

ISLE OF ANGLESEY COUNTY COUNCIL	
Report to	Governance and Audit Committee
Date	30 September 2025
Subject	FOR INFORMATION ONLY: Audit Wales Work Programme and Timetable – Quarterly Update 30 June 2025
Head of Service	Carys Edwards Pennaeth Proffesiwn AD a Trawsnewid Trawsnewid Corfforaethol
Report Author	Audit Wales
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 details of planned and recent work where relevant of Audit Wales, Care Inspectorate Wales and Estyn.
 - financial audit work on the 2024-25 Statement of Accounts, will be completed by October 2025
 - performance audit work, which includes thematic reviews of Commissioning, focusing on how councils' arrangements for commissioning services; final report with Council response is planned to be presented at December 2025 meeting.
 - For 2024-25, local project regarding the strategic management of balances and reserves and establishing a Port Health Authority are planned, along with ongoing work to assess the level of audit assurance required.
- 1.2 Performance audit work planned for 2025 include:
 - 1.2.1 Recruitment and retention challenges
 - 1.2.2 Waste & recycling
 - 1.2.3 Use of data in budget setting demand let services
- 1.3 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.

- 1.4 Additionally, the report provides an overview of the work being undertaken by Estyn and the Care Inspectorate Wales across Wales.
- 1.5 The report provides a list of the Audit Wales national reports published in 2024 and 2025, along with work in progress and planned.
- 1.6 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 - 30 June 2025

Below are details of planned and recent work where relevant of Audit Wales, Care Inspectorate Wales and Estyn. We will provide a further update on progress and future plans at the end of December 2025.

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	October 2025	Audit testing is underway.
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. 	November 2025	Audit work on the 2023-24 subsidy claim is well progressed, with the intention to complete following our Accounts audit work 2025.
Certification of Grant Returns 2024-25	<ul style="list-style-type: none"> NDR3 Grant 2024-25. Teachers Pension Grant 2024-25. 	November 2025	Audit testing is underway.
Certification of Grant Returns: Housing Benefit Subsidy 2024-25	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.	January 2026	To commence upon completion of the 2023-24 Housing Benefit Subsidy.

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	Final report issued July 2025. Awaiting Management response to recommendations.

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.	Complete	Complete
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	Fieldwork ongoing. Draft report to be issued to officers 1 st week of August.
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.	N/A	No report planned due to legislative changes.

2025-26 Performance Audit work	Scope	Timetable	Status
Thematic review – recruitment and retention challenges	A review focusing on how councils' arrangements for addressing recruitment and retention challenges apply value for money considerations and the sustainable development principle.	January 2025 – June 2026	Scoping
Local project – Waste & Recycling	A review that will look at the arrangements that are in place to secure value for money in the use of its resources in the delivering Waste and Recycling service.	January 2025 – June 2026	Scoping
Regional Work: use of data in budget setting for demand led services	Local audit work across the 6 principal councils in North Wales that will look at arrangements to ensure financial sustainability when setting budgets. This will include how councils are using data to inform the resources required.	January – June 2026	Scoping

Local government national studies planned/in progress

Study	Scope	Timetable	Status	Fieldwork planned at the Council
Temporary Accommodation	Examining the costs, demand and how services are working together to progress the response to temporary accommodation.	Report publication planned for July 2025	Fieldwork complete.	Interviews were undertaken 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	Publication planned for September 2025	Fieldwork complete.	Interviews were undertaken at the following councils: <ul style="list-style-type: none"> • Anglesey • Neath Port Talbot • Powys • Rhondda Cynon Taf • Swansea • Torfaen
Childrens' Services	Scoping underway with a likely focus on councils' plans for implementing the Health and Social Care (Wales) Act 2025; the costs of, and demand for, services; and how councils and their partners are working to improve the value for money of services.	Fieldwork to begin summer 2025	Scoping	Tbc

Study	Scope	Timetable	Status	Fieldwork planned at the Council
Local government funding arrangements	To be confirmed	Fieldwork to begin autumn 2025	Scoping underway	Tbc
Commissioning arrangements in local government	Scoping underway for local government study following completion of thematic review at each of the 22 councils (see above)	Fieldwork to begin summer/ autumn 2025	Scoping	tbc
Corporate Joint Committees Follow Up	Scope to be confirmed. To follow up on previous Local Government Study	tbc	Not yet started	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 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 5 inspections covering all of Wales. Inspections will be conducted across the five regional adoption collaborative we will draw on the themes nationally into a national report.	April 2025 – December 2025	Inspections underway
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)	July 2025 – February 2026	Inspections pending

	Scope	Timetable	Status
Joint Inspectorate Review of Child Protection Arrangements	Joint Inspectorate Review of Child Protection Arrangements: Pembrokeshire	March 2025	Not yet published
Deprivation of Liberty Safeguards (Dols)	Annual Monitoring Report for Health and Social Care 2023-24 - National review of the use of Deprivation of Liberty Safeguards (DoLS) in Wales 2023-24 Care Inspectorate Wales	February 2025	Published
Annual Report	Chief Inspector's Annual Report 2023-2024	November 2024	Published
Mental health support for children and young people	Joint Review: How are healthcare, education, and children's services supporting the mental health needs of children and young people in Wales?	November 2024	Published
Quarter 4 Inspections	Improvement Check: Denbighshire County Council children's services	February 2025	Published
	Performance Evaluation Inspection: Newport City Council adult services	February 2025	Published
	Cardiff Community Mental Health Team (CMHT)	March 2025	Not yet published

	Scope	Timetable	Status
Quarter 1 2025-2026 inspections	Local Authority Improvement Check: Monmouthshire County Council	March 2025	Published
	Improvement Check: Ceredigion County Council adult services	May 2025	Not yet published
	Improvement Check – Bridgend County Council children services	June 2025	Inspection pending
Performance review of Local Authorities and Cafcass Cymru	How we inspect local authority services and CAFCASS Cymru We continue to inspect Local Authorities in line with our updated Code of Practice for our local authority inspection activity Care Inspectorate Wales We have revised our Code of Practice	November 2024	Published
Quarter 3 Inspections	Local authority improvement check: Isle of Anglesey County Council adult services	August 2024	Published
	Newtown Community Mental Health Team	October 2024	Published
	Local authority assurance check: Neath Port Talbot adult services	November 2024	Published
	Performance Evaluation Inspection (PEI): Carmarthenshire County Council's children's services	December 2024	Published

	Scope	Timetable	Status
	Local authority assurance check letter: Caerphilly adult services Care Inspectorate Wales	November 2024	Published
	Local authority improvement check letter: Cyngor Gwynedd adult services Care Inspectorate Wales	October 2024	Published

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

Report title	Publication date and link to report
NHS cost savings arrangements (article with Board Member checklist)	June 2025
The Wales Infrastructure Investment Strategy	May 2025
No time to lose: Lessons from our work under the Well-being of Future Generations Act	April 2025
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

Report title	Publication date and link to report
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

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

Title	Indicative publication date
Designating Sites of Special Scientific Interest – Natural Resources Wales	Summer 2025
Challenges for the cultural sector (financial sustainability focus)	Summer 2025 (local audit work at Welsh Government arm's length bodies largely complete but reports will be published to website following audit committees: already available for the National Library , Sport Wales , and the Arts Council of Wales)
Findings from GP registration data matching pilot	Summer 2025
Further and higher education funding and oversight – Medr / Commission for Tertiary Education and Research	Summer 2025 (for initial phase of work on setting of well-being objectives – further work to follow)
Urgent and emergency care (national messages)	Autumn 2025
New Velindre Cancer Centre	Autumn 2025
The senior public service	To be confirmed (scoping)
Rebalancing care and support	Autumn 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 [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
Tackling NHS waiting lists (summary of local audit work at health boards)	Autumn 2025 (local work to be completed by end of July 2025)
Access to education for children with Additional Learning Needs	Winter 2025
Welsh Government support for business	Spring 2026
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	Winter 2025
Picture of public services – reflections on public finance, governance, and service delivery challenges	To be confirmed (scoping)
NHS bodies' approaches to digital transformation (local audit work)	To be confirmed (local audit work rolling out from July 2025)

Good Practice Exchange events and resources

Title	Link to resource
<p>No time to lose: Prioritising Prevention The focus will be on exploring the latest thinking on prevention and looking how public bodies can make the shift from firefighting to futureproofing. Delegates will be able to share, learn and network with colleagues from across Wales.</p>	<p><u>15 July – 09:30 – 13:00 – Cardiff City Stadium</u> <u>17 July – 09:30 – 13:00 – Conwy Business Centre</u></p> <p>Follow the links to book a place or email good.practice@audit.wales</p>
<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• Putting value for money to the test	<p>We will share booking details shortly.</p>