

Bridgend County Borough Council – Governance and Audit Committee Update 28th January 2021

Financial Audit work

Description	Scope	Status
Audit of the Council's 2019-20 Grants and Returns	The audit of Housing Benefit, Teachers Pension, Non-Domestic Rates and two pooled budgets.	We have completed the audits of all grants and returns. Amendments were required to two claims with one also requiring a qualification letter.
Audit of the Council's 2020-21 statement of accounts		Our planning work of the audit has commenced. We aim to present our audit plan to the April Audit Committee. We have also commenced our interim testing of income and expenditure.

Performance Audit work

2019-20 Performance Audit Work	Scope	Status
<p>Well-being of Future Generations Act (Wales) 2015 (WFG Act) examinations</p>	<p>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.</p>	<p>Complete. Final report issued 18th February 2020.</p> <p>LINK</p>
<p>Financial Sustainability</p>	<p>A project common to all local councils that will assess financial sustainability in light of current and anticipated future challenges.</p>	<p>Complete. Presented report to Audit Committee 16th July 2020.LINK</p>
<p>Transitioning to new Health and Social Care Partnership</p>	<p>A project to assess the Council's progress in transitioning to a new Health and Social Care Partnership with Cwm Taf Morgannwg Health Board.</p>	<p>Agreed with Council to defer to 2021-22 work programme. An alternative piece of work for 2020-21 will be discussed with the Council.</p>
<p>Annual Audit Summary</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'. Also now combined with the Annual Audit Letter.</p>	<p>Issued 11th January 2021. On January audit committee agenda.</p>

2020-21 Performance audit work	Scope	Status
<p>Improvement Plan audit</p> <p>Performance audit</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 Certificates issued 19th May and 6th November 2020</p>
<p>Annual Audit Summary</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'. Also now combined with the Annual Audit Letter.</p>	<p>June/July 2021</p>
<p>Assurance and risk assessment</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>Joint Presentation to Corporate Management Board on 10th February 2021. This informed our 2021 audit plan</p>
<p>Recovery Planning</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>Ongoing.</p>
<p>Financial Sustainability</p>	<ul style="list-style-type: none"> • 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 will include comparative data for year-end 2019-20 as well as a summary of common themes and issues identified by local authorities. • Phase 2 will be undertaken over the remainder of 2020-21. This work will draw on the position 	<p>Phase 1 – Published 6th October 2020 Link is found HERE.</p>

	<p>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>	<p>Phase 2 – Project Brief issued 15th December 2020. Fieldwork Jan/Feb 2021 with report in Spring.</p>
<p>Review of the Council’s arrangements to become a ‘Digital Council</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>Fieldwork underway</p>
<p>Covid 19 learning project</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 Wordpress site. 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 - https://twitter.com/AuditWales_GPX</p>	<p>Ongoing</p>

Recent National Reports

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Covering teachers' absence: Follow-up	Published 12 th November 2020 Link is found HERE
Welsh Community Care Information System	Published 15 th October 2020 Link is found HERE
The National Fraud Initiative in Wales 2018-20	Published 13 th October 2020 Link is found HERE
Commercialisation in Local Government	Published 6 th October 2020 Link is found HERE
Better law making: the implementation challenge	Published 24 th September 2020 Link is found HERE