

ISLE OF ANGLESEY COUNTY COUNCIL	
Report to	Governance and Audit Committee
Date	8 May 2025
Subject	FOR INFORMATION ONLY: Audit Wales Work Programme and Timetable – Quarterly Update 31 December 2024
Head of Service	Marc Jones Director of Function (Resources) and Section 151 Officer MarcJones@anglesey.gov.wales
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Nature and Reason for Reporting 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).	

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
- financial audit work on the 2023-24 Statement of Accounts, which was completed in December 2024
- ongoing Certification of Grant Returns (for 2022-23 and 2023-24), including Teachers' Pension Contributions, Non-domestic Rates, and Housing Benefit Subsidy, 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, was submitted to the February 2025 meeting of the Committee. A local project; review of cyber security arrangements has been removed since this report was prepared.
- For 2024-25, local project regarding the establishing a Port Health Authority is 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 confirmed fieldwork at the Council for the Capital Planning in Local Government national study.
- 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 in 2024, along with work in progress and planned.
- 1.5 Finally, the report provides the details of Good Practice Exchange events and resources.

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 December 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.	February 2024	Report awaiting to be drafted.

Financial Audit work

Description	Scope	Timetable	Status
Audit of the Council's 2023-24 Statement of Accounts	Statutory audit of the Council's Financial Statements and Annual Governance Statement for the year ended 31 March 2024.	November 2024	Certified 4 December 2024
Audit of the Council's 24-25 statement of	Statutory audit of the Council's Financial Statements and Annual Governance Statement for the year ended 31 March 2025.	October 2025	Audit work to be started
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 	November 2024	Certified 25 November 2024

Description	Scope	Timetable	Status
Certification of Grant Returns: Non-Domestic Rates 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 	December 2025	Certified 5 December 2024
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 	February 2025	Audit work ongoing
Certification of Grant Returns: Housing Benefit Subsidy 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 	March 2025	Audit work ongoing

Performance Audit work

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 completed. Report being drafted
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 – December 2024	To be presented to Governance and Audit Committee 11 th February 2025 Local Report issued November 2024 National Report published December 2024

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 and workshop scheduled in February 2025
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 the 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 Spring 2025	Fieldwork underway Surveys have been issued to Heads of Housing and Section 151 Officers at each principal council.	Interviews at the following councils: <ul style="list-style-type: none"> Conwy Pembrokeshire Cardiff Newport Wrexham
Capital Planning in Local Government	Examining whether capital investment in the asset base in local government is able to keep pace with demand	Fieldwork January to April and report in Summer 2025	Scoping	Interviews planned at the following councils: <ul style="list-style-type: none"> Anglesey Neath Port Talbot Powys Rhondda Cynon Taf Swansea Torfaen
Childrens' Services (Replacing Financial constraints / discretionary local government services)	Scoping underway with a likely focus on the costs and demand for services, and how councils and their partners are working to improve the value for money of services.	tbc	Scoping	tbc

Estyn

During the autumn term we inspected Newport LGES. We also carried out an inspection of the local authority's youth work. We identified strong practice in the provision in Newport, especially in areas relating to supporting school finances, many aspects of school improvement and ALN as well as their work in developing Welsh medium education. We highlighted the impact of strong leadership at the director level and her impact on the quality and delivery of the key functions relating to her role.

We carried out a monitoring visit of Torfaen LGES as part of our follow-up process for an authority causing significant concern. The visit evaluated their progress against the recommendations from the core inspection. We found that Torfaen LGES had made sufficient process in addressing key elements of the recommendations and was removed from follow-up. The key factor in securing the improvement has been the increase in leadership capacity at Chief executive and Director level which has had a substantial impact on securing important progress in relation to expectations, processes and delivery.

We carried out an enhanced link inspector visit to Denbighshire in October, which focused on specific aspects of attendance and additional learning needs.

During the spring term we will be carrying out an inspection of Powys LGES and youth work. We will undertake an enhanced link inspector visit to Bridgend which will focus on their Welsh in Education Strategic Plan (WESP) and their work on improving attendance. We will also contribute to CIW's joint inspection of child protection arrangements in Pembrokeshire and their follow-up work on a Rapid Review of safeguarding.

Care Inspectorate Wales (CIW)

	Scope	Timetable	Status
CIW planned work 2025-26 Thematic reviews			
Community Learning Disability Team (CLDT) Community Mental Health Inspections	In 2025-6 We will continue an annual programme of joint work focusing on CLDT and Community Mental Health Team (CMHT)		
Joint Inspectorate Review of Child Protection Arrangements	Joint Inspectorate Review of Child Protection Arrangements: Pembrokeshire	March 2025	Inspection Pending

	Scope	Timetable	Status
Deprivation of Liberty Safeguards (Dols)	Deprivation of Liberty Safeguards Annual Monitoring Report for Health and Social Care 2023-24	February 2025	Not yet published
Annual Report	<u>Chief Inspector's Annual Report 2023-2024</u>	November 2024	Published
Mental health support for children and young people	<u>Joint Review: How are healthcare, education, and children's services supporting the mental health needs of children and young people in Wales?</u>	November 2024	Published
Other Inspections Pending	Improvement Check: Denbighshire County Council children's services	February 2025	
	Performance Evaluation Inspection: Newport City Council adult services	February 2025	
Performance review of Local Authorities and Cafcass Cymru	<u>How we inspect local authority services and CAFCASS Cymru</u>	November 2024	Published
	We continue to inspect Local Authorities in line with our updated Code of Practice for our local authority inspection activity Care Inspectorate Wales <u>We have revised our Code of Practice</u>		
Quarter 3 Inspections	<u>Local authority improvement check: Isle of Anglesey County Council adult services</u>	August 2024	Published

	Scope	Timetable	Status
	<u>Newtown Community Mental Health Team</u>	October 2024	Published
	<u>Local authority assurance check: Neath Port Talbot adult services</u>	November 2024	Published
	<u>Performance Evaluation Inspection (PEI): Carmarthenshire County Council's children's services</u>	December 2024	Published
	Assurance Check: Caerphilly County Borough Council adult services	November 2024	Not yet published
	Improvement Check: Cyngor Gwynedd adult services	October 2024	Not yet published

Audit Wales national reports and other outputs published in 2024

Report title	Publication date and link to report
Cancer services in Wales	January 2025
Local Government Financial Sustainability	December 2024
Local Government Financial Sustainability Data tool update now includes data from the draft 2023-24 accounts	December 2024
National Fraud Initiative in Wales 2022-23	October 2024
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

Report title	Publication date and link to report
Supporting Ukrainians in Wales	<u>March 2024</u>
From firefighting to future-proofing – the challenge for Welsh public services	<u>February 2024</u>
Betsi Cadwaladr University Health Board – board effectiveness follow up	<u>February 2024</u>
Local Government Financial Sustainability Data tool update uses data from the draft 2022-23 accounts	<u>January 2024</u>
Planning for sustainable development – Brownfield regeneration	<u>January 2024</u>

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

Title	Indicative publication date
NHS workforce planning (national messages)	February 2025
Financial management and governance in town and community councils	February 2025
Addressing biodiversity decline (pan-public sector and at Natural Resources Wales)	Pan-public sector review – February 2025 NRW – Spring 2025
Challenges for the cultural sector (financial sustainability focus)	February 2025 (completion of local reporting) – decision on any national messaging tbc
Findings from GP registration data matching pilot	March 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)	Late April 2025
Welsh Government capital and infrastructure investment	Spring 2025
Unscheduled care (national messages)	Spring 2025

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 investigative audit work and local audit work where we consider there is merit in a national summary output of some kind.

² Our [Interim Report 2024-25](#) also lists work in progress 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
New Velindre Cancer Centre	Summer 2025
The senior public service	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 started in May 2024)
Access to education for children with Additional Learning Needs	To be confirmed (scoping)
Support for business	To be confirmed (scoping)
Support for bus and rail services	To be confirmed (scoping)
Progress with investment in school and college buildings through the Sustainable Communities for Learning Programme	To be confirmed (scoping)
NHS bodies' approaches to digital transformation (local audit work)	To be confirmed (local audit work rolling out from October 2024)
NHS bodies' cost savings arrangements	To be confirmed (local audit reporting nearing completion)

Good Practice Exchange events and resources

Title	Link to resource
Event: From firefighting to future-proofing: The cost of failure in financial management and governance - 30 January 2025 – 10:00 – 16:00 – Cardiff City Stadium	Registration link: www.audit.wales/events/south-wales-firefighting-future-proofing-cost-failure-governance-and-financial-management

Title	Link to resource
Event: From firefighting to future-proofing: The cost of failure in financial management and governance - 13 February 2025 – 10:00 – 16:00 – Optic Centre, St Asaph	Registration link: www.audit.wales/events/north-wales-firefighting-future-proofing-cost-failure-governance-and-financial-management
GPX Blog: Flintshire County Council Homelessness Service	www.audit.wales/blog/gpx/2024/9/23/good-practice-exchange-flintshire-county-council-homelessness-services
GPX Blog: How volunteers are supporting people experiencing or at risk of homelessness	www.audit.wales/blog/gpx/2024/10/21/good-practice-exchange-how-volunteers-are-supporting-people-experiencing-or
GPX Blog: The Wrexham and Flintshire Inspire Project	www.audit.wales/blog/gpx/2024/11/6/good-practice-exchange-flintshire-and-wrexham-inspire-project
GPX Blog: Arts, Health and Wellbeing	www.audit.wales/blog/gpx/2024/11/12/good-practice-exchange-arts-health-and-wellbeing
GPX Blog: Medrwn Mon Place Shaping Project	www.audit.wales/blog/gpx/2024/11/22/good-practice-exchange-medrwn-mon-place-shaping-project
GPX Blog: Nature and Us	www.audit.wales/blog/gpx/2024/11/29/good-practice-exchange-nature-and-us