

Audit Wales Work Programme and Timetable – Isle of Anglesey County Council

Quarterly Update: 30 September 2023

Annual Audit Summary

| Description | Timetable | Status |
|--|---------------|--|
| A report summarising completed audit work since the last Annual Audit Summary, which was issued in March 2023. | December 2023 | Draft report to be issued in November 2023 |

Financial Audit work

| Description | Scope | Timetable | Status |
|---|---|---------------|--|
| Audit of the Council's 2022-23 statement of accounts | To provide an opinion on the 'truth and fairness' of the financial statements for the financial year ended 31 March 2023. | December 2023 | The Statement of Accounts were received on 30 June 2023 and audit fieldwork is nearing completion. |

| Description | Scope | Timetable | Status |
|---|--|---|---|
| <p>Certification of Grant returns:</p> <p>Teachers' Pension Contributions for the financial year 2022-23</p> | <p>Certification that nothing has come to our attention to indicate that the return is:</p> <ul style="list-style-type: none"> • Not fairly stated • Is not in accordance with the relevant terms and conditions | <p>Council deadline last working day in May 2023.</p> <p>Certification deadline 30 November 2023.</p> | <p>Return received 31 August. The audit is due to commence shortly.</p> |
| <p>Certification of Grant returns:</p> <p>Non-Domestic Rates 2022-23</p> | <p>Certification that nothing has come to our attention to indicate that the return is:</p> <ul style="list-style-type: none"> • Not fairly stated • Is not in accordance with the relevant terms and conditions | <p>Council deadline 30 June 2023.</p> <p>Certification deadline 17 November 2023.</p> | <p>Return received on 13 June 2023. The audit has commenced.</p> |
| <p>Certification of Grant returns:</p> <p>Housing Benefit Subsidy 2020-21</p> | <p>Certification that nothing has come to our attention to indicate that the return is:</p> <ul style="list-style-type: none"> • Not fairly stated • Is not in accordance with the relevant terms and conditions | <p>Council deadline 30 April 2021.</p> <p>Certification deadline 28 February 2022.</p> | <p>Return received on 28 April 2021. The audit has now been completed.</p> |
| <p>Certification of Grant returns:</p> <p>Housing Benefit Subsidy 2021-22</p> | <p>Certification that nothing has come to our attention to indicate that the return is:</p> <ul style="list-style-type: none"> • Not fairly stated • Is not in accordance with the relevant terms and conditions | <p>Council deadline 30 April 2022.</p> <p>Certification deadline 31 January 2023.</p> | <p>Return received on 29 April 2022. The initial testing work is well progressed.</p> |

| Description | Scope | Timetable | Status |
|---|---|--|--|
| Certification of Grant returns: Housing Benefit Subsidy 2022-23 | Certification that nothing has come to our attention to indicate that the return is: <ul style="list-style-type: none"> • Not fairly stated • Is not in accordance with the relevant terms and conditions | Council deadline 30 April 2023. Certification deadline 31 January 2024. | Return received 13 November 2023. The audit has not yet started. |

Performance Audit work

| 2022-23 Performance Audit work | Scope | Timetable | Status |
|--------------------------------------|---|--|---------|
| Assurance and Risk Assessment | 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. <ul style="list-style-type: none"> • Financial position | Ongoing monitoring of financial position | Ongoing |

| 2022-23 Performance Audit work | Scope | Timetable | Status |
|---|--|--|---|
| | <ul style="list-style-type: none"> • Capital programme management • Use of performance information – with a focus on service user feedback and outcomes • Setting of well-being objectives | <p>September – December 2023</p> <p>February – December 2023</p> <p>February – December 2023</p> | <p>AW will not undertake detailed work at all councils as part of our 2022-23 work programme. We are currently exploring our options for undertaking a detailed piece of work on this topic either in 2023-24 or future years.</p> <p>In progress – draft report shared with the Council.</p> <p>Fieldwork nearing completion, reporting from December 2023 onward.</p> |
| Thematic Review – Unscheduled Care | <p>A cross-sector review focusing on the flow of patients out of hospital. This review will consider how the Council is working with its partners to address the risks associated with the provision of social care to support hospital discharge, as well as prevent hospital admission. The work will also consider what steps are being taken to provide medium to longer-term solutions.</p> | <p>August 2022 – July 2023</p> | <p>Fieldwork nearing completion, reporting from December 2023 onward.</p> |

| 2022-23 Performance Audit work | Scope | Timetable | Status |
|---|---|-----------------------|---|
| Thematic review – Digital | A review of councils’ strategic approach to digital, and the extent to which this has been developed in accordance with the sustainable development principle; and that it will help to secure value for money in the use of councils’ resources. | January – October. | In progress – draft report shared with the Council. |
| Review of Development Control and Planning Enforcement | The review will seek to establish: Does the Council have an effective and resilient development control and planning enforcement service? | July 2022 – June 2023 | Final report issued in July 2023. |

| 2023-24 Performance Audit work | Scope | Timetable | Status |
|--|--|--------------------------|---------|
| Assurance and Risk Assessment | 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. | April 2023 to March 2024 | Ongoing |
| Thematic review – Financial Sustainability | 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. | March – June 2024 | Scoping |
| Thematic review – commissioning and contract management | A review focusing on how councils' arrangements for commissioning, and contract management apply value for money considerations and the sustainable development principle. | January – July 2024 | Scoping |
| Local project – Follow-up on WHQS 2018 | We will review the Council's response to the findings of our 2018 report. | To be confirmed | Scoping |

Local government national studies planned/in progress

| Study | Scope | Timetable | Status | Fieldwork planned at Isle of Anglesey County Council |
|---|---|--------------------------------|--|---|
| Planning for sustainable development – Brownfield regeneration | Review of how local authorities are promoting and enabling better use of vacant non-domestic dwellings and brownfield sites | October 2022 – September 2023 | Report drafting – publication due November/December 2023 | Yes – interview with nominated officer at seven councils and survey. |
| Governance of special purpose authorities – National Parks | Review of systems and effectiveness of governance | November 2022 – September 2023 | Report drafting – publication due November/December 2023. | No |
| Corporate Joint Committees (CJCs) | Assessing CJCs' progress in developing their arrangements to meet their statutory obligations and the Welsh Government's aim of strengthening regional collaboration. | September 2022 – August 2023 | individual letters have been issued to the four CJCs. National summary report due for publication October/November 2023. | Yes – We explored the Council's perspective via our routine liaison meetings. Fieldwork included interviews with the chief executive, director of finance and chair of each of the four CJCs. |

| Study | Scope | Timetable | Status | Fieldwork planned at Isle of Anglesey County Council |
|--|---|-----------------------------|----------------------|--|
| Governance in Fire and Rescue Authorities | Review of systems and effectiveness of governance | September 2023 – March 2024 | Project brief issued | No |
| Homelessness | Examining how services are working together to progress the response to homelessness. | tbc | Scoping | tbc |

Estyn

Our link inspectors are continuing to work with Torfaen as part of our follow-up process for an authority causing significant concern. Wrexham local authority was removed from the causing significant concern category following a monitoring visit in July. We inspected Gwynedd in the week beginning 26 June and Carmarthenshire in the week beginning 10 July. Both reports have been published on our website. We will be inspecting Conwy local government education service on the week beginning 6 November.

Field work being carried out across local authorities during the autumn term includes a focus on attendance, school improvement and the work of the local authority to mitigate the impact of poverty on learners' attainment.

Care Inspectorate Wales (CIW)

| CIW planned work 2023-25 | Scope | Timetable | Status |
|--|--|-----------|-----------|
| Thematic reviews | | | |
| Community Learning Disability Teams (CLDT) | Working with HIW we will complete a small sample of joint CLDT inspections in 2024. We will use this approach to evaluate and consider our approach to joint inspection. | 2024-25 | Planning |
| Deprivation of Liberty Safeguards – 10 years on | We are working in partnership with HIW to consider our approach and follow up on the report: <u>A National Review of the use of Deprivation of Liberty Safeguards (DoLS) in Wales (hiw.org.uk)</u> undertaken in 2014. | 2024-25 | Scoping |
| Stroke pathway | Working in collaboration with HIW a <u>National Review of Patient Flow: a journey through the stroke pathway (hiw.org.uk)</u> has recently been published. | Complete | Published |

| CIW planned work 2023-25 | Scope | Timetable | Status |
|---|--|---|-----------------------------------|
| National review of Care Planning for children and young people subject to the Public Law Outline pre-proceedings | <p>Purpose of the review To provide external scrutiny, assurance and to promote improvement regarding the quality of practice in relation to the care planning for children and young people subject to the public law outline pre-proceedings.</p> <p>To consider the extent to which practice has progressed since the publication of both the CIW 'National Review of care planning for children and young people subject to public law outline pre-proceedings' and the publication of the PLO working group report 2021 including best practice guidance.</p> | In progress | Publication November 2023 |
| Deprivation of Liberty Safeguards Annual Monitoring Report for Health and Social Care 2022-23 | <p>The <u>2020-21 report</u> was published on 7 February 2021</p> <p>The 2021-2022 report is underway</p> | <p>Published</p> <p>To be confirmed</p> | <p>Published</p> <p>Preparing</p> |

| CIW planned work 2023-25 | Scope | Timetable | Status |
|--|--|--------------------------------|-----------------|
| <p>Joint Inspection Child Protection Arrangements (JICPA)</p> | <p>We will complete a further two multi-agency joint inspections in total.</p> <p>The findings following Denbighshire County Council have been published - Joint Inspectorate Review of Child Protection Arrangements (JICPA): Denbighshire 2023 Care Inspectorate Wales</p> <p>The findings following Bridgend County Borough Council have been published - Joint Inspectorate Review of Child Protection Arrangements (JICPA): Bridgend 2023 Care Inspectorate Wales</p> <p>We will publish a national report in late spring 2024.</p> | <p>April 2023 – April 2024</p> | <p>Delivery</p> |
| <p>Performance review of Local Authorities</p> | <p>We continue to inspect Local Authorities in line with our updated Code of Practice for our local authority inspection activity Care Inspectorate Wales</p> <p>How we inspect local authority services and CAFCASS Cymru</p> | <p>Ongoing</p> | <p>Ongoing</p> |

Audit Wales national reports and other outputs published since September 2022

| Report title | Publication date and link to report |
|--|-------------------------------------|
| NHS workforce – data briefing | September 2023 |
| Income Diversification for National Park Authorities in Wales | September 2023 |
| Approaches to achieving net zero across the UK | September 2023 |
| Springing Forward: Lessons learnt from our work on workforce and assets (in local government) | September 2023 |
| Local Government Financial Sustainability Data tool update (further update planned autumn 2023) | September 2023 |
| NHS finances data tool – to 31 March 2023 | September 2023 |
| Public interest reports – Ammanford Town Council and Llanferres Community Council | September 2023 |
| Cwm Taf Morgannwg University Health Board - Quality Governance Arrangements Joint Review Follow-up | August 2023 |
| 'Cracks in the Foundations' – Building Safety in Wales | August 2023 |
| Maximising EU funding – the Structural Funds Programme and the Rural Development Programme | June 2023 |
| Digital inclusion in Wales (including key questions for public bodies) | March 2023 |

| Report title | Publication date and link to report |
|---|---|
| Orthopaedic Services in Wales – Tackling the Waiting List Backlog | March 2023 |
| Betsi Cadwaladr University Health Board – Review of Board Effectiveness | February 2023 |
| Welsh Government purchase of Gilestone Farm | January 2023 |
| Together we can – Community resilience and self-reliance | January 2023 |
| A Picture of Flood Risk Management | December 2022 |
| 'A missed opportunity' – Social Enterprises | December 2022 |
| Poverty Data Tool | November 2022 |
| 'Time for change' – Poverty in Wales | November 2022 |
| Learning from cyber-attacks | October 2022 (distributed privately to audited bodies) |
| National Fraud Initiative 2020-21 | October 2022 |
| COVID-19 business support in 2020-21 – Memorandum for the Public Accounts and Public Administration Committee | October 2022 |
| Payment to the Welsh Government's Former Permanent Secretary on Termination of Employment | September 2022 |

| Report title | Publication date and link to report |
|---|-------------------------------------|
| Equality Impact Assessments: More than a Tick Box Exercise? | September 2022 |
| Welsh Government – setting of well-being objectives | September 2022 |
| Welsh Government workforce planning and management | September 2022 |

Audit Wales national reports and other outputs (work in progress / planned)^{1, 2}

| Title | Indicative publication date |
|--|-----------------------------|
| Covering teachers' absence – follow-up (letter to the Public Accounts and Public Administration Committee) | October 2023 |
| NHS quality governance | October/December 2023 |
| A465 Section 2 – update | November/December 2023 |
| Ukrainian refugee services | December 2023/January 2024 |

¹ We will continue to keep our plans under constant review, taking account of the evolving external environment, our audit priorities, the context of our own resourcing and the capacity of audited bodies to engage with us. Follow up work could also lead to other outputs, as may other local audit work where we consider there is merit in a national summary output of some kind.

² We have also published to our website a paper – [Our work programme for 2023-2026](#) – that provides additional detail about our national work (including local thematic reviews). In addition to new work that we will be taking forward in 2023-24, the paper includes details about indicative topics for work to start in 2024-24 or 2025-26.

| Title | Indicative publication date |
|---|--|
| Local government digital strategy review – national summary | January 2024 |
| Local government use of performance information, outcomes and service user perspective – national summary | November/December 202 |
| Affordable housing | February/March 2024 |
| Active travel | Spring 2024 |
| Cancer services | To be confirmed (scoping) |
| Velindre Cancer Centre | To be confirmed (scoping) |
| Welsh Government capital and infrastructure investment | To be confirmed (scoping) |
| Addressing biodiversity decline (pan-public sector and at Natural Resources Wales) | R&D work underway September to December 2023. Data gathering with representative groups. Outputs will inform any further audit work. |
| Further and higher education funding and oversight – Commission for Tertiary Education and Research | To be confirmed (scoping) |
| The senior public service | To be confirmed (scoping early 2024) |
| Challenges for the cultural sector | To be confirmed (starting in 2023-24) |
| Rebalancing care and support | To be confirmed (starting in 2023-24) |

| Title | Indicative publication date |
|--|---|
| Tackling NHS waiting lists | To be confirmed (starting in 2023-24) |
| Access to education for children with Additional Learning Needs | To be confirmed (starting in 2023-24) |
| Audit Committees. 'What does good look like?'. R&D work to understand the broad audit committee landscape across all sectors in Wales. Outputs to support Good Practice Exchange events and potential future audit work. | R&D work Sept – Dec 2023 Good Practice Event Spring 2024 |

Good Practice Exchange events and resources

| Title | Link to resource |
|--|--|
| <p>Strategy to Action: How digital makes a difference to everyday lives This event will take a practical and honest view at the digital landscape in Wales and will offer practical ideas for public and third sector organisations which will help them achieve the best value for money.</p> | <p>27 September 2023 09:00 – 13:00 – North Wales – To register for North Wales</p> <p>5 October 2023 09:00 – 13:00 – Cardiff – To register for Cardiff</p> |
| <p>Working in partnership to improve wellbeing This event will bring together the North Wales Insight Partnership, the Public Service Boards and the C4C community to share wellbeing plans across the North Wales region, as well as sharing the innovative work being undertaken by a range of sectors around wellbeing in our communities. The event will provide opportunities to discuss how we can connect all of this work to deliver real change.</p> | <p>24 October 2023 09:30 – 16:30 To register for North Wales Cardiff date TBC</p> |

| Title | Link to resource |
|--|---|
| <p>Integrity in the Public Sector ‘Trust is built and maintained through competence, reliability, and honesty, as well as the building of genuine and sound relationships between the public sector and the public it serves. That means the public sector must be accountable for the management and delivery of public services and outcomes, for the direction and control of the work it does, the resources it manages, and for its behaviour and ethics.’ This event will look at how public services can promote a culture of integrity.</p> | <p>5 December 2023 10:00 – 12:00 Online To register</p> |
| <p>Podcast: Auditing Community Resilience In this edition of The Exchange, our Local Government team discuss some of the factors that cause poverty in Wales, as well as the value provided by social enterprises, and the importance of keeping wealth in communities.</p> | <p>To listen</p> |

Recent Audit Wales blogs

| Title | Publication date |
|---|--------------------------|
| <p>Building Safety – Have we learnt from Grenfell?</p> | <p>1 August 2023</p> |
| <p>Helping people to help themselves</p> | <p>15 February 2023</p> |
| <p>A perfect storm – the cost of living crisis and domestic abuse</p> | <p>21 November 2022</p> |
| <p>Tackling poverty means tackling poverty data</p> | <p>11 November 2022</p> |
| <p>Cost of living and putting away the bayonet</p> | <p>21 September 2022</p> |
| <p>Heat is on to tackle Climate Change</p> | <p>18 August 2022</p> |
| <p>Direct Payments in Wales</p> | <p>15 June 2022</p> |

| Title | Publication date |
|---|------------------|
| <u>Unscheduled Care in Wales – a system under real pressure</u> | 21 April 2022 |