



North Tyneside Council

Audit Committee

5 November 2024

Wednesday, 13 November 2024 commencing at 6.00 pm.

Agenda Item	Page
1. Apologies for Absence	
To received apologies for absence for the meeting.	
2. Appointment of Substitute Members	
To be notified of the appointment of any Substitute Members at the meeting.	
3. Declarations of Interest	
You are invited to declare any registerable and/or non-registerable interests in matters appearing on the agenda, and the nature of that interest.	
You are also invited to disclose any dispensations that have been granted to you in relation to any matters appearing on the agenda.	
4. Minutes	5 - 10
To confirm the minutes of the meeting held on 25 September 2024.	

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Agenda Item	Page
<p>5. External Audit Update – 2022/23</p> <p>Ernst and Young to provide an update on the external audit of the financial statement 2022/23.</p>	<p>11 – 12</p>
<p>6. Audit Progress Report – Forvis Mazars</p> <p>Forvis Mazars will attend the meeting to provide Audit Committee with an update on the External Audit for 2023/24.</p>	<p>13 – 26</p>
<p>7. Exclusion Resolution</p> <p>The Committee will be requested to pass the following resolution:</p> <p>Resolved that under Section 100A of the Local Government Act 1972 (as amended) and having applied a public interest test as defined in Part 2 of Schedule 12A of the Act, the press and public be excluded from the meeting for the following items of business on the grounds that they involve the likely disclosure of exempt information as defined in Paragraphs 1, 3 and 8 of Part 1 of Schedule 12A to the Act.</p>	
<p>8. Internal Audit Progress Report</p> <p>The report provides Audit Committee with an update on Internal Audit activity which includes performance against the 2024/25 Internal Audit Plan, outcomes from internal Audit activity completed between May and November 2024 and progress made in implementing audit recommendations.</p>	<p>27 – 46</p>
<p>9. Corporate Risk Management Summary Report</p> <p>The purpose of the report is to inform Audit Committee of the position on the corporate risks as reported to Cabinet on 14 October 2024.</p>	<p>47 – 150</p>

All corporate risks were subjected to a full review and updated by the relevant risk owners (both senior officer and Cabinet Member). These were subsequently challenged and agreed by Senior Leadership Team (SLT) on 28 September 2024 before being discussed and endorsed by Cabinet on 14 October 2024.

10. Date and Time of Next Meeting

The next meeting will take place on 19 March 2025 at 6.00pm

Circulation overleaf ...

Members of the Audit Committee

Dr Stuart Green (Chair)

Councillor Tom Bailey

Councillor Liz McMullen

Councillor Joanne Sharp

Ms Lisa Sproats

Councillor Andrew Spowart

Councillor Jay Bartoli

Councillor Jim Montague

Councillor James Webster

Audit Committee

Wednesday, 25 September 2024

Present: Dr S Green (Chair)
Councillors A Spowart, T Bailey, J Bartoli, J Sharp,
J Webster and Sproats

Apologies: Councillors L McMullen and J Montague

AC12/24 Appointment of Substitute Members

In accordance with the Council's Constitution the following Substitute member was reported.

Councillor John O'Shea for Councillor Jim Montague.

AC13/24 Declarations of Interest

There were no declarations of interest reported.

AC14/24 Minutes

Resolved that the minutes of the meeting held on Wednesday 29 May 2024 be confirmed as a correct record and signed by the Chair.

AC15/24 Special Educational Needs and Disability (SEND) Corporate Risk

Consideration was given of a report providing the Committee with information on the Special Education Needs and Disability (SEND) Corporate Risk. The Dedicated Schools Grant (DSG) includes four funding blocks and one of these, the High Needs Block (HNB) funds Special Educational Needs and Disability (SEND) provision for children and young people 0-25 years in the borough of North Tyneside.

In July 2022, the Authority were invited by the Department for Education (DfE) to join the safety valve intervention programme, with the aim of agreeing a package of reform that would bring the HNB back into an in year balance by 2027-28. In that year the 2022-23 outturn deficit position on the HNB was £17.391m.

The programme required the Authority to develop a DSG management plan which described how the Authority would reform its high needs system. Where the Authority could demonstrate sufficiently that the DSG management plan created lasting sustainability and was effective in meeting the needs of children and young people, including reaching an in-year balance on the HNB by 2027-28, the DfE would enter into an agreement with the Authority.

The Authority's submission was successful, joining the safety valve intervention programme in April 2023. Subject to full compliance, including reaching an in year balance by 2027-28, the DfE set out in their safety valve agreement that they would pay the Authority a total of £19.5m to eliminate the cumulative deficit on the HNB. The DfE also awarded the Authority a £4.681m capital grant allocation.

This risk within the Corporate Risk Register is owned by the Director of Children's Services (DCS). The report presented provided an overview of progress made since joining the safety valve intervention programme, a programme which is also driving forward the controls set out in the Corporate Risk Register.

It was queried whether there was a push to move children who are currently in a special school into mainstream. It was noted that this wouldn't be the case unless their needs were able to be met and it would be a graduated process.

It was queried whether the academisation of schools had a financial impact. It was noted that this was a needs led service and was undertaken in partnership with school and children were prioritised.

A query was made about accountability and the inspection framework and whether people were able to be held to account. It was noted that there was a fiscal deficit and that this work means that the risk is taken away from the general fund.

It was queried whether the Council has a statutory duty of provision for those with SEN. It was confirmed that based on an assessment of needs then yes it would be provided. It was noted that this scheme was about trying to reduce an overspend. It was queried whether this was about rationing support. It was confirmed that we do not want to ration support it was noted that the more that is done earlier for a child the less likely that a special school place is needed. It was noted that it is about diverting spend in the right way to avoid having a deficit.

It was requested that a remodelled DSG Management Plan be brought back to members of the Committee.

It was noted that the next report will be submitted to the DfE in November.

Resolved that a) the comments of the Committee be noted; and b) the Committee noted the work that has been undertaken to respond to and mitigate risks associated with SEND as outlined in the report.

AC16/24 External Audit Update - 2022/2023 and 2023/24

The Committee received an update from the external auditors on the current position with regards to the audit of the financial statements for 2022/23 and 2023/24. It was noted that the current backlog is a national issue rather than there being any specific concerns relating to the Authority, and this has been compounded due to significant delays in the agreement and publication of guidance.

The Committee were advised that Ernst and Young (EY) are our appointed external auditors to deliver the external audit for 2022/23 and it will then transfer to Forvis Mazars (FM) from 2023/24 onwards who have been appointed by the Public Sector Audit Appointments (PSAA) arrangement.

The committee were advised that whilst EY have undertaken some work on the 2022/23 financial statements, including Value for Money, they intended to disclaim the audit given this would not be completed by the backstop dates agreed nationally. It is expected that a final report will be available to November committee.

The Committee expressed their disappointment and frustration at the position, given the Authority had undertaken all of the work that was expected in readiness for the audit process, and noted that whilst the delay was a national issue, the response of specific audit firms seemed to vary and other Authorities have had their work concluded.

It was queried whether the fact the 2022/23 Accounts have not been signed off would pose a risk the Authority. It was noted that no risk had been identified and that the reporting would make it clear that this is as a result of a national issue, rather than being Authority specific.

EY highlighted the delays in the Government providing guidance which was published was at a very high level and has still had to be interpreted. The guidance on rebuilding assurance following a disclaimed opinion is also still outstanding.

As a result of EY's 2022/23 position and the lack of guidance on rebuilding assurance, coupled with the backstop date for 2023/24 audits being brought forward, FM confirmed that they too would now be unable to complete their audit work in time so would need to issue a disclaimed opinion on the 2023/24 Accounts and FM have now re-allocated the resources originally booked to undertake the 2023/24 audit.

It was noted that it was hoped that further clarification could be provided by November, subject to the receipt of the detailed guidance. The Audit team will continue to work with officers at North Tyneside to gather the information required. It was noted that the work for North Tyneside Council will be undertaken as soon as possible. It was queried what the impact of this would be on Local Authority staff. It was noted that North Tyneside have a good team with the necessary skills and the audit working papers had already been prepared for

both 2022/23 and 2023/24 Accounts.

Resolved – a) that the information presented be noted, b) that the Committee be updated as soon as possible on any new risk emerging and c) that clarity is provided on an approach towards the 24/25 Audit.

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Meeting: Audit Committee

Date: 13 November 2024

Title: External Audit update – 2022/23

Author: Jon Ritchie, Director of Resources

Service: Resources

Wards affected: All

1. Purpose of the report

- 1.1 Audit Committee will be aware of the delay in the external audit of the financial statements for 2022/23, which is having a consequential impact on the 2023/24 audit approach. As discussed at previous meetings, the external auditors have confirmed that the delays are linked to a national situation and do not indicate any financial governance concerns in North Tyneside.
- 1.2 Audit Committee will also be aware that the 2022/23 is the final year that Ernst and Young will deliver the external audit before the role transfers to Forvis Mazars for 2023/24 onwards, who have been appointed via the Public Sector Audit Appointments (PSAA) arrangement.

- 1.3 Elsewhere on the agenda is an update report from Forvis Mazars but at the time of publishing the agenda, Ernst and Young has confirmed that their 2022/23 audit report is not yet ready for circulation. This will be forwarded to the Committee as soon as it is available.



Audit Progress Report North Tyneside Council

28 October 2024

Contents

- 01 Audit progress and backstop arrangements
- 02 Publications and other updates

Page 14

01

Audit progress

Audit progress

2023/24 update

We have progressed our audit planning, and our risk assessment for our 2023/24 value for money work is included on the following page.

Backstop arrangements

On 31 July 2024, following consultation initiated in February, the new Government published its proposals to address the significant backlog in local government annual accounts audits. These measures include both legislative changes to the Accounts and Audit Regulations 2015 and the introduction of several statutory deadlines ('backstop dates') aimed at helping to clear the backlog of local government annual accounts audits. Local government entities are required to publish their audited annual accounts by each backstop date, which are:

- Financial years up-to-and-including 2022/23: 13 December 2024 (previously 30 September 2024 in the initial consultation)
- Financial year 2023/24: 28 February 2025 (previously 31 May 2025)
- Financial year 2024/25: 27 February 2026 (previously 31 March 2026)
- Financial year 2025/26: 31 January 2027
- Financial year 2026/27: 30 November 2027
- Financial year 2027/28: 30 November 2028

Where the backstop dates now mean an auditor cannot complete all necessary audit procedures to obtain sufficient appropriate audit evidence to support the audit opinion, a modified opinion may be necessary (usually referred to as a disclaimed opinion or a qualified opinion).

Auditors will still be required to discharge their value for money (VFM) responsibilities, which requires the work to be completed by the date of the audit opinion.

In September 2024, the Government laid before Parliament the Accounts and Audit (Amendment) Regulations 2024 as required to enact the proposals previously announced. At the same time, the Comptroller and Auditor General (C&AG) of the National Audit Office (NAO) laid before Parliament a draft revised Code of Audit Practice (the Code). On 10 September 2024, the NAO, on behalf of the C&AG, also published Local Audit Reset and Recovery Implementation Guidance notes (LARRIGs) 1-5 to support auditors in meeting the requirements of the Local Audit and

Accountability Act 2014 (the Act). The LARRIGs are prepared and published with the endorsement of the Financial Reporting Council (FRC) and are intended to support the reset and recovery of local audit in England.

The initial focus of this guidance is on supporting the reset for incomplete audits up to and including the 2022/23 financial year and the implementation of the backstop dates for the publication of audited accounts. The NAO will issue further guidance to support the recovery phase in due course.

Whilst the guidance is primarily aimed at supporting auditors, it makes clear the requirements on local authorities to prepare good quality accounts, and clear and comprehensive working papers supported by knowledgeable finance teams.

Impact on the 2023/24 audit of North Tyneside Council

We have engaged regularly with the Director of Resources and his team on the backstop measures since they were first proposed earlier this year. Following publication of the final backstop dates we have considered the impact on our ability to deliver a complete audit of the Council's accounts for 2023/24 that would enable the Council to publish audited accounts by the new statutory deadlines.

The auditor of your prior year accounts intends to backstop the 2022/23 audit of the Council's financial statements and issue a disclaimed opinion. As this will provide us with no audit assurance for the prior year financial statements, and the backstop for 2023/24 has been brought forward by 3 months to 28 February 2025, we have concluded that there is insufficient time to deliver audit procedures for 2023/24 that would give us sufficient appropriate evidence for an unmodified opinion. Consequently, we will therefore issue a disclaimed opinion on the 2023/24 financial statements.

We will continue to engage with the Director of Resources and his team as we consider the practical steps to re-building assurance in future years, starting with the 2024/25 audit.

Value for money arrangements

The framework for value for money work

We are required to form a view as to whether the Council has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources. The NAO issues guidance to auditors that underpins the work we are required to carry out in order to form our view and sets out the overall criterion and sub-criteria that we are required to consider.

2023/24 will be the fourth audit year where value for money (VFM) work comes under the 2020 Code of Audit Practice (the Code). Our responsibility is to be satisfied that the Council has proper arrangements in place and to report in the audit report and/or the audit completion certificate where we identify significant weaknesses in arrangements. Separately we provide a commentary on the Council's arrangements in the Auditor's Annual Report.

Specified reporting criteria

The Code requires us to structure our commentary to report under three specified criteria:

1. **Financial sustainability** – how the Council plans and manages its resources to ensure it can continue deliver its services;
2. **Governance** – how the Council ensures that it makes informed decisions and properly manages its risks; and
3. **Improving economy, efficiency and effectiveness** – how the Council uses information about its costs and performance to improve the way it manages and delivers its services

Our approach

Our work falls into three primary phases as outlined opposite. We need to gather sufficient evidence to support our commentary on the Council's arrangements and to identify and report on any significant weaknesses in arrangements. Where significant weaknesses are identified we are required to report these to the Council and make recommendations for improvement. Such recommendations can be made at any point during the audit cycle and we are not expected to wait until issuing our overall commentary to do so.

Planning and risk assessment	Obtaining an understanding of the Council's arrangements for each specified reporting criteria. Relevant information sources include: <ul style="list-style-type: none">• NAO guidance and supporting information;• information from internal and external sources including regulators;• knowledge from previous audits and other audit work undertaken in the year; and• interviews and discussions with officers and Members.
Additional risk-based procedures and evaluation	Where our planning work identifies risks of significant weaknesses, we will undertake additional procedures to determine whether there is a significant weakness.
Reporting	We will provide a summary of the work we have undertaken and our judgements against each of the specified reporting criteria as part of our commentary on arrangements. This will form part of the Auditor's Annual Report. Our commentary will also highlight: <ul style="list-style-type: none">• significant weaknesses identified and our recommendations for improvement; and• emerging issues or other matters that do not represent significant weaknesses but still require attention from the Council.

Value for money arrangements

Identified risks of significant weaknesses in arrangements

The NAO's guidance requires us to carry out work at the planning stage to understand the Council's arrangements and to identify risks that significant weaknesses in arrangements may exist.

From our planning and risk assessment work to-date we have not identified any risks of significant weaknesses in arrangements.

We will report any identified risks to the Audit Committee, if any arise, as part of our continuous risk assessment and our ongoing work in relation to the value for money arrangements at the Council.

02

Publications and other updates

National publications

	Publication/update	Key points
National Audit Office (NAO)		
1	Draft Code of Audit Practice laid in Parliament	A draft of the new Code of Audit Practice was laid in Parliament on 9 September 2024 and has now been published on the NAO website. Subject to Parliament's approval, the Code will come into force in late autumn 2024.
2	Local Audit Reset and Recovery Implementation Guidance	The NAO has published the Local Audit Reset and Recovery Implementation Guidance on its Code and guidance pages Guidance and information for auditors - National Audit Office (NAO).
3	NAO report: Improving educational outcomes for disadvantaged children	The NAO has published its report Improving educational outcomes for disadvantaged children which examines whether the Department for Education (DfE) is achieving value for money through its funding to support the attainment of disadvantaged children in educational settings in England.
4	NAO report: The effectiveness of government in tackling homelessness	The NAO has published its report The effectiveness of government in tackling homelessness.
5	NAO report: DWP customer service	The NAO has published its report DWP customer service which examines whether the Department for Work & Pensions (DWP) has an effective approach to customer service.
9	NAO report: The condition and maintenance of local roads in England	The NAO has published its report The condition and maintenance of local roads in England which examines whether the Department for Transport (DfT) is ensuring value for money through its funding provision for local road maintenance.

National publications and other updates

NAO Publications

1. Draft Code of Audit Practice laid in Parliament

A draft of the new Code of Audit Practice was laid in Parliament on 9 September 2024 and has now been published on the NAO website, as required by Schedule 6 of the Local Audit and Accountability Act 2014. Subject to Parliament's approval, the Code will come into force in late autumn 2024.

<https://www.nao.org.uk/wp-content/uploads/2024/09/code-of-audit-practice-draft.pdf>

The new Code was developed following a consultation in February/March 2024. It is intended to support measures taken by the Ministry of Housing, Communities & Local Government (MHCLG) to address the current backlog of local government audits. MHCLG has also laid regulations to introduce statutory deadlines for publication of audited accounts, which is intended to work alongside the draft Code.

2. Local Audit Reset and Recovery Implementation Guidance

The NAO has published the Local Audit Reset and Recovery Implementation Guidance on its Code and guidance pages Guidance and information for auditors - National Audit Office (NAO). Local Audit Reset and Recovery Implementation Guidance notes (LARRIGs) are prepared and published by the NAO on behalf of the Comptroller and Auditor General (C&AG) who has power to issue guidance to auditors under Schedule 6 paragraph 9 of the Local Audit and Accountability Act 2014 (the Act). LARRIGs are prepared and published with the endorsement of the Financial Reporting Council (FRC) and are intended to support the reset and recovery of local audit in England.

LARRIG guidance has been issued by the C&AG and published by the NAO to enable auditors (and preparers of accounts) to begin planning its implementation. The guidance will come into effect as statutory guidance to auditors as soon as the relevant legislation underpinning the guidance comes into force, subject to Parliamentary approval. For the purposes of these LARRIGs, these are the Accounts and Audit (Amendment) Regulations 2024, and the 2024 Code of Audit Practice.

<https://www.nao.org.uk/code-audit-practice/guidance-and-information-for-auditors/>

National publications and other updates

3. NAO report: Improving educational outcomes for disadvantaged children

The NAO has published its report Improving educational outcomes for disadvantaged children which examines whether the Department for Education (DfE) is achieving value for money through its funding to support the attainment of disadvantaged children in educational settings in England, from early years to the end of key stage 4 (the end of compulsory schooling). It assesses:

- whether DfE has a coherent approach to support the attainment of disadvantaged children, and its progress against its objectives;
- how DfE understands the attainment of children and how it evaluates what works to effectively allocate resources; and
- the accountability arrangements and support DfE provides schools and early years providers to ensure value for money.

The report concludes that each year, DfE spends around £60 billion to support all children across schools and early years settings. For 2023-24, this included an estimated £9.2 billion focused on supporting disadvantaged children and narrowing the attainment gap between them and their peers, with half of this comprising disadvantage elements of its core funding for schools.

Despite this investment, disadvantaged children performed less well than their peers across all areas and school phases in 2022/23. The gap in children's attainment had been narrowing before the COVID-19 pandemic, which then had a detrimental impact. The gap continues to widen for key stage 4, which is when children leave school, and, while the attainment gap for those finishing primary school narrowed slightly in the past year, it remains wider than it was a decade ago.

DfE has evidence to support some of its interventions and uses this to help schools and early years providers to make decisions. However, it does not yet understand the outcomes resulting from a significant proportion of its expenditure on disadvantaged children. It also does not have a fully integrated view of its interventions, or milestones to assess progress and when more may need to be done.

This, and the lack of sustained progress reducing the disadvantage attainment gap since 2010/11, means that DfE cannot demonstrate it is achieving value for money. To make progress, and secure value for money, it should build more evidence of what works, look strategically across its interventions and how it allocates its funding, and work effectively across government to address the wider factors to make progress on this complex issue.

[Improving educational outcomes for disadvantaged children](#)

National publications and other updates

4. NAO report: The effectiveness of government in tackling homelessness

The NAO has published its report *The effectiveness of government in tackling homelessness*. Note: On 9 July 2024, the Department for Levelling Up, Housing & Communities (DLUHC) was renamed the Ministry of Housing, Communities & Local Government (MHCLG). The report refers to DLUHC throughout, as that was the name in use at the time of fieldwork.

This report follows on the NAO's last report on homelessness in 2017 – around six months before Homelessness Reduction Act (HRA) 2017 came into force. The report assesses value for money in terms of whether DLUHC is working with government departments and local authorities in a way that maximises government's ability to tackle homelessness. Specifically, it looks to establish whether DLUHC: has a good understanding of the nature of homelessness; is delivering appropriate system leadership; and supports local authorities well.

The report concludes that homelessness is a highly complex issue affected by a wide range of social and economic factors, and by government policy in areas such as housing, welfare and asylum. Statutory homelessness has increased significantly in recent years, meaning that more people are finding themselves either with no stable place to live or in temporary accommodation provided by their local authority.

Providing temporary accommodation alone cost local authorities over £1.6 billion in 2022-23, but it varies in quality and there are gaps in regulation, while some of it – such as B&Bs being used for households with children – is unsuitable. Dealing with homelessness is creating unsustainable financial pressure for some local authorities.

The situation has worsened since the NAO last examined the issue in 2017. Despite the introduction of HRA 2017, homelessness numbers are at a record level and expected to increase. While DLUHC has developed much better homelessness data and stronger links with local authorities, the government still has no strategy or public targets for reducing statutory homelessness, and DLUHC is falling behind on key programmes to improve housing supply. Funding remains fragmented and generally short-term, inhibiting homelessness prevention work and limiting investment in good-quality temporary accommodation or other forms of housing.

Unless these factors are addressed across government, DLUHC will not be able to demonstrate that it is delivering optimal value for money from its efforts to tackle homelessness.

[The effectiveness of government in tackling homelessness](#)

National publications and other updates

5. NAO report: DWP customer service

The NAO has published its report DWP customer service which examines whether the Department for Work & Pensions (DWP) has an effective approach to customer service. The evaluative criteria used to assess value for money included whether DWP:

- has a clear framework for monitoring customer service, such as clear objectives, measures and performance reporting;
- has provided good customer service over recent years in relation to four key areas – satisfaction, payment accuracy, payment timeliness and telephony; and
- has clear plans to improve customer service

The report concludes that DWP has a responsibility to provide good customer service, not least because its customers cannot switch to an alternative welfare provider if they are unhappy with the service they receive. Its customers include some of the most vulnerable in society, who rely on DWP for the accurate and timely payment of the benefits to which they are entitled.

Faced with growing demand and a challenging operational context, DWP's customer service has fallen short of the expected standards over recent years, particularly for certain benefits, such as Personal Independence Payment (PIP). It is generally not meeting its performance benchmarks or standards for customer satisfaction, payment timeliness and answering calls to its in-house telephone lines.

There are some areas of strong performance with, for example, the proportion of State Pension customers satisfied with the service they receive consistently above DWP's benchmark of 85%, and Universal Credit performing well on payment timeliness and telephony.

But there are also areas of poor performance, in particular payment timeliness for PIP with only 52% of claims processed in line with the 75-day standard in 2023-24 – although this represents a considerable improvement compared with previous years.

DWP recognises that it needs to transform its services to be a customer-focused organisation. Its modernisation plans are based on a good understanding of the issues that need to be addressed and are necessarily ambitious. However, the scale and complexity of the plans mean delivery is risky, and DWP is unlikely to achieve in the short term the improvements that are needed.

DWP must now set out how it will assess whether its actions to improve customer service are working and how it will track progress towards its goals. This will provide assurance on value for money and help DWP keep its plans on track so that it can consistently provide a good service to those people who rely on it.

[DWP customer service](#)

National publications and other updates

6. NAO report: The condition and maintenance of local roads in England

The NAO has published its report The condition and maintenance of local roads in England which examines whether the Department for Transport (DfT) is ensuring value for money through its funding provision for local road maintenance, and whether it is effectively fulfilling its role in supporting local authorities to deliver local road maintenance. The NAO has assessed whether:

- DfT understands the condition of local roads in England;
- DfT is using its data and information to inform its funding decisions; and
- DfT is supporting local authorities effectively through providing guidance on asset maintenance.

The report concludes that local roads are a vital part of local transport infrastructure, used every day by millions of people. Despite their importance, the condition of local roads is declining and the backlog to return them to a good state of repair is increasing.

DfT has provided between £1.1 and £1.6 billion of capital funding each year to local authorities and has set out plans for additional funding through to 2034. Given the fiscal constraints, it is essential that DfT secures maximum value from the funding it has available.

However, at present DfT does not have a good enough understanding of the condition of local roads and does not use the limited data it does have to allocate its funding as effectively as possible. It does not know whether the funds it allocates are delivering improvements in road condition, and has not updated its guidance to local authorities, to share good practice and help them make the most of their limited funds, for some years.

Managing the local road network is becoming increasingly complex – for example, as climate change and autonomous vehicles demand more from it – and the additional funding that DfT has secured provides an opportunity to equip local authorities to better meet these challenges.

If DfT is able to address the issues in its current approach it will be much better placed to improve the value for money of funding in this area and secure an improved and more resilient local roads network.

<https://www.nao.org.uk/reports/the-condition-and-maintenance-of-local-roads-in-england/>

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