

1 Cwr y Ddinas / 1 Capital Quarter  
Caerdydd / Cardiff  
CF10 4BZ

Tel / Ffôn: 029 2032 0500

Fax / Ffacs: 029 2032 0600

Textphone / Ffôn testun: 029 2032 0660

[info@audit.wales](mailto:info@audit.wales) / [post@archwilio.cymru](mailto:post@archwilio.cymru)

[www.audit.wales](http://www.audit.wales) / [www.archwilio.cymru](http://www.archwilio.cymru)

**Reference:** 3711A2023

**Date issued:** August 2023

Dear Colleagues

## Approach to auditing the Mid Wales Corporate Joint Committee 2023

Further to my letter of 18 May where I set out my approach to my audit of the Corporate Joint Committee's (CJC) accounts, in this letter I set out my approach to the performance audit aspects of my work.

### My audit requirements

As the CJs are considered to be local government bodies under Part 2 of the Public Audit (Wales) Act 2004 (the 2004 Act), I am required to:

- give an opinion on the annual accounts (or Annual Return) of the CJC;
- satisfy myself that the CJC has proper arrangements to secure economy, efficiency and effectiveness in its use of resources;
- provide opportunity for electors to ask questions or make objections at audit; and
- consider whether there are any matters that come to my attention that should be brought to the attention of the public and/or whether I should make written recommendations under section 25 of the 2004 Act.

As the CJs are also named bodies under the Well-being of Future Generations (Wales) Act 2015, I am also required to:

- assess the extent to which the CJs have acted in accordance with the sustainable development principle when: setting well-being objectives; and
- taking steps to meet them; and

- carry out such an examination of each public body at least once in a reporting period and report on the results of those examinations to the Senedd.

## Performance audit approach

I recently issued a letter to the CJC reflecting its progress to date. My auditors will continue to keep track of the CJC's progress over the course of the year. It would be helpful if you could keep them sighted of any key documents and they will arrange to meet with you during the year to discuss the CJC's progress.

## Fee, audit team and timetable

The estimated fee for the performance audit aspect of my work is set out in **Exhibit 1**. I have also included the estimated fee for the audit of accounts work so you can see the total fee.

### **Exhibit 1: audit fee – this table sets out the proposed audit fee for 2023, by area of audit work**

<u>Audit area</u>	<u>Proposed fee (£)<sup>1</sup></u>
Audit of accounts	1,764
Performance audit work	2,093
<b>Total fee</b>	<b>3,857</b>

If new risks emerge, changes to my programme of audit work and therefore my fee may be required. I shall make no changes without first discussing them with the CJC.

The main members of my team, together with their contact details, are summarised in **Exhibit 2**.

---

<sup>1</sup> Notes: The fees shown in this document are exclusive of VAT, which is not charged to you.

## Exhibit 2: my audit team

Name	Role	Contact number	E-mail address
Derwyn Owen	Engagement Director	07909 0882609	<a href="mailto:derwyn.owen@audit.wales">derwyn.owen@audit.wales</a>
Jason Blewitt	Audit Manager (Financial Audit)	029 20320500	<a href="mailto:jason.blewitt@audit.wales">jason.blewitt@audit.wales</a>
Non Jenkins	Audit Manager (Performance Audit)	029 20320500	<a href="mailto:non.jenkins@audit.wales">non.jenkins@audit.wales</a>

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

### Timetable

As I set out in my letter in May, it is our intention to complete the audit of the Annual Return by the end of November 2023.

### Auditor General for Wales – General Audit Fair Processing Notice

Our general audit fair processing notice can be found on our [website](#). The notice tells you about how the Auditor General for Wales and staff of the Wales Audit Office process personal information collected in connection with our work.

Yours sincerely



**Derwyn Owen**

**Director – Financial Audit**