

## Audit of Accounts Report – Powys County Council

Audit year: 2019-20

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

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# 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 Head of Finance and the Financial Reporting and Policy Accountant.
- 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 £4.9 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, as follows:
  - Senior Officers Emoluments
  - Related party transactions and balances
- 6 We have now substantially 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.
- 8 However, in our Audit Plan dated May 2020, we brought to your attention two potential conflicts of interest. The first matter relates to a member of my financial audit team who holds a voluntary role as Treasurer of a charity which has a contract to provide a service within Adult Social Care. The second matter relates to another member of my financial team whose husband is employed by Powys Teaching Health Board and who is also a governor of a secondary school in Powys. I can confirm that planned safeguards have operated as intended in respect of both these matters. I can also confirm that, all other members of my team are independent of the Council and your officers

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

- 9 The COVID-19 pandemic has had a significant impact on all aspects of our society and continues to do so. You are required by law to prepare accounts and it is of considerable testament to the commitment of your accounts team that you have succeeded in doing so this year in the face of the challenges posed by this pandemic. Indeed, in recognition of the likely challenges facing councils, the Welsh Government wrote to all councils recommending that if it was not possible to meet the statutory accounts timetable, bodies should aim to prepare accounts by 31 August and publish audited accounts by 30 November 2020.
- 10 Despite the challenges faced, the Council was able to produce the draft statement of accounts by the statutory deadline of 15 June, which is a significant

achievement. We are extremely grateful to the professionalism of the team in completing the financial statements and supporting us to complete our audit in such difficult circumstances.

- 11 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 statutory deadline for the completion of the draft accounts was 15 June which was achieved.</li> <li>• We received the draft accounts on 15 June 2020.</li> <li>• Our audit commenced on 29 June which was later than intended. This was due to the impact of the extended Welsh Government deadlines for the completion of audits within other sectors (eg NHS), due to the COVID-19 pandemic.</li> <li>• Our deadline for completing our audit has been extended to 30 November 2020.</li> <li>• We expect your audit report to be signed on 30 September 2020, well in advance of the extended deadline.</li> </ul>
<p><b>Electronic signatures</b></p>	<p>The Head of Finance provided an electronic signature, along with a supporting e-mail to confirm that she had certified the statement of accounts. We will continue to accept the use of electronic signatures and electronic transfer of files during the approval and signing process.</p>
<p><b>Audit evidence</b></p>	<p>As in previous years, we received the majority of audit evidence in electronic format. We have used various techniques to ensure its validity. Where we have been unable to obtain access to paper documents because of COVID-19 restrictions, we have devised alternative audit methodologies to obtain sufficient audit evidence. Specifically:</p> <ul style="list-style-type: none"> <li>• officers provided electronic working papers in accordance with our agreed Audit Deliverables Report;</li> <li>• officers provided audit evidence to the audit team via e-mail or via the secure 'Sharepoint' folder which was accessible to Audit Wales staff remotely;</li> <li>• officers were available through Microsoft Teams for video conference meetings, and to share on-screen information/evidence; and</li> </ul>

	<ul style="list-style-type: none"> <li>• Audit Wales also secured remote read-only access to the Council's ledger system which enabled the audit team to view evidence (eg invoices issued/paid) and hence reduce the burden on officers to provide this information.</li> </ul> <p>The practical implications of lockdown, together with the additional workload pressures on your staff created by the overriding need to respond to the pandemic, meant that whilst the majority of our audit work was completed by the end of August, delays were experienced in receiving some audit evidence and obtaining timely responses to a number of audit queries.</p> <p>Whilst we acknowledge that delays were largely unavoidable in this year's exceptional circumstances, this did place significant additional pressure on meeting the initial timetable set for the production of the revised financial statements, and subsequent audit completion of 15 September. Despite this, the audit is due to be completed well within the Welsh Government's revised deadline of 30 November deadline.</p>
<p><b>Other</b></p>	<ul style="list-style-type: none"> <li>• Video conferencing has enabled the audit team to correspond effectively with officers throughout the audit.</li> <li>• Video-conference-based Audit Committee meetings have enabled us to proficiently discharge our responsibility for reporting to those charged with governance.</li> </ul>

- 12 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

- 13 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**.
- 14 We issue a 'qualified' audit opinion where we have material concerns about some aspects of your accounts; otherwise we issue an unqualified opinion.
- 15 The Letter of Representation contains certain confirmations we are required to obtain from you under auditing standards along with confirmation of other specific information you have provided to us during our audit.
- 16 Our proposed audit report is set out in **Appendix 2**. Whilst our audit opinion is unqualified, we have included Emphasis of Matter paragraphs as per ISA (UK) 706 within our Auditor's Report. This is in relation to:
- uncertainty regarding valuations of Operational Properties, Council Dwellings & Investment Properties; and

- a material uncertainty relating to the valuation of Pension Fund Property assets.

17 Further information is provided in **Exhibit 2** below.

## Significant issues arising from the audit

### Uncorrected misstatements

18 There is one misstatement identified with the accounts, which remains uncorrected. We set out below details of this misstatement which has been discussed with management. We request that this is corrected. If you decide not to correct this misstatement, we ask that you provide us with the reason in writing for not correcting it.

- Note 16 'Short Term Debtors' includes an amount totalling £1.214 million. The Council is of the view that this is a valid debt. However, during the course of our audit, we have been unable to obtain any supporting information to support the validity of the debt.

### Corrected misstatements

19 There were initially misstatements in the accounts that have now been corrected by management. However, we believe that these should be drawn to your attention and they are set out with explanations in **Appendix 3**.

20 The number of errors identified, during the course of the audit this year, was higher than in previous years. The complexity of some of the adjustments also meant that additional time was required to ensure that these were processed correctly in the amended version of the financial statements.

### Other significant Issues arising from the audit

21 In the course of the audit, we consider a number of matters relating to the accounts and report any significant issues arising to you. There were some issues arising in these areas this year as shown in **Exhibit 2**:

**Exhibit 2 – significant issues arising from the audit**

<b>Significant issues arising from the audit</b>	
<p><b>Material uncertainty in relation to pension fund property assets</b></p>	<p>I have requested that the Council sets out in Note 4 additional narrative to disclose the material uncertainty in relation to pension fund property assets.</p> <p>The Council has included the additional narrative disclosure.</p> <p>I have drawn the reader's attention to this disclosure in an emphasis of matter paragraph in my audit report.</p> <p><b>My opinion is not modified in respect of this matter.</b></p>
<p><b>Uncertainty in relation to Operational Property Assets, Council Dwellings &amp; Investment Properties</b></p>	<p>The Council's draft financial statements included reference within Note 4 to uncertainty in relation to the valuation of its Operational Property Assets, Council Dwellings and Investments as highlighted by the Council's valuers as a result of the COVID-19 pandemic.</p> <p>I have also drawn the reader's attention to this disclosure in an emphasis of matter paragraph in my audit report.</p> <p><b>My opinion is not modified in respect of this matter.</b></p>
<p><b>Impact of McCloud Pension remedy proposals on IAS 19 figures</b></p>	<p>Our audit plan highlighted the impact of the McCloud judgement as a potential audit risk. An estimate for this potential liability was compiled prior to the proposed remedy being known and was included in the 2018-19 financial statements.</p> <p>On 16 July 2020, the UK government proposed its remedy, and this had the potential to significantly impact the previous estimate.</p> <p>We corresponded with management and the actuary to assess whether the estimate for this potential liability was in line with the proposed remedy. We have received confirmation from the actuary that their assumptions were broadly similar to the subsequently proposed remedy. Therefore, we were able to conclude that the estimate included in the financial statements remains reasonable.</p> <p>No adjustments were therefore required to be made to the 2019-20 financial statements.</p>

## Significant issues arising from the audit

### **Prior Period restatements in respect of Teachers Discretionary Benefits and revaluation losses relating to HRA assets**

The Council brought to our attention errors arising in prior years that it had identified during the course of preparing the draft financial statements. These related to the accounting treatment for Teacher's Discretionary Benefits and HRA revaluation losses. Having discussed these with the Council we are satisfied that prior period adjustments and related disclosures were required. These are presented in the revised financial statements in line with the requirements of International Accounting Standard 8

# Appendix 1

## Final Letter of Representation

[Audited body's letterhead]

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

29 September 2020

### 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 Powys County 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 and the Code of Practice on Local Authority Accounting in the United Kingdom 2019-20; 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 Powys County 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. There is one item that remains uncorrected which relates to Note 16 'Short Term Debtors'. Included within the overall balance of £49.951 million is a debtor of £1.214 million which we believe is a valid debt with the Welsh Government but where we currently await

confirmation of this from the Welsh Government to confirm the validity of the debt. In our view this is not material and therefore the financial statements have not been amended in this regard.

## **Representations by those charged with governance]**

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

We acknowledge our responsibility for ensuring that Powys County Council maintains adequate accounting records.

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 29 September 2020.

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:

Head of Finance

Date: 29 September 2020

Signed by:

Chair of Audit Committee

Date: 29 September 2020

# Appendix 2

## Proposed audit report

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

#### Report on the audit of the financial statements

##### Opinion

I have audited the financial statements of Powys County Council for the year ended 31 March 2020 under the Public Audit (Wales) Act 2004.

Powys County Council's financial statements comprise the Movement in Reserves Statement, the Comprehensive Income and Expenditure Statement, the Balance Sheet, the Cash Flow Statement, the Movement on the Housing Revenue Account Statement and the Housing Revenue Account Income and Expenditure 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 the Code of Practice on Local Authority Accounting in the United Kingdom 2019-20 based on International Financial Reporting Standards (IFRSs).

- give a true and fair view of the financial position of Powys County Council 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 the Code of Practice on Local Authority Accounting in the United Kingdom 2019-20.

##### Basis for opinion

I conducted my audit in accordance with applicable law and International Standards on Auditing in the UK (ISAs (UK)). 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 Council 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 the COVID-19 pandemic on the valuation of Operational Property Assets, Council Dwellings and Investment Properties**

I draw attention to the disclosures in Note 4 of the financial statements which describes the impact of the COVID-19 pandemic and uncertainty of the valuation of the Council's Operational Property Assets, Council Dwellings & Investment Properties provided by its external professional valuers.

My opinion is not modified in respect of this matter.

## **Emphasis of matter - effects of the Covid-19 pandemic on the valuation of Pension Fund Property Valuations**

I draw attention to Note 4 (Pension Fund Property Valuations) of the financial statements, which describes the impact of a material uncertainty disclosed in pension fund managers year-end valuation reports for the UK property funds managed on behalf of the Powys Pension Fund.

The Council has disclosed this material uncertainty and my audit opinion is not modified in respect of this matter.

## **Conclusions relating to going concern**

I have nothing to report in respect of the following matters in relation to which the ISAs (UK) require me to report to you where:

- the use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the responsible financial officer has not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the Council's ability to continue to adopt the going concern basis of accounting for a period of at least 12 months from the date when the financial statements are authorised for issue.

## **Other information**

The responsible financial officer is responsible for the other information in the Narrative Report and accounts. The other information comprises the information included in the Narrative Report other than the financial statements and my auditor's report thereon. My opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated later in my report, I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial statements, my responsibility is to read the other information to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by me in the course of performing

the audit. If I become aware of any apparent material misstatements or inconsistencies, I consider the implications for my report.

## 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; and
- the information given in the Annual Governance Statement for the financial year for which the financial statements are prepared is consistent with the financial statements and the Annual 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 its environment obtained in the course of the audit, I have not identified material misstatements in the Narrative Report or the Annual Governance Statement.

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

- proper accounting records have not been kept;
- 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.

## Certificate of completion of audit

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

## 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, 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 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.

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.

Adrian Crompton  
Auditor General for Wales  
30 September 2020

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	Nature of correction	Reason for correction
<p>Various significant adjustments across the net expenditure of most directorates.</p> <p>Total value of adjustments £9 million, but no overall impact on the net value.</p>	<p>Errors were identified in the prior-year comparator restatement for a number of directorates within the Comprehensive Income and Expenditure Statement and the Expenditure and Funding Analysis.</p>	<p>The prior-year restatement had not been correctly analysed in the draft financial statements. This was due to:</p> <ul style="list-style-type: none"> <li>• some expenditure not being disclosed on the same line between the two years;</li> <li>• errors in the allocation of pension costs across the directorates; and</li> <li>• an error in the adjustment for depreciation for HRA assets.</li> </ul>
<p>£13.0 million</p>	<p><b>Note 4 Assumptions and estimation uncertainty</b></p> <p>Reference to £60 million of future income raised annually by the Authority increased to £73 million.</p>	<p>Figure corrected to match the Customer and Client income referred to in Note 22.</p>
<p>£10.075 million</p>	<p><b>Note 42 Nature and Extent of risks arising from Financial Instruments</b></p> <p>Various figures corrected in the table relating to Credit Risks.</p>	<p>Figures corrected to include £10.075 million of deposits with banks erroneously excluded from Note 42.</p> <p>Also, Council Tax, Housing Rents and Sundry Debtors figures updated to correct</p>

Value of correction	Nature of correction	Reason for correction
		various errors made in the collation of this note.
£5.100 million	<p><b>Note 22 Expenditure and Income analysed by nature</b></p> <p>Customer and Client income reduced by £5.1 million and Capital Charges reduced by £5.1 million.</p>	To correct errors made in the collation of this note due to HRA Minimum Revenue Provision and HRA Interest paid which was credited erroneously to Customer and Client Income.
£4.423 million	<p><b>Note 33 Grant Income increased</b></p>	<p>Various amendments to this note as a result of grants either being omitted or details being incorrectly included in the draft account. These included:</p> <ul style="list-style-type: none"> <li>• Children and Communities Grant £3.265 million</li> <li>• Teaching Workforce Issues Grant £0.8 million</li> <li>• NNDR collection grant increased by £0.358 million</li> </ul>
£4.157 million	<p><b>Note 12 Capital Commitments</b></p> <p>The overall Capital Commitments was reduced.</p>	We identified that the REFCUS commitments had been included twice within this note.
£3.362 million	<p><b>Note 22 Expenditure and Income Analysed by Nature</b></p> <p>National Non Domestic Rates has been increased</p>	To correct a misposting error in one month's RSG and NNDR income from the Welsh Government.

Value of correction	Nature of correction	Reason for correction
	and Revenue Support Grant decreased.	
£2.729 million	<b>Note 12 Property Plant and Equipment Assets increased</b>	Our work identified that the revaluation amount on the valuer's report for one school had been incorrectly included at a nil book value. (Llandrindod Wells CP School).
£1.457 million	<b>Note 14 Capital Grants and Capital Financing</b> Government Grants decreased.	To correct the accounting treatment which was wrongly applied in respect of an Economic Development Grant from the Welsh Government.
£1.142 million	<b>Note 16 Debtors</b> Reclassification of part of balance with Powys Teaching Health Board between trade debtors and other debtors.	Reclassification to ensure that the debt with Powys Teaching Health Board is correctly stated in other debtors.
£1.017 million	<b>Note 18 Creditors</b> Reclassification of part of the Holiday Pay accrual from Trade Payables to Accruals and Deferred income	£1.017 million of the £4.259 million holiday pay accrual had been erroneously posted to Trade Payables instead of Accruals and Deferred Income.
£0.413 million	<b>Note 12: Property Plant and Equipment Assets increased</b>	To correct the impact of an asset being incorrectly treated as a disposal during the year (Llandrindod Wells HWRC).

Value of correction	Nature of correction	Reason for correction
£0.334 million	<b>Note 12: Property Plant and Equipment Assets have decreased</b>	Amendment required as a result of the reconciliation of the financial statements to the Authority's Fixed Asset Register not being completed until after the production of the draft financial statements.
N/A	<b>Note 31 Remuneration Banding disclosure</b> The number of staff in the pay bands has been increased by five in total.	To correct calculation errors in the collation of this note.
£6.951 million	<b>Note 35 Related Parties</b> Additional disclosures added for four councillors relating to Mid and West Fire Authority.	To include reference to Mid and West Fire Authority which was omitted from the related party note.
Various	Various amendments to the Narrative Report and Notes to the financial statements.	We noted a number of inconsistencies between the information in the Narrative Report to that disclosed in the Financial Statements and minor inaccuracies in the notes to the financial statements where some narrative related to 2018-19 and had not been updated.
Various	Various numerical and presentational changes throughout the account.	A number of minor numerical and narrative changes have been made to various notes in the financial statements to correct casting errors and internal inconsistencies which were not identified during the

Value of correction	Nature of correction	Reason for correction
		Council's quality assurance process



Audit Wales

24 Cathedral Road  
Cardiff CF11 9LJ

Tel: 029 2032 0500

Fax: 029 2032 0600

Textphone: 029 2032 0660

E-mail: [info@audit.wales](mailto:info@audit.wales)

Website: [www.audit.wales](http://www.audit.wales)

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