

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 March 2025
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 2024-25 Statement of Accounts, will be completed July to October 2025
- 2023-24 performance audit work, which includes thematic reviews of Commissioning, focusing on how councils' arrangements for commissioning services; March 2024 to March 2025.
- For 2024-25, local project regarding the 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. 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 March 2025

Annual Audit Summary

Description	Timetable	Status
A report summarising completed audit work since the last Annual Audit Summary, which was issued in February 2024.	April 2025	Draft Audit Summary issued to the Council.

Financial Audit work

Description	Scope	Timetable	Status
Audit of the Council's 2024-25 Statement of Accounts	We will complete the Statutory audit of the Council's Financial Statements and Annual Governance Statements	July to October 2025	Audit planning work has commenced.
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.	Complete	The Grant Return was certified in February 2025.

Description	Scope	Timetable	Status
Certification of Grant Returns: Housing Benefit Subsidy 2023-24	<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. 	August 2025	Audit work on the 2023-24 subsidy claim is well progressed, with the intention to complete by August 2025.

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 to 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 to July 2024	Completed Presented to Governance and Audit Committee 11 February 2025.

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	Workshop held in February 2025. Fieldwork ongoing.
Local project work – Strategic Management of Balances and Reserves	A review of the arrangements that the Council has in place to strategically manage balances and reserves.	April to July 2025	Scoping
Local project work – Establishing a Port Health Authority	A review of the arrangements that the Council has in place to establish a port health authority.	To be confirmed	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 summer 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	Fieldwork underway.	Interviews 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.	To be confirmed	Scoping	To be confirmed

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 carried out an inspection of Powys LGES and youth work. We judged that Powys LGES requires significant improvement and will therefore require monitoring by Estyn. The Youth Service at Powys is generally strong.

We undertook an enhanced link inspector visit to Bridgend which focused on their Welsh in Education Strategic Plan (WESP) and their work on improving attendance. We also contributed 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 – Regional Adoption Collaborative (RAC) Inspections	CIW will complete five inspections covering all of Wales. Inspections will be conducted across the five regional adoption collaboratives: we will draw on the themes nationally into a national report.	April 2025 – December 2025	Inspections pending
Community Learning Disability Team (CLDT) Community Mental Health Inspections	In 2025-26, we will continue an annual programme of joint work focusing on CLDT and Community Mental Health Team (CMHT)	July 2025 – February 2026	Inspections pending
Joint Inspectorate Review of Child Protection Arrangements	Joint Inspectorate Review of Child Protection Arrangements: Pembrokeshire	March 2025	Inspection delivery
Deprivation of Liberty Safeguards (Dols)	<u>National review of the use of Deprivation of Liberty Safeguards (DoLS) in Wales 2023-24</u> Annual Monitoring Report for Health and Social Care 2023-24	February 2025	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

	Scope	Timetable	Status
Quarter 4 Inspections	Improvement Check: Denbighshire County Council children's services	February 2025	Not yet published
	Performance Evaluation Inspection: Newport City Council adult services	February 2025	Not yet published
	Cardiff Community Mental Health Team (CMHT)	March 2025	Inspection pending
	Local Authority Improvement Check: Monmouthshire County Council	March 2025	Inspection pending
Performance review of Local Authorities and Cafcass Cymru	<u>How we inspect local authority services and CAFCASS Cymru</u>		
	We continue to inspect Local Authorities in line with our updated Code of Practice for our local authority inspection activity. <u>We have revised our Code of Practice</u>	November 2024	Published
Quarter 3 Inspections	<u>Local authority improvement check: Isle of Anglesey County Council adult services</u>	August 2024	Published
	<u>Newtown Community Mental Health Team</u>	October 2024	Published

	Scope	Timetable	Status
	<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
	<u>Local authority assurance check letter: Caerphilly adult services</u>	November 2024	Published
	<u>Local authority improvement check letter: Cyngor Gwynedd adult services</u>	October 2024	Published

Audit Wales national reports and other outputs published in the last year

Report title	Publication date and link to report
Financial Management and Governance – Lessons from Audit for Community and Town Councils in Wales	March 2025
The Biodiversity and Resilience of Ecosystems Duty	March 2025
Addressing workforce challenges in NHS Wales	February 2025
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

Report title	Publication date and link to report
Councils use of performance information: service user perspective and outcomes – A summary of findings from our review at Welsh councils	<u>July 2024</u>
The Welsh Government's support for TVR Automotive Ltd	<u>July 2024</u>
A465 Section 2 – update	<u>June 2024</u>
Community Pharmacy data matching pilot	<u>May 2024</u>
Governance of National Park Authorities	<u>April 2024</u>

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

Title	Indicative publication date
Findings from sustainable development examinations (statutory report under the Well-being of Future Generations Act)	Late April 2025
Welsh Government capital and infrastructure investment	May 2025
Designating Sites of Special Scientific Interest – Natural Resources Wales	Spring 2025 (aim to complete during Spring but may not be published on website until later)
Challenges for the cultural sector (financial sustainability focus)	Spring 2025 (local audit work at Welsh Government arm's length bodies largely complete but reports will be published on website)
Findings from GP registration data matching pilot	Spring 2025
Further and higher education funding and oversight – Commission for Tertiary Education and Research	Spring 2025 (for initial phase of work on setting of well-being objectives – further work to follow)

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 [Annual Plan 2025-26](#) also provides an updated list of work in progress and lists plans for new work to start during 2025-26 which will be added to this paper in due course. Where national/thematic work has progressed through the planning stage, a brief summary about its focus and planned timetable is also now available on our [website work programme pages](#).

Title	Indicative publication date
Urgent and emergency care (national messages)	Spring 2025
New Velindre Cancer Centre	Summer 2025
The senior public service	To be confirmed (scoping)
Rebalancing care and support	Autumn 2025
Tackling NHS waiting lists (local audit work at health boards)	Autumn 2025 (local work to be completed by June 2025)
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 April 2025)
NHS bodies' cost savings arrangements	Spring 2025 (local audit reporting complete)

Good Practice Exchange events and resources

Title	Link to resource
Event resources: From firefighting to future-proofing: The cost of failure in financial management and governance	<u>The cost of failure in financial management and governance</u>
<p>We are in the process of finalising dates for our forthcoming events which will include the following themes:</p> <ul style="list-style-type: none">• Tackling fraud and error• The complex public service landscape• The workforce of the future• Upping the bandwidth on digital transformation• Zeroing in on the sustainable development principle• Putting value for money to the test	We will share booking details shortly.
Podcast: Listen to our new podcast episode on avoiding failure in financial management and governance	<u>Podcast: The Cost of Failure in Governance</u>