



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 Details of the finalisation of 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

The status of our financial audit work included in our 2019 audit plan is set out in [Exhibit 2](#)

### 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 issued 31 October 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

- 3 The progress of the performance audit work included in our 2018 audit plan which is still in progress and progress against the planned performance outputs and milestones set out in our 2019 audit plan are summarised in [Exhibit 3](#).

### Exhibit 3: performance audit update

Topic	Scope	Status	Timescale
<b>Performance audit work - 2018 audit plan</b>			
<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 issued October 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'.	Complete	Report finalised September 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.	Fieldwork complete	Draft report shared with Council 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.	Fieldwork in progress	Feedback to CDG – February 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.	Fieldwork in progress	Reporting – January 2020
<b>Local Performance Audit Project</b>	Review of the Council's performance management system.	Not started	Fieldwork January – 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.	Complete – certificates issued	Improvement Plan Certificate issued. Reported to Cabinet June 2019  Assessment of Performance Certificate issued November 2019.

## WAO national studies

- 4 The Audit Committee may also be interested in the WAO national studies programme that are related to local government. **Exhibit 4** provides information on our recently published national studies that have relevance to local authority organisations. These studies are typically funded by the National Assembly and are presented to the National Assembly's Public Accounts Committee to support its scrutiny of public expenditure.

### Exhibit 4: local authority related national studies

Topic	Findings	Status
<b>Progress in implementing the Violence Against Women, Domestic Abuse and Sexual Violence Act</b>	<p>Victims and survivors of domestic abuse and sexual violence are often let down by an inconsistent, complex and fragmented system.</p> <p>We have examined how the new duties and responsibilities of the Violence against Women, Domestic Abuse and Sexual Violence (Wales) Act are being rolled out and delivered.</p>	<p>Published 21 November 2019</p> <p><a href="http://www.audit.wales/publication/progress-implementing-violence-against-women-domestic-abuse-and-sexual-violence-act">http://www.audit.wales/publication/progress-implementing-violence-against-women-domestic-abuse-and-sexual-violence-act</a></p>
<b>Review of Public Services Boards</b>	<p>We examined how Public Service Boards are operating; looking at their membership, terms of reference, frequency and focus of meetings, alignment with other partnerships, resources and scrutiny arrangements</p> <p>We concluded that Public Services Boards are unlikely to realise their potential unless they are given freedom to work more flexibly and think and act differently.</p>	<p>Published 8 Oct 2019</p> <p><a href="http://www.audit.wales/publication/review-public-services-boards">www.audit.wales/publication/review-public-services-boards</a></p>



Topic	Findings	Status
<p><b>Public Spending Trends in Wales 1999-00 to 2017-18</b></p>	<p>Over the two decades of devolution the relative levels of public spending per head in the four nations of the UK have remained consistent; Wales has consistently seen a higher level of per capita spending than England, but lower levels than Scotland and Northern Ireland. But if one looks at individual policy areas, some interesting, and perhaps unexpected, variations can be seen in the pattern and relative levels of funding.</p>	<p>Published 1 Oct 2019  <a href="http://www.audit.wales/publication/public-spending-trends-wales">http://www.audit.wales/publication/public-spending-trends-wales</a>            Includes Interactive data tool</p>
<p><b>The well-being of young people</b></p>	<p>We looked at the Welsh Government's work to support the well-being of young people in Wales and sought to understand how well the Welsh Government is joining up across its policy areas and what impact its approach to strategic planning is having on young people themselves.</p> <p>The work consists of a summary report and five reports focussed on different well-being topics: youth homelessness; young adult carers; young parents; mental health; and skills and employability.</p> <p>The reports highlight a lack of support in some key areas which public services in Wales need to address.</p>	<p>Published 19 September 2019  <a href="http://www.audit.wales/publication/well-being-of-young-people">http://www.audit.wales/publication/well-being-of-young-people</a></p>

5 **Exhibit 5** provides information on local government related studies currently underway.

**Exhibit 5: local government related studies currently underway by the Wales Audit Office**

Topic	Scope	Timescale
<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.	Report to be published in 2020
<b>Commercialisation in local authorities</b>	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. Neath Port Talbot Council is one of the fieldwork sites.	Report to be published in 2020
<b>Preventing fraud and corruption</b>	Following a June 2019 overview report for the National Assembly's Public Accounts Committee, we are undertaking further work to consider in more detail the effectiveness of public bodies' arrangements. Fieldwork is being undertaken at all local government bodies.	Report to be published in 2020



Wales Audit Office  
24 Cathedral Road  
Cardiff CF11 9LJ

Tel: 029 2032 0500

Fax: 029 2032 0600

Textphone.: 029 2032 0660

E-mail: [info@audit.wales](mailto:info@audit.wales)

Website: [www.audit.wales](http://www.audit.wales)

Swyddfa Archwilio Cymru  
24 Heol y Gadeirlan  
Caerdydd CF11 9LJ

Ffôn: 029 2032 0500

Ffacs: 029 2032 0600

Ffôn testun: 029 2032 0660

E-bost: [post@archwilio.cymru](mailto:post@archwilio.cymru)

Gwefan: [www.archwilio.cymru](http://www.archwilio.cymru)

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