

ISLE OF ANGLESEY COUNTY COUNCIL	
Report to	Governance and Audit Committee
Date	5 December 2024
Subject	FOR INFORMATION ONLY: Audit Wales Work Programme and Timetable – Quarterly Update 30 September 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:

- the delivery of the Annual Audit Summary, which is planned for issue in January 2025 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 by 30 November 2024
- ongoing Certification of Grant Returns (for 2022-23 and 2023-24), 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 was submitted to a special meeting of the Partnership & Regeneration Scrutiny Committee on 13 November 2024
- 2023-24 performance audit work, which includes thematic reviews of Commissioning, which is at fieldwork stage, and Financial Sustainability, which is at report clearance stage and will be submitted to the February 2025 meeting of the Committee. A local project following up on the

Welsh Housing Quality Standard (WHQS) audit from 2018 has been removed following changes to WHQS arrangements.

- For 2024-25, two local projects regarding the Council's cyber security arrangements and the arrangements for establishing a Port Health Authority are planned, along with ongoing work to assess the level of audit assurance required.

- 1.2 The Update 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 September 2023, along with work in progress and planned. Since publication of the Update, one of these, the [National Fraud Initiative in Wales 2022-23](#) has been published and includes a case study from the Isle of Anglesey County Council.
- 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" that was held in the Conwy Business Centre on 9 October 2024.

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 September 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.	January 2025	Drafting will commence on completion of the Audit of the Council's 2023-24 statement of accounts.

Financial Audit work

Description	Scope	Timetable	Status
Certification of 2022-23 Grant Claims and Returns	Certify each claim according to Certifying Instructions agreed with the awarding body.	November 2024	Housing Benefit testing certification is outstanding with testing to be completed in November 2024.
Audit of the Council's 2023-24 statement of accounts	Statutory audit of the Council's annual statement of accounts.	Audit to be completed by 30 th November 2023	Audit work ongoing

Description	Scope	Timetable	Status
Certification of 2023-24 Grant Claims and Returns	Certify each claim according to Certifying Instructions agreed with the awarding body.	Teacher's Pension and NNDR audit work ongoing and to be certified in November 2024. Housing Benefit audit to follow certification of the 2022-23 claim.	Audit work started

Performance Audit work

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 – November 2024	Report to be considered by the November meeting of the Partnership & Regeneration Scrutiny Committee

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 2024– March 2025	Fieldwork planning stage
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	Report in clearance stage National Summary Report indicative publication date: November 2024
Local project – Follow-up on WHQS 2018	Due to changes in WHQS arrangements, our planned follow-up is no longer considered appropriate therefore work will not take place, and the Council will be issued a refund following completion of the 23/24 work.	N/A	N/A

2024-25 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.	On-going	Fieldwork ongoing
Local project work – Review of Cyber Security Arrangements	A review of the arrangements that the Council's has in place to provide cyber security.	April – July 2025	Scoping
Local project work – Establishing a Port Health Authority	A review of the arrangements that the Council's has in place to establish a port health authority.	tbc	Scoping

Local government national studies planned/in progress

Study	Scope	Timetable	Status	Fieldwork planned at Isle of Anglesey County Council
Temporary Accommodation	Examining the costs, demand and how services are working together to progress the response to temporary accommodation.	Report publication planned for early 2025	Fieldwork underway	Surveys will also be issued to Heads of Housing and Section 151 Officers at each principal council.
Capital Planning in Local Government	Examining whether capital investment in the asset base in local government is able to keep pace with demand	tbc	Scoping	Tbc
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

We inspected Caerphilly and Ceredigion local government education services (LGES) during the summer term. The reports were published in early September. We identified strong practice in both local authorities.

During the autumn term we will be inspecting Newport LGES. We have also scheduled a standalone inspection of the local authority’s youth work a few weeks prior to the LGES inspection. Although these are two separate pieces of work, the findings of the youth inspection will inform the LGES inspection. We piloted this arrangement in the Vale of Glamorgan last spring, and our evaluation of this arrangement indicates that stream-lining the inspection process works well and adds value to our work overall.

Our link inspectors are continuing to work with Torfaen as part of our follow-up process for an authority causing significant concern. We will be carrying out a monitoring visit in Torfaen in October to consider their progress against the recommendations from their core inspection.

We will also carry out an enhanced link visit to Denbighshire in October, with the focus being on specific aspects of attendance and additional learning needs. The outcome letter from this visit will be published on our website.

We will be carrying out field work in a sample of local authorities to support two thematic reports. We will be visiting 10 LAs to learn about their approaches to promoting positive behaviour in secondary schools; and another five LAs to evaluate their support for mathematics and numeracy AOLE in their schools.

In early September, we trained a new cohort of peer inspectors who will be deployed on our inspection teams as well as running an update session for our current peer inspectors.

Care Inspectorate Wales (CIW)

CIW planned work 2023-25	Scope	Timetable	Status
<p>Thematic reviews</p> <p>Community Learning Disability Team (CLDT)</p>	<p>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</p>	<p>2024-25</p>	<p>Published April 2024</p>

CIW planned work 2023-25	Scope	Timetable	Status
	<p>A second single agency assurance check inspection in Blaenau Gwent</p> <p>We will continue an annual programme of joint work focusing on CLDT and Community Mental Health Team (CMHT)</p>	March 2024	Published
Joint Inspection Child Protection Arrangements (JICPA)	<p>Overview report for Joint Inspections of Child Protection Arrangements (JICPA) 2019 – 2024 Overview report for Joint Inspections of Child Protection Arrangements (JICPA) 2019 – 2024 Healthcare Inspectorate Wales (hiw.org.uk).</p>	September 2024	Published
	<p>The findings from Bridgend County Borough Council - Joint Inspectorate Review of Child Protection Arrangements (JICPA): Bridgend 2023 Care Inspectorate Wales</p>	June 2024	Published
	<p>Our findings from the Cardiff County Council Cardiff Joint Inspection Report</p>	7 May 2024	Published
	<p>The findings from Denbighshire County Council Joint Inspectorate Review of Child Protection Arrangements (JICPA): Denbighshire 2023 Care Inspectorate Wales</p>	Feb 2024	Published
	<p>The findings from Powys County Council - Joint Inspectorate Review of Child Protection Arrangements (JICPA): Powys 2023 Care Inspectorate Wales</p>	October 2023	Published

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> <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><u>Inspection of Flintshire County Council children and adult services in February 2024 - Inspection report for Flintshire County Council's adults and children's services published Care Inspectorate Wales</u></p> <p><u>We published Monmouthshire County Council children's services Inspection report PEI Care Inspectorate Wales</u></p> <p><u>We published Pembrokeshire - Improvement check inspection Improvement-check Pembrokeshire-county-council-adult services</u></p> <p><u>We published Swansea adult service PEI 240711-swanea-pei-report-en.pdf (careinspectorate.wales)</u></p>	<p>October 2024</p> <p>22 Feb 2024</p> <p>2 May 2024</p> <p>13 June 2024</p> <p>May 2024</p>	<p>Due to be published</p> <p>Published</p> <p>Published</p> <p>Published</p> <p>Published</p>
<p>Her Majesty's Inspectorate of Probation – Youth Offending Inspection</p>	<p><u>We supported the delivery of HMIP's Youth Offending Services Inspection in Denbighshire and Conwy. A joint inspection of youth justice services in Conwy & Denbighshire (justiceinspectorates.gov.uk)</u></p>	<p>8 May 2024</p>	<p>Published</p>

Audit Wales national reports and other outputs published since September 2023

Report title	Publication date and link to report
Active travel (report and data tool)	September 2024
Governance of Fire and Rescue Authorities	September 2024
Affordable housing	September 2024
NHS finances – and data tool update to 31 March 2024	August 2024
Digital by design? - Lessons from our digital strategy review across councils in Wales	August 2024
Councils use of performance information: service user perspective and outcomes - A summary of findings from our review at Welsh councils	July 2024
The Welsh Government's support for TVR Automotive Ltd	July 2024
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

Report title	Publication date and link to report
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

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

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](#) –

Title	Indicative publication date
National Fraud Initiative – bi-ennial report	October 2024
Cancer services	November 2024
Local Government Financial Sustainability Data tool update uses data from the draft 2023-24 accounts	November 2024
Findings from GP registration data matching pilot	November / December 2024
Unscheduled care (national messages – patient flow in hospital and delayed discharge)	November / December 2024
Financial management and governance in town and community councils	November / December 2024
NHS workforce planning (national messages)	November / December 2024
Addressing biodiversity decline (pan-public sector and at Natural Resources Wales)	Pan-public sector review – November / December 2024 NRW to be confirmed (scoping)
Welsh Government capital and infrastructure investment	December 2024 / January 2025
Challenges for the cultural sector	By end of 2024 (for most local reporting – any national messaging in early 2025)

also provides some additional detail about certain topics and will continue to inform our work programme planning for 2025-26.

Title	Indicative publication date
New Velindre Cancer Centre	Early 2025
Further and higher education funding and oversight – Commission for Tertiary Education and Research	By March 2025 (for initial phase of work on setting of well-being objectives)
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)
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 (local audit work rolling out from October 2024)

Title	Indicative publication date
NHS bodies' cost savings arrangements	To be confirmed (local audit reporting nearing completion)

Good Practice Exchange events and resources

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>9 October 2024, 10:30 – 15:30 Conwy Business Centre</p> <p>The resources from our event in Cardiff on 22 May are available here.</p>
<p>GPX Blog: 100 Stories Project</p>	<p>https://www.audit.wales/blog/gpx/2024/7/11/good-practice-exchange-100-stories-project</p>
<p>GPX Blog: A multiagency approach to falls</p>	<p>https://www.audit.wales/blog/gpx/2024/8/19/good-practice-exchange-multi-agency-approach-falls</p>
<p>GPX Blog: The councillors and care research project</p>	<p>https://www.audit.wales/blog/gpx/2024/9/11/good-practice-exchange-councillors-and-care-research-project</p>