

THE VALE OF GLAMORGAN COUNCIL

CABINET: 28TH MAY, 2026

REFERENCE FROM GOVERNANCE AND AUDIT COMMITTEE: 13TH APRIL, 2026

“798 AUDIT WALES: VALE OF GLAMORGAN COUNCIL AUDIT PLAN 2026 (DCR) –

For this item the Committee welcomed S-J. Byrne and M. Jones from Audit Wales.

Appendix A to the report outlined Audit Wales’ Audit Plan 2026 for the Vale of Glamorgan Council.

Governance and Audit Committee Members were requested to review and note the proposed Audit Plan for 2026 and refer the report to Cabinet for their oversight.

Councillor M. Hooper referred to page 12 and the South East Wales Corporate Joint Committee and asked for more information in relation to the complexities of transactions for the completion of their Statement of Accounts. In response, M. Jones advised that the complexities related to the consolidated schedules which contained a lot of varied numbers that would take a significant amount of time to prepare and audit. It was added that in terms of delays to finalising their accounts, that was improving with draft figures being provided at an earlier stage, with the history of delays being one of those complexities.

Councillor Hooper commented that there was a concern regarding the Corporate Joint Committee among the public as to how public money was being spent, and he felt there was more that the Joint Committee could do to assist people to understand where funds were being allocated.

M. Evans queried the fieldwork planned for July to September to complete the Annual Statement of Accounts and given there was the holiday season. M. Evans also asked what areas would be covered within the review into cybersecurity. In response to the first query, M. Jones stated completing the audit by September would be a challenge and there were examples of similar complex financial audits, for example with the health sector, being completed within timescales. Regarding the second query, S-J. Byrne advised that due to its sensitivity the scope of the cybersecurity review would be shared with the Committee Members outside of the meeting.

The Chair, G. Chapman, commented that in relation to the Council’s Statement of Accounts it was important that Audit Wales had sufficient capacity to ensure that the accounts were finalised by the deadlines for submission and sign off and that the Council to ensure that there was the staff resource to reply to any queries in a sufficient manner. In addition, the Chair referred to the South East Wales Corporate

Joint Committee and queried whether they like the Vale of Glamorgan Council, had a requirement to submit their accounts for auditing by 30th June and to ensure that they were signed off by 30th September. In response, M. Jones advised that the Corporate Joint Committee may not be legally tied to the same deadlines in terms of auditing their accounts, but what a public sector body had to do was by 31st May place on their website whether their accounts had been signed off by that date.

The Chair also queried whether as part of the audit of their accounts, would Audit Wales be considering the review report produced by Deloitte following the judicial review for the tendering process for the demolition of the former Aberthaw Power Station. The Chair's final query related to the budget setting process for the Corporate Joint Committee and whether it would provide the constituent Authorities with sufficient time or clear information to properly scrutinise the budget, with a possible lack of statutory officer assurance. The Chair stated that there was a strong case for reviewing how the Corporate Joint Committee set and reported its budget. Officers from Audit Wales confirmed that responses to the Chair's two queries regarding the judicial review report and the budget setting process would be sent to the Democratic and Scrutiny Services Officer for circulation to the Committee Members.

There being no further comments or queries, the Committee

RESOLVED –

- (1) T H A T the Audit Wales Plan 2026 be noted.
- (2) T H A T the report be referred to Cabinet for their oversight.

Reasons for decisions

- (1) Having regard to the contents of the report and discussions at the meeting.
- (2) To enable Cabinet's oversight of the external audit programme."

Attached as Appendix – Report to Governance and Audit Committee: 13th April, 2026

Meeting of:	Governance and Audit Committee
Date of Meeting:	Monday, 13 April 2026
Relevant Scrutiny Committee:	Resources Scrutiny Committee
Report Title:	Audit Wales: Vale of Glamorgan Council Audit Plan 2026
Purpose of Report:	To present to Members the Vale of Glamorgan Council Audit Plan 2026
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 2026 for the Vale of Glamorgan Council. • Governance and Audit Committee members are requested to review and note the proposed Audit Plan for 2026 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 2026 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 2026 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 2026 is £412,565 exclusive of VAT.
- 2.3 Governance and Audit Committee members are requested to review and note the contents of the Audit Plan for 2026 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 County Council – 2026 Audit Plan

Date issued: April 2026



Contents

Introduction	3
Our aims and ambitions	5
Financial audit work	6
Performance audit work	15
Other statutory audit functions	20
Audit fee	21
Audit team	23

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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 2026 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 5) sets out how we will ensure those standards of quality are met. Our latest [annual quality report](#), 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.

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

 <p>Assure people that public money is being managed well</p>	 <p>Explain how that money is being spent</p>	 <p>Inspire the public sector to improve</p>
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Our vision

 <p>Fully exploiting our unique perspective, expertise and depth of insight</p>	 <p>Strengthening our position as an authoritative, trusted and independent voice</p>	 <p>Increasing our visibility, influence, and relevance</p>	 <p>Being a model organisation for the public sector in Wales and beyond</p>
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Our areas of focus

 <p>A strategic, dynamic, and high-quality audit programme</p>	 <p>A targeted and impactful approach to communications and influencing</p>	 <p>A culture and operating model that enables us to thrive</p>
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You can find out more about Audit Wales in our [Annual Plan 2025-26](#) 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 standards 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:

- responding to questions and objections about the accounts from local electors (additional fees will be charged for this work, if necessary);
- 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; and
- if necessary, certifying a return to the Welsh Government to provide information about the Council's accounts, to support preparation of the UK's Whole of Government Accounts.

The audit of the financial statements for the Shared Regulatory Services, and the Vale, Valleys and Cardiff Adoption Service, are covered by separate audit plans and audit fees.

There have been no limitations imposed on me in planning the scope of these audits.

Group Accounts

The group accounts contain the results of the single entity, being the Council and Big Fresh Catering Limited, which is owned by the Council, which I regard as a component of the group. The Company is audited separately 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 its 2025-26 grant claims for housing benefit, teachers' pension, non-domestic rates, and social care workforce development.

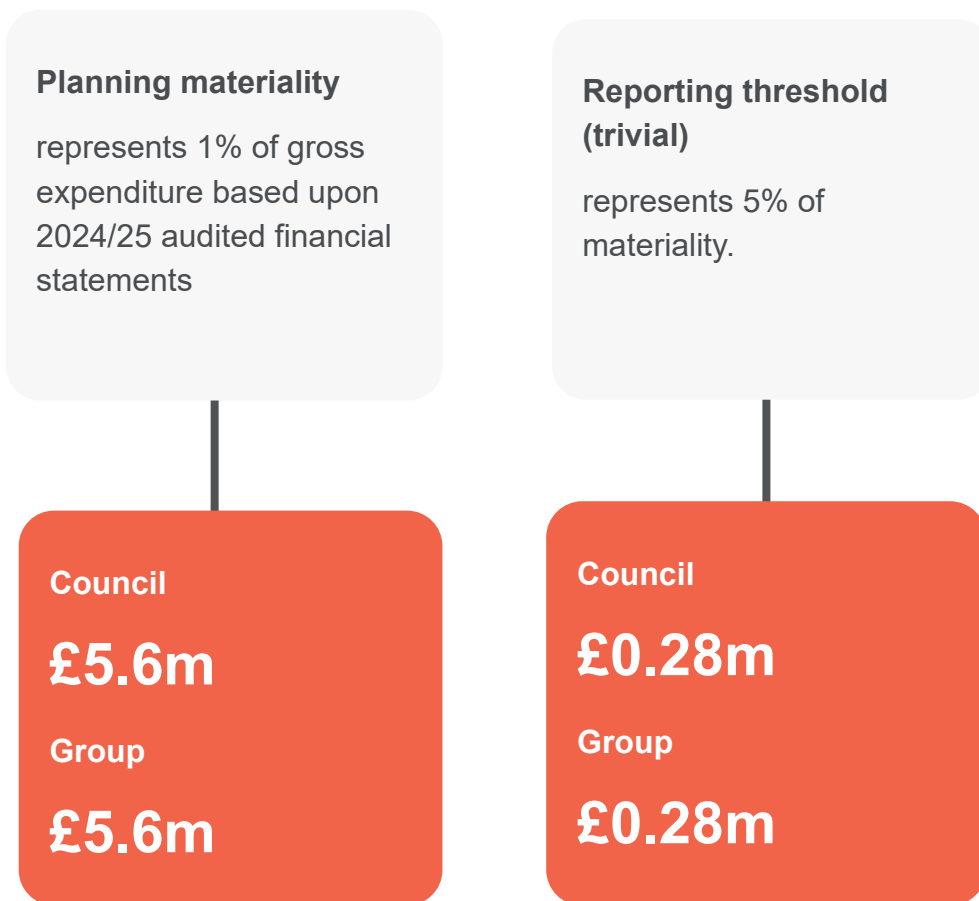
Financial statements materiality

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 and correct material 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 is set out below (currently based on the audited 2024-25 statement of account).



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:



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 risk.

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.

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.

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 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/surplus as at 31 March 2025.

A triennial valuation of the scheme has been undertaken as at 31 March 2025, which will impact upon disclosures in the Council's financial statements for the first time in the 2025-26 financial year.

There are also several legal cases potentially impacting on the valuation of the net liability/surplus.

There is a risk therefore that the liability/surplus 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 Authority 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 (auditor's expert) and undertaking any additional procedures required;
- undertake a programme of work to provide assurance over the data used by the actuary to undertake the triennial valuation; 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, and for the 2025-26 financial year CIPFA have introduced new requirements for the subsequent measurement of assets, including the mandatory application of indexation in many cases. This will introduce additional judgements and calculations for finance teams to undertake.

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;
- review the approach taken to the application of indexation to ensure that it complies with the relevant standards and results in a reasonable estimate; and
- test the reconciliation between the financial ledger and the asset register.

Senior officer remuneration

Remuneration paid to senior officers for the group continues to be of high interest and is material by nature, as set out on page 8. Therefore, there is a risk that even low value errors in the disclosures could result in a material misstatement.

The risk is that senior officer remuneration disclosures are not accurately and appropriately disclosed in the financial statements.

Our planned response

My audit team will:

- understand the movements in the senior management team during 2025-26;

- ensure that remuneration disclosed is consistent with supporting evidence;
- ensure that amounts paid are consistent with those approved by the Council (including any additional payments, such as exit payments); and
- ensure that disclosures are complete based on the team’s knowledge and are prepared in accordance with requirements.

Related party disclosures of the Council and its subsidiary

The financial statements must disclose any related party relationships along with the transactions and balances between the Council (including its component subsidiary) 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, as set out on page 8.

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.

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

The transactions and balances of SEWCJC 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 LG Code; and
- review and test the process of consolidation into the Council's financial statements to confirm that transactions, balances and disclosures are complete and accurate.

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.

For the 2025-26 accounts, the Welsh Government’s certification deadline is 30 September 2026, being a month earlier than its 2024-25 deadline. Meeting this deadline will be a significant challenge, and a successful outcome will largely depend on the Council’s ability to provide high quality financial statements and supporting records by 30 June 2026, and thereafter servicing the audit effectively from that date.

Exhibit 1: Financial statements audit timetable

<p>Planning</p> <p>January to April 2026</p>	<ul style="list-style-type: none"> Planning meeting High level risk assessment procedures Fraud risk assessment Accounting estimates planning IT environment risk assessment Indicative audit fee 2026 Audit Plan
<p>Interim</p> <p>February to April 2026</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 2026</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 audit findings Present findings to those charged with governance Auditor General certification
<p>Reporting</p>	

**September to
December 2026**

Any recommendations for improvement
Post project learning
2026 Annual Audit Summary








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



Integration



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 to satisfy my duties for 2026-27.

Cyber Security

The [World Economic Forum's 2025 Global risks report](#) identified cyber security as one of the most significant risks facing society. Our objective for this audit is to gain assurance that the Council has proper cyber security and resilience arrangements in place.

The audit will cover the Council's approach to managing cyber security and cyber resilience, including risk identification, protection controls, and response. We will also examine the Council's response to any prior cyber-attacks and its learning to strengthen its own controls. We will not investigate any specific incident or causes.

Highways

Well-maintained roads are essential as they support the delivery of many vital services and enable people to travel safely and efficiently. Building resilience into the highway network is one of the Council's priorities. The exact scope of this work is to be determined, but it is likely that my team will explore the Council's approach to maintaining its highways and whether this is providing value for money.

Follow-up

My team will assess the Council's progress in addressing the recommendations I made in my [financial sustainability](#) and [schools' balances](#) reports. My team will also review how the Council tracks and reports its progress on external audit recommendations, using the financial sustainability and schools' balances recommendations to assess arrangements.

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 and subsequent mid-year update. My auditors aim to substantially complete the performance audit work set out in this plan by the end of June 2027.

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 Council's Section 151 Office.

Audit fee

In January 2026 we published our [2026-27 Fee Scheme](#) following approval by the Senedd Finance Committee which details the average increase to fee rates of 5.3%.

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.

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. **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 audited body, 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 2026 (and 2025 for comparison)

Estimated fee for 2026 (£)¹

Audit of financial statements ²	Performance audit work ³	Grant certification work ⁴	Other financial audit work ⁵
£213,248	£120,334	£77,088	£1,895
Total estimated fee for 2026: £412,565			

Total estimated fee for 2025: £391,953

Audit of financial statements ⁶	Performance audit work ⁷	Grant certification work	Other financial audit work
£202,959	£114,225	£73,208	£1,561

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

² Payable November 2025 to October 2026

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.

⁶ The actual cost exceeded the fee estimate by £21,684, which we charged.

⁷ This is an estimate as our 2025-26 performance audit work is ongoing.

Audit team

My audit team will continue to work and engage remotely using technology. Some on-site audit work will be undertaken, which my team has been agreed with the relevant officers.

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

I can confirm that my team members are all independent of the Council and your officers.



Audit Wales

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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.

