

**PARTNERIAETH JOINT COMMITTEE  
16 JULY 2024**

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

**PURPOSE:**

To provide the Partneriaeth Joint Committee with the response to Audit Wales in respect of the 'Audit Enquiries to those charged with governance and management for 2022-23'.

**RECOMMENDATIONS / KEY DECISIONS REQUIRED:**

To consider and approve the response to Audit Wales for 2022-23.

**REASONS:**

To obtain the approval of the Partneriaeth Joint Committee.

**Report Author:**

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**Designation:**

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**EXECUTIVE SUMMARY  
PARTNERIAETH JOINT COMMITTEE  
16 JULY 2024**

**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 documented consideration and understanding on a number of the governance areas that impact on their audit of the Partneriaeth financial statements.

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

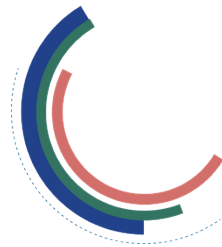
In seeking this assurance, Audit Wales issue an annual letter with a series of questions for completion by those charged with governance and management.

The attached response for 2022-23 has been compiled by the Partneriaeth Head of Internal Audit and Partneriaeth S151 Officer with input from relevant officers.

<b>DETAILED REPORT ATTACHED?</b>	<b>Yes</b>
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**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> As outlined in the response to Audit Wales.				
<b>2. Finance</b> As outlined in the response to Audit Wales.				
<b>3. Risk Management</b> As outlined in the response to Audit Wales.				



## CONSULTATIONS

N/A

**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
N/A	N/A	N/A