

**REPORT OF CHIEF EXECUTIVE**

---

**SUBJECT:  
UPDATE ON AUDIT WALES AUDIT PLAN**

Summary

To receive an update on the Audit Plan from Audit Wales.

Introduction

The attached letter provides an update on the Audit Plan presented to the committee in July 2024 from Audit Wales.

The update refers to work that is being undertaken during February 2025, and is provided for information.

**RECOMMENDATION:**

**Members are asked to Receive and Note the Update**

*(For further information, please contact Tegryn Jones,  
tegrynj@pembrokeshirecoast.org.uk)*

Audit & Corporate Services Review  
Committee  
Pembrokeshire Coast NPA  
Llanion Park  
Pembroke Dock  
Pembrokeshire  
SA72 6DY

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)

**Date issued:** 28<sup>th</sup> November 2024

Dear Rachel,

## Confirmation of our 2024-25 performance audit programme at Pembrokeshire Coast National Park Authority

I am writing to confirm our performance audit programme for 2024-25. Our Audit Plan presented to your committee in July 2024 included a 'to be confirmed' performance audit for this year. I can now confirm our intention to complete a detailed Assurance and Risk Assessment (ARA) within the Authority in the remainder of the financial year.

The ARA process is an approach we have used elsewhere to help discharge the Auditor General's statutory duty to be satisfied that authorities, such as principal councils, have put in place proper arrangements to secure economy, efficiency and effectiveness in the use of their resources (as you are probably aware 'economy, efficiency and effectiveness' is often summarised as 'value for money'.<sup>1</sup> We intend to follow a similar approach within the Authority. This will include a review of key governance documents including committee reports, and interviews with a selection of senior officers and members. We will make arrangements for this work to be undertaken with Authority officers in due course.

---

<sup>1</sup> Section 17(2)(d) of the Public Audit (Wales) Act 2004

This work will also help inform our audit planning for 2025-26 and onwards. This will enable us to plan future audits based on local arrangements and our assessment of audit risks. As a result, we do not typically report on our findings. We will, however, communicate to the Authority, including the Audit & Corporate Services Review Committee any significant issues that we believe should be brought to its attention.

It may also be helpful to provide an update on our other performance audit work progress. We have completed our review of the Authority's approach to setting its well-being objectives as part of our 2024-25 performance audit programme. Officers have been provided with a final version, which we intend to publish on our website in December 2024. We have also completed our fieldwork for our review of the Authority's approach to promoting access to the National Park, which was part of our 2023-24 programme. We intend to provide officers with a draft report in early December. For both reports, we will present to your committee at the next opportunity.

Yours sincerely,

Jason Blewitt  
Engagement Lead, Audit Wales