



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 2018 and 2019 are set out in Exhibit 1.

### Exhibit 1: audit plan.

| Area of work    | Status  |
|-----------------|---|
| Audit Plan 2018 | Presented to Audit Committee April 2018       |
| Audit Plan 2019 | To be presented to Audit Committee March 2019 |

## Financial audit update

- 3 Our financial audit work included in our 2018 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 2019 audit plan.

### Exhibit 2: financial audit update

| Planned output  | Scope  | Status                                    |
|---|--|---|
| <b>Financial Statements 2018-19</b>                             | Audit of the Council's 2018-19 financial statements.                   | Opinion planned to be issued July 2019.   |
| <b>Margam Crematorium Joint Committee Annual Return 2018-19</b> | Audit of the Committees 2018-19 Annual Return                          | Opinion planned to be issued July 2019    |
| <b>Welsh Church Act Trust Fund 2018-19</b>                      | Independent examination of the Trust Fund 2018-19 financial statements | Opinion planned to be issued October 2019 |
| <b>Certification of Grants 2018-19</b>                          | Certification of grants and returns 2018-19                            | Planned for December 2019                 |
| <b>Annual Audit Letter</b>                                      | Letter summarising our 2018-19 audit work.                             | Planned for December 2019                 |

## Performance audit update

- 4 Exhibit 3 summarises the progress of the performance audit work set out in the 2017 and 2018 audit plans which is still in progress and provides a brief overview of progress against the planned performance outputs and milestones set out in our 2019 audit plan.

### Exhibit 3: performance audit update

| Topic   | Scope   | Status  | Timescale                   |
|---|---|---|-----------------------------|
| <b>Performance audit work - 2017 audit plan</b>                                 |   |   |                             |
| <b>Service User Perspective Review</b>  | 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 CBC we looked at the Council's Digital Strategy and specifically at the Council's approach to 'channel shift' (moving services online) | Fieldwork complete.   | Reporting March/April 2019. |
| <b>Performance audit work - 2018 audit plan</b>                                 |   |   |                             |
| <b>Well-being of Future Generations Act (Wales) 2015 (WFG Act) examinations</b> | 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. The 'step' that is being reviewed is 'We will work with partners to ensure that we target support to those children at risk of adverse childhood experience in the first 1,000 days of their lives'. | Fieldwork complete. Draft report shared with Council officers March 2019. | Reporting March 2019.       |

| <b>Topic</b>  | <b>Scope</b>   | <b>Status</b>  | <b>Timescale</b>           |
|---|--|--|----------------------------|
| <b>Thematic Review - Environmental Health</b>                                   | 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. | Fieldwork stage.                                     | Draft report due May 2019  |
| <b>Thematic Review - Corporate Safeguarding Arrangements</b>                    | Review of the effectiveness of corporate safeguarding arrangements, building on the study previously undertaken by the Auditor General in this area.   | Fieldwork to be undertaken April/May 2019            | Draft report due June 2019 |
| <b>Thematic Review - Leisure Services</b>                                       | 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.              | Fieldwork stage.                                     | Draft report due May 2019  |
| <b>Annual improvement Report</b>  | 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.            |
| <b>Performance audit work - 2019 audit plan</b>                                 |  |  |                            |
| <b>Well-being of Future Generations Act (Wales) 2015 (WFG Act) examinations</b> | Examination of the extent to which the Council has acted in accordance with the sustainable development principle when taking steps to meet its wellbeing objectives.  | Not started  | Reporting - October 2019   |
| <b>Assurance and Risk Assessment</b>  | 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   | Not started  | Feedback - January 2020    |

| <b>Topic</b>  | <b>Scope</b>  | <b>Status</b>   | <b>Timescale</b>   |
|---|---|---|--|
|   | arrangements to secure value for money in the use of resources.   |   |  |
| <b>Financial Sustainability</b>   | A project common to all local councils that will assess financial sustainability in light of current and anticipated future challenges. | Not started   | To be confirmed  |
| <b>Local Performance Audit Project</b>  | Review of the Council's performance management system.  | Not started   | Reporting – March 2020   |
| <b>Improvement audit and assessment work including improvement planning and reporting audit</b> | Audit of discharge of duty to publish an improvement plan, and to publish an assessment of performance.                                 | Improvement Plan audit - Not started<br><br>Assessment of Performance Audit – not started | Certification – June 2019<br><br>Certification – November 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   |
|---|---|--|---|
| <b>2017-18 Local Government Improvement Studies – 2017 audit plan</b> |   |  |   |
| <b>Integrated care fund</b>   | <p>The review will examine if the Integrated Care Fund is being used effectively to deliver sustainable services that achieve better outcomes for service users.</p> <p>Interviews will be undertaken with a selection of officers on each of the Regional Partnership Boards and Welsh Government officials.</p> | Local outputs presented at regional partnership board level. | National report due to be published 2 <sup>nd</sup> quarter 2019. |

| Topic  | Scope   | Status  | Timescale  |
|--|---|---|--|
| <b>2018-19 Local Government Improvement Studies – 2018 audit plan</b>                  |   |   |  |
| <b>First point of contact assessments under the Social Services and Well-being Act</b> | The study will review the first point of contact and assessments for adult social care.   | Fieldwork complete, drawing Conclusions.<br>Neath Port Talbot CBC was not a fieldwork site in this study.                           | National report due to be published in the 3 <sup>rd</sup> /4 <sup>th</sup> quarter of 2019. |
| <b>Tackling Violence Against Women, Domestic Abuse and Sexual Violence</b>             | 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. | Fieldwork complete, drawing conclusions.<br>Neath Port Talbot CBC was not a fieldwork site in this study.                           | National report due to be published in 3 <sup>rd</sup> /4 <sup>th</sup> quarter of 2019.     |
| <b>Planning Service: Improving the Wellbeing of Wales</b>                              | 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.              | Project set up and fieldwork Progressing in five local authorities.<br>Neath Port Talbot CBC is not a fieldwork site in this study. | National report due to be published in the 3 <sup>rd</sup> /4 <sup>th</sup> quarter of 2019. |
| <b>2019-20 Local Government Improvement Studies</b>                                    |   |   |  |
|  | The Auditor General has recently completed his consultation on his forward work programme and new local government studies to commence in 2019-20 will be confirmed shortly                                       | To be confirmed   | To be confirmed  |

## 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  |
|---|---|---|
| <b>Preparations in Wales for a 'no deal' Brexit</b>                             | The Auditor General for Wales has a role in providing assurance on the Welsh public sector's approach to managing the implications of a 'no-deal' Brexit. This report sets out his early views on the evidence that has been gathered, together with some key messages for public bodies, to help with their planning in the coming weeks and months. | Published 19 February 2019<br><a href="http://www.audit.wales/publication/preparations-wales-no-deal-brexite">http://www.audit.wales/publication/preparations-wales-no-deal-brexite</a>     |
| <b>Discussion Paper: Six themes to help make scrutiny 'Fit for the Future'</b>  | This discussion paper and six-point checklist has been produced for councils in Wales to help improve overview and scrutiny functions. These bring together some common themes and issues that have been identified during audit work across the 22 local authorities during 2017-18.   | Published 12 February 2019<br><a href="http://www.audit.wales/publication/discussion-paper-scrutiny-six-themes">http://www.audit.wales/publication/discussion-paper-scrutiny-six-themes</a> |
| <b>The Welsh Government's youth discounted bus fare scheme – 'MyTravelPass'</b> | This report sets out the key facts about budget announcements made and decisions that the Welsh Government took in setting up the MyTravelPass scheme and then continuing it beyond its initial pilot phase. It also considers the costs of the scheme and its uptake by young people.  | Published 10 January 2019<br><a href="http://www.audit.wales/publication/mytravelpass">http://www.audit.wales/publication/mytravelpass</a>  |

| Topic   | Findings  | Status  |
|---|---|---|
| <p><b>The maturity of local government in use of data</b></p> | <p>This study assesses whether local government has the right building blocks and culture in place to capitalise on the data that it holds.</p> <p>Based on these findings, the Auditor General has concluded that local authorities are slowly developing a culture that values and uses data to its full potential to help improve services and outcomes.</p> | <p>Published 6 December 2018</p> <p><a href="http://www.audit.wales/publication/maturity-local-government-use-data">http://www.audit.wales/publication/maturity-local-government-use-data</a></p> |



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