



WALES AUDIT OFFICE  
SWYDDFA ARCHWILIO CYMRU

# Audit Committee Update – Neath Port Talbot County Borough Council

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We welcome correspondence and telephone calls in Welsh and English. Corresponding in Welsh will not lead to delay. Rydym yn croesawu gohebiaeth a galwadau ffôn yn Gymraeg a Saesneg. Ni fydd gohebu yn Gymraeg yn arwain at oedi.

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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	Presented to Audit Committee March 2019

## Financial audit update

- 3 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 issued 30 July 2019.
<b>Margam Crematorium Joint Committee Annual Return 2018-19</b>	Audit of the Committees 2018-19 Annual Return	Opinion issued 30 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 November 2019
<b>Certification of Grants 2018-19</b>	Certification of grants and returns 2018-19	Work on the Councils 2018-19 grant claims is in progress. Completion 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 tested the service-user interface at all authorities. The review evaluated 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)	Complete	Report finalised July 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'.	Complete	Report finalised August 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 complete. Feedback presentation to Council officers June 2019	Key findings to be included in Annual Improvement Report
<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 complete.	Draft report due September/October 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 complete. Feedback presentation to Council officers June 2019	Key findings to be included in Annual Improvement Report
<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 – June 2019.	Draft report issued 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 – November 2019

<b>Topic</b>	<b>Scope</b>	<b>Status</b>	<b>Timescale</b>
<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 arrangements to secure value for money in the use of resources.	Not started	Feedback - January 2020
<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 – complete.  Assessment of Performance Audit – not started	Improvement Plan Certificate issued. Reported to Cabinet June 2019  Assessment of Performance Certificate to be issued 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>2018-19 Local Government Improvement Studies – 2018 audit plan</b>			
<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. 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>2019-20 Local Government Improvement Studies</b>			
<b>Review of Public Service Boards and the effectiveness of partnership working</b>	This review will provide assurance and insight on how well PSBs are delivering the expectations of the Well-being of Future Generations Act, and by working together in tackling complex hard to shift problems.	Project set up and fieldwork underway in three local authorities. Neath Port Talbot CBC is not a fieldwork site in this study.	To be confirmed
<b>The impact of austerity on LA discretionary services</b>	This review will provide independent assurance that councils' approaches to discretionary services are sustainable and that changes in provision or cessation of activity do not adversely impact future generations or those with protected characteristics.	We are currently undertaking survey work and developing a data collection tool. Our fieldwork sites will be selected on collation and analysis of the data tool returns.	To be confirmed

Topic	Scope	Status	Timescale
<b>Commercialisation in local authorities</b>	<p>This review will focus on producing good practice case studies and support materials to help authorities develop their approaches to commercialisation. It will also comment on long-term approaches to financial sustainability and how commercial activity supports organisations to deliver their wider wellbeing objectives and corporate priorities.</p>	<p>We are currently setting up fieldwork at five councils and drafting various data collection tools. Neath Port Talbot Council is one of the fieldwork sites.</p>	<p>To be confirmed</p>

## 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>The 'front door' to adult social care</b>	Councils are preventing social-care demand, but information, advice and assistance are not consistently effective. The focus of our work has been to judge the effectiveness of this new 'front door' to social care, looking specifically at services for adults.	Published 12 September 2019 <a href="http://www.audit.wales/publication/front-door-adult-social-care">http://www.audit.wales/publication/front-door-adult-social-care</a>
<b>Integrated Care Fund</b>	This report examines whether the fund is being used effectively to deliver sustainable services that achieve better outcomes for service users. It focuses on whether the Welsh Government is effectively managing the fund to deliver against its intentions, as well as understanding whether RPBs are demonstrating effective use of the fund. The report also considers whether the projects supported by the fund are making a clear difference at a local level.	Published 18 July 2019 <a href="http://www.audit.wales/publication/integrated-care-fund">http://www.audit.wales/publication/integrated-care-fund</a>

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