

# Public Document Pack



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## GOVERNANCE AND AUDIT COMMITTEE

Friday, 28th July, 2023

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The use of Welsh by participants is welcomed. If you wish to use Welsh please inform us by noon, two working days before the meeting

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### SUPPLEMENTARY PACK

1.	<b>AUDIT WALES - AUDIT PLAN</b>
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To receive and consider the Audit Wales Audit Plan.  
(Pages 3 - 24)

2.	<b>FRAUD REPORT</b>
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To receive a report on fraud from the Head of Finance.  
(Pages 25 - 26)

3.	<b>TREASURY MANAGEMENT - YEAR END REPORT</b>
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To receive and consider the report of the Cabinet Member for Finance and Corporate Transformation.  
(Pages 27 - 28)

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# Powys County Council – Detailed Audit Plan 2023

Audit year: 2023-24

Date issued: July 2023

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This document has been prepared as part of work performed in accordance with statutory functions. Further information can be found in our [Statement of Responsibilities](#).

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Mae'r ddogfen hon hefyd ar gael yn Gymraeg. This document is also available in Welsh.

# About Audit Wales

## Our aims and ambitions

### Assure



the people of Wales that public money is well managed

### Explain



how public money is being used to meet people's needs

### Inspire



and empower the Welsh public sector to improve



Fully exploit our unique perspective, expertise and depth of insight



Strengthen our position as an authoritative, trusted and independent voice



Increase our visibility, influence and relevance



Be a model organisation for the public sector in Wales and beyond

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# Introduction

This Detailed Audit Plan specifies my statutory responsibilities as your external auditor and to fulfil my obligations under the Code of Audit Practice.

It sets out the work my team intends undertaking to address the audit risks identified and other key areas of focus during 2023.

It also sets out my estimated audit fee, details of my audit team and key dates for delivering my audit team's activities and planned outputs.



**Adrian Crompton**

Auditor General for  
Wales

## My audit responsibilities

I complete work each year to meet the following duties:

- I audit the Council's financial statements to make sure that public money is being properly accounted for.
- The Council has to put in place arrangements to get value for money for the resources it uses, and I have to be satisfied that it has done this.
- The Council needs to comply with the sustainable development principle when setting and taking steps to meet their well-being objectives. The Auditor General must assess the extent to which they are doing this.

## Audit of financial statements

I am required to issue a certificate and report on your financial statements which includes an opinion on their 'truth and fairness' and an assessment as to whether the Narrative Report and Annual Governance Statement is prepared in line with the CIPFA Code and relevant guidance and is consistent with your financial statements and my knowledge of the Authority.

In addition to my responsibilities for auditing the Council's financial statements, I also have responsibility for:

- responding to questions and objections about the accounts from local electors (additional fees will be charged for this work, if necessary);
- auditing the Powys pension fund accounts (a separate audit plan has been prepared for the audit of the pension fund);
- the certification of a number of grant claims and returns as agreed with the funding bodies.

I do not seek to obtain absolute assurance on the truth and fairness of the financial statements and related notes but adopt a concept of materiality. My aim is to identify material misstatements, that is, those that might result in a reader of the accounts being misled. The levels at which I judge such misstatements to be material is set out later in this plan.

I will also report by exception on a number of matters which are set out in more detail in our [Statement of Responsibilities](#).

There have been no limitations imposed on me in planning the scope of this audit.



## Performance audit work

I carry out a programme of performance audit work to discharge my duties<sup>1</sup> as Auditor General in relation to value for money and sustainable development.

My local performance audit programme will continue to be delivered through a combination of an Assurance and Risk Assessment Project, bespoke local projects and thematic projects examining risks common to all councils.

The majority of my performance audit work is conducted using INTOSAI auditing standards. The International Organisation of Supreme Audit Institutions is a global umbrella organisation for the performance audit community. It is a non-governmental organisation with special consultative status with the Economic and Social Council (ECOSOC) of the United Nations.

<sup>1</sup> When we undertake audit work under our statutory powers and duties we may collect information from public bodies that contains some personal data. Our general audit fair processing notice, explains what we do with personal data, and how you can contact our Data Protection Officer.

# Financial statements materiality



## My financial statements audit will concentrate on your risks and other areas of focus

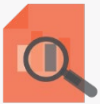
My audit planning has identified the following risks:

### Significant financial statement risk

- Management Override
- 

### Other areas of audit focus

- Valuation of Land and Buildings
- Valuation of Pension Fund Liability
- The Global Centre for Rail Excellence – Repayable Funding
- Related parties



## My performance audit will include:

- Assurance and Risk Assessment
- Thematic review(s)
  - Financial Sustainability of Local Government
  - Commissioning and Contract Management
- Local Report
  - Corporate Governance Review



## Materiality

Materiality	£5.5 million
Reporting threshold	£278,000



## Materiality £5.5 million

My aim is to identify and correct material misstatements, that is, those that might otherwise cause the user of the accounts to be misled.

Materiality is calculated using:

- 2022-23 gross expenditure of £555.9 million
- Materiality percentage of 1%

I report to those charged with governance any misstatements above a trivial level (set at 5% of materiality).



## Areas of specific interest

There are some areas of the accounts that may be of more importance to the user of the accounts and we have set a lower materiality level for these:

- Remuneration report £1,000
- Related party disclosures relating to individuals £10,000

# Significant financial statements risks

Significant risks are identified risks of material misstatement for which the assessment of inherent risk is close to the upper end of the spectrum of inherent risk or those which are to be treated as a significant risk in accordance with the requirements of other ISAs. The ISAs require us to focus more attention on these significant risks.

## Exhibit 1: significant financial statement risks

Significant risk	Our planned response
The risk of management override of controls is present in all entities. Due to the unpredictable way in which such override could occur, it is viewed as a significant risk [ISA 240.32-33].	The audit team will: <ul style="list-style-type: none"><li>• test the appropriateness of journal entries and other adjustments made in preparing the financial statements;</li><li>• review accounting estimates for bias; and</li><li>• evaluate the rationale for any significant transactions outside the normal course of business.</li></ul>

# Other areas of focus

I set out other identified risks of material misstatement which, whilst not determined to be significant risks as above, I would like to bring to your attention.

## Exhibit 2: other areas of focus

Audit risk	Our planned response
<p><b>Valuation of land and buildings</b></p> <p>The value of land and buildings reflected in the balance sheet and notes to the accounts represent material estimates. Land and buildings are required to be held on a valuation basis which is dependent on the nature and use of the assets. This estimate is subject to a high degree of subjectivity depending on the specialist and management assumptions adopted and changes in these can result in material changes to valuations. Assets are required to be revalued every five years, but values may also change year on year and there is a risk that the carrying value of assets reflected in the accounts could be materially different to the current value of assets as at 31 March 2023.</p> <p>The Authority values their assets on a rolling 5 year basis as at the 1 April each year and then applies indices to their Housing Stock if required and other assets which are valued on a Depreciated Replacement cost basis to provide values at 31 March 2023</p>	<p>The audit team will review the process undertaken by the Council/Authority to ensure that asset valuations are materially correct. This includes:-</p> <ul style="list-style-type: none"> <li>• review the information provided to the valuer to assess for completeness.</li> <li>• evaluate the competence, capabilities and objectivity of the professional valuer.</li> <li>• test a sample of assets revalued in the year to ensure the valuation basis, key data and assumptions used in the valuation process are reasonable, and the revaluations have been correctly reflected in the financial statements; and</li> <li>• test the reconciliation between the financial ledger and the asset register.</li> <li>• Review the indices used and their application to provide asset values at 31 March 2023</li> </ul>
<p><b>Valuation of pension fund net liability</b></p> <p>The Local Government Pension scheme (LGPS) pension fund liability as reflected in the financial statements represents a material estimate.</p> <p>The nature of this estimate means that it is subject to a high degree of estimation uncertainty as it is sensitive to small adjustments in the assumptions used in its calculation.</p>	<p>The audit team will:</p> <ul style="list-style-type: none"> <li>• evaluate the instructions issued by management to their management experts (actuary) for this estimate and the scope of the actuary's work.</li> <li>• assess the competence, capabilities and objectivity of the actuary who carried out the valuations.</li> </ul>

	<ul style="list-style-type: none"> <li>• assess the accuracy and completeness of the information provided by the Council/Authority to the actuary to estimate the liability.</li> <li>• test the accuracy of the pension fund net liability and disclosures in the financial statements with the actuarial report from the actuary.</li> <li>• assess the reasonableness of the assumptions made by the actuary by reviewing the report of the consulting actuary (auditor's expert) and undertaking any additional procedures required.</li> </ul>
<p><b>Global Centre of Rail Excellence – Repayable Funding</b></p> <p>As reported in our 2020-21 and 2021-22 Audit plan, in May 2019, Powys County Council, Neath Port Talbot County Borough Council and Welsh Government entered a Joint Venture Agreement to work together to bring forward the development of the Global Centre of Rail Excellence (GCRE). In March 2021, the Council was awarded £50 million of Repayable Funding in respect of Global Centre of Rail Excellence project by Welsh Government. The Council received £33 million in March 2021 and was due to receive the remaining £17 million in 2021-22 (£10 million) and 2022-23 (£7 million) respectively. In addition, the UK Government offered to match fund up to £30 million of the cost of the project. These funding opportunities were seen as a unique opportunity to progress the GCRE project. However, significant additional due diligence was required before the proposed project proceeds to a full business case position and inclusion within the Council's capital programme/approval by full Council. The Authority has repaid £15.6m of this funding in 2022-23 and has requested to</p>	<p>The audit team will</p> <ul style="list-style-type: none"> <li>• review the in year transactions and developments of this project and</li> <li>• keep in view the anticipated post year end developments and consider whether this project funding is appropriately accounted for and</li> <li>• consider whether an adjusting or non adjusting post balance sheet event has occurred</li> </ul>

repay the remained £17.4m as the delivery method for this project has changed. The Welsh Government has yet to agree to this request.

**Related parties**

Disclosure of related party transactions are important as these transactions identify relationships that might materially prevent a body pursuing its separate interests or allow the body to prevent another party from pursuing its interests independently. We have identified related party transactions as material to the accounts as they can provide scope to distort financial information and/or obscure the substance of transactions. In the previous two years we have identified weaknesses in the Council's systems for identifying and recording related party transactions

The audit team will review the Council's processes and procedures for identifying and disclosing related party transactions in the accounts to ensure their accuracy and completeness.

# Financial statements audit timetable

I set out below key dates for delivery of my accounts audit work and planned outputs.

## Exhibit 3: key dates for delivery of planned outputs

Planned output	Work undertaken	Report finalised
2023 Outline Audit Plan	April 2023	April 2023
2023 Detailed Audit Plan	June/July 2023	July 2023
Audit of financial statements work: <ul style="list-style-type: none"><li>• Audit of Financial Statements Report</li><li>• Opinion on the Financial Statements</li></ul>	July – November 2023	November 2023



# Planned performance audit work

I set out below details of my performance audit work and key dates for delivery of planned outputs.

## Exhibit 4: key dates for delivery of planned outputs

<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 and acting in accordance with the sustainable development principle.</p>	<p>Ongoing</p>
<p><b>Thematic review – financial sustainability of local government</b></p>	<p>A review of councils’ financial sustainability including a focus on the actions, plans and arrangements to bridge funding gaps and address financial pressures over the medium term.</p>	<p>Timescales for individual projects will be discussed with you and detailed within the specific project briefings produced for each audit.</p>
<p><b>Thematic review – commissioning and contract management</b></p>	<p>A review focusing on how councils’ arrangements for commissioning, and contract management apply value for money considerations and the sustainable development principle.</p>	<p>Timescales for individual projects will be discussed with you and detailed within the specific project briefings produced for each audit.</p>
<p><b>Corporate Governance Review</b></p>	<p>A review focussing on the effectiveness of the Council’s Corporate Governance arrangements. The full scope is yet to be confirmed, however we will look to integrate our planned Scrutiny follow-up review (as set out in our 2022-23 audit plan) with the CG Review.</p>	<p>Timescales for individual projects will be discussed with you and detailed within the specific project briefings produced for each audit.</p>

We will provide updates on the performance audit programme through our regular updates to Council officers and the Council’s Governance and Audit Committee when required.

# Certification of grant claims and returns, and statutory audit functions

## Certification of grant claims and returns

I have also been requested to undertake certification work on the Council's grant claims, which I anticipate will include Housing Benefits, Teachers Pension, NDR, pooled budget returns, Social Care Wales Workforce Development Plan Grant and Flood Management and Coastal Erosion Risk Management Grant.

## Statutory audit functions

In addition to the audit of the accounts, I have statutory responsibilities to receive questions and objections to the accounts from local electors. These responsibilities are set out in the Public Audit (Wales) Act 2004:

- Section 30 Inspection of documents and questions at audit; and
- Section 31 Right to make objections at audit.

As this work is reactive, I have made no allowance in the fee table below. If I do receive questions or objections, I will discuss potential audit fees at the time.

# Fee and audit team

In January 2023 I published the [fee scheme](#) for the 2023-24 year as approved by the Senedd Finance Committee. My fee rates for 2023-24 have increased by 4.8% for inflationary pressures. In addition, my financial audit fee has a further increase of 10.2% for the impact of the revised auditing standard ISA 315 on my financial audit approach. More details of the revised auditing standard and what it means for the audit I undertake is set out in **Appendix 1**.

I estimate your total audit fee will be £416,939.

## Exhibit 5: audit fee

This table sets out the proposed audit fee for 2023, by area of audit work, alongside the estimated audit fee for last year.

Audit area	Proposed fee (£) <sup>2</sup>	Estimated fee last year (£)
Audit of accounts <sup>3</sup>	246,302	£215,131
Performance audit work <sup>4</sup>	119,637	113,848
Grant certification work <sup>5</sup>	51,000	46,000
Total fee	416,939	374,979[

Planning will be ongoing, and changes to my programme of audit work, and therefore my fee, may be required if any key new risks emerge. I shall make no changes without first discussing them with the Council.

### Our financial audit fee is based on the following assumptions:

- The financial statements are supported by good quality working papers provided on a timely basis and the availability of finance to provide timely responses to our audit queries during the audit.
- No matters of significance, other than as summarised in this plan, are identified during the audit.

<sup>2</sup> Notes: The fees shown in this document are exclusive of VAT, which is not charged to you.

<sup>3</sup> Payable November 2022 to October 2023.

<sup>4</sup> Payable April 2023 to March 2024.

<sup>5</sup> Payable as work is undertaken.

The main members of my team, together with their contact details, are summarised in **Exhibit 6**.

**Exhibit 6: my local audit team**

Name	Role	Contact number	E-mail address
Derwyn Owen	Audit Director (Financial Audit)	02920 320651	<a href="mailto:Derwyn.owen@audit.wales">Derwyn.owen@audit.wales</a>
To be confirmed	Audit Manager (Financial Audit)		
Non Jenkins	Audit Manager (Performance Audit)	02920 320500	<a href="mailto:Non.Jenkins@audit.wales">Non.Jenkins@audit.wales</a>
David Burridge	Audit Lead (Financial Audit)	07929 750490	<a href="mailto:David.Burridge@audit.wales">David.Burridge@audit.wales</a>
Bethan Hopkins	Audit Lead (Performance Audit)	02920 320500	<a href="mailto:Bethan.Hopkins@audit.wales">Bethan.Hopkins@audit.wales</a>

There is one potential conflict of interest that I need to bring to your attention This relates to a member of my financial audit team whose husband is employed by Powys Teaching Health Board and who is also a governor of a secondary school within Powys. I have introduced appropriate arrangements to ensure that this officer does not undertake work in relation to the health board (eg Pooled Budget Accounts) or the school.

I can confirm that, with the exception of the above, all other members of my team are independent of the Council and your officers

# Audit quality

Our commitment to audit quality in Audit Wales is absolute. We believe that audit quality is about getting things right first time.

We use a three lines of assurance model to demonstrate how we achieve this. We have established an Audit Quality Committee to co-ordinate and oversee those arrangements. We subject our work to independent scrutiny by QAD\* and our Chair, acts as a link to our Board on audit quality. For more information see our [Audit Quality Report 2022](#).

## Our People



The first line of assurance is formed by our staff and management who are individually and collectively responsible for achieving the standards of audit quality to which we aspire.

- Selection of right team
- Use of specialists
- Supervisions and review

## Arrangements for achieving audit quality



The second line of assurance is formed by the policies, tools, learning & development, guidance, and leadership we provide to our staff to support them in achieving those standards of audit quality.

- Audit platform
- Ethics
- Guidance
- Culture
- Learning and development
- Leadership
- Technical support

## Independent assurance



The third line of assurance is formed by those activities that provide independent assurance over the effectiveness of the first two lines of assurance.

- EQCRs
- Themed reviews
- Cold reviews
- Root cause analysis
- Peer review
- Audit Quality Committee
- External monitoring

\* QAD is the quality monitoring arm of ICAEW.

# Appendix 1

## The key changes to ISA315 and the potential impact on your organisation

Key change	Potential impact on your organisation
<b>More detailed and extensive risk identification and assessment procedures</b>	<p>Your finance team and others in your organisation may receive a greater number of enquiries from our audit teams at the planning stage of the audit. Requests for information may include:</p> <ul style="list-style-type: none"><li>• information on your organisation's business model and how it integrates the use of information technology (IT);</li><li>• information about your organisation's risk assessment process and how your organisation monitors the system of internal control;</li><li>• more detailed information on how transactions are initiated, recorded, processed, and reported. This may include access to supporting documentation such as policy and procedure manuals; and</li><li>• more detailed discussions with your organisation to support the audit team's assessment of inherent risk.</li></ul>
<b>Obtaining an enhanced understanding of your organisation's environment, particularly in relation to IT</b>	<p>Your organisation may receive more enquiries to assist the audit team in understanding the IT environment. This may include information on:</p> <ul style="list-style-type: none"><li>• IT applications relevant to financial reporting;</li><li>• the supporting IT infrastructure (e.g. the network, databases);</li><li>• IT processes (e.g. managing program changes, IT operations); and</li><li>• the IT personnel involved in the IT processes.</li></ul> <p>Audit teams may need to test the general IT controls and this may require obtaining more detailed audit evidence on the operation of IT controls within your organisation.</p> <p>On some audits, our audit teams may involve IT audit specialists to assist with their work. Our IT auditors may need to engage with members of your IT team who have not previously been involved in the audit process.</p>

Key change	Potential impact on your organisation
<p><b>Enhanced requirements relating to exercising professional scepticism</b></p>	<p>Our audit teams may make additional inquiries if they identify information which appears to contradict what they have already learned in the audit.</p>
<p><b>Risk assessments are scalable depending on the nature and complexity of the audited body</b></p>	<p>The audit team's expectations regarding the formality of your organisation's policies, procedures, processes, and systems will depend on the complexity of your organisation.</p>
<p><b>Audit teams may make greater use of technology in the performance of their audit</b></p>	<p>Our audit teams may make use of automated tools and techniques such as data analytics when performing their audit. Our teams may request different information or information in a different format from previous audits so that they can perform their audit procedures.</p>

Through our Good Practice work we share emerging practice and insights from our audit work in support of our objectives to assure, to explain and to inspire.

Our newsletter provides you with regular updates on our public service audit work, good practice and events, which can be tailored to your preferences.

For more information about our Good Practice work click [here](#).

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We welcome correspondence and telephone calls in Welsh and English.

Rydym yn croesawu gohebiaeth a galwadau ffôn yn Gymraeg a Saesneg.



# 9

## Powys County Council Governance and Audit Committee

<b>Committee:</b>	Governance and Audit Committee
<b>Date:</b>	28 <sup>th</sup> July 2023
<b>Subject:</b>	<b>Corporate Fraud and Error Quarter 1 2023 Report</b>

### 1. Who will be the Lead Officer(s) / Lead Cabinet Member(s) presenting the report?

<b>Name:</b>	<b>Role:</b>
Jane Thomas	Head of Finance
Yvette Kottaun	Senior Investigation Officer

### 2. Why is the Committee being asked to consider the subject?

It is part of their remit to have overview of position of corporate fraud activities within the Council.

### 3. Role of the Committee:

#### **The role of the Committee in considering the subject is to:**

Receive quarterly updates on current work activities and performance.

Advise Governance and Audit Committee, from the Fraud teams work, of any systems or process weaknesses of significance.

Seek Governance and Audit Committee's input on the Fraud Team's any future work plans.

Support delivery of recommendations raised in audit work by Audit Wales and SWAP and to advise the Governance and Audit Committee on the progress made against the actions identified.

### 4. Key Questions:

#### **What Key areas should the Committee focus on:**

Note the proactive work undertaken by the corporate fraud team and its results.

Note audit recommendations that need to be addressed, including an action for the Members code of conduct.

**Key Feeders (tick all that apply)**

Strategic Risk	x	Cabinet Work Plan	
Director / Head of Service Key Issue		External / Internal Inspection	x
Existing Commitment / Annual Report		Performance / Finance Issue	x
Suggestion from Public		Referral from Council / Committee	
Corporate Improvement Plan		Impacting Public / other services	
Service Integrated Business Plan			
Suggestion from Members			
Partnerships			

**Key Impact (tick all that apply)**

Policy Review		Performance	
Informing Policy Development		Evidence Gathering	
Risk	x	Corporate Improvement Plan	
Service Integrated Business Plan		Partnerships	
Pre-Decision Scrutiny		Finance / Budget	x

**Powys County Council  
Governance and Audit Committee**

<b>Committee:</b>	Governance and Audit Committee
<b>Date:</b>	28 <sup>th</sup> July 2023
<b>Subject:</b>	Treasury Management Quarter 4 Report

**1. Who will be the Lead Officer(s) / Lead Cabinet Member(s) presenting the report?**

Name:	Role:
Jane Thomas	Head of Finance
Cllr David Thomas	Cabinet Member for Finance and Corporate Transformation

**2. Why is the Committee being asked to consider the subject?**

To update Governance and Audit Committee on the treasury management activities in line with CIPFA code of practice. Increased Debt information has been included for this report.

**3. Role of the Committee:**

**The role of the Committee in considering the subject is to:**

This report is provided in line with CIPFA code of practice for information and there are no decisions required. The committee is required under its terms of reference to regularly monitor treasury management reports, review and scrutinise the authority's financial affairs and to make reports and recommendations in relation to the authority's financial affairs. You are asked to review the report on this basis.

**4. Key Questions:**

**What Key areas should the Committee focus on:**

The committee is to review the information contained for clarity and content, to question officers on aspects that require further explanation, assess the effectiveness of the report and identify any actions/recommendations.

**Key Feeders (tick all that apply)**

Strategic Risk		Cabinet Work Plan	
Director / Head of Service Key Issue		External / Internal Inspection	
Existing Commitment / Annual Report	x	Performance / Finance Issue	x
Suggestion from Public		Referral from Council / Committee	
Corporate Improvement Plan		Impacting Public / other services	
Service Integrated Business Plan			
Suggestion from Members			
Partnerships			

**Key Impact (tick all that apply)**

Policy Review		Performance	x
Informing Policy Development		Evidence Gathering	
Risk		Corporate Improvement Plan	
Service Integrated Business Plan		Partnerships	
Pre-Decision Scrutiny		Finance / Budget	x