

ISLE OF ANGLESEY COUNTY COUNCIL	
Report to	Governance and Audit Committee
Date	19 September 2024
Subject	FOR INFORMATION: Audit Wales Work Programme and Timetable – Quarterly Update 30 June 2024
Head of Service	Marc Jones Director of Function (Resources) and Section 151 Officer MarcJones@anglesey.gov.wales
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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:
- the delivery of the Annual Audit Summary, which is planned for issue in December 2024 and which will commence on completion of the Audit of the Council’s 2023-24 statement of accounts
 - financial audit work on the 2023-24 Statement of Accounts, which is currently in progress and planned to be completed in November 2024
 - ongoing Certification of Grant Returns, including Teachers’ Pension Contributions, Non-domestic Rates, and Housing Benefit Subsidy, which the majority are planned to be completed by November 2024
 - 2022-23 performance audit work, including the Thematic Review of Unscheduled Care which is submitted separately to this meeting, and
 - 2023-24 performance audit work, which includes thematic reviews of Commissioning and Financial Sustainability and a local project following up on the Welsh Housing Quality Standard audit from 2018.
- 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 confirmed 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. It provides details of an event titled “Audit Committees: Effective practices and a positive impact” being held in the Conwy Business Centre on 9 October 2024, with a [link](#) to book a place if members would like to attend.

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: 30 June 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	In progress
Certification of Grant Returns: Teachers' Pension Contributions for the financial year 2023-24	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 	To be completed by 19 November 2024	Ongoing

Description	Scope	Timetable	Status
<p>Certification of Grant Returns:</p> <p>Non-Domestic Rates 2023-24</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>To be completed by 18 November 2024</p>	<p>Ongoing</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>To be completed by 30 November 2024</p>	<p>Ongoing</p>
<p>Certification of Grant Returns:</p> <p>Housing Benefit Subsidy 2023-24</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>To be confirmed</p>	<p>Ongoing</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"> • Setting of well-being objectives 	<p>February 2023 – February 2024</p>	<p>Final report issued in May 2024 and presented to Governance and Audit Committee in June 2024</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 – October 2023</p>	<p>Reporting from July 2024 onward.</p>

2023-24 Performance Audit work	Scope	Timetable	Status
Thematic review – commissioning	A review focusing on how councils' arrangements for commissioning, 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 undertaken in May 2024, report being drafted.
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 Fire and Rescue Authorities	Review of systems and effectiveness of governance	September 2023 – August 2024	Fieldwork complete. Publication due August 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.

We inspected two local government education services during the summer term, which were Ceredigion and Caerphilly. The reports will be published in late August and early September respectively.

During the summer term piloted our enhanced link visits in Pembrokeshire and Neath Port Talbot. The visits were carried out by three link inspectors visiting the local authorities for two days focusing on two specific aspects of the local authority's work. In Pembrokeshire we looked at the asymmetric timetabling arrangements in 24 of their schools and their approaches to improving attendance. In Neath Port Talbot, the focus was on their support for curriculum development and attendance. We carried out field work in nearly 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. This review follows on from the year 1 review of the implementation of the ALNET Act in schools, which was published in September 2023. We also carried out field work focusing on 'the impact of poverty in educational attainment, support, provision and transition for early education' in nearly all local authorities.

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 inspection in Rhondda Cynon Taff focusing on Community Learning Disability Teams (CLDT). RCT CLDT Joint inspection	2024-25	Published April 2024
	A second single agency assurance check inspection in Blaenau Gwent	March 2024	Published May 2024

CIW planned work 2023-25	Scope	Timetable	Status
	We will continue an annual programme of joint work focusing on CLDT and Community Mental Health Team (CMHT)		
Joint Inspection Child Protection Arrangements (JICPA)	<p>We will complete a further two multi-agency joint inspections in total.</p> <p>The findings from Bridgend County Borough Council - Joint Inspectorate Review of Child Protection Arrangements (JICPA): Bridgend 2023 Care Inspectorate Wales</p> <p>Our findings from the Cardiff County Council Cardiff Joint Inspection Report</p> <p>The findings from Denbighshire County Council Joint Inspectorate Review of Child Protection Arrangements (JICPA): Denbighshire 2023 Care Inspectorate Wales</p> <p>The findings from Powys County Council - Joint Inspectorate Review of Child Protection Arrangements (JICPA): Powys 2023 Care Inspectorate Wales</p>	<p>April 2023 – April 2024</p> <p>June 2024</p> <p>7 May 2024</p> <p>Feb 2024</p> <p>October 2023</p>	<p>National report due to be published September 2024</p> <p>Published</p> <p>Published</p> <p>Published</p> <p>Published</p>

CIW planned work 2023-25	Scope	Timetable	Status
Performance review of Local Authorities	<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 CAFCASS Cymru</u></p> <p><u>We are currently reviewing our Code of Practice and will be publishing shortly.</u></p> <p>Inspection of 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 published <u>Monmouthshire County Council children's services Inspection report PEI Care Inspectorate Wales</u></p> <p>We published Pembrokeshire - Improvement check inspection <u>Improvement-check Pembrokeshire-county-council-adult services</u></p> <p>We undertook a PEI in Swansea adult service in May 2024</p>	<p>Ongoing</p> <p>22 Feb 2024</p> <p>2 May 2024</p> <p>13 June 2024</p> <p>11 July 2024</p>	<p>Ongoing</p> <p>Review</p> <p>Published</p> <p>Published</p> <p>Published</p> <p>Publication due</p>
Her Majesty's Inspectorate of Probation – Youth Offending Inspection	<p>We supported the delivery of HMIP's Youth Offending Services Inspection in Denbighshire and Conwy. <u>A joint inspection of youth justice services in Conwy & Denbighshire (justiceinspectors.gov.uk)</u></p>	<p>8 May 2024</p>	<p>Published</p>

Audit Wales national reports and other outputs published since June 2023

Report title	Publication date and link to report
A465 Section 2 – update	June 2024
Community Pharmacy data matching pilot	May 2024
Governance of National Park Authorities	April 2024
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

Report title	Publication date and link to report
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
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
Local government digital strategy review – national summary	July 2024
Local government use of performance information, outcomes and service user perspective – national summary	July 2024
NHS finances data tool – to 31 March 2024	July 2024
Affordable housing	August 2024
Active travel (report and data tool)	August / September 2024
Findings from GP registration data matching pilot	September / October 2024
National Fraud Initiative – bi-ennial report	October 2024
Cancer services	October 2024
NHS workforce planning (national messages)	Autumn 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 Our [Annual Plan 2024-25](#) also lists work in progress, some of which has since been published, or work planned to start during 2024-25. [Our work programme for 2023-2026](#) – also provides some additional detail about certain topics and will continue to inform our work programme planning for 2025-26.

Title	Indicative publication date
Unscheduled care (national messages – patient flow in hospital and delayed discharge)	Autumn 2024
Financial management and governance in town and community councils	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
Challenges for the cultural sector	By end of 2024 (local reporting)
New Velindre Cancer Centre	Early 2025
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
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 started in May 2024)
Access to education for children with Additional Learning Needs	To be confirmed (scoping)

Title	Indicative publication date
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
Sgwrs a Paned with Alex Swift: Re-Defining Our Lives: Towards a Social Understanding of Neurodiversity	You can book a place here .
<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>9th October 2024, 10:30 – 15:30 Conwy Business Centre</p> <p>You can book a place here.</p> <p>The resources from our event in Cardiff on 22 May are available here.</p>

