

## Auditor General for Wales' Audit Certificate and report

The external auditor conducts the audit on behalf of, and in accordance with, guidance issued by the Auditor General for Wales. On the basis of their review of the Annual Return and supporting information, they report whether any matters that come to their attention give cause for concern that relevant legislation and regulatory requirements have not been met.

We certify that we have completed the audit of the Annual Return for the year ended 31 March 2020 of:

**Cardiff Port Health Authority**

### External auditor's report

Except for the matter reported below, on the basis of our review, in our opinion, the information contained in the Annual Return is in accordance with proper practices and no matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met.

### Other matters and recommendations

On the basis of our review, we draw attention to the following matter and recommendation which does not affect our audit opinion

- Regulation 15 of the Accounts and Audit (Wales) Regs 2014 requires the Annual Return to be both properly certified by RFO and approved by the Chair of the Committee or Council meeting receiving the Return, on or before 31st August 2020.
- As no approval had been given before the deadline, Cardiff County Council as administering authority had not provided proper opportunity for the exercise of electors' rights of inspection of an approved set of 'the accounts to be audited' under Section 30 of the Public Audit (Wales) Act 2004.
- Regulation 15 requires publication of a statement setting out the reasons for non-compliance and the arrangements being put in place for securing certification.
- An addendum to the Audit Notice has been published on the Cardiff County Council website to notify electors of their inspection rights over an unapproved Annual Return as audited and of the arrangements in place for a full meeting of the Council to approve the Annual Return.
- We recommend that the Council reviews the arrangements for approving the Annual Return to ensure compliance with Regulation 15 for the Annual Return covering the 2020-21 financial year.

**External auditor's name:**

**Ann- Marie Harkin**

**External auditor's signature:**



**Date: 14 October 2020**

**For and on behalf of the Auditor General for Wales**

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