking this assurance, Audit Wales issue an annual letter with a series of questions for completion by those charged with governance and management.

The attached response for 2021-22 has been compiled by the ERW Head of Internal Audit and ERW S151 Officer with input from relevant officers.

**DETAILED REPORT ATTACHED?**

**YES**

# IMPLICATIONS

| Policy, Crime & Disorder and Equalities                                      | Legal      | Finance    | Risk Management Issues | Staffing Implications |
|--|------------|------------|------------------------|-----------------------|
| <b>NONE</b>  | <b>YES</b> | <b>YES</b> | <b>YES</b>             | <b>NONE</b>           |
| <b>1. Legal</b><br><br>As outlined in the response to Audit Wales.           |            |            |                        |                       |
| <b>2. Finance</b><br><br>As outlined in the response to Audit Wales.         |            |            |                        |                       |
| <b>3. Risk Management</b><br><br>As outlined in the response to Audit Wales. |            |            |                        |                       |

# CONSULTATIONS

None.

**Section 100D Local Government Act, 1972 – Access to Information  
List of Background Papers used in the preparation of this report:**

None