

REPORT OF CHIEF EXECUTIVE

SUBJECT: ANNUAL AUDIT LETTER 2016-17

The Auditor General for Wales' Annual Audit letter details his statutory responsibilities under the Public Audit (Wales) Act 2004 and the Code of Audit Practice.

Recommendation

Members are asked to NOTE the Annual Audit Letter.

Background Documents

None

(For further information, please contact Richard Griffiths Ext 4815)



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Tegryn Jones
Pembrokeshire Coast National Park Authority
Llanion Park
Pembroke Dock
Pembrokeshire
SA72 6DY

Reference: 360A2018-19

Date issued: 23 January 2018

Dear Tegryn

Annual Audit Letter Pembrokeshire Coast National Park Authority 2016-17

This letter summarises the key messages arising from my statutory responsibilities under the Public Audit (Wales) Act 2004 and my reporting responsibilities under the Code of Audit Practice.

The Authority complied with its responsibilities relating to financial reporting and use of resources

It is the Authority's responsibility to:

- put systems of internal control in place to ensure the regularity and lawfulness of transactions and to ensure that its assets are secure;
- maintain proper accounting records;
- prepare a Statement of Accounts in accordance with relevant requirements; and
- establish and keep under review appropriate arrangements to secure economy, efficiency and effectiveness in its use of resources.

The Public Audit (Wales) Act 2004 requires me to:

- provide an audit opinion on the accounting statements;
- review the Authority's arrangements to secure economy, efficiency and effectiveness in its use of resources; and
- issue a certificate confirming that I have completed the audit of the accounts.

I issued an unqualified audit opinion on 26 September 2017

Local authorities in Wales prepare their accounting statements in accordance with the requirements of the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom. This code is based on International Financial Reporting Standards. On 26 September 2017 I issued an unqualified audit opinion on the accounting statements confirming that they present a true and fair view of the Authority's financial position and transactions. The key matters arising from the accounts audit were reported to the Authority in my Audit of Financial Statements report on 8 August 2017.

I am satisfied that the Authority has appropriate arrangements in place to secure economy, efficiency and effectiveness in its use of resources

My consideration of the Authority's arrangements to secure economy, efficiency and effectiveness has been based on the audit work undertaken on the accounts as well as placing reliance on the work completed under the Local Government (Wales) Measure 2009. The Auditor General highlights areas where the effectiveness of these arrangements has yet to be demonstrated or where improvements could be made in his Annual Improvement Report. He published the 2017 report on 4 August 2017. Although no formal recommendations for improvement were made, the Auditor General highlighted some proposals for improvement that need to be progressed in the current year.

I issued a certificate confirming that the audit of the accounts has been completed on 26 September 2017

I received no electors' questions or objections in relation to the 2016-17 audit. Having given an audit opinion on the financial statements and concluded on the authority's arrangements to secure economy, efficiency and effectiveness in its use of resources, I was able to certify that the audit was complete when I issued my audit opinion.

The financial audit fee for 2016-17 is currently being finalised. We anticipate being able to make a small refund from the agreed fee set out in the Annual Audit Plan.

Yours sincerely



Richard Harries
For and on behalf of the Auditor General for Wales