

GOVERNANCE & AUDIT COMMITTEE

27TH OCTOBER 2023

AUDIT ENQUIRIES TO THOSE CHARGED WITH GOVERNANCE AND MANAGEMENT

Recommendations / key decisions required:

To approve the responses to the requests made of both management and the Governance & Audit Committee as detailed in the report.

Reasons:

To give Audit Wales assurance on a number of governance areas that impact on their audit of the financial statements.

Cabinet Decision Required: NO

Council Decision Required: NO

CABINET MEMBER PORTFOLIO HOLDER:

Cllr. Alun Lenny (Resources)

Directorate:
Corporate Services

Name of Director:
Chris Moore

Report Author:
Chris Moore

Designation:

Director of Corporate
Services

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**EXECUTIVE SUMMARY
GOVERNANCE & AUDIT COMMITTEE
27TH OCTOBER 2023**

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

Audit Wales is responsible for obtaining reasonable assurance that the financial statements taken as a whole are free from material misstatement, whether caused by fraud or error. It also sets out the respective responsibilities of auditors, management and those charged with governance. They are required to formally seek the Authority's documented consideration and understanding on a number of governance areas that impact on the audit of the financial statements. These considerations are relevant to both the Council's management and 'those charged with governance' (the Governance & Audit Committee).

The areas of governance on which they are seeking views:

1. Matters in relation to fraud.
2. Matters in relation to laws and regulations.
3. Matters in relation to related parties.

The information provided informs their understanding of the Council and its business processes and supports their work in providing an audit opinion on the 2022/23 financial statements.

DETAILED REPORT ATTACHED?	YES
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IMPLICATIONS

I confirm that other than those implications which have been agreed with the appropriate Directors / Heads of Service and are referred to in detail below, there are no other implications associated with this report:

Signed: C Moore Director of Corporate Services

Policy, Crime & Disorder and Equalities	Legal	Finance	ICT	Risk Management Issues	Staffing Implications	Physical Assets
NONE	NONE	NONE	NONE	NONE	NONE	NONE

CONSULTATIONS

I confirm that the appropriate consultations have taken in place and the outcomes are as detailed below

Signed: **C Moore** **Director of Corporate Services**

1. Scrutiny Committee request for pre-determination	N/A
If yes include the following information: -	
Scrutiny Committee	
Date the report was considered:	
Scrutiny Committee Outcome/Recommendations:	

- 2. Local Member(s): N/A**
- 3. Community / Town Council: N/A**
- 4. Relevant Partners: N/A**
- 5. Staff Side Representatives and other Organisations: N/A**

CABINET MEMBER PORTFOLIO HOLDER(S) AWARE/CONSULTED	Include any observations here
NO	

Section 100D Local Government Act, 1972 – Access to Information

List of Background Papers used in the preparation of this report:

THESE ARE DETAILED BELOW

Title of Document	File Ref No.	Locations that the papers are available for public inspection
2022/23 accounts closure working papers		County Hall, Carmarthen
Corporate and HR Policies		