



24 Cathedral Road / 24 Heol y Gadeirlan
Cardiff / Caerdydd
CF11 9LJ

Tel / Ffôn: 029 2032 0500

Fax / Ffacs: 029 2032 0600

Textphone / Ffôn testun: 029 2032 0660

info@audit.wales / post@archwilio.cymru

www.audit.wales / www.archwilio.cymru

Please contact us in Welsh or English.
Cysylltwch â ni'n Gymraeg neu'n Saesneg.

Councillor John Thomas – Leader / Mr Rob Thomas – Managing Director
Vale of Glamorgan Council
Civic Offices
Holton Road
Barry
Vale of Glamorgan
CF63 4RU

Reference: 278A2017-18

Date issued: 28 November 2017

Dear John and Rob

Annual Audit Letter – Vale of Glamorgan Council 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 Council complied with its responsibilities relating to financial reporting and use of resources

It is the Council'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 Council'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.

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 28 September 2017, I issued an unqualified audit opinion on the 2016-17 financial statements confirming that they present a true and fair view of the Council's financial position and transactions. My report is contained within the Statement of Accounts. The key matters arising from the accounts audit were reported to members of the Audit Committee and Full Council in my 'Audit of Financial Statements report' on 20 and 27 September 2017 respectively.

I issued a certificate confirming that the audit of the accounts has been completed on 28 September 2017.

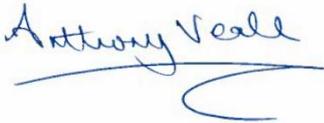
I am satisfied that the Council has appropriate arrangements in place to secure economy, efficiency and effectiveness in its use of resources

My consideration of the Council'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 highlighted areas where the effectiveness of these arrangements has yet to be demonstrated or where improvements could be made in his [Annual Improvement Report 2016-17](#).

My work to date on certification of grant claims and returns has not identified significant issues that would impact on the financial statements or key financial systems

My ongoing work on the certification of grant claims and returns has not identified any significant issues to date in relation to the accounts or the Council's key financial systems. A more detailed report on my grant certification work will follow early in 2018 once this year's programme of certification work is complete.

The financial audit fee for 2016-17 is consistent with the estimated fee set out in our Audit Plan.



Yours sincerely

Anthony Veale – Engagement Director

For and on behalf of the Auditor General for Wales

cc Carys Lord, Head of Finance