

## Audit of Accounts Report – Blaenau Gwent County Borough Council

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# Contents

We intend to issue an unqualified audit report on your Accounts. There are some issues to report to you prior to their approval.

## Audit of Accounts Report

Introduction	4
Impact of COVID-19 on this year's audit	4
Proposed audit opinion	6
Significant issues arising from the audit	6
Recommendations	8
Appendices	
Appendix 1 – Final Letter of Representation	9
Appendix 2 – Proposed audit report	12
Appendix 3 – Summary of corrections made	17
Appendix 4 – Recommendations	19

# Audit of Accounts Report

## Introduction

- 1 We summarise the main findings from our audit of your 2019-20 accounts in this report.
- 2 We have already discussed these issues with the Chief Officer – Resources.
- 3 Auditors can never give complete assurance that accounts are correctly stated. Instead, we work to a level of ‘materiality’. This level of materiality is set to try to identify and correct misstatements that might otherwise cause a user of the accounts into being misled.
- 4 We set this level at £2.66 million for this year’s audit.
- 5 There are some areas of the accounts that may be of more importance to the reader and we have set a lower materiality level for these:
  - Senior Officer pay £1,000
  - Related Parties £100,000
- 6 We have now completed this year’s audit.
- 7 In our professional view, we have complied with the ethical standards that apply to our work; remain independent of yourselves; and our objectivity has not been compromised in any way. There are no relationships between ourselves and yourselves that we believe could undermine our objectivity and independence.

## Impact of COVID-19 on this year’s audit

- 8 The COVID-19 pandemic has had a significant impact on all aspects of our society and continues to do so. As detailed in this section, this resulted in the draft accounts being complete for audit by 23 September 2020, some three months after your original timetable. We are, however, grateful to the individuals in the finance team for their support during the audit.
- 9 The pandemic has unsurprisingly affected our audit and we summarise in **Exhibit 1** the main impacts. Other than where we specifically make recommendations, the detail in **Exhibit 1** is provided for information purposes only to help you understand the impact of the COVID-19 pandemic on this year’s audit process.

## Exhibit 1 – impact of COVID-19 on this year’s audit

<p><b>Timetable</b></p>	<ul style="list-style-type: none"> <li>• The deadline for the preparation of the draft accounts was extended by Welsh Government in light of the difficulties posed by COVID-19 to 31 August 2020.</li> <li>• We received the draft accounts on 23 September 2020.</li> <li>• We expect your audit report to be signed on 3 March 2021.</li> </ul>
<p><b>Electronic signatures</b></p>	<p>Due to the restrictions arising from the COVID-19 pandemic, Audit Wales have accepted electronic signatures supported by e-mail confirmations from the relevant officers.</p>
<p><b>Audit evidence</b></p>	<p>In previous years, the audit team would have accessed both paper and electronic working papers and supporting audit evidence whilst working at the Council offices. However, due to the working restrictions arising from COVID-19, we have devised alternative audit methodologies to obtain and confirm the validity of appropriate audit evidence. This has included:</p> <ul style="list-style-type: none"> <li>• officers provided electronic working papers in accordance with our agreed Audit Deliverables Report using Objective Connect;</li> <li>• officers provided audit evidence to the audit team via secured e-mail;</li> <li>• officers were available by video conferencing for discussions, and for the sharing of on-screen information/evidence; and</li> <li>• officers secured remote read-only access to the Financials ledger and Northgate system which enabled the audit team to run reports and view evidence.</li> </ul>

- 10 We will be reviewing what we have learned for our audit process from the COVID-19 pandemic and whether there are innovative practices that we might adopt in the future to enhance that process.

## Proposed audit opinion

- 11 We intend to issue an unqualified audit opinion on this year's accounts once you have provided us with a Letter of Representation based on that set out in **Appendix 1**.
- 12 We issue a 'qualified' audit opinion where we have material concerns about some aspects of your accounts; otherwise we issue an unqualified opinion.
- 13 The Letter of Representation contains certain confirmations we are required to obtain from you under auditing standards.
- 14 Our proposed audit report is set out in **Appendix 2**.
- 15 As with all Welsh Local Government bodies, this audit report includes an emphasis of matter paragraph. The aim of this paragraph is to draw the attention of the reader of the accounts to Note 5 in the financial statements. This describes the impact of material uncertainty, highlighted by independent valuers, on the Council's property, and the Greater Gwent Pension Fund's pooled pension fund assets. These arose from circumstances caused by the COVID-19 pandemic. The Council has disclosed this material uncertainty and the audit opinion is not modified in respect of these matters.
- 16 My report on the financial statements, dated 3 March 2021, contained an audit opinion on the 2019-20 accounts and explained that the audit could not be formally concluded until I had completed ongoing work in relation to concerns raised in correspondence in respect of Silent Valley Waste Services Ltd.
- 17 This work has now been completed and I have issued a Public Interest Report on my findings on 27 January 2022. Our audit of the Council's 2019-20 financial statements can therefore be closed.
- 18 The issues in this report have remained unchanged from our report considered by the Council's Audit Committee in March 2021.

## Significant issues arising from the audit

### Uncorrected misstatements

- 19 Other than the misstatement described below, the remaining uncorrected misstatements in the accounts are both individually and cumulatively below our trivial level. These misstatements have been discussed with management, but the Council have chosen to not amend the financial statements.

### Creditor Overstatement not fully corrected

- 20 Our initial audit testing of creditor balances identified a number of errors which led to a £723,000 overstatement of the balance. The Council committed to undertaking

a wider review of year-end creditor balances, and this review identified a further £387,000 of overstated balances, giving a total overstatement of £1,110,000.

- 21 The Council has corrected £822,000 of this overstatement, leaving an uncorrected non-material misstatement of £288,000 within the financial statements. Whilst the Council are satisfied that these items should not be in the creditor balance, further work is required to ascertain the exact corrective entries in the financial ledger, as some of the balances go back several years. The intention is to correct these for the 2020-21 financial statements.
- 22 These misstatements were a mixture of longstanding creditors which had not been reviewed over time, and accounting errors. The Council should strengthen their review arrangements of year-end creditor balances to ensure the accounts are not misstated.
- 23 The reversal of this £822,000 overstatement of creditors led to an increase in Useable Reserves of £628,000. The remaining £194,000 being a corresponding decrease in debtor balances.

### Corrected misstatements

- 24 There were initially misstatements in the draft accounts that have now been corrected by management. These are set out with explanations in **Appendix 3**.

### Other significant issues arising from the audit

- 25 In the course of the audit, we consider a number of matters relating to the accounts and report any significant issues arising to you. Whilst we recognise the impact and challenges posed by the COVID-19 pandemic on the Council, the need for improvement in key areas remains. Recommendations with respect to these issues have been outlined in **Appendix 4**.

#### Exhibit 2 - significant issues arising from the audit

Significant issues arising from the audit	
Quality of the financial statements	The Council provided draft financial statements on 10 September 2020, however these were incomplete and contained several significant errors. A second set of draft accounts was produced for audit on 23 September 2020. The Council should ensure that their quality control procedures ensure that draft accounts presented for audit are complete and of a good standard.

## Significant issues arising from the audit

### Quality and availability of audit evidence and working papers

During the audit we identified the following issues with the quality and availability of evidence required to support entries within the financial statements.

- the Council frequently could not provide suitable evidence and working papers in a timely manner;
- in some instances, the Council were unable to provide suitable evidence to back up entries in the accounts, leading to misstatements which required correction;
- where evidence and working papers were provided, they were often unclear and required further explanation or supplementary documentation from council officers; and
- historic cost of some assets is held incorrectly within the fixed asset register.

The Council should improve the quality of audit evidence and working papers which will help reduce the number of audit queries, releasing time for the finance team to complete other tasks.

## Recommendations

- 26 The recommendations arising from our audit are set out in **Appendix 4**. Management has responded to them and we will follow up progress against them during next year's audit. Where any actions are outstanding, we will continue to monitor progress and report it to you in next year's report.



# Appendix 1

## Final Letter of Representation

Auditor General for Wales  
Audit Wales  
24 Cathedral Road  
Cardiff  
CF11 9LJ

2 March 2021

### Representations regarding the 2019-20 financial statements

This letter is provided in connection with your audit of the financial statements (including that part of the Remuneration Report that is subject to audit) of Blaenau Gwent County Borough Council for the year ended 31 March 2020 for the purpose of expressing an opinion on their truth and fairness and their proper preparation.

We confirm that to the best of our knowledge and belief, having made enquiries as we consider sufficient, we can make the following representations to you.

### Management representations

#### Responsibilities

We have fulfilled our responsibilities for:

- the preparation of the financial statements in accordance with legislative requirements; in particular the financial statements give a true and fair view in accordance therewith; and
- the design, implementation, maintenance and review of internal control to prevent and detect fraud and error.

### Information provided

We have provided you with:

- full access to:
  - all information of which we are aware that is relevant to the preparation of the financial statements such as books of account and supporting documentation, minutes of meetings and other matters;
  - additional information that you have requested from us for the purpose of the audit; and

- unrestricted access to staff from whom you determined it necessary to obtain audit evidence.
- the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- our knowledge of fraud or suspected fraud that we are aware of and that affects the Council and involves:
  - management;
  - employees who have significant roles in internal control; or
  - others where the fraud could have a material effect on the financial statements.
- our knowledge of any allegations of fraud, or suspected fraud, affecting the financial statements communicated by employees, former employees, regulators or others.
- our knowledge of all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the financial statements.
- the identity of all related parties and all the related party relationships and transactions of which we are aware.

## Financial statement representations

All transactions, assets and liabilities have been recorded in the accounting records and are reflected in the financial statements.

Significant assumptions used in making accounting estimates, including those measured at fair value, are reasonable.

Related party relationships and transactions have been appropriately accounted for and disclosed.

All events occurring subsequent to the reporting date which require adjustment or disclosure have been adjusted for or disclosed.

All known actual or possible litigation and claims whose effects should be considered when preparing the financial statements have been disclosed to the auditor and accounted for and disclosed in accordance with the applicable financial reporting framework.

The financial statements are free of material misstatements, including omissions. The effects of uncorrected misstatements identified during the audit are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. A summary of these items is set out below:

## Uncorrected creditor overstatement

During the audit an overstatement of the year-end creditor balance, totalling £1,110,000, was identified. The Council corrected £822,000 but chose not to correct the remaining £288,000, as it considers this not material to the accounts.

## Representations by [insert name of those charged with governance]

We acknowledge that the representations made by management, above, have been discussed with us.

We acknowledge our responsibility for the preparation of true and fair financial statements in accordance with the applicable financial reporting framework. The financial statements were approved by the audit committee on 2 March 2021.

We confirm that we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant audit information and to establish that it has been communicated to you. We confirm that, as far as we are aware, there is no relevant audit information of which you are unaware.

Signed by:

[Officer who signs on behalf of management]

Date:

Signed by:

[Officer or Member who signs on behalf of those charged with governance (director only for companies)]

Date:

# Appendix 2

## Proposed audit report

### The independent auditor's report of the Auditor General for Wales to the members of Blaenau Gwent County Borough Council

#### Opinion on financial statements

I have audited the financial statements of:

Blaenau Gwent County Borough Council and

Blaenau Gwent County Borough Council Group

for the year ended 31 March 2019-20 under the Public Audit (Wales) Act 2004.

Blaenau Gwent County Borough Council's financial statements comprise the Movement in Reserves Statement, the Comprehensive Income and Expenditure Statement, the Balance Sheet, the Cash Flow Statement, and the related notes, including a summary of significant accounting policies.

Blaenau Gwent County Borough Council's Group financial statements comprise the Group Movement in Reserves Statement, the Group Comprehensive Income and Expenditure Statement, the Group Balance Sheet and the Group Cash Flow Statement and the related notes, including a summary of significant accounting policies.

The financial reporting framework that has been applied in their preparation is applicable law and international accounting standards as interpreted and adapted by the Code of Practice on Local Authority Accounting in the United Kingdom 2019-20.

In my opinion the financial statements:

- give a true and fair view of the financial position of Blaenau Gwent County Borough Council and Blaenau Gwent County Borough Council Group, as at 31 March 2020 and of its income and expenditure for the year then ended; and
- have been properly prepared in accordance with legislative requirements and international accounting standards as interpreted and adapted by the Code of Practice on Local Authority Accounting in the United Kingdom 2019-20.

#### Basis of opinion

I conducted my audit in accordance with applicable law and International Standards on Auditing in the UK (ISAs (UK)) and Practice Note 10 'Audit of Financial Statements of Public Sector Entities in the United Kingdom'. My responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of my report. I am independent of the Blaenau Gwent County Borough Council (the Council) and its group in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK including the Financial

Reporting Council's Ethical Standard, and I have fulfilled my other ethical responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

### **Emphasis of Matter – effects of COVID-19 on the Council's assets and property pension fund valuations**

I draw attention to Note 5 to the financial statements which describes the impact of material uncertainty clauses included within the year end valuations of the Council's property and the Greater Gwent Pension Fund's pooled pension fund assets, for which a proportion is attributable to the Council, arising from circumstances caused by the COVID-19 pandemic. The Council has disclosed this material uncertainty and my audit opinion is not modified in respect of this matter.

### **Conclusions relating to going concern**

In auditing the financial statements, I have concluded that the use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work I have performed, I have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the council's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from when the financial statements are authorised for issue.

My responsibilities and the responsibilities of the responsible financial officer with respect to going concern are described in the relevant sections of this report.

### **Other Information**

The other information comprises the information included in the annual report other than the financial statements and my auditor's report thereon. The Responsible Financial Officer is responsible for the other information contained within the annual report. My opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in my report, I do not express any form of assurance conclusion thereon. My responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If I identify such material inconsistencies or apparent material misstatements, I am required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact.

I have nothing to report in this regard.

## Report on other requirements

### Opinion on other matters

In my opinion, based on the work undertaken in the course of my audit:

- the information contained in the Narrative Report for the financial year for which the financial statements are prepared is consistent with the financial statements and the Narrative Report has been prepared in accordance with the Code of Practice on Local Authority Accounting in the United Kingdom 2019-20.
- the information given in the Governance Statement for the financial year for which the financial statements are prepared is consistent with the financial statements and the Governance Statement has been prepared in accordance with guidance.

### Matters on which I report by exception

In the light of the knowledge and understanding of the council and the group and its environment obtained in the course of the audit, I have not identified material misstatements in the Narrative Report or the Governance Statement.

I have nothing to report in respect of the following matters, which I report to you, if, in my opinion:

- adequate accounting records have not been kept, or returns adequate for my audit have not been received from branches not visited by my team;
- the financial statements are not in agreement with the accounting records and returns; or
- I have not received all the information and explanations I require for my audit.

## Responsibilities

### Responsibilities of the responsible financial officer for the financial statements

As explained more fully in the Statement of Responsibilities for the Statement of Accounts, the responsible financial officer is responsible for the preparation of the statement of accounts, including Blaenau Gwent County Borough Council's Group financial statements, which give a true and fair view, and for such internal control as the responsible financial officer determines is necessary to enable the preparation of statements of accounts that are free from material misstatement, whether due to fraud or error.

In preparing the statement of accounts, the responsible financial officer is responsible for assessing the council's and group's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless deemed inappropriate.

## **Auditor's responsibilities for the audit of the financial statements**

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. I design procedures in line with my responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud.

My procedures included the following:

- enquiring of management, the council's head of internal audit and those charged with governance, including obtaining and reviewing supporting documentation relating to the Council's policies and procedures concerned with:
  - identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
  - detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud; and
  - the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- considering as an audit team how and where fraud might occur in the financial statements and any potential indicators of fraud. As part of this discussion, I identified potential for fraud in the following areas: revenue recognition and posting of unusual journals;
- obtaining an understanding of the framework of authority as well as other legal and regulatory frameworks that the Council operates in, focusing on those laws and regulations that had a direct effect on the financial statements or that had a fundamental effect on the operations of the Council.

In addition to the above, my procedures to respond to identified risks included the following:

- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with relevant laws and regulations discussed above;
- enquiring of management, and those charge with governance about actual and potential litigation and claims;
- reading minutes of meetings of those charged with governance and the Council;
- in addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential

bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

I also communicated relevant identified laws and regulations and potential fraud risks to all audit team and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

The extent to which my procedures are capable of detecting irregularities, including fraud, is affected by the inherent difficulty in detecting irregularities, the effectiveness of the Blaenau Gwent's controls, and the nature, timing and extent of the audit procedures performed.

A further description of the auditor's responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of my auditor's report.

### **Certificate of completion of audit**

My report dated 3 March 2021 contained an audit opinion on the 2019-20 accounts and explained that the audit could not be formally concluded until I had completed ongoing work in relation to concerns raised in correspondence in respect of Silent Valley Waste Services Ltd.

This work has now been completed and I have issued a Public Interest Report on my findings on 27 January 2022.

I certify that I have completed the audit of the accounts in accordance with the requirements of the Public Audit (Wales) Act 2004 and the Code of Audit Practice issued by the Auditor General for Wales.

Adrian Crompton  
Auditor General for Wales

Date:

24 Cathedral Road  
Cardiff  
CF11 9LJ



# Appendix 3

## Summary of corrections made

During our audit we identified the following misstatements that have been corrected by management, but which we consider should be drawn to your attention due to their relevance to your responsibilities over the financial reporting process.

### Exhibit 3: summary of corrections made

Value of correction (£'000)	Nature of correction
822	As detailed in the main report (paragraph 16) this relates to correction made to the creditors' balances.
102	We identified that some provisions made in-year for early termination payments did not meet the requirements of IAS37 (the relevant Accounting Standard), as there was no constructive obligation at the year-end. Therefore, the value of provisions made in-year was overstated by £102,000 which was corrected by the Council.
51	We identified that some of the 'amounts paid out in-year' against the insurance provisions included the VAT element of the invoice. Provisions are accounted for on a net basis and therefore payments made against them should not include any VAT. This error was corrected by the Council but had no impact on the value of provisions at year-end due to compensating adjustments.
840	We identified that the 'Unused amounts reversed in 19/20' for the insurance provision were incorrectly increased by £840,000. This error was corrected by the Council but had no impact on the value of provisions at year-end due to compensating adjustments.

Value of correction (£'000)	Nature of correction
5,512	<p>Cash Flow disclosures in the first draft of the accounts had 'Opening Liabilities arising from Financing' as £152,247,000. However, as per the latest version of the 2018-19 accounts, the brought forward figure should be £157,759,000. This led to an understatement of £5,512,000 which has been corrected by the Council.</p>
185	<p>We identified that the calculation of 'Repayments of Amounts Borrowed' in the Cash Flow disclosures does not include £184,679.74 repaid during 2019-20. Therefore, the total 'Repayments of Amounts Borrowed' figure shown in Note 40.2 is overstated by £185,000 which the Council has corrected.</p>

# Appendix 4

## Recommendations

We set out all the recommendations arising from our audit with management's response to them. We will follow up these next year and include any outstanding issues in next year's audit report:

### Exhibit 4: matter arising 1

<b>Matter arising 1 – Quality of the financial statements</b>	
<b>Findings</b>	The initial draft of 2019-2020 financial statements submitted for audit contained a number of issues and were incomplete.
<b>Priority</b>	High
<b>Recommendation</b>	The Council should ensure the first draft of the accounts are complete and free from significant error.
<b>Benefits of implementing the recommendation</b>	By implementing our recommendations, the Council will need to produce fewer drafts of the statements and will require fewer audit queries of officers. In both cases this will lead to efficiencies in council officers and auditors' time.
<b>Accepted in full by management</b>	Yes
<b>Management response</b>	The Council intends to prepare a complete Draft set of Accounts for 2020/2021 in accordance with the statutory timetable. An internal timetable has been prepared to facilitate this.
<b>Implementation date</b>	31 May 2021

**Exhibit 5: matter arising 2**

<b>Matter arising 2 – Quality and availability of audit evidence and working papers</b>	
<b>Findings</b>	In some instances, we found audit evidence to be of poor quality and took significant time to be provided for audit. In some cases, evidence could not be provided or required additional explanation or supporting documentation.
<b>Priority</b>	High
<b>Recommendation</b>	The Council should ensure appropriate audit evidence and working papers are available to support the transactions and balances within the financial statements and should be provided in a timely manner for audit.
<b>Benefits of implementing the recommendation</b>	By implementing our recommendations, the audit process will be more efficient and require less time of council officers. There should be audit evidence to support all transactions included within the financial statements.
<b>Accepted in full by management</b>	Yes
<b>Management response</b>	The Council has undertaken a series of review sessions with staff involved in the final accounts process and is holding workshops with the aim of improving the quality of working papers produced. In addition, the Quality Assurance elements of the final accounts process are being enhanced by a peer review to identify areas where working papers need improvement prior to submission to Audit Wales.
<b>Implementation date</b>	Review sessions and workshops by 31 March 2021. Quality assurance of working papers as part of preparation of final accounts and during audit process – ongoing to completion of audit.

**Exhibit 6: matter arising 3**

<b>Matter arising 3 – Overstatement of creditor balances</b>	
<b>Findings</b>	We found that review of longstanding creditors where no liability still exists has been limited and not rigorously evidenced.
<b>Priority</b>	High
<b>Recommendation</b>	The Council should undertake a thorough review of creditor balances to ensure those which are no longer required are written off. In addition, the Council should ensure that creditors are accounted for correctly in the first instance to ensure the financial statements and the Council's financial position are accurate.
<b>Benefits of implementing the recommendation</b>	By implementing our recommendation, the Council will ensure an accurate liability is reflected at the year-end and reduce the number of queries raised by audit leading to a more efficient audit process. In addition, by strengthening their review, both within the year and at the year-end, the Council will have improved financial management information which will give a more accurate reflection of the financial position.
<b>Accepted in full by management</b>	Yes
<b>Management response</b>	The Council has commenced a review of Creditor balances to ensure liabilities exist and can be appropriately evidenced. Workshops are scheduled to clarify the proper accounting treatment and transactions to be reflected in the financial systems. Moving forward, review of Creditors is included within enhanced quality assurance arrangements.
<b>Implementation date</b>	By 31 March 2021.

**Exhibit 7- matter arising 4**

<b>Matter arising 4 – Historic cost values within the fixed asset register</b>	
<b>Findings</b>	We found that some assets were held at the incorrect historic cost value within the fixed asset register.
<b>Priority</b>	High
<b>Recommendation</b>	The Council should identify the cause of the incorrect values in the fixed asset register and correct any values affected by the issue.
<b>Benefits of implementing the recommendation</b>	By implementing our recommendation, the Council will ensure accurate records are kept for all assets.
<b>Accepted in full by management</b>	Yes
<b>Management response</b>	The Council has undertaken a review of entries in the asset register and identified those assets where Historic Cost balances are incorrect. A planned approach to action appropriate amendments to these system accounting errors has been implemented.
<b>Implementation date</b>	By 30 April 2021.





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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.