



Bridgend County Borough Council

Audit Committee Update – 16th July 2020

Financial Audit work

2019-20 Financial Audit Work	Scope	Status
<p>Audit of the Council's 2019-20 Statement of Accounts</p>	<p>We received the Council's draft statement of accounts (signed by the Section 151 Officer) on 30 June 2020, which we have commenced auditing in accordance with our 2020 Audit Plan. We expect to report the findings of our audit to a September meeting of the Audit Committee. We have suggested to officers that the Audit Committee meets on 10 September 2020, to consider our audit report and the approval and signing of the statement of accounts.</p> <p>We will commence of audit of the Council's 2019-20 grants and returns in the early autumn.</p>	<p>We expect to present our Audit of Financial Statements Report to the Audit Committee in September 2020.</p>

Performance Audit work

2019-20 Performance Audit Work	– Scope	Status
Well-being of Future Generations Act (Wales) 2015 (WFG Act) examinations	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.	Final report issued 18 th February 2020.
Financial Sustainability	A project common to all local councils that will assess financial sustainability in light of current and anticipated future challenges.	Final report issued 7 th February 2020.
Transitioning to new Health and Social Care Partnership	A project to assess the Council's progress in transitioning to a new Health and Social Care Partnership with Cwn Taf Health Board.	This project was put on hold due to Covid-19. As we are now re-engaging with the Council, we will discuss the scope and feasibility of this project with officers.
Annual Improvement Report	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'	Autumn 2020

2020-21 Performance Audit Work (updated)	Scope	Status
Improvement Plan audit Performance 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 May 2020 Due October 2020
Annual Improvement Report (AIR)	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 2021
Assurance and risk assessment	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
Recovery Planning	We intend to support and challenge recovery planning in real-time. Collectively we need assurance that recovery takes due account of the multitude of risks, but also that it grasps the opportunities for a different and sustainable future. We have taken the decision to replace the 'prevention' themed work that we set out in audit plans with this work on recovery planning.	Planning
Financial Sustainability	Phase 1 will be a baseline assessment of the initial impact of Covid-19 on local authorities' financial position that will draw on the year-end position for 2019-20 as well as the position at the end of quarter 1 for 2020-21. The output from phase 1 will be a short national summary report that	Planning

	<p>will include comparative data for year-end 2019-20 as well as a summary of common themes and issues identified by local authorities.</p> <p>– Phase 2 will be undertaken over the remainder of 2020-21. This work will draw on the position and themes identified during phase 1 to enable a focus on financial recovery planning. At the conclusion of Phase 2 we will produce a local output for each council and a national summary report.</p>	
Project with a digital focus	As a result of our 2019-20 Assurance and Risk Assessment, we agreed with the Council that we would do a piece of work relating to digital.	Planning. Work to be scoped with the Council.
Covid 19 learning project	<p>To help public bodies capture and share the lessons they are learning, we have established the 'COVID-19 learning project'. Rather than the traditional audit approach of examining actions after the event, our aim here is to get alongside public services to capture and share learning in real time.</p> <p>We have released bloggs tweets and shared via wordpress. Please follow the Audit Wales and Good Practice Team's twitter to get the latest on our learning project: https://twitter.com/AuditWales_GPX</p>	<p>Ongoing</p> <p>Topics covered so far include: WG advice on Shielding, Finance and Test Trace and Protect.</p>

The Auditor General for Wales has recently published a [positioning statement](#) outlining that “we are moving to a third phase, maintaining our natural focus on good governance, sound financial management and resilience while also supporting recovery planning.”

