

## Bridgend County Borough Council

### Audit Committee Update – 14<sup>th</sup> November 2019

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#### Financial audit

##### Annual Accounts and other financial-audit work

On 8 August 2019 the Audit Committee considered our Financial Statements Report on the audit of the Council's 2018-19 Statement of Accounts. The Audit Committee approved the Statement of Accounts and on 13 August the Auditor General for Wales certified them and closed that year's audit.

This autumn we are:

- Auditing the Council's 2018-19 grants and returns. While the grants and returns are certified individually, each year we also provide a short summary report that the Audit Committee considers. The report will be presented to the next meeting of the Audit Committee.
- Undertaking some of the 'Financial Sustainability' work that is referred to at page 5.
- Commencing our initial planning of the audit of the Council's 2019-20 Statement of Accounts. We have already held initial discussions with the Section 151 Officer and some of her team.

#### Performance audit

2018-19 performance audit work	Scope	Status
Improvement Plan audit	Checks Council compliance with Local Government Measure (Wales) 2009 requirement to publish a self-assessment of performance in the previous year by 31 October.	Final Certificate issued 19th April 2018.

<b>Performance audit</b>	Checks Council compliance with Local Government Measure (Wales) 2009 requirement to set improvement objectives.	Final Certificate issued 23rd November 2018
<b>Annual Improvement Report (AIR)</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. Presentation Audit Committee 14 <sup>th</sup> November 2019
<b>Financial planning and transformation</b>	We will follow up the proposals for improvement made in our savings planning report issued to the Council in April 2017 and undertake ongoing monitoring of the Council's transformation programme, providing real-time challenge during the year.	Complete. Issued as final 3 <sup>rd</sup> September 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 arrangements to secure value for money in the use of resources.	Complete.
<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 principles when taking steps to meet the following wellbeing objective: Deliver the Porthcawl Resort Investment Focus Programme (e.g. the Cosy Corner developments and the Rest Bay café development) to grow the value of tourism in the economy, increase employment and business opportunities, and support a range of cultural, sporting and business events.	Complete. Issued as final 23 <sup>rd</sup> October 2019
<b>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.	Complete. Issued as final 18 <sup>th</sup> September 2019
<b>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.	Complete. Issued as final 25 <sup>th</sup> October 2019

2018-19 Local Government Studies	Scope	Status
<p>First point of contact assessments under the Social Services and Well-being (Wales) Act 2014</p>	<p>The Welsh Government introduced the Social Services and Well-being (Wales) Act 2014 (the 2014 Act), which focuses on reforming and simplifying the law relating to social services. The 2014 Act introduced new duties for local authorities, local health boards and other public bodies and covers adults, children and their carers, and came into force on 6 April 2016. The study will review first point of contact and assessments for adult social care. Detailed fieldwork in five local authorities. We are planning to undertake fieldwork in Cardiff City Council, Denbighshire County Council, Merthyr Tydfil County Borough Council, Pembrokeshire County Council and Carmarthenshire County Council</p>	<p>Published 12<sup>th</sup> September 2019 <a href="#">Here</a></p>
<p>Tackling violence against women, domestic abuse and sexual violence</p>	<p>In 2015 the Welsh Government passed the Violence against Women, Domestic Abuse and Sexual Violence (Wales) Act (the 2015 Act). The overarching objective of the 2015 Act is to improve the Public Sector response to violence against women, domestic abuse and sexual violence; provide a strategic focus on these issues; and ensure consistent consideration of preventative, protective and supportive mechanisms in the delivery of services. The 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.</p> <p>Our fieldwork sites are Swansea City and County Council, Conwy County Borough Council, Flintshire County Council, Rhondda Cynon Taff County Borough Council, South Wales Police and South Wales Fire and Rescue Authority</p>	<p>Due to be published November 2019</p>
<p>Planning Services: Improving the wellbeing of Wales</p>	<p>Planning services are an important part of the democratic jigsaw that allows the detailed consideration of proposals to improve the economic prospects of the nation. Good planning decisions can have a positive impact on the wellbeing of people and places.</p>	<p>Published 6<sup>th</sup> June 2019 <a href="#">LINK</a> to Published report</p>

	<p>Poor planning decisions can have a detrimental impact on people's wellbeing and can stifle economic development. This study 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</p> <p>We are planning to undertake fieldwork in Bridgend County Borough Council, Gwynedd County Council, Newport City Council, Torfaen County Borough Council and Ceredigion County Council.</p>	
<b>2019-20 Performance Audit Work</b>	<b>Scope</b>	<b>Status</b>
<b>Improvement Plan audit</b>	Checks Council compliance with Local Government Measure (Wales) 2009 requirement to publish a self-assessment of performance in the previous year by 31 October.	Final Certificate issued 11 <sup>th</sup> April 2019
<b>Performance audit</b>	Checks Council compliance with Local Government Measure (Wales) 2009 requirement to set improvement objectives.	Underway
<b>Annual Improvement Report (AIR)</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'	June/July 2020
<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.	Underway
<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 delivering the key programme 'Active Bridgend Plan 2017-21' to meet the Council's well-being objective: Helping people to be more self-reliant.	Underway

<b>Financial Sustainability</b>	A project common to all local councils that will assess financial sustainability in light of current and anticipated future challenges.	Underway
<b>Transitioning to new Health and Social Care Partnership</b>	A project to assess the Council's progress in transitioning to a new Health and Social Care Partnership with Cwm Taf Health Board.	Planning
<b>2019-20 Local Government Studies</b>	<b>Scope</b>	<b>Status</b>
<b>Review of Public Service Boards and the effectiveness of partnership working</b>	<p>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. This includes examining the practicalities of joint working, what resources are being used, whether current arrangements are fit for purpose, and what needs to change.</p> <p>This review will also allow us to identify how decisions are communicated to partners and the public and whether decisions are transparent to help build a picture of how relationships work in reality.</p> <p>We will undertake fieldwork looking at how partners recognise and deal with problems of rough sleeping including public and voluntary bodies in three areas – Cardiff, Swansea and Wrexham.</p>	<p>Report published 8 October 2019</p> <p><a href="#">Link</a> to published report</p>
<b>The impact of austerity on discretionary services in local government</b>	<p>The focus of the study is to provide independent assurance by looking at councils approaches to sustaining discretionary services and identify if councils are ensuring changes in provision or cessation of activity do not adversely impact future generations or those with protected characteristics.</p> <p>The study will provide insight on an issue that is much talked about but not well evidenced and provides us with a good opportunity to comment on services which are much valued by citizens across Wales. The review will take a strong focus on risk management and consider how well councils manage the</p>	Data tool being developed

	transition from direct service providers towards a different role based on what will be affordable in the future.	
<b>Commercialisation in local government</b>	<p>Our review will focus on producing good practice case studies and support materials to help authorities develop their approaches to commercialisation. This will cover the key building blocks required to effectively manage commercialisation.</p> <p>The study will comment on long-term approaches to financial sustainability and how commercial activity supports organisations to deliver their wider wellbeing objectives and corporate priorities. Given commercialisation should have a strong ethical focus we are likely to touch on equality issues and we will provide a commentary on how public bodies collectively are responding to ensuring fairness and accountability for commercial ventures.</p>	Fieldwork being set up

National Studies	Update and link to report
Integrated care fund	Published 18 <sup>th</sup> July 2019 <a href="#">LINK</a>
Reflecting on Year One – Well-being of Future Generations Act	Published 10 <sup>th</sup> May 2018 <a href="#">LINK</a>
Waste management	Recycling module (published <a href="#">Link</a> ); waste prevention (published <a href="#">Link</a> ) and waste treatment infrastructure modules (published <a href="#">Link</a> )
Managing the Impact of Brexit on the Rural Development Programme	Published November 28 <sup>th</sup> November 2018 <a href="#">Link</a>
European Structural Funds Programme 2014-2020	Published August 2018 <a href="#">Link</a>
Primary care services in Wales	Published Oct 2019 <a href="#">Link</a>
Preparations in Wales for a no-deal Brexit – follow-up letter	Published Sept 2019 <a href="#">Link</a>
Public spending trends in Wales 1999-00 to 2017-18	Published Oct 2019 <a href="#">Link</a>