

## City & County of Swansea Audit Committee Update – April 2016

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### Financial audit work 2015-16 – City & County of Swansea Pension Fund

Activity	Scope	Status
<b>Audit Plan</b>	Plan of financial audit work for 2015-16.	Audit Committee April 2016.
<b>Financial Statements/Annual Audit Letter</b>	Audit of the Pension Fund's 2015-16 financial statements and Annual Audit Letter.	Audit Committee September 2016.

### Financial audit work 2015-16 – City & County of Swansea

Activity	Scope	Status
<b>Audit Plan</b>	Plan of financial audit work for 2015-16.	Audit Committee April 2016.
<b>Financial Statements 2015-16</b>	Audit of the Council's 2015-16 financial statements.	Audit Committee September 2016.
<b>Certification of Grants and Returns 2015-16</b>	Summary of grants and returns certification work 2015-16.	Audit Committee March 2017.
<b>Annual Audit Letter</b>	Report summarising our 2015-16 financial audit work.	Audit Committee December 2016.

## Performance work 2015-2016 - City &amp; County of Swansea

2015-16 Improvement Assessment	Scope	Status
<b>Corporate Improvement Plan Audit</b>	Review Council arrangements to secure continuous improvement, its progress against previous proposals for improvement and the setting of improvement objectives for the year	IAL1 letter of certification complete
<b>'Improvement Plan' Audit</b>	Review of the Council's published plans for delivering on improvement objectives	IAL2 letter of certification complete
<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'	Outstanding
<b>Corporate Assessment Follow up</b>	<p>Review of the Council's performance Management Arrangements. Key questions:</p> <p>Is the authority's approach to performance management enabling effective decision making and supporting service improvement?</p> <ul style="list-style-type: none"> <li>• Do officers have robust and effective arrangements for developing corporate and service plans and priorities?</li> <li>• Do officers use performance information to drive improvement?</li> <li>• Are officers equipped with the skills and knowledge to analyse and use performance information to the full?</li> </ul>	In progress

2015-16 Local Government Studies	Scope	Status
<p><b>The strategic approach of councils to income generation and charging for services</b></p>	<p>This study is being delivered under our annual “delivering with less” programme and the study will involve an audit of councils’ strategic approach to charging; the approval process for setting and reviewing charging within a council; the impact of charging on services and service users; and the legislative basis for charging.</p>	<p>Progress is being made on completing the various strands of the methodology: Fieldwork has been completed All surveys are live and due to close this month. Income profiles for all Welsh councils are being finalised. A summary note on the legal basis for charging is being produced</p>
<p><b>Council funding of third-sector services</b></p>	<p>Again, under the theme of delivering with less, this study will look at the level of investment in voluntary sector services to benchmark findings against 2009-10 and earlier assessments; review of the measures used to judge the effectiveness of funding in a tracer area; review decision making processes to determine whether the principles of good governance in funding third sector services are being followed. A key component for the work is the formation of a steering group with membership drawn from WCVA, Citizen Advice, WLGA/LGDU and WAO.</p>	<p>Progress is being made in delivering the project: Fieldwork has been completed at one council and is being organised for the others. The call for evidence is live and we are starting to receive some useful evidence. Surveys have been sent to the various bodies</p>
<p><b>The effectiveness of local community safety partnerships</b></p>	<p>This study will look at the effectiveness of community safety partnerships and the impact of the work of partnerships in delivering improvement within their communities. The review will be delivered at a Welsh Government; Police and Crime</p>	<p>Drafting the National Report and the four PCC reports</p>

	Commissioner; and local authority level.	
<b>National Report recommendation follow up</b>	Follow up and evaluate councils' progress on implementing recommendations contained in our national studies published in 2014-2015. The output will inform local work planning and also provide a national picture of how WAO recommendations are being implemented by councils. We will also examine councils' arrangements for monitoring recommendations. This includes dealing with both WAO national study recommendations and their mechanisms for considering recommendations more generally	Follow up at agreed intervals at monthly meetings