

ISLE OF ANGLESEY COUNTY COUNCIL	
Report To	Governance and Audit Committee
Date	28 September 2026
Subject	For information - Audit Wales – Audit Wales Work Programme and Timetable – 30 June 2026
Head of Service	Huw Ynyr Head of Digital, Performance & Modernisation huwynyr@ynysmon.gov.wales
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Nature and reason for reporting The Terms of Reference of the Governance and Audit Committee (3.4.8.11.3) require it to oversee the external audit arrangements, comment on the scope and depth of the external audit work and ensure that it delivers value for money. It will consider external audit reports and will monitor their recommendations.	

1.0 PRESENTATION

- 1.1 This report sets out details of the proposed and recent work of Audit Wales, Care Inspectorate Wales and Estyn, where relevant.
- 1.2 It identifies the areas of work including the following:
 - 1.2.1 Annual Audit Summary – January 2027
 - 1.2.2 Financial audit work (p1) – September 2026
 - 1.2.3 Performance audit work (p3), to include:
 - 1.2.3.1 Thematic review – recruitment and retention challenges – June 2026
 - 1.2.3.2 Using data in budgeting – September 2026
 - 1.2.3.3 Recycling Performance Management April 2026
 - 1.2.3.4 Value for money Cartrefi Clyd Programme – November 2026
 - 1.2.3.5 Risk Management Arrangements – January 2027
 - 1.2.3.6 Investment buildings – June 2027
- 1.3 The report also notes (page 5) planned local government national studies and Audits by other auditors (page 7).

2.0 RECOMMENDATION

2.1 That the Governance and Audit Committee will:

- Consider the report and provide feedback on the proposed audit work for 2026/27.

Audit Wales Work Programme and Timetable – Isle of Anglesey County Council – 30 June 2026

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 2026.

Annual Audit Summary

Description	Timetable	Status
A report summarising completed audit work since the last Annual Audit Summary, which was issued in January 2026.	January 2027	2026 summary not produced

Financial Audit work

Description	Scope	Timetable	Status
Audit of the Council's 2025-26 statement of accounts	The Statutory audit of the Council's Financial Statements and Annual Governance Statements	September 2026	Fieldwork ongoing.

Description	Scope	Timetable	Status
Certification of grant returns: Housing Benefit Subsidy 2023-24	Certification that nothing has come to our attention to indicate that the return is: - not fairly stated; - is not in accordance with the relevant terms and conditions.	Certified July 2026	Closed
Certification of grant returns: Housing Benefit Subsidy 2024-25	Certification that nothing has come to our attention to indicate that the return is: - not fairly stated; - is not in accordance with the relevant terms and conditions.	September 2026	There is one task outstanding which must be completed before certification. We will complete this alongside the audit of the 2025-26 financial statements.
Certification of grant returns 2025-26	- NDR3 Grant 2025-26 - Teachers' Pension Grant 2025-26	November 2026	Fieldwork has commenced.
Certification of grant returns: Housing Benefit Subsidy 2025-26	Certification that nothing has come to our attention to indicate that the return is: - not fairly stated; - is not in accordance with the relevant terms and conditions.	January 2027	Testing to commence autumn 2026.

Performance Audit work

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.	A local report was published in June 2026.	Audit Wales will share the national themes and findings during the Human Resources Directors Wales Network meeting in September 2026.
Use of data in budget planning	We reviewed the use of data by North Wales councils when planning budgets for one demand-led service—Adult Residential Care. It was assessed whether or not the Council has arrangements in place to ensure effective budget planning for Adult Residential Care.	The work was carried out between March and June 2026.	The final report for IoACC was published in August 2026. A blog summarising and comparing the regional findings will appear on the Audit Wales website during 2026.
Recycling performance management	The audit looked at how the Council manages the performance of its recycling service. The audit focussed on the Council's arrangements for: • understanding recycling performance; • strategic and operational planning and communication; and • value for money.	Final report was published April 2026.	N/A

2026-27 Performance Audit work	Scope (Draft – to be confirmed)	Timetable	Status
Value for money of Cartrefi Clyd scheme	The audit will examine the arrangements the Council had in place to plan, deliver, and review its Cartrefi Clyd scheme, including the outcomes for children and young people. The audit will assess the extent to which the Council's arrangements ensured value for money during each of these stages.	Fieldwork and drafting of the report to be completed by November 2026.	Final brief shared with the Council in September 2026.
Risk management arrangements	The audit will focus on the Council's corporate and departmental risk management arrangements. The audit will not include arrangements relating to the management of risks associated with specific programmes or projects.	Fieldwork and drafting of the report to be completed by January 2027.	Audit planning documents prepared. Draft brief to be shared with the Council in September 2026.
Investment buildings	The audit will examine the arrangements the Council has in place to deliver its investment property activity. It will assess the extent to which the Council's arrangements for purchasing and deriving benefit from investment properties ensure value for money. We will consider evidence regarding the arrangements in place for properties the Council has purchased solely for commercial letting.	Fieldwork and drafting of the report to be completed by January 2027.	Audit planning documents prepared. Draft brief to be shared with the Council in September 2026.

Local government national studies planned/in progress

Study	Scope	Timetable	Status	Fieldwork planned at Isle of Anglesey County Council
Local government funding arrangements	Focus on the Welsh Government's arrangements for funding principal councils and how this supports councils to deliver value for money.	Publication planned for July 2026.	Report clearance	Interviews undertaken at each council.
Corporate Joint Committees Follow Up	To be confirmed	Project paused pending Welsh Government's review of CJC's	N/A	N/A
Childrens' Services	Focus on preparedness for implementing the Health and Social Care (Wales) Act 2025.	Publication planned for September 2026	Drafting	Interviews undertaken at each council.

Study	Scope	Timetable	Status	Fieldwork planned at Isle of Anglesey County Council
Ageing population	Scope to be confirmed. Likely to focus on exploring if there are opportunities to improve value for money in how councils are responding to the impacts of an ageing population.	To be confirmed	Scoping	To be confirmed
Fly tipping	Scope to be confirmed. Likely to focus on exploring if there are opportunities to improve value for money in how councils prevent and respond to fly tipping.	To be confirmed	Scoping	To be confirmed
Discretionary/preventative services	Scope to be confirmed.	To be confirmed	To be confirmed	To be confirmed

Estyn

During the 2025-2026 academic year, Estyn has continued to inspect and engage with local authorities through core inspections of local government education services and youth services, enhanced local authority link inspector visits, follow-up activity and joint inspection work.

In the autumn term, Estyn conducted core inspections of both the Youth Service and the Local Government Education Services in Monmouthshire. The [reports](#), published in January 2026, identified a coherent and strategically led approach to improving outcomes for children and young people, supported by strong collaboration, effective school improvement arrangements and a positive safeguarding culture. The local authority was asked to improve the consistency with which it evaluates the impact of its work, improve attendance and continue to address school budget deficits. The youth service inspection highlighted effective work to enable young people to influence decisions, provide targeted mental health and well-being support and use evidence systematically to plan and improve its provision. Neither service requires follow-up activity.

Estyn also worked alongside Care Inspectorate Wales to inspect safeguarding arrangements in Gwynedd Council. The [inspection](#) found that the council had taken significant steps to strengthen its safeguarding systems and that senior leaders demonstrated a clear commitment to improvement. It also identified important areas requiring further attention, including measuring the impact of safeguarding work, ensuring that children's voices influence strategic and operational decisions consistently, strengthening procedures and commissioning arrangements, and evaluating the impact of safeguarding training. Safeguarding remains central to every inspection we undertake, and we are committed to supporting continuous improvement so that children and young people are protected effectively.

During the spring term, Estyn conducted core inspections of Bridgend's Youth Support Service and its Local Government Education Services. The [reports](#), published in May, recognised a strong collaborative culture and productive relationships between local authority officers, schools and other partners. The LGES inspection identified particular strengths in provision for pupils with additional learning needs, pupils educated other than at school and vulnerable pupils, as well as robust safeguarding arrangements. It recommended that the authority sharpen its self-evaluation and improvement planning so that evaluations focus more consistently on the impact of its work on children and young people. The youth inspection highlighted effective preventative youth work and strong partnership arrangements that help vulnerable young people access coordinated support. Neither service requires follow-up.

Estyn also carried out an [enhanced local authority link inspector visit](#) to Swansea in February. This focused on the authority's support and challenge for secondary schools and its work to support and develop the use of Welsh. Inspectors recognised positive relationships with school leaders and a strong commitment to expanding Welsh-medium education. They also identified the need to evaluate the impact of recent changes to school improvement arrangements more rigorously and to strengthen understanding of the factors influencing families' decisions about Welsh-medium education.

Estyn continued its [follow-up engagement](#) with Powys County Council following the 2025 inspection, which identified the authority as causing significant concern. This engagement forms part of Estyn's ongoing scrutiny of the authority's progress in responding to the inspection recommendations. At the time of writing, a further monitoring report has not been published on the Estyn website.

In the summer term, Estyn carried out an enhanced local authority link inspector visit to Torfaen, focusing on additional learning needs and inclusion and the authority's approaches to improving attendance. Inspectors found that the authority had strengthened strategic leadership, collaboration and

statutory arrangements for additional learning needs, and that schools valued the accessibility and expertise of the authority's support. The visit also recognised the authority's high priority for attendance and its positive relationships with schools, while identifying further questions around inclusive teaching, increasing demand for specialist provision and the use of comparative attendance information. The visit letter was published in July.

Estyn also conducted a core inspection of Local Government Education Services in Flintshire during July. The inspection findings have not yet been published. The [report](#) is scheduled for publication on 21 August 2026.

Care Inspectorate Wales (CIW)

	Scope	Timetable	Status
Regional Adoption Collaboratives (RACs)	The programme has re-established inspection coverage of local authority adoption services, strengthened assurance arrangements and is informing a national overview report. Regional reports have been published: • South East Wales Adoption Service • Western Bay Adoption Service • North Wales Adoption Service • Vale, Valleys and Cardiff Adoption Service • Mid and West Wales Adoption Service	April 2025 – March 2026	Published
	National overview report	September 2026	Being developed
National Thematic Reviews Programme	CIW has agreed a forward programme of thematic reviews: • 2026-27 – People in Positions of Trust (Section 5) • 2027-28 – Adult Safeguarding (including Section 5) • 2028-29 – National Commissioning Framework • 2029-30 – Carers • 2030-31 – Children Looked After Programme priorities may be adjusted periodically to reflect emerging national priorities, sector intelligence, risk and evidence arising from inspection and assurance activity.	From 2026 onwards	Programme being developed and planned

	Scope	Timetable	Status
Community Learning Disability Team (CLDT) / Community Mental Health Team (CMHT) Inspections	Joint programme with Healthcare Inspectorate Wales focusing on CLDT and CMHT services across Wales.	July 2025 – June 2026	Published and ongoing activity set out below
Child Protection Rapid Review	National safeguarding improvement work with Regional Safeguarding Boards and partners. Child Protection Rapid Review Progress Update	February 2026	Published
Local Authority Inspection and Assurance Activity (January – June 2026)	RCT CMHT	January 2026	Published
	Isle of Anglesey Children's Services (joint with fostering) Assurance Check	January 2026	Published
	Conwy and BCUHB (CLDT)	February 2026	Published
	Blaenau Gwent Children's Services (Assurance Check)	February 2026	Published
	Flintshire Adult Services (Improvement Check)	March 2026	Published
	Swansea Children's Services (Assurance Check)	March 2026	Published
	Powys Adult Services (Assurance Check)	April 2026	Published

	Scope	Timetable	Status
	<u>Wrexham Adult Services (Assurance Check)</u>	April 2026	Published
	Merthyr Tydfil Children's Services (Assurance Check)	May 2026	Activity completed – drafting
	Swansea Bay (Neath Port Talbot) CLDT	June 2026	Activity completed – drafting
	Monmouthshire Adult Services (Improvement Check)	June 2026	Activity completed – drafting

Audit Wales national reports and other outputs published in 2026

Report title	Publication date and link to report
NHS urgent and emergency care – a system under constant pressure	June 2026
NHS planned care – fit for the future?	June 2026
Additional Learning Needs: Do public bodies know if the system is working? (report and data tool)	April 2026
Managing the Regional Integration Fund	March 2026
Challenges and opportunities for Welsh public services – Auditor General for Wales letter to Senedd committees (building on material that informed the earlier podcast series)	February 2026
Affordable housing – follow-up article	February 2026
Examining decision-making for the new Velindre Cancer Centre	February 2026
Capital Planning in Local Government	January 2026
Findings from GP registration data matching pilot	January 2026

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

Title	Indicative publication date
NHS finances release and data tool update	Summer 2026
NHS bodies' approaches to digital transformation (themes from local audit work)	Early autumn 2026
Higher and further education finances – Medr's oversight	Early autumn 2026
The National Fraud Initiative	Autumn 2026
Progress with investment in school and college buildings through the Sustainable Communities for Learning Programme	Autumn 2026
Welsh Government support for business – Economy Futures Fund	Autumn 2026

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 (for example, from current local work on cancer services and NHS estates management, also from planned future work on managing and preventing diabetes).

² Our [Annual Plan 2026-27](#) also lists plans for new work to start during 2026-27. At this stage, we have only included in this paper coverage of those projects where fuller scoping work is underway with a view to future national reporting. 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
Public sector readiness for net zero carbon by 2030 – follow-up	Autumn 2026
Core Valley Lines rail improvement (previously listed as support for bus and rail services)	Winter 2026
The senior public service	To be confirmed (scoping)
Flood risk management follow-up	To be confirmed (scoping)
Tackling fly-tipping (central government bodies)	To be confirmed (scoping)
Young people not in education employment or training	To be confirmed (scoping)
NHS digital – national systems	To be confirmed (scoping)
Welsh Government support for renewable energy generation	To be confirmed (scoping)
Welsh Government – setting of well-being objectives	To be confirmed (scoping)

Good Practice Exchange events and resources

Title	Link to resource
Podcast: Tackling Fraud in Wales In this episode, we're talking about fraud in the public sector in Wales. We chat to Rachel Kostick and Steve Benson-Davison, Tarian Regional Organised Crime Unit at South Wales Police, Graham Dainty, NHS Counter Fraud Service (Wales), and Steve Tooby, Welsh Government. We cover the current fraud risks, the role of leaders and frontline staff, and some of the challenges and opportunities for public sector organisations.	<u>Podcast: Tackling Fraud in Wales</u>
Podcast: AI and Public Services A conversation between Peter Thomas (Centre for Digital Public Services) and David Teague (Information Commissioner's Office), discussing the opportunities and potential pitfalls for public services in the new AI driven world.	<u>Podcast: AI and Public Services</u>
Podcast: Wellbeing through prevention This episode examines prevention from a wellbeing angle. It features an interview with Catryn Holzinger explaining why Audit Wales has chosen to focus on prevention in its 'No Time To Lose' report. The episode also looks at the long established Designed to Smile project with Mary Wilson of Public Health Wales, and the RSPB's Nature Prescription project with David Llewellyn.	<u>Podcast: Wellbeing through prevention</u>
Podcast: Working preventatively with Actif North Wales (Welsh language episode) This episode looks at prevention. Active North Wales work across the north Wales counties, working with communities to promote and facilitate wellbeing through physical activity. We spoke to Meg Moores of Grwp Cynefin, Aled Williams of Denbighshire Leisure and Manon Rees O'Brien of Active North Wales.	<u>Podcast: Working preventatively with Actif North Wales (Welsh language episode)</u>
<u>Podcast: AI and Welsh language (Welsh language episode)</u> A conversation recorded in Welsh with Gruff Prys, Head of Language Technologies at Canolfan Bedwyr, Bangor University.	<u>Podcast: AI and Welsh language (Welsh language episode)</u>

Title	Link to resource
<u>Podcast: Fraud prevention in the NHS in Wales (Welsh language episode)</u> A conversation with Ben Rees, Head of Local Counter Fraud Services, Hywel Dda University Health Board, discussing Fraud and counter fraud work in the NHS.	<u>Podcast: Fraud prevention in the NHS in Wales (Welsh language episode)</u>