

BRIDGEND COUNTY BOROUGH COUNCIL

REPORT TO AUDIT COMMITTEE

6 SEPTEMBER 2018

REPORT OF THE INTERIM HEAD OF FINANCE AND SECTION 151 OFFICER

WALES AUDIT OFFICE (WAO) PERFORMANCE WORK UPDATE 2018-19

1. Purpose of this report

- 1.1 The purpose of this report is to submit an update on the Performance Audit Programme for 2018-19 by the Wales Audit Office (WAO).

2. Connections to Corporate Improvement Objectives / Other Corporate Priorities

- 2.1 This report assists in the achievement of the following corporate priority:
- Smarter use of resources – ensuring that all its resources (financial, physical, human and technological) are used as effectively and efficiently as possible and support the development of resources throughout the community that can help deliver the Council's priorities.
- 2.2 The Council's performance is an important element in determining the extent to which the Corporate Objectives can be delivered.

3. Background

- 3.1 This programme of work undertaken to help the Auditor General discharge his duties under section 17 of the Public Audit (Wales) Act 2004 (the 2004 Act) and section 18 of the Local Government (Wales) Measure 2009. It may also inform a study for improving value for money under section 41 of the 2004 Act, and/or an examination undertaken by the Auditor General under section 15 of the Wellbeing of Future Generations (Wales) Act 2015. The Local Government (Wales) Measure 2009 also requires the Auditor General to carry out an annual Improvement Assessment to determine whether Bridgend County Borough Council is likely to comply with the requirements of Part 1 of the Measure. This involves:-
- A review of the Council's arrangements to secure continuous improvement;
 - Improvement studies of areas which may hinder improvement or transformation or give rise to inefficiencies;
 - Bespoke pieces of work related to the Council's improvement objectives and arrangements; and
 - An audit of the Council's published improvement plans and its self-assessment of performance.

4. Current Situation / Proposal

- 4.1 The WAO performance audit work programme update August 2018 is attached as **APPENDIX A**. It outlines work undertaken in the Council by and on behalf of the

Auditor General under the Local Government (Wales) Measure 2009 and Parts 2 and 3A of the Public Audit (Wales) Act 2004.

5. Effect upon policy framework & procedural rules

5.1 None.

6. Equality Impact Assessment

6.1 There are no equality implications.

7. Well-being of Future Generations (Wales) Act 2015 Implications

7.1 This report links to the Council's long-term well-being objectives as it examines the performance of the Council and how continuous improvement is being achieved.

8. Financial implications

8.1 The annual fee for Performance Audit Work in 2018-19 is £97,356 and there is a revenue budget allocated for this charge.

9. Recommendation

9.1.1 It is recommended that Audit Committee:-

- Approve the WAO performance audit work programme update August 2018 (**Appendix A**)

Gill Lewis CPFA

Interim Head of Finance and Section 151 Officer

06 September 2018

Contact Officer : Gill Lewis, Interim Head of Finance

Mary Williams, Group Manager – Chief Accountant

Telephone : (01656) 643605

E-mail : Mary.Williams2@bridgend.gov.uk

Postal address: Raven's Court, Brewery Lane, Bridgend, CF314AP

Background Documents:

WAO performance audit work programme update August 2018