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Alwyn Jones

Chief Executive

The Guildhall

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Dear Alwyn

Performance Audit Programme for 2024

You will be aware that Audit Wales in the normal course of events would have issued Wrexham County Borough Council's Audit Plan for 2024 by now.

However, the audit of the 2022-23 financial statements identified a technical issue in relation to the unusable capital reserves. The Council's Finance Team are undertaking work on the Fixed Assets Register to resolve the matter, which is very complex in nature and is taking a significant amount of time. My Financial Audit colleagues will present a more detailed update on the audit of these accounts to the Governance and Audit Committee in due course.

Whilst the 2022-23 financial statements remain unaudited, I am currently unable to complete and publish our planning for our audit of the 2023-24 accounts, and therefore finalise our 2024 Detailed Audit Plan.

However, the performance element of our 2024 Audit Plan is proceeding, and I need to inform you of our proposed programme of work for the 2024-25 financial year. I set out below details and key dates for delivery of planned outputs:

Exhibit 1: Planned outputs

<p>Assurance and risk assessment</p>	<p>Project to identify the level of audit assurance and/or where further audit work may be required in future years in relation to risks to the Council putting in place proper arrangements to secure value for money in the use of resources and acting in accordance with the sustainable development principle.</p>	<p>Ongoing</p>
<p>Local project work – Follow-up of Review of governance arrangements with a specific focus on the Planning Service</p>	<p>Follow-up of our January 2024 review.</p>	<p>Initial follow-up anticipated during February – April 2025. Proposal at this stage to issue a further follow-up later in 2025.</p> <p>Timescales for the project will be discussed with the Council and detailed within the specific project brief produced for the audit.</p>
<p>Local project work – Waste and Recycling</p>	<p>A review focusing on the Council’s plans to meet current and future statutory recycling targets.</p>	<p>Timescales for the project will be discussed with the Council and detailed within the specific project brief produced for the audit.</p>

I hope that you find this update of some use, and please contact me if you would like to discuss any of the above in more detail.

Yours sincerely

Gareth Lucey

Audit Director