

## Bridgend County Borough Council – Governance and Audit Committee Update 22<sup>nd</sup> April 2021

### 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 completed the audits of all grants and returns. Amendments were required to two claims with one also requiring a qualification letter.
<b>Audit of the Council's 2020-21 statement of accounts</b>		Our Audit Plan will be presented to the April Audit Committee. Our planning work of the audit has commenced. We have also commenced our interim testing of income and expenditure.

## Performance Audit work

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 Certificates issued 19th May and 6<sup>th</sup> November 2020</p>
<p><b>Annual Audit Summary</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'. Also now combined with the Annual Audit Letter.</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>Joint Presentation to Corporate Management Board on 10<sup>th</sup> February 2021. This informed our 2021 audit plan</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>Ongoing.</p>
<p><b>Financial Sustainability</b></p>	<ul style="list-style-type: none"> <li> <p><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.</p> </li> </ul>	<p>Phase 1 – Published 6<sup>th</sup> October 2020 Link is found <a href="#">HERE</a>.</p>

	<ul style="list-style-type: none"> <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 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.</li> </ul>	Phase 2 – underway.
<b>Review of the Council’s arrangements to become a ‘Digital Council</b>	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.	Soft launch meeting set up 16 <sup>th</sup> April 2021
<b>Covid 19 learning project</b>	<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>	Ongoing

## Local Government Studies

2019-20 Local Government Studies work programme	Scope	Status
<b>The impact of austerity on discretionary services in local government</b>	Looking at councils approaches to sustaining discretionary services and identify if councils are ensuring changes in provision or cessation of activity do not	Report currently being cleared. Due to be published April 2021.

	<p>adversely impact future generations or those with protected characteristics. The review will take a strong focus on risk management and consider how well councils manage the transition from direct service providers towards a different role based on what will be affordable in the future.</p>	
<p><b>Follow up review – rough sleeping</b></p>	<p>Follow up our report published in July 2020 which looked at how public bodies can help to end people sleeping rough in Wales. In the first three months of the pandemic the Welsh Government supported councils to rehouse over 800 people sleeping rough or at risk of homelessness. One of the unexpected outcomes of the lockdown is that rough sleeping has been significantly reduced.</p>	<p>Scoping and set up</p>
<p><b>2020-21 Local Government Studies Programme</b></p>	<p><b>Scope</b></p>	<p><b>Status</b></p>
<p><b>Emergency services</b></p>	<p>The review will primarily focus on the three main ‘blue-light’ services but will also consider how they collaborate with allied emergency responders and council emergency planning departments. We will also consider national policy and guidance, and the range of local, regional, and national structures, collaborative and partnership architecture, and funding and delivery arrangements.</p>	<p>Phase 1 data collection – drawing conclusions and reporting</p> <p>Phase 2 – to run from May 2021</p>
<p><b>Town centre regeneration</b></p>	<p>The review will primarily focus on the activities of local authorities in regenerating town centres but will also consider how they collaborate with their public sector partners and other stakeholders, including businesses and citizens. We will also consider national policy and guidance, and the range of local, regional, and national structures, collaborative and partnership architecture, and funding and delivery arrangements.</p>	<p>Drawing conclusions</p>

<b>Direct payments study</b>	Focusing on value for money, we will review how Local Authorities are overcoming barriers that need to be addressed in increasing the take-up of Direct Payments, including any potential challenges around the local workforce. We will consider what Local Authorities are doing to ensure equitable access to Direct Payment, as well as the arrangements they have in place to gain assurance on whether Direct Payments are delivering what is intended	Fieldwork underway
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## Recent National Reports

<b>Test, Trace, Protect in Wales</b>	Published 18 <sup>th</sup> March 2021 Link is found <a href="#">HERE</a>
<b>Procurement and supply of PPE during the COVID-19 pandemic</b>	Published 15 <sup>th</sup> December 2020 Link is found <a href="#">HERE</a>
<b>Providing Free School Meals During Lockdown</b>	Published 24 <sup>th</sup> November 2020 Link is found <a href="#">HERE</a>
<b>Preparations for the end of Brexit transition</b>	Published 18 <sup>th</sup> November 2020 Link is found <a href="#">HERE</a>
<b>Covering teachers' absence: Follow-up</b>	Published 12 <sup>th</sup> November 2020 Link is found <a href="#">HERE</a>
<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>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>

