

## Bridgend County Borough Council – Governance and Audit Committee Update 12<sup>th</sup> November 2020

### Financial Audit work

Description	Scope	Status
<b>Audit of the Council's 2019-20 Grants and Returns</b>	The audit of Housing Benefit, Teachers Pension, Non-Domestic Rates and two pooled budgets.	We have commenced these audits.
<b>Audit of the Council's 2020-21 statement of accounts</b>	We are scheduled to start our audit planning in December.	Not yet started.

## Performance Audit work

2019-20 Performance Audit Work	Scope	Status
<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.	Final report issued 18th 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.	Presented Audit Committee 16 <sup>th</sup> July 2020.
<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 Morgannwg Health Board.	Planning
<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'.	Autumn 2020

2020-21 Performance audit work	Scope	Status
<p><b>Improvement Plan audit</b></p> <p><b>Performance audit</b></p>	<p>Checks Council compliance with Local Government Measure (Wales) 2009 requirement to publish a self-assessment of performance in the previous year by 31 October.</p>	<p>Final Certificate issued 19th May 2020</p> <p>Due October 2020</p>
<p><b>Annual Improvement Report (AIR)</b></p>	<p>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'.</p>	<p>June/July 2021</p>
<p><b>Assurance and risk assessment</b></p>	<p>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.</p>	<p>Underway</p>
<p><b>Recovery Planning</b></p>	<p>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.</p>	<p>Underway</p>
<p><b>Financial Sustainability</b></p>	<ul style="list-style-type: none"> <li>• <b>Phase 1</b> 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 will include comparative data for year-end 2019-20 as well as a summary of common themes and issues identified by local authorities.</li> <li>• <b>Phase 2</b> will be undertaken over the remainder of 2020-21. This work will draw on the position and themes identified during phase 1</li> </ul>	<p>Phase 1 – complete</p> <p>Phase 2 - scoping</p>

	<p>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>	
<p><b>Project with a digital focus</b></p>	<p>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.</p>	<p>Draft Project Brief sent 22<sup>nd</sup> October 2020.</p>
<p><b>Covid 19 learning project</b></p>	<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 blogs which can be found on our <a href="#">Wordpress site</a>. We have also put out a series of Tweets under #COVID19learning / #DysguCOVID19. Under this general hashtag, you will find information from various bodies, as well as some Audit Wales have come across. You will find the ones we have shared on our Good Practice team Twitter feed - <a href="https://twitter.com/AuditWales_GPX">https://twitter.com/AuditWales_GPX</a></p>	<p>Ongoing</p>

## National Studies

<b>Welsh Community Care Information System</b>	Published 15 <sup>th</sup> October 2020 Link is found <a href="#">HERE</a>
<b>The National Fraud Initiative in Wales 2018-20</b>	Published 13 <sup>th</sup> October 2020 Link is found <a href="#">HERE</a>
<b>Financial Sustainability of Local Government as a Result of the COVID-19 Pandemic</b>	Published 6 <sup>th</sup> October 2020 Link is found <a href="#">HERE</a>
<b>Commercialisation in Local Government</b>	Published 6 <sup>th</sup> October 2020 Link is found <a href="#">HERE</a>
<b>Better law making: the implementation challenge</b>	Published 24 <sup>th</sup> September 2020 Link is found <a href="#">HERE</a>
<b>‘Raising our Game’ Tackling Fraud in Wales</b>	Published 30 <sup>th</sup> July 2020 link is found <a href="#">HERE</a>
<b>Rough Sleeping in Wales – Everyone’s Problem; No One’s Responsibility</b>	Published 23 <sup>rd</sup> July 2020 link is found <a href="#">HERE</a>
<b>Findings from the Auditor General’s Sustainable Development Principle Examinations</b>	Published 5 <sup>th</sup> May 2020 link is found <a href="#">HERE</a>
<b>Financial management and governance - Community and town councils 2018-19</b>	Published 5 <sup>th</sup> February 2020 link is found <a href="#">HERE</a>