



## 2015 Audit Plan

# Neath Port Talbot County Borough Council

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# Status of document

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# 2015 Audit Plan

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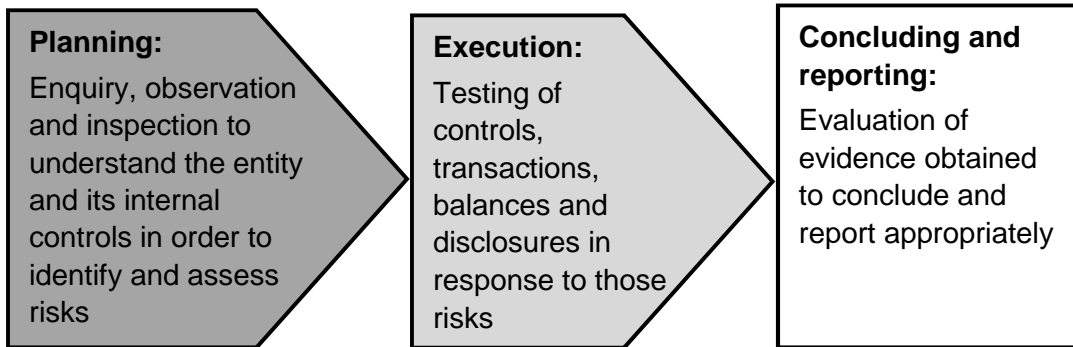
## Summary

1. As your external auditor, my objective is to carry out an audit which discharges my statutory duties as Auditor General and fulfils my obligations under the Public Audit (Wales) Act 2004, the Local Government (Wales) Measure 2009 (the Measure), the Local Government Act 1999, and the Code of Audit Practice, namely to:
  - examine and certify whether your financial statements are ‘true and fair’;
  - assess whether you have made proper arrangements for securing economy, efficiency and effectiveness in the use of resources;
  - audit and assess whether you have discharged duties and met requirements of the Measure; and
  - undertake studies to enable me to make recommendations for improving economy, efficiency and effectiveness or for improving financial or other management arrangements.
2. The purpose of this plan is to set out my proposed work, when it will be undertaken, how much it will cost and who will undertake it.
3. There have been no limitations imposed on me in planning the scope of this audit.
4. My responsibilities, along with those of management and those charged with governance, are set out in [Appendix 1](#).

## Financial audit

5. It is my responsibility to issue a certificate and report on the financial statements which includes an opinion on their ‘truth and fairness’.
6. I also consider whether or not Neath Port Talbot County Borough Council (the Council) has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources and report by exception if the Annual Governance Statement does not comply with requirements.
7. The audit work I undertake to fulfil my responsibilities responds to my assessment of risks. This understanding allows me to develop an audit approach which focuses on addressing specific risks whilst providing assurance for the financial statements as a whole. My audit approach consists of three phases as set out in [Exhibit 1](#).

Exhibit 1: My audit approach



8. The risks of misstatement which I have identified through my initial audit planning work, are set out in [Exhibit 2](#) along with the work I intend to undertake to address them.

Exhibit 2: Financial audit risks

Financial audit risk	Proposed audit response
<p><b>Financial challenges</b></p> <p>The Council continues to face significant financial challenges in common with the rest of the public sector. These financial pressures increase the risk of manipulation of balances to achieve the projected year-end position.</p>	<p>My audit team will reflect the Council's financial position in planning the audit and will direct audit testing to the areas of greatest risk.</p>
<p><b>Voluntary severance scheme</b></p> <p>The need to make financial savings in recent years has resulted in significant reduction in staff numbers, with more scheduled to leave in 2014-15. There are risks that with a significant number of staff leaving, there will be insufficient focus on the operation of key financial and management controls and that the cost of the voluntary redundancy scheme will not be correctly reflected in the accounts.</p>	<p>My audit team will review key controls for material financial systems to ensure controls are still effective and ensure that all costs associated with the departures are captured accurately within the service expenditure areas and provisions.</p>

Financial audit risk	Proposed audit response
<p><b>Fraud risks</b></p> <p>The risk of management override of controls is present in all entities. Due to the unpredictable way in which such override could occur, it is viewed as a significant risk.</p>	<p>My audit team will:</p> <ul style="list-style-type: none"> <li>• test the appropriateness of journal entries and other adjustments made in preparing the financial statements;</li> <li>• review accounting estimates for biases; and</li> <li>• evaluate the rationale for any significant transactions outside the normal course of business.</li> </ul>
<p>There is also a potential risk across all public sector entities of misstatement due to fraud in revenue recognition.</p>	<p>My audit team will evaluate if there is a risk, and, if so, which types of revenue give rise to such risks, obtain an understanding of the Council's related controls relevant to such risks and focus its testing on the timing and value of revenue where appropriate.</p>
<p><b>Financial systems risks</b></p>	
<p><b>E-procurement system</b></p> <p>The new e-procurement module of Oracle has been more widely rolled out in 2014-15. As it is a new system, there is a risk that it will not process transactions correctly which could result in a material misstatement in the accounts.</p>	<p>My audit team will review the implementation of the new system to ensure transactions are processed correctly.</p>
<p><b>Financial statement risks</b></p>	
<p><b>Accounting for schools</b></p> <p>In 2014-15, CIPFA provided updated guidance on the accounting arrangements for local authority maintained schools. There is a risk that the new guidance will not be fully adopted by the Council and that the accounts will therefore be misstated.</p>	<p>My audit team will review the work undertaken to ensure the guidance has been adopted and that the relevant accounting entries are correct.</p>
<p><b>Joint working</b></p> <p>The Council has entered into a number of joint working/collaboration arrangements eg, Western bay and Education through regional working. There is a risk that these arrangements will not be reviewed to establish how, if at all, they should be reflected in the Council's Statement of Accounts.</p>	<p>My audit team will review the work undertaken to identify and classify all such arrangements and to ensure that, if required, they are correctly reflected in the Statement of Accounts.</p>

Financial audit risk	Proposed audit response
<p><b>Potential holiday pay accruals</b></p> <p>Recent European and UK case law has changed the way employers must calculate holiday pay to include overtime, shift allowances etc, where applicable. There is a risk that the potential impact of this change has not been evaluated by the Council to consider whether a provision should be made for potential backdated claims.</p>	<p>My audit team will review what has been done by the Council to evaluate its potential exposure to backdated claims.</p>
<p><b>Sale of assets</b></p> <p>As part of its savings plans, the Council has identified a number of assets that it plans to dispose of. However, in 2014-15, the proposed sale of some works of art identified that the assets were not owned by the Council but were on loan from the National Library of Wales. There is a risk that the Council has not verified the ownership of assets it plans to dispose of.</p>	<p>My audit team will discuss with officers what work has been undertaken to verify the ownership of assets it proposes to dispose of.</p>
<p><b>Capital projects</b></p> <p>There are a number of large capital projects ongoing in 2014-15. There is a risk that the Statement of Accounts will not reflect all work done up to 31 March 2015 and that the financing of the expenditure will not be correctly accounted for.</p>	<p>My audit team will undertake tests to gain assurance that asset valuations, financing and capital commitments are correctly reflected in the Statement of Accounts.</p>

9. I do not seek to obtain absolute assurance on the truth and fairness of the financial statements and related notes, but adopt a concept of materiality. My aim is to identify material misstatements, that is, those that might result in a reader of the accounts being misled. In doing so, I consider both the quantitative and qualitative factors. Audit matters that I consider on a qualitative basis are those that I could determine are material by their nature and/or context.
10. The level at which I judge such misstatements to be material is £4.8 million which is currently based on one per cent of the Council's gross expenditure (for our planning purposes, we use the prior-year figure). I keep this level of materiality under review throughout the audit, and prior to the completion of the audit I will report my final materiality by value to the Audit Committee.
11. For reporting purposes, I will treat any misstatements below a 'trivial' level (the lower of five per cent of materiality or £100,000) as not requiring consideration by those charged with governance and therefore I will not report them.

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- 12.** My fees are based on the following assumptions:
- access will be provided to all information that management is aware of that is relevant to the preparation of the financial statements, together with any additional information we may request to support the audit;
  - information provided to support the financial statements is timely, to the quality expected and has been subject to quality assurance review;
  - all appropriate officials will be available during the audit and we will have unrestricted access to officers from whom it is necessary to obtain audit evidence;
  - you have all the necessary controls and checks in place to enable the Responsible Financial Officer to provide all the assurances that I require in the Letter of Representation addressed to me; and
  - Internal Audit's planned programme of work is complete and management has responded to issues that may have affected the financial statements.
- 13.** In addition to my responsibilities in respect of the audit of the Council's statutory financial statements set out above, I am also required to certify a return to the Welsh Government which provides information about the Council to support preparation of the Whole of Government Accounts.

## Certification of grant claims and returns

- 14.** I have been requested to undertake certification work on the Council's grant claims and returns as set out in [Appendix 2](#).
- 15.** My estimated audit fee for this work is set out in [Exhibit 6](#).

## Overall issues identified

- 16.** [Exhibit 3](#) summarises the more significant and/or recurring issues I identified when undertaking grant certification work in 2013-14.



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### Exhibit 3: Overall issues relating to grant claim and return certification

#### Qualified grant claims and returns qualified in 2013-14

Of the 2013-14 grant claims and returns that we certified, we qualified or amended 15, compared to 24 in 2012-13. This represents 25 per cent of the total. The main issue on which we qualified concerned the lack of or quality of supporting evidence and ineligible expenditure.

#### Effectiveness of grant co-ordination arrangements

I have been reporting for a number of years that grants management arrangements need to be improved and that the weaknesses with the current arrangements result in significantly more audit work (and ultimately audit fees) than should be required. I understand that the Council is now working to improve its arrangements which we will test and report on as part of our 2014-15 audit. We will report this back to the Audit Committee as the work is progressed.

## Other work undertaken

17. I am also responsible for the audits of Margam Joint Crematorium Committee, the Welsh Church Act Trust Fund and the Glamorgan Further Education Trust Fund – Lewis and Aldworth. My team will undertake the audit of these accounts on my behalf in accordance with the timescales agreed with the Council and the Charity Commission.
18. My audit fee for this work is set out in [Exhibit 6](#).

## Performance audit

19. I am required by the Measure to carry out an improvement assessment for each improvement authority every year, to determine whether the authority is likely to comply with requirements to make arrangements to secure continuous improvement. I must also carry out audits of whether the authority has discharged its duties under the Measure. My improvement assessment work, combined with my work on financial matters, also discharges my responsibility to satisfy myself that the audited body has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources.
20. In November 2014, I published my corporate assessment of the Council; a key element of my 2015-16 performance audit programme will be to evaluate the progress the Council is making in addressing the proposals for improvement arising from the assessment.
21. In addition to my programme of audit and assessment work under the Measure, I undertake a programme of local government studies as required under sections 41 and 42 of the Public Audit (Wales) Act 2004. This work is not included within the local performance audit fee, but is included within the Wales Audit Office estimates for funding from the Welsh Consolidated Fund.

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- 22.** I set out in this section, the 12-month programme of performance audit work to be undertaken at the Council. The content of the programme has been determined by a consideration of the risks and challenges facing the Council, the extent of accumulated audit and inspection knowledge, including that of other external review bodies, as well as other available sources of information including the Council's own mechanisms for review and evaluation.
- 23.** The components of my performance audit work are shown in **Exhibit 4** and have been designed in order to help deliver the high-level objectives set out in our 2013-2016 corporate strategy ([www.wao.gov.uk/publication/wales-audit-office-corporate-strategy-2013-2016](http://www.wao.gov.uk/publication/wales-audit-office-corporate-strategy-2013-2016)).

**Exhibit 4: Components of my performance audit work**



- 24.** The performance work I propose to undertake is summarised in **Exhibit 5**.

Exhibit 5: Contents of my 2015-16 performance audit work programme

	Specific projects
<b>Improvement audit and assessment</b>	<p><b>‘Improvement Plan’ Audit</b> Audit of discharge of duty to publish an improvement plan.</p> <p><b>‘Assessment of Performance’ Audit</b> Audit of discharge of duty to publish an assessment of performance.</p> <p><b>Financial Management Review</b> Further work on financial management arrangements following up our 2014-15 review, and looking forward to 2016-17 budget setting and savings proposals. There will also be a focus on the reserves position, policy and use of reserves.</p> <p><b>Governance Review</b> To focus on the development of scrutiny arrangements to address the proposals for improvement in my corporate assessment published in November 2014.</p> <p><b>Performance Management Review</b> To focus on the development of performance evaluation arrangements to include assessment of progress in specific service areas.</p> <p><b>Locally determined review(s)</b> Assessment of the effectiveness of the arrangements for managing the local impact of welfare reform.</p>
<b>Follow-up work</b>	Progress in implementation of the proposals for improvement arising from my corporate assessment published in November 2014.
<b>Local government studies</b>	At the time of writing, the results of consultation are being considered before the studies programme is finalised.
<b>Good practice</b>	In line with my commitment to identify and share good practice, I will continue to host shared learning seminars, identify relevant case studies and focus my work on identifying and promoting effective practice.

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## Fee, audit team and timetable

### Fee

25. Your estimated fee for 2015 is set out in **Exhibit 6**. This figure is the same as last year's fee.

#### Exhibit 6: Audit fee

Audit area	Proposed fee (£) <sup>1</sup>	Actual fee last year (£)
Financial audit work	177,398	177,398
Performance audit work	99,198	99,198
Total fee	276,596	276,596
Estimated grant certification work <sup>1</sup>	76,000	69,000
Margam Joint Crematorium Committee	2,857	2,857
Welsh Church Act Trust Fund	1,657	1,657
Glamorgan Further Education Trust Fund – Lewis and Aldworth	2,047	2,047

Note:

<sup>1</sup> Reason for increase: two final EU convergence grant claims to be audited in 2014-15 as well as interims.

26. Planning will be ongoing, and changes to my programme of audit work and therefore my fee may be required if any key new risks emerge. I shall make no changes without first discussing them with the Council.
27. Further information on my fee scales and fee setting can be found on the Wales Audit Office website at: [www.wao.gov.uk/about-us/fee-scales-and-fee-setting](http://www.wao.gov.uk/about-us/fee-scales-and-fee-setting).

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<sup>1</sup> The fees shown in this document are exclusive of VAT, which is no longer charged to you.

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## Audit team

28. The main members of my team, together with their contact details, are summarised in [Exhibit 7](#).

### Exhibit 7: My team

Name	Role	Contact number	E-mail address
Richard Harries	Engagement Director/ Engagement Lead – Financial Audit	029 2032 0500	Richard.Harries@wao.gov.uk
Jane Holownia	Engagement Lead – Performance Audit	029 2032 0500	Jane.Holownia@wao.gov.uk
Janet McNicholas	Financial Audit Manager	016 3976 3347	Janet.Mcnicholas@wao.gov.uk
Melvyn Jones	Financial Audit Team Leader	016 3976 3591	Melvyn.Jones@wao.gov.uk
Steve Barry	Performance Audit Manager	029 2082 9323	Steve.Barry@wao.gov.uk
Sam Spruce	Performance Audit Lead	029 2032 0500	Samantha.Spruce@wao.gov.uk

29. I can confirm that my team members are all independent of the Council and your officers. In addition, I am not aware of any potential conflicts of interest that I need to bring to your attention.

## Timetable

30. I will provide reports, or other outputs as agreed, to the Council covering the areas of work identified in this document. My key milestones are set out in [Exhibit 8](#).

## Exhibit 8: Timetable

Planned output	Work undertaken	Report finalised
2015 Audit Plan	January 2015 to March 2015	March 2015
<b>Financial accounts work:</b> <ul style="list-style-type: none"> <li>• Audit of Financial Statements Report</li> <li>• Opinion on Financial Statements</li> <li>• Annual Audit Letter</li> <li>• Financial Accounts Memorandum</li> </ul>	February to September 2015	September 2015 September 2015 November 2015 November 2015
<b>Performance work:</b> <ul style="list-style-type: none"> <li>• Governance</li> <li>• Performance Management Review</li> <li>• Local Review</li> <li>• Improvement Plan Audit</li> <li>• Assessment of Performance Audit</li> <li>• Financial Management Review</li> </ul>	April to November 2015	September 2015 July 2015 July 2015 June 2015 November 2015 To be confirmed
Annual Improvement Report	April to November 2015	February 2016
2016 Audit Plan	January to March 2016	March 2016

*\* Subject to timely clearance of draft findings with the Council*

# Appendix 1

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## Respective responsibilities

### Financial audit

As amended by the Public Audit (Wales) Act 2013, the Public Audit (Wales) Act 2004 sets out my powers and duties to undertake your financial audit. It is my responsibility to issue a certificate and report on the financial statements which includes an opinion on:

- Their 'truth and fairness', providing assurance that they:
  - are free from material misstatement, whether caused by fraud or error;
  - comply with the statutory and other applicable requirements; and
  - comply with all relevant requirements for accounting presentation and disclosure.
- The consistency of information in the Annual Report with the financial statements.

I must also state by exception if the Annual Governance Statement does not comply with requirements, if proper accounting records have not been kept, if disclosures required for remuneration and other transactions have not been made or if I have not received all the information and explanations I require.

The Public Audit (Wales) Act 2004 requires me to assess whether Neath Port Talbot County Borough Council (the Council) has made proper arrangements for securing economy, efficiency and effectiveness in the use of resources. To achieve this, I consider:

- the results of the audit work undertaken on the financial statements;
- the Council's system of internal control, as reported in the Annual Governance Statement and my report thereon;
- the results of other work carried out including work carried out under the Local Government (Wales) Measure 2009 (the Measure), certification of claims and returns, and data-matching exercises;
- the results of the work of other external review bodies where relevant to my responsibilities; and
- any other work that addresses matters not covered by the above, and which I consider necessary to discharge my responsibilities.

The Public Audit (Wales) Act 2004 sets out the rights of the public and electors to inspect the Council's financial statements and related documents, to ask me, as the Appointed Auditor questions about the accounts and, where appropriate, to challenge items in the accounts. I must also consider whether in the public interest, I should make a report on any matter which comes to my notice in the course of the audit.

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My audit work does not relieve management and those charged with governance of their responsibilities which include:

- the preparation of the financial statements and Annual Report in accordance with applicable accounting standards and guidance;
- the keeping of proper accounting records;
- ensuring the regularity of financial transactions; and
- securing value for money in the use of resources.

Management agrees to provide me with:

- access to all information of which management is aware that is relevant to the preparation of the financial statements such as records, documentation and other matters;
- additional information that I may request from management for the purpose of the audit; and
- unrestricted access to persons within the Council from whom I determine it necessary to obtain audit evidence.

Management will need to provide me with written representations to confirm:

- that it has fulfilled its responsibilities for the preparation of the financial statements;
- that all transactions have been recorded and are reflected in the financial statements;
- the completeness of the information provided to me for the purposes of the audit; and
- to support other audit evidence relevant to the financial statements or specific assertions in the financial statements if I deem it necessary or if required by ISAs.

## Performance audit

The Measure places a general duty on improvement authorities to 'make arrangements to secure continuous improvement in the exercise of [their] functions'. It also places specific requirements on authorities to set improvement objectives, and to publish annual improvement plans and assessments of performance. Improvement authorities are defined as county and county borough councils, national park authorities, and fire and rescue authorities.

The Measure also requires me to carry out an improvement assessment for each improvement authority every year, to determine whether the authority is likely to comply with its general duty and requirements of the Measure. I must also carry out an audit of whether the authority has discharged its improvement planning and reporting duties.

To discharge the requirements of the Measure, I undertake periodic corporate assessments at each improvement authority. Since 2013-14, I have undertaken this programme of corporate assessments on a cyclical basis. Currently, I have agreed with the Welsh Government that I may use the grant that I receive from the Welsh Government to fund the corporate assessment. This means that, in addition to fee-funded improvement assessment and audit work, each authority will receive an in-depth corporate assessment once during a four-year period. In the intervening years, I will maintain a 'light-touch' overview of developments and of the progress made by the authority.



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In the event of emerging issues of concern or matters of priority, I do reserve the flexibility to undertake a more frequent corporate assessment.

I may also in some circumstances carry out special inspections (under section 21), in respect of which I will provide a report to the relevant authorities and Ministers, and which I may publish (under section 22). I will summarise audit and assessment reports in my published Annual Improvement Report (under section 24). This will also summarise any reports of special inspections.

In addition to my programme of audit and assessment work under the Measure, I undertake a programme of local government studies as required under sections 41 and 42 of the Public Audit (Wales) Act 2004. This work is not included within the local performance audit fee, but is included within the Wales Audit Office estimates for funding from the Welsh Consolidated Fund.

## Appendix 2

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### Summary of grant claim certification work

Name of scheme	Period of scheme	Value of claim 2013-14 (£)
Housing Benefits Subsidy	2014-15	51,150,881
Schools Effectiveness and Pupil Deprivation Grant	2014-15	3,310,074
Transitional SBIG (21st Century Schools)	2014-15	777,600
Learning Pathways	2014-15	676,603
Welsh in Education	2014-15	386,727
Flying Start	2014-15	3,009,465
Flying Start Capital	2014-15	121,139
Families First	2014-15	2,223,844
Substance Misuse Action Fund	2014-15	3,624,414
National Domestic Rates Return	2014-15	35,210,724
Sustainable Waste Management	2014-15	2,889,679
Teachers' Pension Return	2014-15	10,660,338
Communities First – New Programme	2014-15	1,585,744
Social Care Workforce Development Programme	2014-15	579,326
Motorway and Trunk Road Maintenance and Improvement (41 claims)	2014-15	51,896,578

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<b>Name of scheme</b>	<b>Period of scheme</b>	<b>Value of claim 2013-14 (£)</b>
Free Concessionary Fares	2014-15	3,215,767
European Convergence Grant – Regeneration	2007-2013	14,924,812
European Convergence Grant – Harbour Way	2007-2013	No claim

# Appendix 3

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## National value-for-money studies

The Council may also be interested in the national value-for-money examinations which I undertake, some of which will be of particular relevance to, and may involve evidence gathering across, local government. These studies are funded by the National Assembly and are presented to the National Assembly's Public Accounts Committee to support its scrutiny of public expenditure.

The table below covers all of the value-for-money studies work currently programmed, although some of this work is still at an early stage of development. The programme includes all-Wales summaries of audit work undertaken locally in the NHS and reactive examinations into specific issues of public concern that have been raised with me. I will shortly be considering and consulting on potential topic areas for future value-for-money studies to start, and potentially in some cases to be reported, in 2015-16.

Further updates on my programme of value-for-money studies will be provided to you within the regular progress reports prepared by my team.

Topic	Anticipated publication timeframe
GP prescribing	April to June 2015
Welsh Government investment in next generation broadband infrastructure	April to June 2015
Regional education consortia	April to June 2015
Welsh Government acquisition of Cardiff Airport	April to June 2015
Rail services	April to June 2015
Orthopaedic services	April to June 2015
NHS clinical coding	Summer 2015
NHS waiting lists and private practice	Summer 2015
Picture of public services	Autumn 2015
Development of Natural Resources Wales	Autumn 2015
Regeneration Investment Fund for Wales <sup>2</sup>	To be confirmed
Wales Life Sciences Investment Fund <sup>3</sup>	To be confirmed
Flood and erosion risk management (likely to focus on coastal flooding)	To be confirmed

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<sup>2</sup> While in clearance, the timescale for publication is uncertain for reasons specific to the project.

<sup>3</sup> While in clearance, the timescale for publication is uncertain for reasons specific to the project.

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Topic	Anticipated publication timeframe
Early intervention and public behaviour change <sup>4</sup>	To be confirmed
Welsh Government interventions in local government <sup>5</sup>	To be confirmed
Welsh Government responses to audit recommendations	To be confirmed
Public procurement and the National Procurement Service	To be confirmed

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<sup>4</sup> In the short term, development of a new picture of public services report will take priority over this work. However, the picture of public services report is likely to reflect on these themes in some way. Wales Audit Office staff will also be exploring opportunities to take forward work in this area as part of our Good Practice Exchange programme.

<sup>5</sup> Plans for this work are being revisited in light of the Welsh Government commissioned review of the Anglesey intervention by the Public Policy Institute for Wales and to take into account any wider implications arising from the local government reform programme.

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