

ISLE OF ANGLESEY COUNTY COUNCIL	
Report to	Governance and Audit Committee
Date	27 June 2024
Subject	Audit Wales Work Programme and Timetable – Quarterly Update 31 March 2024
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<p>Nature and Reason for Reporting</p> <p>The Governance and Audit Committee’s Terms of Reference require it to oversee the external audit arrangements (3.4.8.11.3) and oversee the effectiveness of relationships between external and internal audit and other inspection agencies or relevant bodies (3.4.8.11.4). The Committee is also required to receive and consider reports from any other regulators or inspectors, which will be a useful source of assurance (3.4.8.13.1).</p>	

1.0 INTRODUCTION

- 1.1 This report sets out the status of the delivery of Audit Wales’s work programme with regards:
- financial audit work on the 2023-24 Statement of Accounts and ongoing Certification of Grant Returns and
 - 2022-23 and 2023-24 performance audit work.
- 1.2 The report also provides an overview of the local government national studies that are planned and in progress and whether fieldwork is planned at the Isle of Anglesey County Council. Currently, there is no planned fieldwork at the Council for any of the national studies.
- 1.3 Additionally, the report provides an overview of the work being undertaken by Estyn and the Care Inspectorate Wales across Wales. This does not detail any specific work relating to the Council.
- 1.4 The report provides a list of the Audit Wales national reports published since March 2023, along with work in progress and planned. None of these refer to the Council specifically.
- 1.5 Finally, the report provides the details of Good Practice Exchange events and resources. Although it refers to an Audit Committee event that was held in May 2024 in Cardiff, there are plans to hold a similar event in north Wales later this year.

2.0 RECOMMENDATION

2.1 That the Governance and Audit Committee:

- Considers the report and notes the assurance it provides.

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

Quarterly Update: 31 March 2024

Annual Audit Summary

Description	Timetable	Status
A report summarising completed audit work since the last Annual Audit Summary, which was issued in February 2024.	December 2024	Drafting will commence on completion of the Audit of the Council's 2023-24 statement of accounts.

Financial Audit work

Description	Scope	Timetable	Status
Audit of the Council's 2023-24 Statement of Accounts	We will complete the Statutory audit of the Council's Financial Statements & Annual Governance Statements	August – November 2024	Audit planning work has commenced

Description	Scope	Timetable	Status
<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>Audit testing of HB 21-22 subsidy has been completed during March & April 2024</p>	<p>The 2021-22 claim was certified on behalf of the Auditor General for Wales on 2 May 2024</p>
<p>Certification of Grant Returns:</p> <p>Housing Benefit Subsidy 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>Certification deadline passed, however working towards 30 September 2024</p>	<p>Audit work on the 2022-23 subsidy claim is ongoing during summer 2024</p>

Performance Audit work

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

2022-23 Performance Audit work	Scope	Timetable	Status
	<ul style="list-style-type: none"> <li data-bbox="416 658 863 689">• Capital programme management <li data-bbox="416 1303 863 1393">• Use of performance information – with a focus on service user feedback and outcomes <li data-bbox="416 1662 836 1693">• Setting of well-being objectives 	<p data-bbox="938 658 1098 748">September – December 2023</p> <p data-bbox="938 1303 1075 1393">February – September 2023</p> <p data-bbox="938 1662 1117 1751">February 2023 – February 2024</p>	<p data-bbox="1185 658 1370 1227">AW will not undertake detailed work at all councils as part of our 2022-23 work programme. We intend to undertake a local government study looking at capital planning in local government commencing in 2024.</p> <p data-bbox="1185 1303 1364 1585">Final report issued in November 2023 and presented to Governance and Audit Committee in February 2024</p> <p data-bbox="1185 1662 1348 1751">In progress – draft report in clearance</p>

2022-23 Performance Audit work	Scope	Timetable	Status
Thematic Review – Unscheduled Care	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.	August 2022 – October 2023	North Wales draft report issued for clearance in February 2024
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 – September 2023	Final report issued in November 2023 and presented to Governance and Audit Committee in February 2024
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 and presented to Governance and Audit Committee in September 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 – March 2024	Ongoing
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.	March – December 2024	Scoping
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 – July 2024	Fieldwork planned for April and May 2024
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 the Isle of Anglesey County Council
Governance of special purpose authorities – National Parks	Review of systems and effectiveness of governance	November 2022 – September 2023	Report drafting – publication due April 2024	No
Governance in Fire and Rescue Authorities	Review of systems and effectiveness of governance	September 2023 – August 2024	Fieldwork underway. Publication due July 2024.	No
Homelessness	Examining how services are working together to progress the response to homelessness	tbc	Scoping	tbc
Capital Planning in Local Government	Examining whether capital investment in the asset base in local government is able to keep pace with demand	tbc	Not started	tbc

Study	Scope	Timetable	Status	Fieldwork planned at the Isle of Anglesey County Council
Financial constraints / discretionary local government services	Examining the potential impacts and councils' decision making processes in the context of the sustainable development principle	tbc	Not started	tbc

Estyn

Our link inspectors are continuing to work with Torfaen as part of our follow-up process for an authority causing significant concern. Conwy local government education service report was published on 18 January 2024 and we highlighted strong practice in the way the local authority worked across its service areas to provide integrated support for vulnerable young people.

We piloted a few new approaches to our inspection arrangements in the Vale of Glamorgan on the week beginning 11 March. We also inspected the Vale of Glamorgan’s youth work on the week beginning 19 February 2024, and the findings of that inspection informed the evidence base for the LGES inspection. Both the youth and the LGES reports will be published on 30 April. During the spring term, Estyn link inspectors contributed to the assurance and risk workshops with local authorities across Wales.

During the summer term we will be piloting our enhanced link visits in two local authorities. The visits will involve three link inspectors visiting a local authority for two days, focusing on one or two specific aspects of the local authority’s work. The output is a letter to the Chief Executive Officers which is published on our website. We will also be inspecting Ceredigion and Caerphilly local government education services. We will be carrying out field work in all local authorities on the Implementation of the Additional Learning Needs and Education Tribunal [Wales] Act 2018 in non-maintained settings, primary and secondary schools and all age schools Year 2. This review follows on from the year 1 review of the implementation of the ALNET Act in schools, which was published in September 2023.

Care Inspectorate Wales (CIW)

CIW planned work 2023-25	Scope	Timetable	Status
Thematic reviews			
Community Learning Disability Team (CLDT)	Working jointly with HIW we completed an assurance check in Rhondda Cynon Taff focusing on Community Learning Disability Teams (CLDT)	2024-25	Delivery
	We are planning our second CLDT assurance check in Blaenau Gwent	March 2024	Planning

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</p> <p>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>	January 2024	Published
Deprivation of Liberty Safeguards Annual Monitoring Report for Health and Social Care 2022-23	<p>The 2021-2022 report was published on 28 Feb 2024 Deprivation of Liberty Safeguards (DoLS) annual monitoring report 2022-23 Care Inspectorate Wales</p>	February 2024	Published

CIW planned work 2023-25	Scope	Timetable	Status
Joint Inspection Child Protection Arrangements (JICPA)	We will complete a further two multi-agency joint inspections in total	April 2023 – April 2024	Delivery
	The findings following Denbighshire County Council have been published – Joint Inspectorate Review of Child Protection Arrangements (JICPA): Denbighshire 2023 Care Inspectorate Wales		
	The findings following Bridgend County Borough Council have been published – Joint Inspectorate Review of Child Protection Arrangements (JICPA): Bridgend 2023 Care Inspectorate Wales		
	The findings from Powys County Council have been published – Joint Inspectorate Review of Child Protection Arrangements (JICPA): Powys 2023 Care Inspectorate Wales	Awaiting publication	Awaiting publication
	Our findings from the Cardiff JICPA will be published shortly We will publish a national report in early summer 2024	July 2024	Planning

CIW planned work 2023-25	Scope	Timetable	Status
<p>Performance review of Local Authorities</p>	<p><u>We continue to inspect Local Authorities in line with our updated Code of Practice for our local authority inspection activity Care Inspectorate Wales</u></p> <p><u>How we inspect local authority services and CAF/CASS Cymru</u></p> <p>We published our report for Flintshire County Council children and adult services in February 2024 – <u>Inspection report for Flintshire County Council’s adults and children’s services published Care Inspectorate Wales</u></p> <p>We completed a Performance Evaluation Inspection in Monmouthshire County Council in Feb-March. We will publish our report shortly</p>	<p>Ongoing</p>	<p>Ongoing</p>
<p>Her Majesty’s Inspectorate of Probation – Youth Offending Inspection</p>	<p>We supported the delivery of HMIP’s Youth Offending Services Inspection in Denbighshire and Conwy. The report will be published shortly.</p>	<p>Awaiting publication</p>	<p>Awaiting publication</p>

Audit Wales national reports and other outputs published since March 2023

Report title	Publication date and link to report
Supporting Ukrainians in Wales	March 2024
From firefighting to future-proofing – the challenge for Welsh public services	February 2024
Betsi Cadwaladr University Health Board – board effectiveness follow up	February 2024
Local Government Financial Sustainability Data tool update uses data from the draft 2022-23 accounts	January 2024
Planning for sustainable development – Brownfield regeneration	January 2024
Corporate Joint Committees – commentary on their progress	November 2023
Governance arrangements relating to an employment dispute at Amgueddfa Cymru – National Museum Wales	November 2023
Failures in financial management and governance and losses incurred – Harlech Community Council	November 2023
Putting out the false alarms: Fire and Rescue Authorities’ responses to Unwanted Fire Signals	October 2023
Covering teachers’ absence – follow-up (letter to the Public Accounts and Public Administration Committee)	October 2023
NHS workforce – data briefing	September 2023

Report title	Publication date and link to report
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
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

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

Title	Indicative publication date
Findings from community pharmacy data matching pilot	April 2024
A465 Section 2 – update	May 2024
Financial management and governance in town and community councils	May – June 2024
Local government digital strategy review – national summary	June 2024
Local government use of performance information, outcomes and service user perspective – national summary	June 2024
Affordable housing	Summer 2024
Active travel	Summer 2024
NHS finances data tool – to 31 March 2024	Summer 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. We have recently identified plans for new areas of work to start during 2024-25 in our Annual Plan 2024-25.

Title	Indicative publication date
NHS workforce planning (national messages)	Summer 2024
Cancer services	Late summer 2024
Findings from GP registration data matching pilot	Late summer 2024
National Fraud Initiative – bi-ennial report	Autumn 2024
Addressing biodiversity decline (pan-public sector and at Natural Resources Wales)	Pan-public sector review – autumn 2024 NRW to be confirmed (scoping)
Welsh Government capital and infrastructure investment	Late autumn 2024
Findings from sustainable development examinations (statutory report under the WFG Act)	By early May 2025
The senior public service	Scoping underway, delivery planned early summer
Challenges for the cultural sector	To be confirmed (scoping)
Rebalancing care and support	To be confirmed (scoping)
Tackling NHS waiting lists (local audit work at health boards)	To be confirmed (local work at each Health Board starting in May 2024)

Title	Indicative publication date
Access to education for children with Additional Learning Needs	To be confirmed (scoping)
Velindre Cancer Centre	To be confirmed (scoping)
Further and higher education funding and oversight – Commission for Tertiary Education and Research	To be confirmed (scoping)
Support for business	To be confirmed (starting in 2024-25)
Support for bus and rail services	To be confirmed (starting in 2024-25)
Progress with investment in school and college buildings through the Sustainable Communities for Learning Programme	To be confirmed (starting in 2024-25)
NHS bodies' approaches to digital transformation (local audit work)	To be confirmed (starting in 2024-25)

Good Practice Exchange events and resources

Title	Link to resource
<p>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.</p>	<p>R&D work Sept – Dec 2023 Good Practice Event Spring 2024</p>

Title	Link to resource
<p>Audit Committees: Effective practices and a positive impact</p> <p>Good governance arrangements are a critical part of how public service organisations function effectively and deliver value for money services for the citizens and communities of Wales. Audit Committees are one of the foundation stones that support good governance. With significant current and future pressures on public sector finances, there is an increasing need for effective practices and a positive impact. Audit Committees play a vital role in this. This event provides an opportunity to share experiences, learn, and network with peers across the public sector in Wales.</p>	<p>Register for this event – Audit Committees: effective practices and a positive impact – Cardiff City Stadium, Wed 22 May 2024 10:00 AM - 3:30 PM (tickettailor.com)</p>
<p>The Good Practice Exchange – Our yearly round up of events and resources</p>	<p>December 2023</p>