

Meeting of:	Governance and Audit Committee
Date of Meeting:	Monday, 23 June 2025
Relevant Scrutiny Committee:	Resources Scrutiny Committee
Report Title:	Audit Wales: Vale of Glamorgan Council Audit Plan 2025
Purpose of Report:	To present to Members the Vale of Glamorgan Council Audit Plan 2025
Report Owner:	Tom Bowring, Director of Corporate Resources
Responsible Officer:	Tom Bowring, Director of Corporate Resources
Elected Member and Officer Consultation:	No specific ward member consultation has been undertaken. The Annual Audit Plan applies to the whole authority.
Policy Framework:	This is a matter for Executive decision by Cabinet.
Executive Summary:	<ul style="list-style-type: none"> • Appendix A outlines Audit Wales' Audit Plan 2025 for the Vale of Glamorgan Council. • Governance and Audit Committee members are requested to review and note the proposed Audit Plan for 2025 and refer the report to Cabinet for their oversight.

Recommendations

1. That members review and note the content of this report.
2. That, subject to recommendation one, the report be referred to Cabinet for their oversight.

Reasons for Recommendations

1. To facilitate monitoring of the external audit function.
2. To enable Cabinet's oversight of the external audit programme.

1. Background

- 1.1 As the external auditor, the objective of Audit Wales is to carry out an audit which discharges the statutory duties of Auditor General, which include:
 - Audit of Financial Statements
 - Value for Money
 - Continuous Improvement
 - Sustainable Development principle.
- 1.2 The Vale of Glamorgan Council Audit Plan 2025 details the work planned by Audit Wales to meet the duties outlined above. The outputs of the Audit Plan are reported regularly to the Council to inform its self-assessment and areas for improvement.

2. Key Issues for Consideration

- 2.1 **Appendix A** provides members with the Audit Plan for 2025 which, sets out the Auditor General's statutory responsibilities and the work that will be undertaken by the Audit Wales team across financial, performance and other statutory audits throughout the year.
- 2.2 The Plan also sets out the estimated audit fee, details of the audit team, and key dates for delivering different aspects of the work programme. The estimated audit fee for 2025 is £393,224 exclusive of VAT.
- 2.3 Governance and Audit Committee members are requested to review and note the contents of the Audit Plan for 2025 and refer the report to Cabinet for their oversight.

3. How do proposals evidence the Five Ways of Working and contribute to our Well-being Objectives?

- 3.1** Performance Management is an intrinsic part of corporate governance and integrated business planning which underpins the delivery of Vale 2030, the Council's Corporate Plan. Vale 2030 details five new Well-being Objectives which provide a framework for the next five years and how the Council will contribute to the national well-being goals. The five ways of working have been embedded in the development of the new Plan and are reflected in the work that will be undertaken to deliver Vale 2030.
- 3.2** External Regulation is an important vehicle for driving continuous improvement across our services. Progressing the improvement areas identified by our regulators not only enables us to demonstrate our commitment to continuous service improvement but also contributes to further strengthening our impact on the national well-being goals through the achievement of our well-being objectives.
- 3.3** Associated action plans in response to regulatory review findings are developed with the five ways of working in mind. The focus is on developing innovative ways of working that better integrate services, whilst enabling us to work more collaboratively with our partners and citizens to involve them in improving service delivery. Our improvement actions will also focus on preventative actions that will enable us to sustain and future proof our services into the longer term.

4. Climate Change and Nature Implications

- 4.1** There are no implications directly arising from this report, although failure to respond to our regulatory recommendations could have a negative impact on any future external regulatory assessments and could result in a special inspection by the Auditor General for Wales if deemed that the Council is not meeting the performance requirements.
- 4.2** The climate change and nature implications in respect of our regulatory recommendations will be considered as part of the development of our response (action plan) and will identify mitigating actions required to minimise any adverse consequences.

5. Resources and Legal Considerations

Financial

- 5.1** There is an annual audit fee aligned with the Vale of Glamorgan Annual Audit Work Programme. Any proposed changes to this will be discussed with the Section 151 Officer prior to implementation.

Employment

5.2 There are no direct workforce related implications associated with this report.

Legal (Including Equalities)

5.3 The statutory duties of the Auditor General are contained within the Local Government & Elections (Wales) Act 2021, the Well-being of Future Generations (Wales) Act 2015, the Public Audit (Wales) Act 2004, the Local Government Act 1999 and the Code of Audit Practice.

6. Background Papers

None.

Vale of Glamorgan Council – Audit Plan 2025

Audit year: 2024-25

Issued: June 2025

Document reference: 4919A2025



Contents

Contents	2
Introduction	4
Our aims and ambitions	5
Financial audit work	6
Performance audit work	16
Other statutory audit functions	19
Audit fee	19
Audit team	22
Audit quality	23
Supporting you	24

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We welcome correspondence and telephone calls in Welsh and English. Corresponding in Welsh will not lead to delay. Rydym yn croesawu gohebiaeth a galwadau ffôn yn Gymraeg a Saesneg. Ni fydd gohebu yn Gymraeg yn arwain at oedi.

Introduction



Adrian Crompton

Auditor General
for Wales

I am pleased to share my 2025 Audit Plan. The Plan sets out how I will undertake your audit.

My audit team has developed the Plan following a structured and risk-based planning process, which will remain ongoing throughout the audit. My [Code of Audit Practice](#) provides further detail on how my audit and certain other functions are to be carried out by my auditors.

At the core of all our work is our commitment to maintaining the highest standards of professional integrity, objectivity, independence and audit quality. Our three lines of assurance model (page 23) sets out how we will ensure those standards of quality are met. Our latest annual quality report, [Audit Quality Report 2024](#), provides more information about our audit quality arrangements.

My audit team will work constructively with your staff to understand the issues you are facing, ensure the audit process operates as smoothly as possible, and provide valuable insights about any areas for improvement.

For this year of audit we are required to implement a new auditing standard on the [audit of groups](#) which will see us adopting a more risk-based approach to that work. My team has engaged with your management to discuss what this will entail.

My local performance audit work programme, as outlined in this Plan, sits alongside other [national audit work](#) that may include coverage of your organisation. Local performance audit work may also inform wider national reporting.

Should you have any questions about your audit my audit team will be happy to discuss them with you. They will also keep you regularly updated as work progresses.

Our aims and ambitions

Our purpose



Assure people that public money is being managed well



Explain how that money is being spent



Inspire the public sector to improve

Our vision



Fully exploiting our unique perspective, expertise and depth of insight



Strengthening our position as an authoritative, trusted and independent voice



Increasing our visibility, influence, and relevance



Being a model organisation for the public sector in Wales and beyond

Our areas of focus



A strategic, dynamic, and high-quality audit programme



A targeted and impactful approach to communications and influencing



A culture and operating model that enables us to thrive

You can find out more about Audit Wales in our [Annual Plan 2024-25](#) and [Our Strategy 2022-27](#).

Financial audit work

Audit of financial statements

I am required to issue a report on your financial statements and the Group which includes an opinion on their 'truth and fairness' and their proper preparation in accordance with accounting and legal requirements.

I will also report by exception on a number of matters which are set out in more detail in our [Statement of Responsibilities](#).

In addition to my responsibilities for auditing the Council's financial statements, I also have responsibility for:

- certifying a return to the Welsh Government which provides information about the Council to support preparation of Whole of Government Accounts;
- responding to questions and objections about the accounts from local electors (additional fees will be charged for this work, if necessary);
- the audit of the financial statements of the Shared Regulatory Services (a separate audit plan will be produced including a separate audit fee);
- the audit of the Annual Return of the Vale, Valleys and Cardiff Adoption Service (a separate audit plan will be produced including a separate audit fee);
- the independent examination of the Vale of Glamorgan Welsh Church Act Fund; and
- the certification of a number of grant claims and returns as agreed with the funding bodies.

There have been no limitations imposed on me in planning the scope of this audit.

Group Accounts

The group accounts contain the results of the single entity, being The Vale of Glamorgan Council, and Big Fresh Catering Limited which I regard as a

component of the Council's group. Big Fresh Catering Limited is audited by Advantage Accounting and Advisory.

My audit team will maintain regular communication with the component auditor and through the issue of group auditor instructions I will maintain involvement in:

- determining the scope of the component auditor's work and level of performance materiality;
- the identification of audit risks;
- the evaluation of the component auditor's work; and
- the consideration of significant audit findings.

My audit team will undertake procedures to ensure the consolidation of Big Fresh Catering Limited into the group accounts is materially accurate.

Certification of grant claims and returns

I have also been requested to undertake certification work on the Council's grant claims, which I anticipate will include housing benefits, teachers' pensions, non-domestic rates, and social care workforce development grant.

Financial statements materiality

I do not seek to obtain absolute assurance on the truth and fairness of the financial statements and related notes but adopt a concept of materiality. My aim is to identify material and correct misstatements, that is, those that might result in a reader of the accounts being misled. Materiality applies not only to financial misstatements, but also to disclosure requirements and adherence to the applicable accounting framework and law.

I set planning and performance materiality to:

- determine the level of misstatement that could cause the user of the accounts to be misled;
- assist in the scoping of our audit approach and resultant audit tests;
- determine sample sizes;
- assess the effect of known and likely misstatements in the financial statements; and

- report to those charged with governance any unadjusted misstatements above a trivial level, our reporting threshold.

The levels at which I judge such misstatements to be material are set out below (currently based on the audited 2023-24 statement of account).

Planning materiality

represents 1% of gross expenditure based upon 2023-24 audited financial statements.

Audited body

£5.08m

Group

£5.07m

Reporting threshold (trivial)

represents 5% of materiality.

Audited body

£0.25m

Group

£0.25m

There are some areas of the accounts that may be of more importance to the user of the accounts, and we have set a lower materiality level for these:

Remuneration report

£1,000

Related party disclosures

£10,000

My audit team will assess materiality levels throughout the audit.

Significant financial statements risks

Significant risks are identified risks of material misstatement for which the assessment of inherent risk is close to the upper end of the spectrum of inherent risk or those which are to be treated as a significant risk in accordance with the requirements of other International Standard on Auditing (ISAs). The ISAs require us to focus more attention on these significant risks.

Risk of management override

The risk of management override of controls is present in all entities. Due to the unpredictable way in which such override could occur, it is viewed as a significant risk [ISA 240.32-33].

Our planned response

My audit team will:

- test the appropriateness of journal entries and other adjustments made in preparing the financial statements;
- review accounting estimates for bias; and
- evaluate the rationale for any significant transactions outside the normal course of business.

Further to these audit procedures, I may add additional procedures to address any specific risks of management override that are not addressed by the mandatory work above.

Other areas of focus

I set out below other identified risks of material misstatement which, although not determined to be significant risks as above, I would like to bring to your attention.

Valuation of the pension fund net liability/surplus

The Local Government Pension Scheme (LGPS) liability as reflected in the financial statements are material estimates.

The nature of this estimate means that it is subject to a high degree of estimation uncertainty as it is sensitive to small adjustments in the

assumptions used in its calculation. The impact of economic conditions, particularly interest rate levels, also has a significant impact on the liability as at 31 March 2024 for example.

There are also several legal cases potentially impacting on the valuation of the net liability. There is a risk therefore that the liability is materially misstated.

Our planned response

My audit team will:

- evaluate the instructions issued by management to their management experts (actuary) for this estimate and the scope of the actuary's work;
- assess the competence, capabilities and objectivity of the actuary who carried out the valuations;
- assess the accuracy and completeness of the information provided by the Council to the actuary to estimate the liability;
- test the accuracy of the pension fund net liability and disclosures in the financial statements with the actuarial report from the actuary;
- assess the reasonableness of the assumptions made by the actuary by reviewing the report of the consulting actuary (the auditor's expert) and undertaking any additional procedures required; and
- assess whether any legal cases could have a material impact on the net liability, and if so, confirm that this has been appropriately recognised and disclosed within the financial statements.

Valuation of land and buildings

The value of land and buildings reflected in the balance sheet and notes to the accounts are material estimates. Land and buildings are required to be held on a valuation basis which is dependent on the nature and use of the assets. This estimate is subject to a high degree of subjectivity, depending on the specialist and management assumptions, and changes in these can result in material changes to valuations.

Assets are required to be revalued every five years, but values may also change year on year, and there is a risk that the carrying value of assets recognised in the accounts could be materially different to the current

value of assets as at 31 March 2025, particularly in the current economic environment.

My audit team will:

- review the information provided to the valuer to assess for completeness;
- evaluate the competence, capabilities and objectivity of the professional valuer;
- test a sample of assets revalued in the year to ensure the valuation basis, key data and assumptions used in the valuation process are reasonable, and the revaluations have been correctly reflected in the financial statements; and
- test the reconciliation between the financial ledger and the asset register.

Senior officer remuneration

There were some changes to senior posts during 2024-25 in respect to starters and leavers.

There is a risk that these are not appropriately disclosed in the financial statements as remuneration paid to senior officers continues to be of high interest and is material by nature.

Therefore, there is a risk that even low value errors in the disclosure could result in a material misstatement.

Our planned response

My audit team will:

- understand the movements in the senior management team during 2024-25;
- ensure that remuneration disclosed is consistent with supporting evidence;
- ensure that amounts paid are consistent with those approved by the Council; and
- ensure that disclosures are complete based on the team's knowledge and are prepared in accordance with requirements.

Implementation of International Accounting Standard (IFRS) 16 – Leases

Local Government bodies are required to adopt IFRS16 Leases from 1 April 2024.

This significantly changes the accounting treatment and disclosures required for leased assets and means that most leases will result in an asset and liability on balance sheets.

There is a risk that the requirements of the IFRS are not appropriately adopted and as a result the financial statements are materially misstated.

Our planned response

My audit team will:

- review the Council’s working papers to ensure that all leases falling within the scope of the Standard have been included in calculations;
- test a sample of asset and liability calculations to ensure that the assumptions are reasonable, and the calculations have been correctly prepared; and
- confirm that asset and liability values have been correctly accounted for and disclosed in the financial statements.

Impact of Renting Homes (Wales) Act 2016 – Electrical Safety Certificates

In November 2024, the High Court clarified the requirements of the Renting Homes (Wales) Act 2016 and the associated regulations concerning landlord obligations relating to completion of electrical inspection safety reviews and reports.

This has potential implications for bodies and their financial statements and is likely to be subject to further legal considerations and challenge.

Our planned response

My audit team will:

- review the latest position before sign-off of the financial statements; and

- ensure if there is an impact on the financial statements, this is appropriately recognised and/or disclosed.

South East Wales Corporate Joint Committee (SEWCJC) transactions and balances

The transactions and balances of SEWCJC may need to be recognised in the financial statements of the Council.

The Council will need to decide how to account for these in its financial statements and accounting for such arrangements is complex and requires judgement. The SEWCJC transactions and balances are also becoming increasingly complex and therefore there is a risk of material misstatement in the Council's financial statements.

Our planned response

My audit team will:

- review the Council's judgement relating to how the SEWCJC will be accounted for and confirm that this complies with the requirements of the Local Government Code; and
- review the process of consolidation into the Council's financial statements to confirm that transactions, balances and disclosures are complete and accurate.

Related party disclosures

The financial statements must disclose any related party relationships along with the transactions and balances between the Council and the other body/party.

The Council has many relationships that could be considered a related party. Many are well known for example, the Welsh Government as funder.

However, where related party relationships arise via individual officer or member relationships, there is likely to be less transparency regarding these relationships. These transactions are of high interest and I judge them to be material by their nature.

There is a risk of material misstatement due to incomplete or inaccurate disclosures, even where these are of relatively low value.

Our planned response

My audit team will:

- review the Council's process for identifying related party relationships and associated transactions and balances;
- undertake procedures to confirm the completeness of related party relationships; and
- ensure disclosures are complete, accurate, consistent with evidence and are in accordance with the Local Government Code.

Completeness of year-end debtors

Due to the implementation of a new debtors' system (Oracle) on 1 April 2025, from 14 March 2025 a freeze was put on raising debtors in the old debtors' system (Academy). Debtors which ordinarily would have been raised within the debtors' system between 14 March and the year-end, will (for 2024-25) need to be accrued. A risk is therefore identified in respect of the completeness and accuracy of debtors at year-end, should accruals be missed.

Our planned response

My audit team will discuss the circumstances around the freeze on the debtors' system and the processes put in place to ensure that appropriate accruals are raised. Also, we will undertake additional testing to provide assurance over the completeness of year-end debtors. Such testing could include analytical review, additional cut-off testing, and other procedures deemed necessary.

Financial statements audit timetable

Below is a timetable showing the key stages of the audit and our key audit deliverables that we will provide to you.

Exhibit 1: Financial statements audit timetable

<p>Planning</p> <p>March to May 2025</p>	<ul style="list-style-type: none"> Planning meeting High level risk assessment procedures Fraud risk assessment Accounting estimates planning IT environment risk assessment Draft Detailed Audit Plan
<p>Interim</p> <p>March to May 2025</p>	<ul style="list-style-type: none"> Information flows Detailed risk assessment procedures IT controls review Develop testing strategy Early sample testing
<p>Fieldwork</p> <p>July to September 2025</p>	<ul style="list-style-type: none"> Update risk assessment Audit of financial statements to include narrative report and annual governance statement Complete audit testing Evaluate and agree final audit findings
<p>Reporting</p> <p>October 2025 to January 2026</p>	<ul style="list-style-type: none"> Audit of Accounts Report Recommendations for improvement Present findings to those charged with governance Auditor General certification Annual Audit Summary Post project learning

Performance audit work

Proper arrangements

As set out in the Code of Audit Practice, I must satisfy myself that the Council has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources ('value for money'), and conclude accordingly.

I do this by undertaking an appropriate programme of performance audit work each year. I base my work programme on an assessment of risks of the Council and the wider Local Government sector in Wales not having the proper arrangements in place, with the work typically focusing on the areas of greatest risk.

In designing the programme, my auditors must have considered corporate and service level arrangements, including:

-  Strategic planning
-  Financial planning
-  Performance and risk management
-  Workforce planning
-  Asset management
-  Collaborative working
-  Overall governance.

My auditors will also have taken account of relevant work that is being undertaken or planned by other audit, regulatory and inspection bodies at the Council.

I conduct my performance audit work using the ISSAI 3000 standard developed by the International Organisation of Supreme Audit Institutions (INTOSAI). INTOSAI is a global umbrella organisation for the performance audit community. It is a non-governmental organisation with special

consultative status with the Economic and Social Council (ECOSOC) of the United Nations.

Well-being of future generations

Section 15 of the Well-being of Future Generations (Wales) Act 2015 (the Act) requires me to carry out examinations of public bodies for the purposes of assessing the extent to which a body has acted in accordance with the sustainable development principle when setting well-being objectives and taking steps to meet those objectives.

The **Sustainable development principle** is defined as acting in a manner...

...which seeks to ensure that the needs of the present are met without compromising the ability of future generations to meet their own needs.'

To do this, they must take account of the '**five ways of working**'.



Long-term



Prevention



Intergration



Collaboration



Involvement

I must carry out these examinations at each public body covered by the Act at least once during a specified period.

These could be stand-alone examinations as part of my performance audit programme. However, where relevant and appropriate to do so, my auditors will integrate the work required into other planned performance audit work for the Council. My auditors will continue to engage closely with the Office of the Future Generations Commissioner for Wales to help coordinate our respective activities.

Planned performance audit work

I set out below details of my performance audit work.

Thematic review – responding to workforce pressures in local government

Local audit work across the 22 principal councils that will look at arrangements to secure appropriate and cost-effective resourcing of their services. This will include how councils are adapting to a changing employment market, and ways of working, when combined with financial constraints.

Review of scrutiny arrangements

Local work to review if the Council's arrangements support effective scrutiny. It will include assessing the Council's progress since we issued our [Overview and Scrutiny Fit for the Future local report](#) in 2018 and our paper, [Six themes to help make scrutiny fit for the future](#), published in 2019.

Review of Disabled Facilities Grants (DFGs)

Local audit work across the ten South East Wales councils that will review the Council's arrangements to manage DFGs. Scope to be confirmed.

My team will confirm the exact focus of my work through their liaison meetings with officers and via the work programme and timetable updates. However, my planning might also highlight other areas worthy of review so my work programme will remain flexible.

Timing of Performance Audit Work

My team will work with officers in the Council to arrange exact timescales for the individual projects and will be communicated regularly through our work programme and timetable update. My auditors aim to substantially complete the performance audit work set out in this plan by the end of June 2026.

Other statutory audit functions

In addition to the audit of the accounts, I have statutory responsibilities to receive questions and objections to the accounts from local electors. The Public Audit (Wales) Act 2004 sets out these responsibilities:

- Section 30 Inspection of documents and questions at audit; and
- Section 31 Right to make objections at audit.

As this work is reactive, I have made no allowance in the fee below. If I do receive questions and objections, my auditors will discuss the potential impact on audit fees with the Section 151 Officer.

Audit fee

In January 2025, we published our [2025-26 Fee Scheme](#) following approval by the Senedd Finance Committee which details the average increase to fee rates of 1.7%.

The actual fee that any individual audited body will pay depends not just on our fee rates but on the quantum of work and the skill mix required.

In 2022-23, you will recall that we implemented a fundamentally different audit approach for our financial audit work, required by new international auditing standards. This required a richer, more costly skill mix that was reflected in higher fees. We have now reviewed the implementation of this new audit approach and identified efficiencies which allow us to reduce our fee estimate for the audit of the Council's financial statements by 3.2%.

The average fee increase has been applied as an estimate to the other areas of my audit work.

Your estimated total audit fee: £393,224

Planning will be ongoing, and changes to my programme of audit work, and therefore my fee, may be required if any key new risks emerge. I shall make no changes without my auditors first discussing them with the Section 151 Officer or other relevant senior officer. **Exhibit 2** sets out a further breakdown of your estimated audit fee.

I base my audit fee on the following assumptions:

- The agreed audit deliverables set out the expected working paper requirements to support the financial statements and include timescales and responsibilities.
- The audit requirements of my individual performance audit projects are met by the Council, or suitable alternative arrangements are put in place that satisfy the needs of my audit team.
- No matters of significance, other than as summarised in this plan, are identified during the audit.

Exhibit 2: Breakdown of my estimated audit fee for 2025 (and 2024 for comparison)

Estimated fee for 2025¹

Audit of financial statements ²	Performance audit work ³	Grant certification work ⁴	Other financial audit work ⁵
£202,959	£114,225	£74,452	£1,588
Total fee: £393,224			

Estimated fee for 2024

Audit of financial statements	Performance audit work ⁷	Grant certification work	Other financial audit work
£209,668 ⁶	£94,316	£73,208	£1,561

¹ The fees shown in this document are exclusive of VAT.

² Payable November 2024 to October 2025.

³ Payable April 2025 to March 2026.

⁴ Payable as work is undertaken.

⁵ This fee estimate relates to the Vale of Glamorgan Welsh Church Act Fund only.

⁶ The actual cost was £204,094.

⁷ This is an estimate as work is ongoing. The original fee estimate was £112,316. The Auditor General previously wrote to the Council explaining that we are not completing a planned thematic review in 2024-25, which will likely lead to a reduction in actual cost.

Audit team

My audit team will continue to work and engage remotely using technology, but on-site audit work may be undertaken where it is appropriate to do so. Audited bodies have a responsibility to ensure the safety and wellbeing of Audit Wales staff when they are on your premises.

The main members of my team, together with their contact details, are summarised in **Exhibit 3**.

Exhibit 3: My local audit team

Engagement Director	Gareth Lucey gareth.lucey@audit.wales	
	Financial Audit	Performance Audit
Engagement Lead	Gareth Lucey gareth.lucey@audit.wales	Gary Emery gary.emery@audit.wales
Audit Manager	Mark Jones mark.jones@audit.wales	Sara-Jane Byrne sara-jane.byrne@audit.wales
Audit Lead	John Llewellyn john.llewellyn@audit.wales	Samantha Clements samantha.clements@audit.wales
Senior Auditor	Helen Parkhouse helen.parkhouse@audit.wales	

I can confirm that my team members are all independent of the Council and its officers. I am not aware of any potential conflicts of interest that I need to bring to your attention.

Audit quality

Our commitment to audit quality in Audit Wales is absolute. We believe that audit quality is about getting things right first time.

We use a three lines of assurance model to demonstrate how we achieve this. We have established an Audit Quality Committee to co-ordinate and oversee those arrangements. We subject our work to independent scrutiny by the Institute of Chartered Accountants in England and Wales and our Chair of the Board, acts as a link to our Board on audit quality. For more information see our [Audit Quality Report 2024](#).



Our People

- Selection of right team
- Use of specialists
- Supervisions and review



Arrangements for achieving audit quality

Selection of right team

- Audit platform
- Ethics
- Guidance
- Culture
- Learning and development
- Leadership
- Technical support



Independent assurance

- EQRs
- Themed reviews
- Cold reviews
- Root cause analysis
- Peer review
- Audit Quality Committee
- External monitoring

Supporting you

Audit Wales has a range of resources to support the scrutiny of Welsh public bodies, and to support them in continuing to improve the services they provide to the people of Wales.

Visit our [website](#) to find:



Our [publications](#) which cover our audit work at public bodies.



Information on our upcoming work and forward work programme for [performance audit](#).



[Data tools](#) to help you better understand public spending trends



Details of our [Good Practice](#) work and events including the sharing of emerging practice and insights from our audit work.



Our [newsletter](#) which provides you with regular updates on our public service audit work, good practice, and events.



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We welcome correspondence and telephone calls in Welsh and English.

Rydym yn croesawu gohebiaeth a galwadau ffôn yn Gymraeg a Saesneg.