



WALES AUDIT OFFICE
SWYDDFA ARCHWILIO CYMRU

Audit Committee Update – Neath Port Talbot County Borough Council

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Audit committee update

About this document

- 1 This document provides the Audit Committee of Neath Port Talbot County Borough Council (the Council) with an update on current and planned Wales Audit Office work. It covers financial and performance audit work together with information on the Auditor General's programme of local government related studies.

Audit plan

- 2 The dates we presented our audit plans for 2017 and 2018 are set out in Exhibit 1.

Exhibit 1: audit plan.

| Area of work | Current status |
|-----------------|---|
| Audit Plan 2017 | Issued to Council April 2017 Presented to Audit Committee 28 June 2017 |
| Audit Plan 2018 | Presented to Audit Committee 5 April 2018 |

Financial audit update

- 3 Our financial audit work included in our 2017 audit plan is complete. Exhibit 2 provides members of the Audit Committee with a brief overview of progress against the planned financial audit key outputs and milestones set out in our 2018 audit plan.

Exhibit 2: financial audit update

| Planned output | Scope | Current status |
|---|--|--|
| Financial Statements 2017-18 | Audit of the Council's 2017-18 financial statements. | Opinion issued 30 July 2018. |
| Whole of Government Accounts 2017-18 | Audit of the Councils 2017-18 whole of government accounts | Audit not required – below threshold. Return submitted September 2018. |
| Margam Crematorium Joint Committee Annual Return 2017-18 | Audit of the Committees 2017-18 Annual Return | Opinion issued 30 July 2018 |
| Welsh Church Act Trust Fund 2017-18 | Independent examination of the Trust Fund 2017-18 financial statements | Planned for December 2018 |
| Certification of Grants 2017-18 | Certification of grants and returns 2017-18 | Work on the Councils 2017-18 grant claims is in progress. Completion planned for December 2018 |
| Annual Audit Letter | Report summarising our 2017-18 financial audit work. | Planned for December 2018. |

Performance audit update

- 4 Exhibit 3 summarises the progress of the performance audit work set out in the 2017 audit plan which is still in progress and provides a brief overview of progress against the planned performance outputs and milestones set out in our 2018 audit plan.

Exhibit 3: performance audit update

| Topic | Scope | Status | Timescale |
|--|--|---|-----------------------------|
| Performance audit work - 2017 audit plan | | | |
| Overview and Scrutiny – Fit for the Future? | This review examined the impact of the WFG Act on the work of scrutiny committees including PSB scrutiny, facilitating improvement and sharing of good practice. | Complete - final report published 16th July 2018 | |
| Digital Risk | Short diagnostic project as part of the ongoing assurance and risk assessment work. | This work will be undertaken as part of the ongoing assurance and risk work. | No written output |
| Audit Committee support | Workshop to be held with the Audit Committee | Workshop with the Audit Committee to be held 19 September 2018. | Workshop in September 2018. |
| Corporate risk register review | To review the Council's revised approach to risk management | This work will be undertaken in as part of the ongoing assurance and risk work. | No written output |
| Service User Perspective Review | This project will test the service-user interface at all authorities. The review will evaluate what it feels like (as a member of the public) to deal with council services, involving a selection of services and scenarios. In Neath Port Talbot | Fieldwork with the Council complete. Service user element to be designed and agreed with the Council. | September – December 2018 |

| Topic | Scope | Status | Timescale |
|---|--|--|--|
| | CBC we will be looking at the Council's Digital Strategy and specifically at the Council's approach to 'channel shift' (moving services online) | | |
| Annual Improvement Report (AIR) | Annual report summarising the audit work undertaken in the last year which also includes a summary of the key findings from reports issued by 'relevant regulators'. | Complete – Final report issued 4 th September 2018 | Annual Improvement Report going to Council 26 th September 2018 |
| Performance audit work - 2018 audit plan | | | |
| Improvement audit and assessment work including improvement planning and reporting audit | Audit of discharge of duty to publish an improvement plan, and to publish an assessment of performance. | Work planned to be undertaken May (improvement plan) to December (assessment of performance) 2018. | Improvement Plan Certificate issued May 2018. Assessment of Performance Certificate to be issued December 2018. |
| Assurance and Risk Assessment | Project to identify the level of audit assurance and/or where further audit work may be required in future years in relation to risks to the Council putting in place proper arrangements to secure value for money in the use of resources. | Work planned to be undertaken throughout the audit year to inform the 2019-2020 audit programme. | No written output. |
| Well-being of Future Generations Act (Wales) 2015 (WFG Act) examinations | Examination of the extent to which the Council has acted in accordance with the sustainable development principle when taking steps to meet one or more of its wellbeing objectives. | Work planned to be undertaken September 2018 – February 2019. | By March 2019. |

| Topic | Scope | Status | Timescale |
|--|--|--|------------------|
| | Discussion has taken place with the Council about which 'step' will be considered. This will be confirmed September 2018. | | |
| Thematic Review - Environmental Health | Review of the arrangements the Council has put in place to deliver environmental health services, building on the study previously undertaken by the Auditor General as part of the 'delivering with less' themed studies. | Dates to be agreed with the Council. | By March 2019. |
| Thematic Review - Corporate Safeguarding Arrangements | Review of the effectiveness of corporate safeguarding arrangements, building on the study previously undertaken by the Auditor General in this area. | Dates to be agreed with the Council. | By March 2019. |
| Thematic Review - Leisure Services | Review of the arrangements the Council has put in place to deliver leisure services building on the 'study previously undertaken by the Auditor General as part of the 'delivering with less' themed studies. | Dates to be agreed with the Council. | By March 2019. |
| Annual improvement Report | Annual report summarising the audit work undertaken in the last year, which also includes a summary of the key findings from reports issued by 'relevant regulators'. | Work planned to be undertaken April 2018 – May 2019. | By August 2019. |

WAO local government improvement studies

- 5 The Wales Audit Office also undertakes a programme of local government studies funded from the Welsh Consolidated Fund, which lead to national reports rather than local reports. Exhibit 4 summarises the present position on the programme of studies currently underway.

Exhibit 4: local government improvement studies programme of work

| Topic | Scope | Status | Timescale |
|---|--|---|--|
| 2017-18 Local Government Improvement Studies – 2017 audit plan | | | |
| Services to rural communities | This review will assess how well public bodies are working together to assess needs, identify priorities, deliver and maintain the provision of key operational services to meet the needs of people in rural communities. | Draft report is currently in clearance. Neath Port Talbot CBC was one of 11 fieldwork sites in this study. | National report due to be published in 3 rd /4 th quarter of 2018. |
| How local government uses data | This review will identify how well local authorities are currently performing in collecting, analysing and using data to support decision making and the use of resources. | Data tool questionnaires were distributed to all councils in October 2017. Currently drafting report. | National report due to be published in the 3 rd /4 th quarter of 2018. |
| Integrated care Fund | The review will examine if the Integrated Care Fund is being used effectively to deliver sustainable services that achieve better outcomes for service users. | Currently drawing conclusions. | National report due to be published January 2019. |

| Topic | Scope | Status | Timescale |
|--|--|---|--|
| | Interviews will be undertaken with a selection of officers on each of the Regional Partnership Boards and Welsh Government officials. | | |
| 2018-19 Local Government Improvement Studies – 2018 audit plan | | | |
| First point of contact assessments under the Social Services and Well-being Act | The study will review the first point of contact and assessments for adult social care. | Scoping and project set up. Neath Port Talbot CBC is not a fieldwork site in this study. | National report due to be published in the 3 rd /4 th quarter of 2019. |
| Tackling Violence Against Women, Domestic Abuse and Sexual Violence | Our review will focus on determining whether local authorities and their partners are effectively working together to prevent gender-based violence and domestic abuse, and protecting all of the people involved. | Scoping and project set up. Neath Port Talbot CBC is not a fieldwork site in this study. | National report due to be published in 3 rd /4 th quarter of 2019. |
| Planning Service: Improving the Wellbeing of Wales | Our review will provide independent assurance that planning authorities are supporting sustainable development and delivering for the future long-term wellbeing of their communities and for Wales. | Scoping and project set up. Neath Port Talbot CBC is not a fieldwork site in this study. | National report due to be published in the 3 rd /4 th quarter of 2019. |

WAO national studies

- 6 The Audit Committee may also be interested in the WAO national studies programme that are related to local government. Exhibit 5 provides information on our recently published national studies that have relevance to local authority organisations.

Exhibit 5: local authority related national studies

| Topic | Findings | Status |
|--|---|--|
| Guide to Welsh Public Finances | <p>This Guide has been produced for those involved in scrutinising public services and is split into three parts:</p> <ul style="list-style-type: none"> • Part 1 sets out the main sources of funding for public services in Wales. • Part 2 describes the processes for making budget decisions across the main devolved public bodies in Wales. • Part 3 sets out the key frameworks for measuring and reporting the impacts of public spending | <p>Published 16 July 2018</p> <p>http://www.audit.wales/publication/guide-welsh-public-finances</p> |
| Strategic Commissioning of Accommodation services for Adults with Learning Disabilities | <p>This review focussed on assessing if local authorities have effective approaches to commissioning accommodation for adults with learning disabilities (those aged over 16). We found that local authorities are generally meeting the accommodation needs of adults with learning disabilities, but existing commissioning arrangements are unlikely to be fit for purpose in the future.</p> | <p>Published: 24 May 2018</p> <p>http://www.audit.wales/strategic-commissioning-learning-disabilities</p> |

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