

## Carmarthenshire County Council

### Audit Committee Update – September 2015

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#### Financial audit work 2014-15 – Dyfed Pension Fund

Activity	Scope	Status
<b>Audit Plan</b>	Plan of financial audit work for 2014-15.	Audit Committee March 2015.
<b>Financial Statements/Annual Audit Letter</b>	Audit of the Pension Fund's 2014-15 financial statements and Annual Audit Letter.	Audit Committee September 2015.

#### Financial audit work 2014-15 – Carmarthenshire County Council

Activity	Scope	Status
<b>Audit Plan</b>	Plan of financial audit work for 2014-15.	Audit Committee March 2015.
<b>Review of Internal Audit</b>	Audit of the Council's Internal Audit arrangements.	Audit Committee September 2015.
<b>Financial Statements 2014-15</b>	Audit of the Council's 2014-15 financial statements.	Audit Committee September 2015.
<b>Certification of Grants and Returns 2014-15</b>	Summary of grants and returns certification work 2014-15.	Audit Committee March 2016.

Activity	Scope	Status
Property Development Fund 2013-14	One-off report summarising issues arising from our grant audit 2013-14.	Audit Committee TBC.
Annual Audit Letter	Report summarising our 2014-15 financial audit work.	Audit Committee December 2015.

## Performance work 2014-2015 - Carmarthenshire County Council – All fieldwork completed, all local reports issued

Activity	Scope	Status
Performance Audit Plan	Plan of performance audit work for 2014-15.	Audit Committee March 2014.
Improvement Plan Audit – 2014-2015	Review the Council's improvement plan in line with the LG Measure 2009 and WG guidance.	Complete – Certificate issued July 2014.
Progress check - Wales Audit Office proposals for improvement	Is the Council making progress against previous proposals for improvement?	Complete - informs Annual Improvement Report 2015.
Risk assessment of housing and council tax benefit	Desk top review of core data provided by both the DWP and by the Council.	Complete - informs Annual Improvement Report 2015.
Annual Report Audit	<p>Has the delivery of planned action resulted in intended improvements?</p> <ul style="list-style-type: none"> <li>Review the Council's annual report in line with the LG Measure and WG guidance.</li> <li>Review performance against Improvement Objectives (KIOPS).</li> <li>Validate the Council's assessment of its own performance.</li> </ul>	<p>Complete – Certificate issued July 2014.</p> <p>Informs Annual Improvement Report 2015.</p>

Activity	Scope	Status
<b>Financial Management and Financial Position Summary</b>	Financial position work focussing on financial health, the effectiveness of budget setting arrangements, financial governance systems and progress/track record in delivering on required savings.	Complete – report issued May 2015.
<b>Governance and Performance</b>	Housing Focus.	Complete – report issued 26 June 2015. Audit Committee July 2015.
<b>TIC Benefits Review</b>	Are the TIC projects achieving the savings predicted by the Council in its benefits assessment?	Complete - report issued 1 June 2015. Audit Committee July 2015.
<b>Short Reviews and Follow Ups</b>	ICT Follow Up – Steering Group and ICT Strategy and links with P&R Scrutiny.	Complete - informs Annual Improvement Report 2015.
<b>Improvement Study –</b> joined up working to address Health and Social Care demand – Independence of Older People	This study will focus on supporting older people to maintain their independence outside of the health and care system by assessing how effective ancillary services are at supporting them to live independently.	Report in clearance – expected to be published in October 2015.
<b>National Study –</b> delivering with less Leisure Services	This study will track the levels of investment in leisure services over the last few years using the methodology developed for the 2013-14 delivering with less study on environmental health services.	Report in clearance – expected to be published in November 2015.
<b>Annual Improvement Report</b>	Report summarising findings from 2014-15 work.	Issued July 2015, to be presented to full Council 14 October 2015.

## Performance work 2015-2016 - Carmarthenshire County Council

Activity	Scope	Status
<b>Audit Plan</b>	Plan of performance audit work for 2015-16.	Audit Committee March 2015.
<b>Corporate Assessment</b>	Review of the Council's capacity and capability to deliver continuous improvement.	October 2015 (Fieldwork 9 <sup>th</sup> – 16 <sup>th</sup> October). Briefing Note to Audit Committee September 2015.
<b>Improvement Plan Audit – 2015-2016</b>	Audit of the discharge of the Council's duty to publish an improvement plan.	July 2015 – complete certificate issued. Audit Committee September 2015.
<b>Assessment of performance</b>	Audit of the discharge of the Council's duty to publish an assessment of performance.	July 2015 – complete certificate issued. Audit Committee September 2015.
<b>Performance Review</b>	Assessment of performance in relation to two of the Council's Key Improvement Priority Areas.	September – December 2015 - underway (fieldwork arranged).
<b>Financial Management and Financial Position Summary - 2</b>	Further work on our financial management arrangements following up our 2014-2015 review, and looking forward to 2016-2017 budget setting and savings proposals. There will also be a focus on reserves position.	July – September 2015 – underway, (fieldwork being arranged).

Activity	Scope	Status
<b>Governance and Performance Reviews – all inform the Corporate Assessment Report.</b>	Human Resources Review. Information technology Review. Information Management Review. Asset Management Review. Partnership Review.	HR review complete. ICT Review fieldwork arranged. Information Management Review complete. Partnership Review fieldwork nearing completion.
<b>Local Project</b>	Review of the application of Equalities impact Assessment in relation to Council improvement priorities	January-February 2016.
<b>LG Improvement Study 1 – Council funding of third-sector services</b>	Project brief under development	TBC.
<b>LG Improvement Study 2 - The strategic approach of councils to income generation and charging for services</b>	Project brief issued	Fieldwork to be delivered by Grant Thornton.
<b>National Study – The effectiveness of local community safety partnerships</b>	Project Brief Issued	Fieldwork underway.