



This supporting information has been prepared to assist the auditor in performing their planning to inform their work on VFM arrangements under Auditor Guidance Note 3 (AGN 03). The supporting information is intended to provide additional sector specific context only. It is NOT part of the statutory guidance and auditors are only required to have regard to the explicit requirements set out in AGN 03.

Auditor Guidance Note 3 (AGN 03) Supporting Information:

Combined Authorities (CAs) and Similar Bodies

December 2021

This document forms part of the suite of supporting information designed to assist auditors in planning their work on VFM arrangements.

The [suite of supporting information](#) comprises this document and the following:

General arrangements

Local government bodies

- Local authorities
- Police and Fire & Rescue bodies
- Other local bodies

Local health bodies

- NHS trusts and foundation trusts (FTs)
- Clinical commissioning groups (CCGs)

These documents will be updated from time-to-time to reflect new, significant sector developments, or updates to the statutory guidance. Auditors may find it helpful to refer to the local authorities supporting information alongside this document to understand common legislation and other responsibilities for example capital framework considerations.

Supporting information does not include organisation-specific information. Accordingly, the issues included are **neither prescriptive nor exhaustive**, and do not substitute for the consideration of local context.

What's new?

The main changes to the supporting information include:

- financial arrangements – information on the 2021 Budget and Spending Review;
- general sector developments – information on combined authorities and Local Enterprise Partnerships; and
- sector resources – NAO reports.

Background

This section provides some general information about the sector.

A combined authority (CA) is a statutory body that enables a group of two or more councils to collaborate and take collective decisions across council boundaries to improve the delivery of public services and functions.

A council or group of councils may recommend the creation of a CA, which would then need to be approved by the Secretary of State, by Order. Alternatively, the Secretary of State may decide to establish a CA, if the councils in the relevant area consent. The creation of a CA means that member councils can take advantage of additional powers and resources devolved to them from national government.

There are two types of combined authorities: those with a mayor covering the area of the CA and those without. The legislation does not allow the creation of CAs in London, where the Greater London Authority is the comparable strategic body. Whilst the supporting information largely focusses on CAs, it is important to note that there are also other devolution deals in place with similar working arrangements, further details are set out in the 'current developments' section.

There are three stages for establishing a CA as set out below:

- **Stage 1 Review:** a group of councils proposing to establish a CA must carry out a governance review, including consultation, in order to decide whether or not to proceed.
- **Stage 2 Scheme preparation:** having decided to proceed, the councils must prepare and publish a scheme for the CA.
- **Stage 3 Order making process:** the Secretary of State introduces in Parliament a statutory instrument establishing the CA.

During the consultation stage, there may be a number of sources of information presented to key stakeholders including presentations, online surveys and letters. The provisions within the legislation set out the minimum requirements of the consultation proposals where these should:

- confirm the area to be covered and the consent of the relevant councils to the proposal;
- identify the statutory functions to be transferred, report the results of the review and explain why the transfer of those functions to the CA is likely to improve their delivery;
- propose appropriate governance arrangements including membership, voting and any proposed executive arrangements;

- in the case of a CA including councils which are not immediate neighbours, address the implications of the proposal for other councils in the area; and
- report the results of public consultation on the proposal.

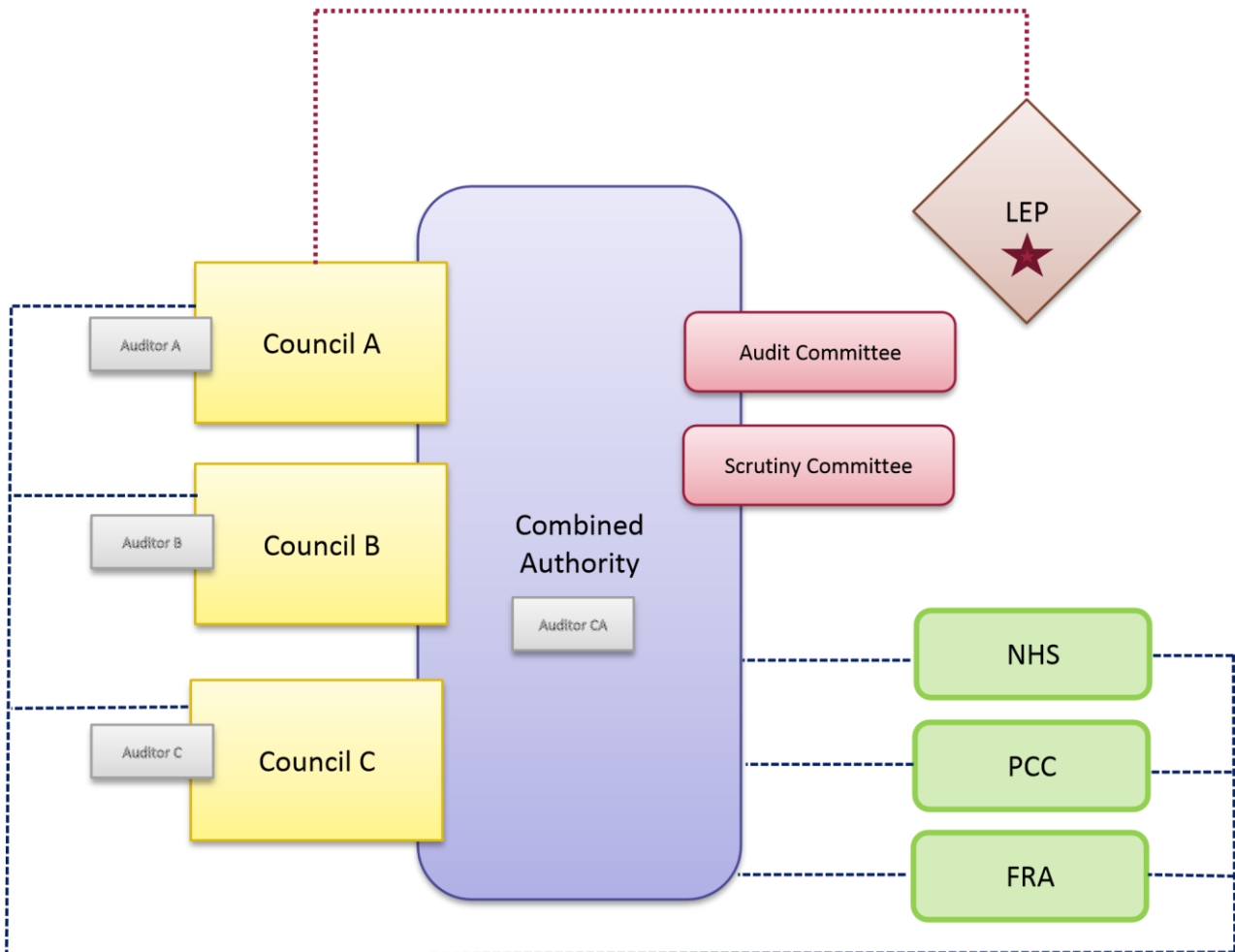
Further information regarding the stages for establishing a CA and the legislative requirements are set out within the Local Government Association's [Plain English Guide to CAs](#).

CAs need to ensure their governance arrangements are sufficient to meet their new and expanding roles and to monitor the performance and delivery of services and take action where standards fall. The 2016 Act requires all combined authorities to establish one or more overview and scrutiny committee and an audit committee. The Secretary of State may make provision about the overview and scrutiny committee, including the membership, the voting rights of members, the chair, and the publication of reports.

There should be a senior commitment to governance with regular chief executive and leader boards; programme management with a forward plan of milestones and decisions; and dedicated resources with clear roles and responsibilities.

Devolution deals negotiated to date have mostly involved transfer of powers over services such as business support, further education and skills funding, transport budgets and land management. The devolution agenda is driving new and rapidly-evolving models of collaboration with a focus on place-based outcomes.

A CA will have close working relationships with other bodies and third parties. This could include Local Enterprise Partnerships (LEP) – a private sector-led voluntary board of business people and council representatives with a range of powers and responsibilities. An illustrative example is provided on the next page:



★ Note that the LEP could have links with any of the bodies as well as potentially another CA, therefore, the above is just an example.

The above illustration highlights that each constituent council and the CA will have its own auditor and the audits of the CA and its constituent councils might be done by the same firm or by different firms. Auditors should consider how they can best co-operate and use the work of other external auditors, inspectorates and other bodies in support of their responsibilities.

Note that whilst the auditor issues their VFM arrangements commentary solely in respect of the arrangements in place at their own body, understanding the issues and risks relating to the CA may help the auditor when undertaking their planning.

Financial arrangements

Autumn Budget and Spending Review 2021

The [Autumn Budget and Spending Review 2021](#) (SR21), published on 27 October 2021, sets departmental budgets up to 2024-25. It confirms that departmental spending will grow at an average of 3.8 per cent annually. SR21 aims to support economic recovery following the pandemic, and to support the government's plans to reduce regional inequalities across Britain. There is a focus on investing in public services, as well as economic growth, transitioning to net zero, and supporting people and businesses.

SR21 provides a multi-year settlement to local authorities, with an estimated average real-terms increase of 3% a year in core spending power. English councils will be provided with £1.6 billion of new grant funding in each of the next three years, on top of funding to implement social care reform. This represents the largest annual increases in local government core funding in over a decade.

	£ billion						Average annual real terms growth	
	Outturn	Outturn	Baseline	Plans	Plans	Plans	2021-22 to 2024-25	2019-20 to 2024-25
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25		
Resource DEL (1) (2)	7.5	8.6	9.1	10.8	12.1	12.7	9.4%	8.4%
<i>of which: Adult Social Care reform</i>	-	-	-	0.2	1.4	2.0	-	-
Core Spending Power (CSP)	46.2	49.1	50.4	53.7	56.6	58.9	3.0%	2.5%

(1) Excluding ringfenced COVID-19 DEL

(2) Local Government DEL presented here is not reduced by the switch from DEL to AME for Business Rate Retention Pilots and does not include DEL compensation for new business rates measures announced at Budget 2021. Figures for 2019-20 and 2020-21 also reflect other adjustments for business rates and the New Homes Bonus. Therefore, the figures in this table do not match the outturn figures presented in the total DEL table.

Source: Spending Review 2021, Chapter 4 Departmental Settlements – Department for Levelling Up, Housing and Communities table 4.9

Health and Social Care Levy

In September 2021 the government announced its new plan for healthcare, adult social care, and their new funding plan with the policy paper [Build Back Better: Our Plan for Health and Social Care](#). The paper explains the government's plan to introduce a new Health and Social Care Levy,

and to include a cap on social care costs. The government confirmed £5.4 billion for adult social care over the next three years through the levy. SR21 confirms: -

- £3.6 billion will go directly to local government over the SR21 period to implement the £86,000 cap on personal care costs and to expand means tested support to people with less than £100,000 in relevant assets.
- £1.7 billion over three years to improve the wider social care system, including the quality and integration of care. At least £500 million of this will be allocated to improve qualifications, skills and wellbeing across the adult social care workforce.
- Additional funding through the local government settlement to ensure all local authorities are able to meet core pressures in adult social care.

Local Authority functions

SR21 provides the following additional funding over the period: -

- £37.8 million to tackle cyber security challenges and invest in local authority cyber resilience, bringing the total funding for cyber to £85.8 million over the period.
- £34.5 million to strengthen local delivery and transparency by increasing procurement and commercial capacity in the sector, establishing ARGA as the new systems leader, and helping local councils meet new transparency requirements.

Council tax & business rates

The referendum threshold for increases in council tax is expected to remain at 2% per year. In addition, local authorities with social care responsibilities are expected to be able to increase the adult social care precept by up to 1% per year.

The government has concluded its review of the business rates system and has frozen the business rates multiplier in 2022-23, saving businesses in England an estimated £4.6 billion over the next five years. The government has also announced a range of other measures, including a new, one year Retail, Hospitality and Leisure relief, and support for investment in property improvements and green technology. Local authorities will be fully compensated for all measures announced in the review.

The legal framework

This section sets out the legislation that governs the audited body's sector, together with any statutory guidance issued thereunder. It is included to provide auditors with information about the roles and responsibilities of the audited body as set out in law.

The [Cities and Local Government Devolution Act 2016](#) (the 2016 Act) provides the legal framework for the implementation of devolution deals with combined authorities and other areas.

The underpinning legislation is the [Local Democracy, Economic Development and Construction Act 2009](#) (the 2009 Act) as amended by the 2016 Act, which brought in important changes such as removing geographical restrictions, enabling the transfer of functions from other bodies to support devolution deals and enabling combined authorities to create directly-elected mayors.

CAs may be set up by two or more local authorities. Under the 2016 Act these authorities no longer need to be adjacent and can be in different county areas.

The [Localism Act 2011](#) permits the Mayor of London to create mayoral development corporations (MDC) in Greater London.

The [Transport Act 2008](#) is also relevant in relation to the governance arrangements for CAs because they are based on those originally introduced for Integrated Transport Authorities.

CAs are formally established by the Secretary of State through a Parliamentary Order following a request or the councils agreeing to the Secretary of State setting up a CA.

There are two types of CA. Those with a mayor covering the area of the CA and those without. The legislation does not allow the creation of combined authorities in London.

The legislation is absolutely clear that CAs must be led by councillors. A majority of the members of a CA must be councillors appointed by the councils comprising the authority and each council must appoint at least one representative.

In the case of Mayoral CAs, the mayor is directly elected; is both a member of the CA and the chair of it; and a deputy mayor is appointed by the other members of the CA.

In forming a CA there are two key tests:

1. Is the creation of the CA likely to improve the exercise of statutory function in an area (the 2009 Act 110/1):
 - the exercise of statutory functions relating to transport in the area;
 - the effectiveness and efficiency of transport in the area;
 - the exercise of statutory functions relating to economic development;
 - regeneration in the area; and
 - economic conditions in the area.
2. The Secretary of State must have regard to the identities and interests of local communities and the need to secure effective and convenient government (the 2009 Act 110/4).

The 2009 and 2016 Acts require CAs to abide by the following rules:

- A CA must be comprised of a minimum of two councils;
- The minimum building blocks are a district or unitary council;
- They need not be immediate neighbours (2016 Act);
- A CA cannot comprise only part of a county council;
- Where the councils are non-adjacent, they must meet a more stringent ‘test’ of the likelihood that the CA will improve delivery and the Secretary of State will need to consider the impact on other councils in the area;
- A council cannot be a full member of more than one CA (but can be an associate or non-constituent member); and
- There are rules restricting individual councils blocking the formation of a CA.

The 2016 Act requires each CA to set up at least one overview and scrutiny committee. The committee must publish a plan and has the power to suspend decisions of the CA whilst it reviews them.

Where a mayoral model is not followed then the expectation is that alternative governance arrangements will be developed locally. Auditors will therefore need to understand local arrangements in order to inform their planning of VFM arrangements work.

Sector developments and contextual information

This section contains contextual information that may be relevant to the body's general arrangements. It also sets out some of the current developments within the sector that may be relevant to the body's arrangements. The material may be helpful to auditors when undertaking their planning.

The examples below are neither prescriptive nor exhaustive, and should not be used as a checklist. The information in this section does not cover developments at individual audited bodies and auditors are also likely to need to draw on their own local knowledge.

General sector developments

The LGA reports that [ten combined authorities have been established](#) so far. They include nine with a directly elected mayor and one without. These are listed below:

CAs with directly elected mayors:

- Cambridgeshire and Peterborough;
- Greater Manchester;
- Liverpool City Region;
- North of Tyne
- Sheffield City Region;
- Tees Valley;
- West Midlands;
- West of England;
- West Yorkshire Combined Authority.

CAs with no directly elected mayors:

- North East Combined Authority

The number of CAs remain relatively small.

The Localism Act 2011 permits the Mayor of London to create mayoral development corporations (MDC) in Greater London. The object of an MDC is to secure the regeneration of its area. There are two mayoral development corporations in London:

- London Legacy Development Corporation (LLDC), established in 2012, replacing the Olympic Park Legacy Company; and
- Old Oak and Park Royal Development Corporation, established in April 2015.

Powers from the 2011 Act to designate an MDC outside Greater London were created by a 2017 Order. The [South Tees Development Corporation \(STDC\)](#) is the first Mayoral Development Corporation (MDC) outside of London and has been set up to promote the economic growth and commercial development of Tees Valley by converting assets in the South Tees area into opportunities for business investment and economic growth.

The STDC's main objectives are to drive forward growth and investment, create jobs, and support local communities in the area in light of the closure of the SSI steelworks site in Redcar and Cleveland.

Auditors should note that there are also many other devolution deals other than CAs described above. Auditors will need to keep up to date on such deals affecting their audits of CAs or constituent councils, which can involve a number of arrangements, in order to inform their planning. The case studies below provide some examples of current devolution deals which auditors may find useful in increasing their understanding of general arrangements.

Greater Manchester Combined Authority (GMCA)

GMCA has an elected Mayor and is made up of the ten Greater Manchester councils (Bolton, Bury, Manchester, Oldham, Rochdale, Salford, Stockport, Tameside, Trafford and Wigan). In addition, GMCA has teamed up with various public, private and voluntary organisations, for example:

- Organisations that deliver specific tasks on behalf of the GMCA, e.g. training providers to deliver skills training that helps people back into work.
- Major partner organisations that contribute at a higher, decision-making, level where their senior staff are part of GMCA's leadership team, to support on areas such as crime and health.
- Greater Manchester has a [new strategy called 'Our people, Our place'](#). This strategy written by all ten councils, the Mayor, NHS, transport, police and fire services, with help from businesses, voluntary and community organisations explains the authority's ambitions for the area and its peoples. These ambitions cover health, wellbeing, work and jobs, housing, transport, skills, training, and economic growth.
- Prior to the latest strategy on 'Our people, Our place', the LEP – jointly owned the [Stronger Together: the Greater Manchester Strategy](#), which described how GMCA intended to use economic growth and the reform of public services to make the region financially self-reliant by 2020.

- The authority works in partnership with the Greater Manchester Police; Greater Manchester Fire & Rescue Service; Greater Manchester Health & Social Care Partnership; and the NHS.
- Control of the Housing Investment Fund;
- A reformed 'earn back' deal and agrees for the mayor of GMCA to take on the role of Police and Crime Commissioner. The earn back model uses a formula, linked to changes in rateable values over time to provide a revenue stream over 30 years if additional gross value added (GVA) is created relative to a baseline. Earn back provides an additional incentive for Greater Manchester to prioritise local government spending to maximise GVA growth. If successful in driving economic growth, under earn back Manchester will receive a larger proportion of the resultant tax take than would otherwise be the case under business rate retention. The 'earned back' resources would be used for further investment;
- Responsibility for devolved business support budgets;
- Control of the Apprenticeship Grant for Employers and power to reshape further education provision;
- Control of an expanded pilot and joint commissioning arrangements with DWP; and
- Joint working between Greater Manchester and the NHS to enable joint planning of social care services.

Further commitments between the Government, GMCA and the directed elected mayor were announced as part of the [Autumn Budget 2017](#) including working together to develop a local industrial strategy, exploring future transport funding and developing a trade and investment plan. Greater Manchester also received £243 million from the Transforming Cities Fund for transport investment.

Cornwall Council and Cornwall and Isles of Scilly Local Enterprise Partnership (not a CA but a similar devolution deal)

Cornwall Council and Cornwall and Isles of Scilly Local Enterprise Partnership (CIoS LEP) includes devolved powers for franchising bus services, joint working to re-shape further education training and learning provision for adults and the development of new apprenticeship opportunities. The deal also gives Cornwall 'Intermediate Body' status for two European Union structural funds and sees the integration of local and national business support services. Government has committed to work with Cornwall on proposals for a low carbon enterprise zone as well as other energy initiatives and the creation of a Cornish Heritage Environment Forum. Local health organisations are invited, as part of the deal, to produce a business plan for the integration of health and social care services.

The devolution deal did not require the creation of a CA or the creation of an elected mayor. However, following a governance review (similar to that required of a CA), Cornwall received



recommendations to maintain the 'strong leader' model but also to create a leadership board to bring together non-executive leaders of Cornwall Council, the Council of the Isles of Scilly and key partner organisations and strategic partnerships to develop a unified strategic vision.

The CloS LEP reports on its [website](#) that it is committed to participating in relevant local authority scrutiny arrangements and that it provides updates and reports to the Cornwall Council Economic Growth and Development Overview and Scrutiny Committee.

Local Enterprise Partnerships

Local authorities work with private enterprise in their area to promote economic growth through Local Enterprise Partnerships (LEPs). There are now 38 LEPs in England and each one is responsible for managing one of the agreed [Growth Deals](#). Each LEP has the flexibility to determine the details of its governance and accountability arrangements and there are a variety of models including those that have remained as partnerships, local authority Section 101 committees, community interest companies and companies limited by guarantee. Public funding for LEPs is directed via a local authority in the area of the LEP, which is appointed to undertake the accountable body role. The government also appoints Relationship Managers – regionally based civil servants who provide LEPs with day to day advice and support, and are the main channel of engagement between the LEPs and central government.

From 1 April 2019, LEPs are required to follow the [National local growth assurance framework](#). The framework, which sets out the government's guidance for places that are required to develop their own local assurance framework also applies to Mayoral Combined Authorities with a single pot funding arrangement.

The new framework replaces the previous [LEP national assurance framework](#) (published November 2016) and the [Single Pot assurance framework](#) (published April 2016) and seeks to provide a common framework of understanding of the assurance required for local growth funding.

The new framework explains how places should appraise, monitor and evaluate schemes to achieve value for money. It also serves to provide DLUHC, the government and other stakeholders and the public with the necessary assurances that MCAs and LEPs have the policies and processes in place to ensure robust stewardship of public funds.

The document contains guidance for MCAs but does not replace requirements set out in the relevant legislation governing MCAs and CAs and their statutory responsibilities. For LEPs, the document contains mandatory governance, accountability and transparency requirements, as well as non-mandatory best practice. LEPs incorporated as companies are required to have regard for companies' legislation and seek to reflect the framework through their corporate governance.



The Section 151 Officer (or Section 73 Officer for the GLA) of the accountable body must also sign off the revised local assurance framework, and write to DLUHC's Accounting Officer by 28th February each year certifying that the local assurance framework has been agreed, is being implemented and that it meets the revised standards set out in the National Local Growth Assurance Framework. Local assurance frameworks must be published on each LEP's website, and reviewed annually.

In October 2017, DLUHC reported on its ['Review of Local Enterprise Partnership Governance and Transparency'](#). The aim of the review was to look at the extent to which LEPs were fully implementing existing requirements of the national framework.

The review found that the sector had a strong understanding of its responsibilities for stewardship of public funding and the need to improve its governance accordingly. The review also highlighted measures which would give greater assurance to the Accounting Officer and government on the governance and transparency of LEPs.

The arrangements in place between local authorities and their strategic partners to manage and monitor local growth may be helpful in informing the auditor's planning.

In May 2019, DLUHC issued [Statutory Guidance on Overview and Scrutiny in Local and Combined Authorities](#). The guidance is aimed at local authorities and combined authorities in England to help them carry out their overview and scrutiny functions effectively. In particular, it provides advice for senior leaders, members of overview and scrutiny committees, and support officers.

The guidance from DLUHC is statutory; local authorities and combined authorities must have regard to it when exercising their functions. While the guidance sets out some of the key legal requirements, it does not seek to replicate legislation.

Contextual information

Authorities involved in creating a CA will need to think about what needs to be in place to help them operate effectively. For example:

- decision-making;
- arrangements and governance;
- resource allocation and budgeting;
- partnership and devolved working;
- performance management and monitoring; and
- accountability and assurance.

In informing the planning of work, the auditor's view may be different dependent on these different scenarios. For example, in the case of a CA, has it developed ways to ensure necessary management information is collected and reported consistently to its members and consistent councils? However, from the perspective of the auditor of a constituent council, the question would be re-framed – is the constituent council providing to (and obtaining from) the CA good quality management information to inform its decision making? Where the CA is not providing good quality management information what is the constituent council doing to address this?

Where a council is considering becoming part of a CA the auditor will need to take into consideration how close they are to formation and therefore how well developed they may expect plans and systems to be.

Governance reporting

This section sets out the Annual Governance Statement reporting requirements for the audited body.

Local bodies' own governance reporting provides helpful, although not necessarily comprehensive, information about the subject matter for auditors' work.

Existing requirements to support Annual Governance Statements are set out below. **Auditors should not consider these requirements as prescriptive or exhaustive, or use the framework as a "checklist". Auditors may wish to be aware that while the framework still refers to 2016, some of the guidance documents contained within the framework may have been updated by CIPFA. Authorities will therefore need to ensure they are referring to the most relevant guidance where appropriate.**



Local Government (CIPFA/SOLACE framework 2016)

- Developing codes of conduct which define standards of behaviour for members and staff, and policies dealing with whistleblowing and conflicts of interest and that these codes and policies are communicated effectively.
- Ensuring compliance with relevant laws and regulations, internal policies and procedures, and that expenditure is lawful.
- Documenting a commitment to openness and acting in the public interest.
- Establishing clear channels of communication with all sections of the community and other stakeholders, ensuring accountability and encouraging open consultation.
- Developing and communicating a vision which specifies intended outcomes for citizens and service users and is used as a basis for planning.
- Reviewing the effectiveness of the decision-making framework, including delegation arrangements, decision-making in partnerships, information provided to decision makers and robustness of data quality.
- Measuring the performance of services and related projects and ensuring that they are delivered in accordance with defined outcomes and that they represent the best use of resources and value for money.
- Defining and documenting the roles and responsibilities of members and management, with clear protocols for effective communication in respect of the authority and partnership arrangements.
- Ensuring effective arrangements are in place for the discharge of the monitoring officer function.
- Ensuring effective arrangements are in place for the discharge of the head of paid service function.
- Reviewing the effectiveness of the framework for identifying and managing risks and for performance and demonstrating clear accountability.
- Ensuring effective counter fraud and anti-corruption arrangements are developed and maintained in accordance with the Code of Practice on Managing the Risk of Fraud and Corruption (CIPFA, 2014).
- Ensuring an effective scrutiny function is in place.
- Ensuring that assurance arrangements conform with the governance requirements of the CIPFA Statement on the Role of the Head of Internal Audit (2019) and, where they do not, explain why and how they deliver the same impact.
- Undertaking the core functions of an audit committee, as identified in Audit Committees: Practical Guidance for Local Authorities and Police (CIPFA, 2018).
- Ensuring that the authority provides timely support, information and responses to external auditors and properly considers audit findings and recommendations.
- Providing induction and identifying the development needs of members and senior officers in relation to their strategic roles, supported by appropriate training.
- Translating the vision into courses of action for the authority, its partnerships and collaborations.



- Incorporating good governance arrangements in respect of partnerships and other joint working and ensuring that they are reflected across the authority's overall governance.

Sector resources

This section sets out some of the key stakeholders and their publications that auditors might find useful when understanding the sector.

National Audit Office: The NAO scrutinises public spending for Parliament. It publishes various outputs relevant to the audited body's sector. Reports that might be of particular interest to auditors of combined authorities and similar bodies include:

Published in 2021

- [Local Auditor Reporting Tool](#) (updated November 2021): The Local Auditor Reporting Tool has been updated to reflect 2020-21 auditor reports for NHS providers and NHS commissioners. It has also been updated to show auditor reports that have since been issued for outstanding local government audits for the years 2017-18, 2018-19 and 2019-20, but does not yet reflect any local government reporting for 2020-21. The tool will continue to be updated periodically to include any reports that have been issued that were previously outstanding or where the auditor has exercised additional powers and duties. The tool presents factual information showing the auditor's opinion on the financial statements; reporting on significant weaknesses in VFM arrangements; and whether the auditor has exercised any of their additional powers and duties.
- [The local government finance system in England: overview and challenges](#) (published November 2021)
- [Departmental Overview 2020-21: Department for Levelling Up, Housing and Communities](#) (published November 2021)
- [Cyber and information security: Good practice guide](#) (published October 2021)
- [Climate change risk: A good practice guide for Audit and Risk Assurance Committees](#) (published August 2021)
- [Local government and net zero in England](#) (published July 2021)
- [Financial sustainability of local authorities visualisation: update](#) (published July 2021)
- [School funding in England](#), (published July 2021)



- [Guide for Audit and Risk Committees on Financial Reporting and Management during COVID-19](#), (published June 2021)
- [Employment support](#), (published June 2021)
- [Initial learning from the government's response to the COVID-19 pandemic](#), (published May 2021)
- [Guidance for audit committees on cloud services](#) (updated April 2021)
- [The adult social care market in England](#), (published March 2021)
- [Support for children's education during the early stages of the Covid-19 pandemic](#), (published March 2021)
- [Public service pensions](#), (published March 2021)
- [Timeliness of local auditor reporting on local government in England, 2020](#) (published March 2021)
- [Investigation into the Culture Recovery Fund](#) (published March 2021)
- [Local government finance in the pandemic](#) (published March 2021)
- [Good practice guidance: Fraud and Error](#) (published March 2021)
- [Good practice in annual reporting](#) (published February 2021)
- [Protecting and supporting the vulnerable during lockdown](#) (published February 2021)
- [Departmental Overview 2019-20: Ministry of Housing, Communities and Local Government](#) (published January 2021)
- [COVID-19 cost tracker](#) (published January 2021)
- [The housing of rough sleepers during COVID-19 pandemic](#) (published January 2021)

Published in 2020

- [Find a local public body's audit report](#) (Web-tool published in November 2020)
- [Ministry of Housing, Communities and Local Government annual report and accounts 2019-20](#) (published November 2020)
- [Review of Town Deals selection process](#) (published in July 2020)
- [Guide for Audit and Risk Committees on Financial Reporting and Management during COVID-19](#) (published June 2020)
- [Investigation into remediating dangerous cladding on high-rise buildings](#) (published June 2020)
- Managing PFI assets and services as contracts end ([published June 2020](#))

- [Overview of the UK government's response to the COVID-19 pandemic](#) (published May 2020)
- [Departmental Overview Ministry of Housing, Communities & Local Government 2019](#) (published March 2020)
- [Departmental Overview Local authorities 2019](#) (published March 2020)
- [Local authority investment in commercial property](#) (published February 2020)

Published in 2019 and earlier

- [Local Enterprise Partnerships: an update on progress](#) (published May 2019)
- [Departmental Overview: local authorities 2017-18](#) (published October 2018)
- [Financial sustainability of local authorities](#) (published March 2018)
- [Investigation into the governance of Greater Cambridge Greater Peterborough Local Enterprise Partnership](#) (published November 2017)
- [Progress in setting up combined authorities](#) (published July 2017)
- [Local public service reform](#) (published September 2016)
- [English devolution deals](#) (published April 2016)
- [Local Enterprise Partnerships](#) (published March 2016)

There are a number of other publications by other bodies that auditors may find helpful:

- Local Government Association has a number of guides and tools which provides details on [combined authorities](#) current and upcoming [devolution deals](#).
- Parliament [briefing](#) (published July 2017) on combined authorities sets out the powers and structures of combined authorities as well as existing deals in England.