



AUDIT COMMITTEE

10.00 AM - MONDAY, 27 JUNE 2016

COUNCIL CHAMBER - PORT TALBOT CIVIC CENTRE

PART 1

1. To receive any declarations of interest from Members.
2. To receive the Minutes of the previous Audit Committee held on the 18th March 2016 *(Pages 5 - 10)*

To receive the Reports of the Director of Finance and Corporate Services

3. Closure of Accounts 2015/16 *(Pages 11 - 36)*
4. Financial Resilience Assessment *(Pages 37 - 50)*

To receive the Reports of the Head of Financial Services

5. Treasury Management Monitoring 2016/17 *(Pages 51 - 54)*
6. Internal Audit Service - Annual Report for the Year Ended 31st March 2016 *(Pages 55 - 64)*
7. Internal Audit Service - Progress Report to 31st May 2016 *(Pages 65 - 78)*
8. Any urgent items (whether public or exempt) at the discretion of the Chairman pursuant to Section 100B(4)(b) of the Local Government Act 1972.

9. Access to Meetings - to resolve to exclude the public for the following items pursuant to Section 100A(4) & (5) of the Local Government Act 1972 and the relevant Exempt Paragraph 14 of Part 4 of Schedule 12A to the above Act.

PART 2

To receive the Private Report of the Head of Financial Services

10. Special Investigation Report (Exempt under Paragraph 14)
(Pages 79 - 80)

S.Phillips
Chief Executive

Civic Centre
Port Talbot

Monday, 20th June 2016

Committee Membership:

Chairman: Councillor Mrs.L.H.James

Vice Chairman: Councillor J.D.Morgan

Members: Councillors Ms.C.Clement-Williams, D.W.Davies, Mrs.R.Davies, J.S.Evans, M.Harvey, I.B.James, D.Keogh, A.R.Lockyer, Mrs.K.Lloyd and S.Rahaman

Voting Lay Member: Mrs.J.Jenkins

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AUDIT COMMITTEE

(Port Talbot Civic Centre, Committee Rooms 1/2)

Members Present: **18 March 2016**

Chairperson: Councillor Mrs.L.H.James

Vice Chairperson: Councillor J.D.Morgan

Councillors: Ms.C.Clement-Williams, J.S.Evans, M.Harvey,
D.Keogh, A.R.Lockyer and Mrs.K.Lloyd

Officers In Attendance Miss A.O'Donnell, H.Jones and
Mrs.J.Woodman-Ralph

Representing the Wales Audit Office: Mrs.G.Gillett

Voting Lay Member: Mrs.J.Jenkins

1. **MEMBERS' DECLARATIONS OF INTEREST**

The following Members' made declarations of interest at the commencement of the meeting:-

Councillor Mrs. C.Clement-Williams	Report of the Head of Financial Services – re: Internal Audit Service – Progress Report to End of February 2016 – as her niece works in Hillside Secure Centre.
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Councillor A.R Lockyer	Report of the Head of Financial Services – re: Internal Audit Service – Progress Report to End of February 2016 – as he is a Board Member of the Hillside Recovery Board.
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Councillor A.R Lockyer	Private Report of the Head of Financial Services – re: Special Investigation Report - as his grandchildren attend Alderman Davies Church in Wales Primary School.
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2. **MINUTES OF THE PREVIOUS AUDIT COMMITTEE HELD ON 11 DECEMBER, 2015**

Officers confirmed that the Corporate Risk Action Plan would be a standing item on the agenda for future meetings of the Audit Committee. It was also queried whether the action plan was complete. Officers explained that this was contained within Agenda Item 5 on the item Risk Management Policy.

RESOLVED: that the Minutes of the meeting held on the 11 December 2015, be noted.

3. **2016 AUDIT PLAN NEATH PORT TALBOT COUNTY BOROUGH COUNCIL**

Wales Audit Office gave Members an overview of the Neath Port Talbot County Borough Council 2016 Audit Plan as detailed in the circulated report.

Members noted that the Wales Audit Office had to submit their response to the Welsh Government in regard to the Well-being of Future Generations (Wales) Act 2015 by Spring 2016 and would be consulting and updating the Audit Committee at future meetings.

Members were concerned at the number of grant claims that needed to be qualified and amended by Wales Audit Office. Officers explained that the Head of Financial Services had set up a working group to look at these issues and to develop procedures and guidelines to reduce these numbers in future. It was noted that other Local Authorities were experiencing similar issues and that the loss of experienced staff and the complicated grant conditions were a contributor to these numbers.

RESOLVED: that the report be noted subject to the additions as stated above.

4. **TREASURY MANAGEMENT MONITORING 15/16**

Members received an overview of the Treasury Management Action and information reported to the Policy and Resources Cabinet Board on the 18 February 2016, as detailed in the circulated report.

Also a verbal update was received at the meeting in that since producing the circulated report the treasury management investment income generated on investments had increased and was currently at £593,000.

RESOLVED: that the report be noted.

5. **INTERNAL AUDIT SERVICES - PROGRESS REPORT TO END OF FEBRUARY 2016**

The following Members' made a declaration of interest at this point in the meeting:-

Councillor J.Evans	Report of the Head of Financial Services re: Internal Audit Services Progress Report to end of February 2016 as he is a governor at YGG Rhos Afan Primary School.
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Councillor J.D.Morgan	Report of the Head of Financial Services re: Internal Audit Services Progress Report to end of February 2016 as he is Chair of governors of YGG Cwmnedd.
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Members were provided with details of the work undertaken for the period from Mid-November 2015 to 29 February 2016 together with an update on progress against the 2015/16 Internal Audit Plan.

Members noted that as agreed in the last meeting in December 2015 a review of the ratings/categories had taken place and as a result amendments had been made primarily with Category 4 and 5, as detailed within the circulated report.

Members were advised that the Council's Risk Management Policy (presented to Members at December Committee) was approved by Cabinet on 15 July 2015. A training session would be held after or before the June committee meeting to assist Audit Committee Members to carry out their role in respect of the policy.

RESOLVED: that the report be noted.

6. **INTERNAL AUDIT PLAN FOR THE PERIOD 1 APRIL 2016 AND 31 MARCH 2017**

Members received an overview of the Internal Audit Plan for the period 1 April 2016 – 31 March 2017, as detailed in the circulated report.

Members were concerned at the pressure on staff within the Audit Team with the additional work due to maternity/paternity leave. Officers explained that mitigating measures had been put in place but recruiting additional staff was not an option due to the level of audit experience needed by the staff covering the posts.

It was also noted that during 2016/17 the service would be externally assessed. Officers explained that this would be undertaken by one of the neighbouring Authorities in line with the Public Sector Internal Audit Standards and the report would be brought to the Audit Committee.

RESOLVED: that the Internal Audit Plan for the period 1 April 2016 – 31 March 2017, be approved.

7. **ACCESS TO MEETINGS**

RESOLVED: that pursuant to Section 100A(4) and (5) of the Local Government Act 1972, the public be excluded for the following items of business which involved the likely disclosure of exempt information as defined in Paragraphs 14 of Part 4 of Schedule 12A to the above Act.

8. **SPECIAL INVESTIGATION REPORT**

Members received a verbal update on all reports issued since December which had a risk rating of 3 or 4 and special investigations recently completed and on-going.

Members asked that further consideration be given to having an additional signature to the signing off for Disclosure and Barring Service checks for employees. It was agreed that this would be discussed with the Head of Human Resources.

RESOLVED: that the report be noted subject to the above.

CHAIRPERSON

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AUDIT COMMITTEE

27TH JUNE 2016

REPORT OF DIRECTOR OF FINANCE & CORPORATE SERVICES

SECTION B – MATTER FOR INFORMATION

WARDS AFFECTED - ALL

CLOSURE OF ACCOUNTS 2015/16

1. Purpose of the report

- 1.1 This report introduces the information in relation to the Council's Outturn position for Revenue and Capital and the Statement of Accounts for 2015/16.

2. Background

- 2.1 The Council's financial year ends on 31st March and following this date, the exercise starts to complete the annual accounts.
- 2.2 The Council prepares its revenue and capital position which provides financial information reflecting the structure and operations of the Council. A draft Statement of Accounts is also produced to comply with the current Accounting Code of Practice which is issued by the Chartered Institute of Public Finance and Accounting.
- 2.3 The Accounts and Audit (Wales) Regulations 2014 require that by the 30th June, the Section 151 officer, our Director of Finance and Corporate Services, signs and dates the accounts to certify that they present a true and fair view.

3. Closure of Accounts 2015/16

- 3.1 The Revenue Outturn and Reserves Position Statement 2015/16 and the Capital Programme Outturn 2015/16 reflect the Council's management budget and are included as Addendum 1. This report reflects the information provided for decision by Cabinet on 8th June 2016.
- 3.2 The draft Statement of Accounts 2015/16 is included as Addendum 2 (separate copy) and members should note that they have already

been forwarded to the Auditors to enable them to commence their audit work.

4. Next Steps

- 4.1 This report is now subject to audit by the Wales Audit Office culminating in the final report being signed by the Chair of this Committee at the meeting on 23rd September 2016.

5. Summary

- 5.1 These reports and the draft Statement of Accounts for 2015/16 are forwarded to members for information and for review by the Audit Committee.

6. List of Background Papers

- 6.1 Closing working papers 2015/16

7. Appendices

Addendum 1 Revenue Outturn and Reserves Position Statement and Capital Programme Outturn

Addendum 2 Draft Statement of Accounts 2015/16 – (*this is available via the link below if you are unable to access please contact Jayne Woodman, Democratic Services on 01639 763713.*)

http://www.npt.gov.uk/pdf/Draft_Statement_of_Accs_2015_2016.pdf

8. Wards Affected

All

Officer Contact

For further information on this report item, please contact:

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Mrs Kathryn Usher, Senior Accountant Technical and Exchequer

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ADDENDUM 1

CABINET

8th JUNE 2016

REPORT OF DIRECTOR OF FINANCE & CORPORATE SERVICES

SECTION A – MATTER FOR DECISION

WARDS AFFECTED – ALL

REVENUE OUTTURN AND RESERVES POSITION STATEMENT 2015/16

1. Introduction

- 1.1. The purpose of this report is to provide details relating to the Council's General Fund Revenue Outturn and Reserves position for the 2015/16 financial year.
- 1.2. As Members will recall the amount of funding received for 2015/16 from the Welsh Government Revenue Support Grant Settlement was 2.4% lower than 2014/15. The net budget was £268.292m which represented a cash reduction of £1.6m on 2014/15 and required Directorate savings of over £14m.

1.3.

EXECUTIVE SUMMARY

The Council's Outturn position for its Directorates shows a net underspend (after reserve transfers) of £1.856m, when compared to the Revised Budget reported in February 2016.

The opening balance on the General Reserve was £13.8m and following the reserve movements set out in this report, the balance at 31st March 2016 will have increased by £2.8m to £16.59m.

The 31st March 2016 closing balance on Specific Reserves is also up by £3m to £31.464m.

2. Service Outturn Position 2015/16

2.1. The initial outturn position for the Directorates Service budgets, indicates an under spend of £2,315m (-1.02%), as outlined below.

	Original Budget £'000	Revised Budget £'000	Outturn Position £'000	Variance %
Education, Leisure & Lifelong Learning	101,584	101,376	101,935	0.55%
Social Services, Health & Housing	79,946	79,931	76,874	-3.82%
Bad Debt Provision - Social Services	0	0	500	N/A
Environment	28,542	28,431	28,772	1.20%
Corporate Services	17,056	17,186	16,528	-3.83%
Net Position	227,128	226,924	224,609	-1.02%

A further summary of the under spend of £2.315m is included in Appendix 1. It should be noted that in line with accounting standards an additional £500k has been provided for historical social services bad debt.

An explanation of the main budget variances for all service areas is included in Appendix 2.

This report seeks approval to transfer £459k of that underspend to Specific Reserves to fund identified future cost pressures, thus reducing the overall Directorate underspend to £1.856m.

3. Specific Reserves 2015/16

3.1. The outturn position has been prepared based on a range of contributions to reserves which have been made in accordance with the following principles.

- The schedule of interim specific reserve balances projected as at 31st March 2016 was agreed by Council on 2nd February 2016 as part of the 2015/16 Revised Budget deliberations.
- The final reserve balances will be further reviewed following audit and as part of the annual budget process for 2016/17.

- School Reserves (£3.408m) – delegated school budget reserves must be carried forward in accordance with current legislative requirements. Reserve balances have increased by £470k during the year and a small number of Schools are in a deficit position. The Authority will not allow a school to set a deficit budget without a fully costed recovery plan in place. The recovery plans are signed off by the Director of Education and Lifelong Learning, the Head Teacher and Chair of Governors and reviewed on an annual basis. Schools are required to provide the Authority with details on how they intend to utilise their reserves.

3.2. Approval is sought to transfer some of the net underspend reported to specific reserves to meet identified future cost pressures. Full details of these reserve requests are included as Appendix 3.

Directorate	£'000
Education, Leisure and Lifelong Learning	0
Social Services, Health and Housing	83
Environment	211
Corporate Services	165
Other	820
Total	1,279

3.3. Following the approval of these proposals, the Specific reserves position is as follows:

	£'000
Opening Balance 1 st April 2015	28,386
Net reserve movements (Appendix 4)	1,799
	<hr/> 30,067
Additional Transfers (from para 3.2)	1,279
Closing Balance as at 31st March 2016	31,464

Full details of Specific Reserve balances are given in Appendix 4.

4. Revenue Account and General Reserves 2015/16

4.1. ER/VR Reserve

Members will note following a review of capital financing undertaken during 2015/16, a sum of £2.958m was transferred to the ERVR transitional reserve, of which £2.015m was used to

meet the cost of staff opting to take early retirement/ redundancy during 2015/16.

The closing balance on the ERVR reserve is therefore £7.773m, and is included in the schedule set out in Appendix 4.

- 4.2 If the recommended contributions to reserves detailed above are approved, the Council's closing General Reserve position will be £16.590m, made up as follows:

	£'000
Opening Balance 1 st April 2015	Cr 13,814
Reserve Movements	Cr 2,776
Closing Balance 31st March 2016	Cr 16,590

Full details of the movement in the General Reserve are shown in Appendix 5.

Members should note that the above-mentioned General Reserve and Specific Reserves balances are provisional as they are subject to confirmation following external audit of the Statement of Accounts due to be finalised at the end of September 2016.

5. Recommendations

- 5.1. It is recommended that Cabinet approve the following:

- the Revenue Outturn position for 2015/16
- the Specific Reserves attached at Appendix 4
- the General Reserve attached at Appendix 5
- The draft Statement of Accounts incorporate these proposals

6. Reason for Proposed Decision

To agree the revenue outturn position and reserve schedules for 2015/16

7. Implementation of Decision

The decision is proposed for implementation after the three day call in period.

8. List of Background Papers

Outturn Working Papers 2015/16

9. Appendices

Appendix 1 – Revenue Outturn Summary 2015/16

Appendix 2 – Variance Statement

Appendix 3 – Additional Reserve Movements

Appendix 4 – Specific Reserves Schedule

Appendix 5 – General Reserve Statement

10. Officer Contact

For further information on this report item, please contact:

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REVENUE OUTTURN SUMMARY 2015/16

	Original Budget	Revised Budget	Actual	Interim Variance	Add Reserve	Final Variance
	£'000	£'000	£'000	£'000	£'000	£'000
Directly Controlled Expenditure						
Education Leisure & Lifelong Learning	101,584	101,376	101,935	559	0	559
Social Services Health & Housing	79,946	79,931	76,874	-3,057	83	-2,974
Bad Debt Provision - Social Services	-	-	500	500	0	500
Environment	28,542	28,431	28,772	341	211	552
Corporate Services	17,056	17,186	16,528	-658	165	-493
Total Directly Controlled Expenditure	227,128	226,924	224,609	-2,315	459	-1,856
Other Budget Movements						
Levies and Contributions	6,965	6,965	6,959	-6	0	-6
Capital Financing	16,826	17,080	17,080	0	0	0
Housing Benefit	0	0	-13	-13	0	-13
Council Tax Support	17,436	17,436	16,732	-704	0	-704
Contingencies/Miscellaneous	1,410	1,360	1,856	496	820	1,316
Reserves	-21	-21	-21	0	0	0
Outcome Agreement Grant	-1,452	-1,452	-1,452	0	0	0
Total Expenditure	268,292	268,292	265,750	-2,542	1,279	-1,263
Revenue Support Grant	-164,447	-164,447	-164,447	0	0	0
NNDR	-40,630	-40,630	-40,630	0	0	0
Discretionary Rate Relief	175	176	196	20	0	20
Council Tax income	-63,390	-63,391	-63,391	0	0	0
Total Grant & Council Tax Income	-268,292	-268,292	-268,272	20	0	20
Net Expenditure from/-to General Reserve	0	0	-2,522	-2,522	1,279	-1,243

Variances

	Service Area	Value £000	Reason/Action
ELLL	Home to school transport	Un 57	Rationalisation of home to school transport routes
ELLL	Outdoor Education	Ov 58	Fewer pupils attended the provision in 15/16 than anticipated resulting in a reduction of income for NPT. This reduction is in part a result of changes to the curriculum delivery.
ELLL	Out of county placements	Ov 208	The over spend is due to a change in banding for a number of pupils within Heronsbridge Special School and six new high cost independent sector placements.
ELLL	Afan Nedd Franchise	Un 64	This under spend has been achieved through careful budget management and maximisation of available grant, to help offset identified pressures in other ELLL services.
ELLL	Training-Skills and training unit	Un 54	This under spend has been achieved through improved performance and careful budget management, to help offset identified pressures in other ELLL services.
ELLL	NPT Works programme	Un 111	Income levels within this service have exceeded targets and further savings have been identified by strict control of costs.
ELLL	Margam Country Park	Ov 53	This over spend has arisen due to a shortfall in income. A restructure has recently been implemented in the park to deliver an improved trading performance in the future.
ELLL	Community Centres	Ov 69	A delay in transferring Community Centres to community organisations has resulted in this one off over spend.
ELLL	Leisure Trust	Ov 175	The over spend is due to additional start-up costs for the new Aberafan Leisure and Fitness Centre together with legal and professional fees for the new contract.

Variances

	Service Area	Value £000	Reason/Action
SSHH	Children's - Social Work	Un 293	The under spend is due to vacant posts
SSHH	Children's Residential Care - External Provision	Ov 54	The number of children in residential care has remained around 11 throughout the year. However the over spend has arisen due to changes in placement type and cost.
SSHH	Hillside - Secure Accommodation	Un 451	The under spend is due to savings on staff costs, and increased income as a result of an increase in the number of welfare placements.
SSHH	Internal Fostering Service	Un 589	The under spend is due to a reduction in the number of children in internal foster placements, the budget was based on 240, at the end of the financial year there were 203. The average for the year is 222.
SSHH	External Foster Placements	Un 425	The under spend is due to a reduction in the number of children in external foster placements, the budget was based on 101, currently there are 78. The average for the year is 87.
SSHH	Youth Offending Team	Un 67	The under spend is a result of less children being placed on remand, and a delay in expenditure on a new IT system.
SSHH	Central Services	Un 165	The under spend is due to staff savings including the vacant Head of Service post.
SSHH	Child & Family Management	Un 204	The under spend is due to a reduction in projected staff costs and a saving on legal fees.
SSHH	Community Care Social Work	Un 63	The under spend is due to staff savings
SSHH	Business Support Services	Un 122	The under spend is due to savings on staff costs
SSHH	Elderly services - Social Work	Un 130	The under spend is a result of staff savings and car allowances.

Variances

	Service Area	Value £000	Reason/Action
SSHH	Elderly services - Residential Care	Ov 71	The over spend is due to a reduction in income due to a drop in the number of service users in residential care.
SSHH	Community Resource Team	Un 448	The under spend is due to the inclusion of £484k additional ICF funding from Health.
SSHH	Elderly - External Placements - residential /domiciliary	Ov 437	The over spend is due to an increase in the bad debt provision for residential care.
SSHH	Physical & sensory disabilities - Residential Care - External Provision	Ov 96	The over spend is due to the reallocation of costs, included against the elderly residential care service at the time the budget was set.
SSHH	Trem y Mor / Respite	Un 52	The under spend has arisen due to additional Continuing Health Care income received from Health, regarding 2 new clients.
SSHH	Renovation Grants/Renewal Area	Un 137	The under spend is a result of staff savings and increased levels of fees generated
ENVT	Highways Maintenance - Network Management	Un 195	The under spend is due to less winter maintenance being required due to the mild winter. There is a proposal to transfer monies to the winter maintenance reserve.
ENVT	Refuse Collection	Ov 58	The over spend is due to a shortfall in trade waste income, as reported through the year.
ENVT	Household Waste Recycling Centres	Ov 76	The over spend has arisen because of delay in reducing the opening hours of the centres, required to achieve the FFP savings included against the budget. Changes now implemented for 2016-17
ENVT	Civic Buildings	Un 108	The under spend has arisen due to a refund on the water rates.

Variances

	Service Area	Value £000	Reason/Action
ENVT	Engineering Consultancy	Ov 103	The over spend has arisen due to a shortfall in income. As reported in year, the income that the service is able to generate is governed by a formula based on total costs.
ENVT	Architectural Consultancy	Ov 88	The over spend has arisen due to a shortfall in income. As reported in year, the income that the service is able to generate is governed by a formula based on total costs.
CORP	Exchequer Payroll	Un 52	The under spend is due to staff savings arising from vacant posts
CORP	Land Charges	Un 82	The under spend is due to income contribution of £88k from WG re land charges compensation claims
CORP	Childcare	Un 176	The under spend is due to staff savings arising from vacant posts, maternity leave and to income of £125k from Cardiff Council regarding childcare work.
CORP	One Stop Shops / Customer Services	Un 51	The under spend is due to staff savings arising from early re-deployment of staff

Additional Reserve Requests

	Service Area/Reserve	To (+) From (-) Reserve £000	Reason/Action
SSHH	Youth Offending Team	46	Transfer additional funding received from YJB for remand placements to the Youth Offending Team Reserve to fund a new IT system committed to in 2015/16 but implemented in 2016/17
SSHH	External Placements - residential /domiciliary	37	Transfer funding to the Community Care transformation reserve to fund temporary staff to assist with setting up direct payments
ENVT	Winter Maintenance	195	Transfer the underspend arising from a mild winter to the Winter Maintenance Reserve to fund costs arising in harsh winters.
ENVT	New Deal Employed Options	16	Due to pressures in relation to the newly established Enterprise Zone and Tata Steel, it is proposed to transfer the under spend of £16k into the Economic Development Reserve.
CORP	Exchequer Payroll	30	Contribution to the Corporate Equalisation Reserve contribution to underpin the Directorate budget in 2016-17.
CORP	ICT	25	Contribution to ICT Renewals Reserve to fund mentor replacement project costs
CORP	Legal Services	40	Contribution to Corporate Equalisation Reserve to underpin the Directorate budget in 2016-17.
CORP	Electoral Services	36	Transfer to Elections Equalisation Reserve to fund costs of local Elections in May 2017
CORP	Democratic Services	5	Transfer to Corporate Equalisation Reserve re legal costs.

Additional Reserve Requests

	Service Area/Reserve	To (+) From (-) Reserve £000	Reason/Action
CORP	Democratic Services	29	Transfer to Development Fund for Modernisation Reserve to fund costs of member training and IT equipment following the local Elections in May 2017.
CORP	ICT	0	Correct previous reserve movement of £70k from Corporate Equalisation Reserve to Digital Modernisation Reserve
CORP	Democratic Services	0	Close the Transformation, Management Capacity Reserve and transfer balance of £21k to Elections Equalisation Reserve
OTH	Gwalia contract - abortive costs	390	Create reserve to fund costs arising from contract negotiations
OTH	Digital by choice project	180	Transfer to Digital Modernisation Reserve to fund staff costs required to implement the project
OTH	Income generation project	200	Create reserve to enable work to be undertaken to improve income generation across the Council.
OTH	Swansea Bay City Deal	50	Create reserve to fund contribution to the scheme.
	Grand Total	1,279	

Specific Reserves

Description	Reserve at 1st April 2015	Budget movements	Interim Balance at 31st March 2016	Additional Requests	Final Balance at 31st March 2016
	£000	£000	£000	£000	£000
EDUCATION, LEISURE & LIFELONG LEARNING					
<i>Delegated Schools Cash Reserves</i>					
LLAN ER Scheme Primary	Cr14	Cr17	Cr31	0	Cr31
Primary Schools Reserve A/C	Cr2,124	Cr198	Cr2,322	0	Cr2,322
Secondary Schools Reserve A/C	Cr519	Cr244	Cr763	0	Cr763
Special Schools Reserve A/c	Cr120	Cr11	Cr131	0	Cr131
Repair & Maintenance reserve	Cr161	0	Cr161	0	Cr161
	Cr2,938	Cr470	Cr3,408	0	Cr3,408
<i>Education, Leisure and Lifelong Learning</i>					
School Improvement Reserve	Cr147	147	0	0	0
Equalisation Account-Education	Cr1	0	Cr1	0	Cr1
Home to School Transport	0	Cr92	Cr92	0	Cr92
	Cr148	55	Cr93	0	Cr93
Total Education Leisure & Lifelong Learning	Cr3,086	Cr415	Cr3,501	0	Cr3,501

Specific Reserves

Description	Reserve at 1st April 2015	Budget movements	Interim Balance at 31st March 2016	Additional Requests	Final Balance at 31st March 2016
	£000	£000	£000	£000	£000
SOCIAL SERVICES, HEALTH & HOUSING					
<i>Hillside Secure Unit</i>					
Hillside General Reserve	Cr1,670	Cr105	Cr1,775	0	Cr1,775
	Cr1,670	Cr105	Cr1,775	0	Cr1,775
<i>Other</i>					
Substance Misuse Joint Committee	0	Cr34	Cr34	0	Cr34
Asset Recovery Incentive Scheme Initiative	Cr86	0	Cr86	0	Cr86
Homecare ECM Equipment reserve	Cr13	Cr19	Cr32	0	Cr32
Community Care Transformation Reserve	Cr350	350	0	Cr37	Cr37
Social Services Equalisation	Cr173	133	Cr40	0	Cr40
Residential Care - Rent Reserve	Cr751	439	Cr312	0	Cr312
Youth Offending Team Reserve	Cr87	0	Cr87	Cr46	Cr133
	Cr1,460	869	Cr591	Cr83	Cr674
Total Social Services, Health and Housing	Cr3,130	764	Cr2,366	Cr83	Cr2,449

Specific Reserves

Description	Reserve at 1st April 2015	Budget movements	Interim Balance at 31st March 2016	Additional Requests	Final Balance at 31st March 2016
	£000	£000	£000	£000	£000
ENVIRONMENT					
Concessionary Fare - bus pass replacement reserve	Cr122	0	Cr122	0	Cr122
Local Development Plan	Cr266	140	Cr126	0	Cr126
Economic Development	0	Cr69	Cr69	Cr16	Cr85
Winter Maintenance Reserve	Cr342	0	Cr342	Cr195	Cr537
Building Maintenance Reserve	Cr175	88	Cr87	0	Cr87
European Fund	Cr2	2	0	0	0
Environment Equalization Reserve	Cr70	Cr78	Cr148	0	Cr148
SWTRA Reserve	Cr60	0	Cr60	0	Cr60
	Cr1,037	83	Cr954	Cr211	Cr1,165
Operating Accounts					
Operating Account -Equalisation	Cr97	97	0	0	0
Fleet Sentinel Maintenance Reserve	Cr100	0	Cr100	0	Cr100
Vehicle Tracking	Cr14	2	Cr12	0	Cr12
Operating Accounts -Vehicle Renewals	Cr1,446	Cr298	Cr1,744	0	Cr1,744
	Cr1,657	Cr199	Cr1,856	0	Cr1,856
Total Environment	Cr2,694	Cr116	Cr2,810	Cr211	Cr3,021

Specific Reserves

Description	Reserve at 1st April 2015	Budget movements	Interim Balance at 31st March 2016	Additional Requests	Final Balance at 31st March 2016
	£000	£000	£000	£000	£000
CORPORATE SERVICES					
Elections Equalisation Fund	Cr130	Cr15	Cr145	Cr57	Cr202
Health & Safety/Occupational Health	Cr52	Cr8	Cr60	0	Cr60
Development Fund for Modernisation	Cr56	Cr5	Cr61	Cr29	Cr90
Transformation , Management Capacity, Development, Advisors etc.	Cr55	34	Cr21	21	0
IT Renewals Fund	Cr1,648	31	Cr1,617	Cr25	Cr1,642
Corporate Equalisation Reserve	Cr677	Cr51	Cr728	Cr5	Cr733
Building Capacity & Capability	Cr336	105	Cr231	0	Cr231
Digital Modernisation	0	Cr150	Cr150	Cr250	Cr400
Total Finance and Corporate Services	Cr2,954	Cr59	Cr3,013	Cr345	Cr3,358

Specific Reserves

Description	Reserve at 1st April 2015	Budget movements	Interim Balance at 31st March 2016	Additional Requests	Final Balance at 31st March 2016
	£000	£000	£000	£000	£000
CORPORATE					
Insurance-Claims Reserve	Cr2,223	Cr1,457	Cr3,680	0	Cr3,680
Swansea Bay City Deal	0	0	0	Cr50	Cr50
Gwalia Abortive costs Reserve	0	0	0	Cr390	Cr390
Income Generation Project Reserve	0	0	0	Cr200	Cr200
Housing Warranties Reserve	Cr220	0	Cr220	0	Cr220
Fire Reserve	Cr94	21	Cr73	0	Cr73
Waste Reserve	Cr733	310	Cr423	0	Cr423
LAWDC Contingency Reserve	Cr988	0	Cr988	0	Cr988
Treasury Management Equalisation Reserve	Cr2,516	97	Cr2,419	0	Cr2,419
ERVR Transitional Reserve	Cr6,829	Cr944	Cr7,773	0	Cr7,773
Accommodation Strategy	Cr2,919	0	Cr2,919	0	Cr2,919
OTHER	Cr16,522	Cr1,973	Cr18,495	Cr640	Cr19,135
TOTAL ALL REVENUE RESERVES	Cr28,386	Cr1,799	Cr30,185	Cr1,279	Cr31,464

General Reserve

	Revised 2015/16	Actual 2015/16	Difference 2015/16
		£000	£000
Opening Balance 1 April	Cr 13,814	Cr 13,814	Ov 0
Council Tax increased income	Cr 1,400	Cr 2,260	Un 860
Capital Financing Costs- Accommodation	370	370	Ov 0
Doubtful Debt Provision	160	Cr 117	Un 277
Economic Development Fund	200	200	Ov 0
Community Councils Grant Scheme	25	25	Ov 0
Elderly Residential - Gwalia contract - delay in closure of homes	96	96	Ov 0
Contribution to ENVT for delay in implementation of FFP saving re waste contract	100	100	Ov 0
School Improvement Programme	80	80	Ov 0
NPT Home Inspection services Ltd - surplus arising on cessation of trade	Cr 84	Cr 90	Un 6
Job Evaluation - Equal pay claims	0	63	Ov 63
Net underspends	0	Cr 1,243	Un 1,243
Closing Balance	Cr 14,267	Cr 16,590	Un 2,323

CABINET

8th JUNE 2016

REPORT OF HEAD OF FINANCIAL SERVICES

SECTION A – MATTER FOR DECISION

WARDS AFFECTED – ALL

CAPITAL PROGRAMME OUTTURN 2015/16

1. Purpose of Report

- 1.1 This report sets out the financial outturn position for the Capital Programme for 2015/16.

2. Budget Outturn

- 2.1 For 2015/16 the approved revised Capital Programme totalled £66.729m, the actual expenditure for the year was £62.999m which represents approximately 94% delivery of the Programme.

- 2.2 A summary of this position can be found in Appendix 1 of this report with the main variations between budget and actual being:

- Port Talbot Town Centre Regeneration
The delay in delivering the redevelopment of the former Police Station is the major contributor to the £1.472m underspend in this area. The delay has resulted due to Natural Resources Wales requiring additional flood mapping and modelling.
- Major Bridge Strengthening
The requirement to re-tender both projects led to a delay in delivery resulting in an underspend of £0.543m. The projects which are the A474 River Bridge Neath and Bont Fawr Aqueduct will now be delivered in 2016/17.

- Ysgol Newydd Bae Baglan
This £40.7m project remains on-time and on-budget, the underspend of £0.491m is a result of the phasing of the project between financial years.
- Aberafan Leisure and Fitness Centre
Expenditure on the Centre was incurred sooner than anticipated meaning that £0.5m planned for 2016/17 was spent in 2015/16.
- PDR Land Compensation Claims
The value of land compensation claims settled during 2015/16 was lower than expected resulting in a £0.48m underspend in this area.
- Housing Renewal Area and Arbed Eco Efficiency Projects
The additional expenditure incurred on these two projects will be funded by contributions received from residents who benefited from work to their properties.

2.3 This £63m expenditure represents significant investment within the County Borough which has led to community and service improvements, the following bullet points note some of the significant achievements during the year:

- Progressing with the building of Ysgol Bae Baglan, the £40.7m '3-16' new build school at Western Avenue, Baglan Bay which will open in September 2016.
- Construction and re-modelling works at the existing Ysgol Gyfun Ystalyfera site.
- Completion of the Aberafan Leisure and Fitness Centre which opened in January 2016.
- Completion of the first phase of the re-development of Neath Town Centre which included the construction of a new multi storey car park and the first 23,000 square feet of retail space.
- The continuing improvement in street lighting through the investment of over £4m.
- Investing £3.7m through regeneration and infrastructure improvements in the Port Talbot area supported via VVP grant.

- Further investment of £3m into Disabled Facility Grants to assist people to live at home.
- Investment of £1.9m in general council and recycling vehicles
- Together with the investment of £2.6m in Schools Capital Maintenance and Highways and Engineering Maintenance Programme improvements.

3. 2016/17 Capital Programme

3.1 Work is ongoing to deliver the 2016/17 Capital Programme totalling £40.631m which was approved by Members as part of the Council's budget setting process in February 2016. This Programme will be continually updated and revised as changes to profiles and funding are identified. Updated information will be reported to Members as part of the 2016/17 budget monitoring cycle.

4. Risk Management

The capital programme is actively managed by managers and the Capital Programme Steering Group to comply with all relevant planning conditions, legislation, regulations and health and safety

5. Consultation

There is no requirement under the Constitution for external consultation on this item.

6. Recommendation

It is recommended that the 2015/16 Capital Programme outturn position be noted.

7. Reason for Proposed Decision

To agree the capital outturn position for 2015/16.

8. Implementation of Decision

The decision is proposed for implementation after the three day call in period.

9. List of Background Papers

Capital Programme Working Files

10. Appendices

Appendix 1 – Details of 2015/16 Capital Expenditure

11. Officer Contact

For further information on this report item please contact:

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Chief Accountant, Capital and Corporate
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Appendix 1 – Details of 2015/16 Capital Expenditure

Project Description	Revised Budget £'000	Actual Spend £'000	Variance £'000
Ysgol Newydd Bae Baglan	22,020	21,529	-491
YG Ystalyfera Re-modelling	4,971	4,883	-88
School Transport Infrastructure	152	145	-7
Schools Capitalised Maintenance	1,044	982	-62
Aberafan Leisure and Fitness Centre Including Equipment	6,875	7,413	538
Highways and Engineering Maintenance Programme	1,724	1,654	-70
PDR Land Compensation	649	169	-480
Major Bridge Strengthening	640	97	-543
Bryn Road – Embankment	375	179	-196
Afan Valley – Retaining Wall	375	51	-324
Safe Routes / Road Safety Grant	743	891	148
Health and Safety	1,027	601	-426
Street Lighting	4,100	4,093	-7
Vehicle Replacement Programme	1,072	1,046	-26
Recycling Collection Vehicles	804	886	82
Caegarw Gypsy Site Extension	1,500	1,515	15
Port Talbot Regeneration Including Vibrant and Viable Places Grant (VVP)	5,170	3,698	-1,472
Neath Town Centre Regeneration	2,869	2,845	-24
NPT Regeneration – Convergence Funded Projects	1,442	1,250	-192
Disabled Facilities Grants	3,000	2,969	-31
Arbed – Eco Energy Efficiency Improvements	1,399	1,523	124
Housing Renewal Area	920	960	40
Remaining Capital Programme	3,858	3,620	-238
Total	66,729	62,999	-3,730

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Neath Port Talbot County Borough Council

Audit Committee

27 June 2016

Report of the Director of Finance and Corporate Services

Matter for Information

Wards Affected:

All

Wales Audit Office – Financial Resilience Assessment

Purpose of report

1. To consider the Financial Resilience Assessment report received by the Council from the Wales Audit Office.

Background

2. The attached report was based on an assessment carried out by Wales Audit Office (WAO) during the period May to October 2015 followed by interviews with the Head of Financial Services in November 2015. The report was issued to the Council in March 2016 and is part of a comprehensive review carried out by the WAO on all Councils across Wales.
3. The aim of the work was to assess whether the Council is managing budget reductions effectively to ensure financial resilience. Three areas were considered:
 - Financial Planning
 - Financial Control
 - Financial Governance

Risk ratings of high, medium or low were ultimately attributed to each of the areas.

4. Overall the findings of the report were very positive though there are some recommendations for further improvement. The ratings received were medium risk for financial planning and low risk for both financial control and financial governance.
5. The reason for financial planning being considered a medium as opposed to low risk can be found in the overall conclusion of the report which was that **'The Council's financial management and governance arrangements are sound but savings plans for the medium term need to be more fully developed and integrated with the corporate planning process.'**
6. The point was made both during the assessment and at draft report stage, that medium term planning is very difficult when the settlement details provided by Welsh Government cover only one year at a time. As members are aware the Council has over the past 6 years set balanced budgets, as required by statute, and delivered savings of some £70m. This has required the council to actively manage services within the resources available and this has been delivered each year. In considering how to set the 2016-17 Budget Council consulted with the public, staff and other stakeholders, during Autumn 2015, on both budget savings and Council priorities for the coming new financial year. The Council considered these responses and took them into account in finalising the 2016-17 Budget and Corporate Improvement Plan 2016-2019.
7. The report contained only three recommendations:
 - **Develop more explicit links between the Forward Financial Plan, Corporate Plan and Financial plans.**
 - **Develop savings delivery plans which cover each period in the Forward Financial Plan**
 - **Develop a corporate income generation and charging policy to ensure directorates review charges and income as part of the budget setting process on a consistent basis.**

8. In terms of the first recommendation, work is being carried out with the Head of Corporate Strategy and Democratic Services to enhance these links more fully as part of the 2017/18 budget setting process.
9. With regard to the second recommendation, given the nature and size of required savings anticipated for the period covered by the Forward Financial Plan along with the uncertainty around the levels of funding that are likely to be received it is very difficult to develop medium term savings other than in very broad terms. However, as part of the budget setting process for the 2017/18 Budget Directorate Management Teams have been tasked with establishing service savings plans that cover the period 2017/18 to 2019/20.
10. The final recommendation which talks about an income generation and charging policy is already progressed, as a draft policy has been developed and is being tested in some service areas. The policy is due to be forwarded to Cabinet for approval by the end of July. The policy will need to be regularly reviewed and updated as increased emphasis is put on income generation as a means of balancing the budget gap in the coming financial years.
11. In conclusion, the assessment gives a positive view of the Council's financial arrangements and resilience though there are recommendations to make further improvements. Those recommendations have been accepted and work has already started to ensure that they are implemented as soon as possible in order to achieve an even better outcome following any future assessment.

Financial Impact

12. As this is a report on the financial resilience of the Council, all finance related issues are dealt with in the body of the report. There are no financial impacts arising from the implementation of the recommendations

Equality impact assessment

13. There are no equality impacts associated with this report

Workforce impacts

14. There are no workforce impacts associated with this report.

Legal impact

15. There are no legal impacts associated with this report.

Risk management

16. There are no risk management issues associated with this report.

Appendix

17. Wales Audit Office Report – Financial Resilience Assessment

List of background papers

18. None

Officer contact

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Archwilydd Cyffredinol Cymru
Auditor General for Wales



WALES AUDIT OFFICE
SWYDDFA ARCHWILIO CYMRU

Financial Resilience Assessment

Neath Port Talbot County Borough Council

Audit year: 2015-16

Issued: March 2016

Document reference: 202A2016

Status of report

This document has been prepared as part of work performed in accordance with statutory functions.

In the event of receiving a request for information to which this document may be relevant, attention is drawn to the Code of Practice issued under section 45 of the Freedom of Information Act 2000. The section 45 Code sets out the practice in the handling of requests that is expected of public authorities, including consultation with relevant third parties.

In relation to this document, the Auditor General for Wales and the Wales Audit Office are relevant third parties. Any enquiries regarding disclosure or re-use of this document should be sent to the Wales Audit Office at info.officer@audit.wales.

The team who delivered the work comprised Janet Smith, Samantha Clements and Steve Barry.

Contents

The Council's financial management and governance arrangements are sound but savings plans for the medium term need to be more fully developed and integrated with the corporate planning process.

Summary report

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The Council has adequate controls in place for managing its financial affairs

Financial governance	8
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The Council's financial governance arrangements support its financial planning arrangements

Detailed report

Summary

1. Good financial management is essential for the effective stewardship of public money and the delivery of efficient public services. Good financial management:
 - helps authorities take the right decisions for the short, medium and long term;
 - helps authorities deliver services to meet statutory obligations and the needs of local communities;
 - is essential for good corporate governance;
 - is about managing performance and achieving strategic objectives as much as it is about managing money;
 - underpins service quality and improvement;
 - is the basis of accountability to stakeholders for the stewardship and use of resources; and
 - is a key management discipline.
2. Long-term financial management is not about predicting the future; it is about preparing for it. Authorities need to understand future demand, assess the impact of probable changes, review the gap between funding needs and possible income, and develop appropriate savings strategies.
3. Well-considered and detailed long-term financial strategies and medium-term financial plans can ensure the delivery of strategic priorities by enabling appropriate financial choices. Conversely, short-term annual budget planning alone encourages an incremental and process-driven approach that can be ineffective in a period of rapid external change.
4. Financial resilience is achieved when an authority has robust systems and processes to effectively manage its financial risks and opportunities, and to secure a stable financial position.
5. Given the continuing pressures on funding, in this review we have considered whether the authority has appropriate arrangements to plan to secure and maintain its financial resilience in the medium term (typically three to five years ahead). While there may be more certainty for the authority over an annual cycle, financial pressures impact beyond the current settlement period. We have considered evidence of the authority's approach to managing its finances in the recent past and over the medium term when reaching our view on the authority's financial resilience.
6. We undertook our assessment during the period May to October 2015, and followed up issues highlighted in the 2014-15 financial position work. The focus of the work was on the delivery of 2014-15 savings plans, and the 2015-16 financial planning period.
7. The work focused on answering the following question: **Is Neath Port Talbot County Borough Council managing budget reductions effectively to ensure financial resilience?** In this report we also consider whether:
 - financial planning arrangements effectively support financial resilience;
 - financial control effectively supports financial resilience; and

- financial governance effectively supports financial resilience.
8. Overall we concluded that: **‘The Council’s financial management and governance arrangements are sound but savings plans for the medium term need to be more fully developed and integrated with the corporate planning process.’** We came to this conclusion based on our findings in relation to financial planning, financial control, and financial governance arrangements.
 9. This report gives a risk rating for each aspect; financial planning, financial control and financial governance. The descriptors for risk ratings are set out below.

Low risk	Arrangements are adequate (or better) with few shortcomings in systems, processes or information. Impact on the authority’s ability to deliver its financial plan may be minimal.
Medium risk	There are some shortcomings in systems, processes or information that may affect the authority’s ability to deliver the desired outcomes of its financial plan.
High risk	There are significant shortcomings in systems, processes or information and/or there is a real risk of the authority’s financial plan not delivering the desired outcomes.

10. We rate the risk to the Council’s delivery of its financial plan for each of these elements as follows:

Medium Risk	Financial planning
Low Risk	Financial control
Low Risk	Financial governance

Proposals for improvement

Financial Planning	
P1	Develop more explicit links between the Forward Financial Plan, Corporate Plan, service and financial plans.
P2	Develop savings delivery plans which cover each period in the Forward Financial Plan.
Financial Controls	
P3	Develop a corporate income generation and charging policy to ensure directorates review charges and income as part of the budget setting process on a consistent basis.

Detailed report

The Council's financial management and governance arrangements are sound but savings plans for the Medium Term need to be more fully developed and integrated with the corporate planning process

Financial planning

The Forward Facing Plan identifies budget gaps for future years but savings plans for the Medium Term are not fully developed

11. The Council has a track record of delivering a balanced budget or a surplus and is achieving the majority of in-year planned savings. Directorates find the money from elsewhere within their controllable budgets to absorb the minority of savings plans that do not come to fruition.
12. The Council's financial planning arrangements are also well developed. The recent monitoring report for 2015-16 forecasts that all but £90,000 of £14.1 million planned savings will be achieved and the projected out-turn position is a net underspend of £1.299 million after accounting for the savings shortfall.
13. A high level report was presented to the Council in June 2015 which identified the potential impact of continued cuts in public sector funding on the Council's financial position and as a result the Council's ability to deliver the same type and level of services would not be sustainable in the future.
14. In September 2015 the Council's Forward Financial Plan was rolled forward to cover the period 2016-17 to 2019-20 resulting in the forecast budget gap increasing from £27 million to £50 million for the period 2016-17 to 2019-20. This resulted in a savings requirement of £18.3 million for 2016-17 and savings of £15.7 million had been identified leaving a savings shortfall of £2.6 million for 2016-17.
15. The Welsh Government provisional settlement announced in December 2015 was better than the Council expected. Funding assumptions for 2017-18 to 2019-20 were therefore changed falling from £50 million to £36 million. This has enabled the Council to reduce its savings requirement for 2016-17 from £18.3 million to £11.5 million and eliminate the shortfall of £2.6 million in its savings target for 2016-17.
16. The recent revenue budget report for 2016-17 includes indicative specific savings proposals of £11.5 million for 2016-17, £4 million for 2017-18 and £260,000 for 2018-19. Work is ongoing to develop savings proposals to fill the gap of £31.7 million for the period to 2019-20.
17. The Council's financial planning arrangements have served it well in the past and some improvements have been made, but given the estimated funding gap of £31.7 million to 2019-20 the Council needs to focus on its medium to longer-term planning arrangements. These arrangements should ideally include multi-year savings

targets underpinned, where appropriate, by smart action plans to ensure that the scale and pace of change required, both to identify and deliver future savings proposals, can be met. As good practice all savings proposals should be risk assessed and links to and the impact on corporate priorities clearly identified.

18. The budget savings identified for 2015-16 are a mixture of service reviews, reduction in staffing budgets and efficiency measures. It would be useful if these were categorised into groups, for example, efficiency, policy led and transformational, which means that those of a truly transformational nature could be identified easily and tracked over time.
19. There is limited use of sensitivity analysis and scenario planning in financial forecasting. The Forward Facing Financial Plan refers to the impact in absolute terms of increasing council tax by one per cent or reducing external funding by one per cent but does not include worst, best and most likely case scenarios for the net budget reduction requirement. Whilst the Council is prudent in its assumptions about medium-term funding, for example, assuming a reduction of five per cent for 2016-17, good practice would advise developing scenario planning and sensitivity analysis over the period of the Forward Facing Financial Plan including the potential impact of cost pressures, demand-led costs, and inflationary percentages.
20. The Council has a corporate planning framework which supports the delivery of its corporate vision and improvement objectives. Corporate priorities are reviewed annually alongside the updating of its Forward Facing Financial Plan. Funding of improvement priorities is considered within the context of funding constraints and other financial pressures but the links between service and financial plans could be strengthened. This was an improvement proposal in our Annual Improvement Report for 2014.

Financial control

The Council has adequate controls in place for managing its financial affairs

21. The Council has a clear framework for managing the Council's financial affairs. Policies on financial and budget management are embedded in the Council's Constitution which defines the roles and responsibilities of Members and Officers. In addition, these are supplemented by accounting procedures which are used by staff on a day-to-day basis.
22. The Council does not have a reserves policy but manages its reserves prudently and operates within the level of reserves agreed by the Council when setting the annual budget. This is based on the advice of the S151 Officer. The Council Fund balance has remained more or less constant over the period 2013-14 to 2014-15 and is forecast to increase by £1.7 million in 2015-16.

-
23. The Council does not have a formal corporate policy on income generation/charging. The general guidance when setting the annual budget is that fees and charges will increase annually in line with a stipulated percentage. There is no evidence that charges are systematically updated or concessions applied consistently. Consequently, the Council may not be maximising opportunities to generate income which could contribute towards funding the revenue budget. This was a proposal for improvement in our 2014-15 Annual Improvement Report.
 24. Budget setting is robust and timely with good Member engagement. The Council has a good track record of spending within its overall budget and proactively managing forecast in-year overspends.
 25. Budgets are monitored at Officer and Member level and reported to Corporate Management Team, Cabinet and Scrutiny Committees on a regular basis. Budget monitoring reports include a separate in-year savings monitoring report which clearly identifies the progress on achievement of all savings proposals.
 26. Work carried out by Internal and External Audit during the year has not identified any significant weaknesses in the key financial systems and they are adequate to meet future needs.

Financial governance

The Council's financial governance arrangements support its financial planning arrangements

27. The Corporate Director Group, Cabinet and Members understand the financial challenges and risks facing the Council. The Chief Executive Officer and S151 Officer provide Budget Strategy Updates to Directors and Members, by way of seminars, briefing sessions and formal reports, which provide an overview of the budget issues and outlook for the forthcoming financial years, including the resultant budget gaps and potential impact on service delivery. The Head of Finance has been working with Scrutiny Members to strengthen and improve the level of financial understanding.
28. There was extensive consultation on the 2015-16 budget proposals with Members, citizens, business, partners and staff, and the feedback was included in the budget setting report. Where feasible and appropriate the Council has acted on constructive feedback.
29. The Council monitors its budgets and reports to Corporate Director Group on a monthly basis and to Cabinet on a quarterly basis. The budget monitoring financial reports provide sufficient financial information and commentary to allow for effective challenge on variations in expenditure to approved budget and include progress on savings proposals and an update on reserves.
30. Performance monitoring reports are used alongside financial budget monitoring reports, and there is evidence that the impact of financial decisions on performance is considered. However, performance and financial reporting mechanisms are not yet integrated to routinely illustrate a whole authority view of both performance and

finance. For example, for each directorate the range and trend of performance indicators and scale and achievement of financial savings targets. Doing so would promote a clear understanding of the impact of financial decisions/performance on service performance for the Council. This was a proposal for improvement in our 2014-15 Annual Improvement Report.

- 31.** The Council has an experienced Finance department and currently sufficient capacity and capability to deliver its day-to-day statutory financial responsibilities. However, the scale and type of savings proposals and pace of implementation may mean that additional capacity will be required in the medium term.

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AUDIT COMMITTEE

REPORT OF THE HEAD OF FINANCIAL SERVICES – DAVE REES

27th JUNE 2016

Matters for Information

Wards Affected - All

TREASURY MANAGEMENT MONITORING 2016/17

1. Purpose of Report

- 1.1 This report sets out treasury management action and information recently reported to Policy and Resources Cabinet Board (19th May 2016) which also needs to be reviewed by the Audit Committee.

2. Rates of Interest

- 2.1 Bank base rates remain at of 0.5% (since 5th March 2009) and detailed below are the changes in the bank base rate since April 2008.

Effective Date	Bank Rate
10 April 2008	5.00%
08 October 2008	4.50%
06 November 2008	3.50%
04 December 2008	2.00%
08 January 2009	1.50%
05 February 2009	1.00%
05 March 2009 to date	0.50%

- 2.2 The following table provides examples of external borrowing costs as provided by the Public Works Loans Board as at 4th May 2016.

	Equal Instalments of Principal		Annuity		Maturity	
	Previous 03Mar16	Current 04May16	Previous 03Mar16	Current 04May16	Previous 03Mar16	Current 04May16
	%	%	%	%	%	%
5-5.5 years	1.51	1.58	1.51	1.58	1.89	1.97
10-10.5 years	1.89	1.97	1.90	1.99	2.57	2.64
20-20.5 years	2.57	2.64	2.63	2.70	3.27	3.27
35-35.5 years	3.17	3.18	3.27	3.27	3.29	3.22
49.5-50 years	3.36	3.34	3.35	3.31	3.18	3.11

3. Treasury Management Budget

3.1 The following table sets out details of the treasury management outturn position for 2015/16 as well as the budget for 2016/17. The budget consists of a gross budget for debt charges i.e. repayment of debt principal and interest, and interest returns on investment income.

2015/16 Revised Budget £'000	2015/16 Outturn Position £'000		2016/17 Original Budget £'000
14,584	14,799	Principal and Interest charges	16,762
		Investment Income	
(614)	(545)	- Total	(614)
210	218	- less allocated to other funds*	260
(404)	(327)	Subtotal Income	(354)
	(195)	Icelandic repayments	
	(97)	Contribution to/(from) treasury management reserve	
2,900	2,900	Contribution to voluntary redundancy reserve	
17,080	17,080	Net General Fund	16,408

NB: Other funds include Trust Funds, Social Services Funds, Schools Reserves, Bonds etc.

4. Borrowing

4.1 No borrowing has been arranged since the previous report.

5. Investment Income

5.1 In line with the Council's Investment Strategy, the 2016/17 Original Budget for investment income is £614,000; treasury management investment income generated on investments made to date is £272,000.

Members should note that the majority of investments are classified as 'specified' i.e. up to 12 months and are currently deposited with Local Authorities, UK banks including Barclays, Lloyds Group, Bank Santander, Clydesdale and Nationwide Building Society.

5.2 The Council policy will allow investments up to a maximum of £25m for periods of more than 1 year and up to 5 years, and this will be considered when decisions on investing surplus funds are made.

5.3 No additional long term investments have been carried out since the last report. The Council currently has £10m invested for periods in excess of 12 months:

Counterparty	Value £'000	Period	Maturity	Rate %
Eastbourne Borough Council	4,000	4.5 Years	June 18	2.20%
Peterborough City Council	6,000	5 Years	Dec 18	2.10%
TOTAL	10,000			

5.4 Members should note that since the last report a further dividend of £38,579 has been received from the administrators of the former Icelandic related bank Kaupthing, Singer & Freidlander.

Financial Impact

6. The report is for information only. All relevant financial information is provided in the body of the report.

7. Equality Impact Assessment

An equality impact assessment was not required for this report.

Workforce Impacts

8. There are no workforce impacts arising from this report.

Legal Impacts

9. There are no legal impacts arising from this report.

Risk Management

10. There are no risk management issues arising from this report.

Consultation

11. There is no requirement under the Constitution for external consultation on this item.

Appendices

12. None

List of Background Papers

Treasury Management Files
PWLB Notice Number 088/16

Officer Contact

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AUDIT COMMITTEE

27 June 2016

REPORT OF THE HEAD OF FINANCIAL SERVICES – DAVID REES

MATTERS FOR MONITORING

INTERNAL AUDIT SERVICE – ANNUAL REPORT FOR THE YEAR ENDED 31st MARCH 2016

1. Purpose of the Report

To provide details of the work undertaken for the financial year 2015/16 compared with that included in the Internal Audit Plan, to highlight issues relevant to the performance of the section.

2. Background

One of the terms of reference of this Committee is to 'monitor internal (and external) audit performance'. In order to comply with this requirement to monitor the in-house service, an annual report is given below outlining Internal Audit work undertaken during the last financial year.

3. Audit Performance

A comparison of the work completed during the financial year with the work planned is provided at appendix 1. In the past it has been customary in the Annual Report to Members to provide the Section's performance indicators. However, it is now considered best practice to bring the Annual Report to the June meeting rather than the September meeting and as such the performance indicator analysis work of the Welsh Chief Auditor's Group is not available at this time. Therefore the performance data in full will be reported to Members at the September Committee.

The position with regard to vacant posts/staffing issues in the section has been reported to Audit Committee on a regular basis throughout the year. At the present time there are no

vacancies or any staffing issues which Members need to be aware of.

4. Assurance Statement

As part of the annual reporting procedures as governed by the Public Sector Internal Audit Standards (PSIAS) the Head of Financial Services in his role as Head of Internal Audit, has to provide a statement of assurance on the systems of internal control operating within the Authority. This statement is based on the work carried out by the section whose independence remained unchanged during the year and whose work complies with the relevant PSIAS.

It is necessary to highlight to this Committee, any problems in connection with non implementation of significant recommendations contained within agreed Internal Audit Reports. Non implementation could point to continuing weak internal controls operating or non compliance with existing satisfactory controls which then present risks to the Authority. We can confirm that no issues of non-implementation of recommendations have arisen through the year.

The remaining aspect that needs to be highlighted concerns, in general terms, the various Internal Control Systems operating within the Council. This Committee in line with one of its Terms of Reference (and importantly in compliance with the Council's Code of Corporate Governance), i.e. ***“to examine and keep under review the adequacy and effectiveness of internal controls/compliance”*** requires a regular appraisal of the work undertaken by the Internal Audit Service, throughout the year in connection with this important area of its duties and responsibilities. It must be stressed that assurance – on the existence of robust internal controls – can never be absolute – the most the Internal Audit Service can provide to this Committee is a reasonable assurance that there are no major weaknesses in the internal control systems examined during any year.

In terms of giving an assurance on the robustness of internal controls / compliance within the Authority based upon the assignments and sample testing completed this financial

year including the majority of fundamental financial systems and the subsequent response to implementation of recommendations, the conclusion is that:

Reasonable assurance can be given that there have been no major weaknesses noted in relation to the various internal control systems operating within the Authority.

In addition to the assurance statement above, the work carried out by Internal Audit is essential in enabling the Director of Finance and Corporate Services to review the effectiveness of the system of internal financial control and to support the production of the 'Annual Governance Statement' that is included in the annual Statement of Accounts.

5. Issues Affecting Audit Performance

The main challenge faced during the 2015/16 financial year was responding to an increase in the number of requests for advice and guidance from managers across the Authority and with the reduced resources following the voluntary redundancy of a part time auditor.

List of Background Papers

Internal Audit Files

Appendices

Appendix 1 –Actual work undertaken against work planned

Wards Affected

All

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<u>Monitoring Date</u>	<u>Year End 2015/16</u>	
<u>Audit Plan Item</u>	<u>Risk</u>	<u>Year End Position</u>
	<u>Factor</u>	
<u>Education, Leisure and Lifelong Learning</u>		
School Based Audits		
20 Primary Schools	M	20 audits completed
3 Secondary Schools	H	3 audits completed
Procurement cards	H	Audit completed
Other Education		
Unofficial funds of the feeder schools to the new Bae Baglan Comp.	M	Audit completed
Real Opportunities Funding	M	School Budget and Ledger Issues audit replaced Real Opportunities and Think Family First audits.
Think Families First	M	Undertaken by Wales Audit Office
Leisure, Culture and Lifelong		
None		

Finance and Corporate Services		
Revenue Collection		
Council Tax	M	Audit completed
NNDR	M	Audit completed
Sundry Debtors	H	Audit completed
Cash Collection	H	Audit completed
Benefits Administration		
Housing Benefits	M	Audit completed
Attendance at Prosecution Panel	N/A	The Audit Manager attended all panels held
Exchequer		
Payroll	M	Audit completed
Creditor Payments	H	Audit completed
Travel and Subsistence Allowances	M	Audit completed
Creditor Cut Off Testing 2014/15	M	Audit completed
Accountancy		
Treasury Management	H	Work undertaken by Wales Audit Office
Bank Reconciliation	M	Audit Completed
Other		
Review of Write Offs	N/A	Audit completed
Legal Services		
None		

Chief Executive's		
Electoral Registration	M	Data cleansing work undertaken
Internal/Public Information	L	Not undertaken
Social Services, Health and Housing		
Housing General Fund:		
Social Lettings Agency	M	Due to service going through the management of change process agreed with Head of Service to postpone audit until 16/17 financial year
Disabled Facility Grants	M	Audit completed
Social Services		
DOLS	M	Audit completed
POVA	M	Audit completed
Escalating Concerns Protocol	M	Carried forward to 16/17
Hillside Secure Unit	M	Audit completed
Trem Y Mor	M	Audit completed
Public Protection		
Trading Standards	M	Audit completed

Environment		
Stores/Equipment attendance at stock takes	H	Assistance provided at interim and year end stock takes
Streetcare	H	Audit commenced will be completed in the next quarter, the delay has been caused by IT issues.
Bus service operators grant	M	Audit completed
Fleet	M	Audit completed
Grants	M	A number of grants were audited
Cross Directorate		
Special Investigations	N/A	14 investigations were undertaken and 10 reports issued as a result of the findings
Advice and Guidance Requests	N/A	All requests were responded to
I.T. Audit	N/A	3 audits were completed
Contract Audit	N/A	Work was undertaken in relation to the final accounts of a number of contracts
Corporate Governance Arrangements	N/A	Advice was provided
Officer Declarations	M	Audit completed
Procurement Cards	M	Audit completed
Honoraria Payments	M	Audit completed
Settlement Agreements	N/A	Audit completed
NFI	N/A	Sample checks of referrals undertaken
DBS Checks	H	2 audits completed

Other Commitments		
Attendance at Working Parties	N/A	A number of working parties were attended and advice given where appropriate
Servicing/Attendance at Audit Committee	N/A	All committees attended by Audit Manager and all requests from Members answered
FOI Requests	N/A	All received were actioned
Review of Accounting Instructions	N/A	Advice given when requested
Contingencies	N/A	Audits were undertaken in relation to Margam Crematorium, Trem Y Mor Day Centre, Community Meals and The Support & Resettlement Service
Vision Impaired West Glamorgan	N/A	Audit undertaken
SWTRA	N/A	No work was requested

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AUDIT COMMITTEE

27 June 2016

REPORT OF THE HEAD OF FINANCIAL SERVICES – DAVID REES

SECTION B – MATTERS FOR INFORMATION

WARDS AFFECTED - ALL

Internal Audit Service – Progress Report to 31st May 2016

1. Purpose of the report

To provide details of the work undertaken for the period from 1st March to 31st May 2016 and an update on progress against the 2016/17 Internal Audit Plan.

2. Background

- 2.1. One of the terms of reference of this Committee is to ‘monitor internal (and external) audit performance’. In order to comply with this requirement to monitor the in-house service, a progress report is given below outlining internal audit work undertaken in the last quarter. This work is then set against the original Internal Audit Plan to show what progress has been achieved against that plan.
- 2.2. In addition, information is provided for members on the current position regarding staff vacancies and other staffing issues within the section.

3. Audit Assignments Completed

- 3.1. A total of 17 formal audit reports have been issued since 1st March 2016 in line with normal distribution guidelines.
- 3.2. The following is a summary list of the reports that have been issued:
 - 4 Primary Schools
 - 2 Comprehensive Schools
 - Bank Reconciliation

- Deprivation of Liberty Safeguards
- NNDR (National Non Domestic Rates)
- Unofficial Funds – Schools merging to form Ysgol Bae Baglan
- Housing Benefits
- Payroll
- Council Tax
- Support & Resettlement Service
- POVA (Protection of Vulnerable Adults)
- DBS (Disclosure & Barring Service) Sample Checks
- Officers' Interests

3.3. Attached as Appendix 1 to this report is a full list of the reports along with a brief summary of their findings.

3.4. In addition to the above, Internal Audit continues to carry out post audit reviews (follow ups) on all the planned audits carried out.

3.5. There are no issues in terms of the post audit reviews that need to be brought to Members' attention.

4. Progress against the Audit Plan

4.1. Appendix 2 gives details of the work carried out to date against the 2016/17 audit plan.

4.2. There are currently 3 special investigations in progress.

5. Update on Risk Management Process

At the last Audit Committee, members were presented with details of the Council's new Risk Management Policy and the role to be played by Audit Committee. The following is an update on how the process is operating and provides a draft training session for members to comment on and which will then be delivered at the September Committee meeting.

The Corporate Risk Registers and Directorate Risk Registers are now in place and have been fully populated. Officers from Corporate Strategy and Finance who have been tasked with

monitoring the process have visited each Directorate Senior Management Team to ensure that the directorate registers are being maintained and that their elements of the Corporate Risk Register has been updated. These visits will continue on a quarterly basis to review the process.

Following each quarterly review, the updated Corporate Risk Register will be reported to Corporate Directors' Group (CDG); the first quarterly report to CDG will be on 28th June 2016. Every six months, the updated Corporate Risk Register will be reported to Cabinet and the first such report is due to go in September 2016.

Now that the process is in place and operational, the Audit Manager is able to prepare a work programme and to audit the process and this will be presented to Audit Committee for review in September.

Draft Training Session for Audit Committee Members

1. **Corporate/directorate risk registers** – View the registers and gain an understanding of how they are put together
 2. **Scoring system**
 3. **Review and reporting process**
 4. **New and obsolete risks**
 5. **Risk Analysis**
 6. **Internal Audit Review**
 7. **Role of Cabinet**
 8. **Links to other plans/processes**
6. **Staffing**

One part time auditor has recently commenced her maternity leave and it is not anticipated that she will be back in work this financial year.

Appendices

Appendix 1 – Published Reports

Appendix 2 – Audit Plan Monitoring 2015/16

List of Background Papers

Audit Files

Wards Affected

Not Applicable

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Report Ref	Report Subject	Report Conclusion	Risk Category
R60	Ynysmaerdy Primary School	Generally good controls were found to be in place and the school is complying with the current DBS guidance. Recommendations were made in relation to completion of official orders, fire warden training and emergency lighting checks.	2
R61	Bank Reconciliation	Good controls were found to be in place and no recommendations were made. The risk rating of 2 is applied as a system failure would pose a significant risk to the Authority.	2
R62	Cefn Saeson Comprehensive School	Generally good controls were found to be in place with recommendations made in relation to pre-employment checks, driver declaration forms, petty cash and school meals income.	2
R63	Deprivation of Liberty Safeguards	A verbal report will be provided at the meeting.	4
R64	NNDR (National Non-Domestic Rates) 15/16	Good controls were found to be in place in all areas and no recommendations were made.	1
R65	Tywyn Primary School	Generally good controls were found to be in place and the school is complying with current DBS guidance. Recommendations were made in relation to timeliness of recording personnel changes, ICT agreement forms and completion of official orders.	2

Report Ref	Report Subject	Report Conclusion	Risk Category
R66	Unofficial Funds – Schools merging to form Ysgol Bae Baglan	The schools had all considered what they intended to use the unofficial funds for prior to closing the accounts. Advice was given in relation to timescales and any surplus balances.	1
R67	Ysgol Gyfun Ystalyfera	A verbal report will be given at the meeting.	3
R68	Housing Benefits – Key Controls 15/16	Good controls were in place in the majority of areas and recommendations were made in relation to the recovery of housing benefit overpayments.	2
16/17			
R1	Payroll Key Controls 15/16	Good controls were found to be in place and the recommendations made related to the HR function.	2
R2	Council Tax 15/16	Good controls were found to be in place in all areas and no recommendations were made.	1
R3	YGG Blaendulais	Generally good controls were found to be in place. A recommendation was made in relation to DBS portability forms as the school received unclear advice from HR.	2
R4	Support & Resettlement Service	A verbal report will be provided at the meeting.	3

Report Ref	Report Subject	Report Conclusion	Risk Category
R5	POVA (Protection of Vulnerable Adults)	Welsh Government guidance is being complied with. The issues raised during the audit were as a result of capacity issues and recommendations were made to address this issue.	2
R6	Wauanceirch Primary School	Generally good controls were found to be in place. The school is not complying with DBS guidance in relation to portability forms being completed when staff take on an additional role within the school or change jobs within the school.	2
R7	DBS Sample Checks	All employees sampled had the correct DBS	1
R8	Officers' Interests	All Chief Officers had completed the required declaration of interest and had completed the required returns in relation to offers of gifts and hospitality. Only 1 Accountable Manager had not completed the required declaration of interest, this has now been done, and all had completed the required returns in relation to offers of gifts and hospitality.	2

Key:

Category 1 – Service risk assessed as low.

Category 2 – Service risk will be assessed as low when the recommendations are implemented.

Category 3 – There are significant risks that Audit Committee needs to be aware of.

Category 4 – Immediate action is required to reduce the level of risk

2016/17 Risk Categories

Category 1 – testing found good controls to be in place

Category 2 – testing found some controls that need enhancing which will be achieved by the implementation of the recommendations

Category 3 – testing revealed a number of areas where improvements in controls are required. A verbal update will be provided

Category 4 – testing revealed areas of concern, the Head of Service will provide a written response to the audit report for consideration by Members of Audit Committee

Category 5 – testing revealed areas of significant concern. The Head of Service and/or Service Manager will attend audit committee

<u>Monitoring Date</u>	<u>31st May 2016</u>				
<u>Audit Plan Item 2016-17</u>	<u>Risk Factor</u>	<u>Quarter 1</u>	<u>Quarter 2</u>	<u>Quarter 3</u>	<u>Quarter 4</u>
<u>Education, Leisure and Lifelong Learning</u>					
School Based Audits					
20 Primary Schools	M	2 schools audited and reports issued			
3 Secondary Schools	H				
Other Education					
IT Replacement Costs	M				
Creditor year end cut off testing	M	Audit in progress			
Education Grants	M	1 grant audited			
Croeserw Community Enterprise Centre	M				
Leisure, Culture and Lifelong Learning					
None					

Finance and Corporate Services					
Revenue Collection					
Council Tax	L				
NNDR	L				
Sundry Debtors	L				
Cash Collection	H	Random checks undertaken			
Benefits Administration					
Housing Benefits	L				
Exchequer					
Payroll	L				
Creditor Payments	L				
Creditor Cut Off Testing 2015/165	M	Audit in progress			
Creditor (FIS) Checks	M	Checks being undertaken			
Accountancy					
Treasury Management	H				
Bank Reconciliation	M				
Legal Services					
Registrars	N/A	Audit in planning stage			
Other					
Contingency	N/A				

Chief Executive's					
Electoral Registration	M				
Democratic Processess	M				
Social Services, Health and Housing					
Housing General Fund:					
Social Lettings Agency	M				
Houses to Homes Loans & Home Improvement Loans	M	Audit complete draft report issued			
Social Services					
PASMS (Professional Abuse Strategy Meetings)	M				
DBS checks taxi drivers & escorts	M	Audit in planning stage			
DBS checks adult care staff					
Escalating Concerns Protocol	M	Audit in planning stage			
Hillside Secure Unit	M				
Medication Training CCAs (Community Care Assistants)	M	Audit complete draft report issued			
Safe Recruitment CYPS (Children & Young People Services)					

Environment					
Stores/Equipment attendance at stock takes	H				
Bus service operators grant	M	Audit in progress			
Workways	M				
Asset Management	M				
Cross Directorate					
Special Investigations	N/A	3 in progress			
Advice and Guidance Requests	N/A	Ongoing			
I.T. Audit	N/A				
Contract Audit	N/A	Final account work ongoing			
Corporate Governance Arrangements	N/A				
Officer Declarations	M	Audit complete			
Settlement Agreements	N/A				
NFI	N/A				
DBS Checks	H	1 audit complete			

Other Commitments					
Attendance at Working Parties	N/A	Ongoing			
Servicing/Attendance at Audit Committee	N/A				
FOI Requests	N/A	All received have been answered			
Review of Accounting Instructions	N/A				
Contingencies	N/A				
Vision Impaired West Glamorgan	N/A				
SWTRA	N/A				

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By virtue of paragraph(s) 14 of Part 4 of Schedule 12A of the Local Government Act 1972.

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