

Audit Wales Work Programme and Timetable – Caerphilly County Borough Council

Governance and Audit Committee 16th March 2022

Financial Audit work

Description	Scope	Status
2020-21 grants and returns	The Council has six grant claims and returns.	At the last meeting we confirmed that we had certified five of the Council's six grant claims and returns. Since then, we have certified the sixth and final claim, in respect of housing benefit. We certified the claim with an unqualified audit opinion, ahead of the UK's Department for Work and Pensions' deadline of 31 January 2022.
Audit of the Blackwood Arts Centre's 2020-21 accounts	The audit of the annual accounts in accordance with the Charity Commission's requirements.	We certified the accounts, with a qualified audit opinion, ahead of the Charity Commission's deadline of 31 January 2022.
Audit of the Council's 2021-22 statement of accounts	The statutory audit of the Council's annual statement of accounts.	We have commenced our audit planning.

Performance Audit work

2020-21 Programme Overview

Project	Scope	Timetable	Status
Annual Audit Summary	Annual report summarising the financial and performance audit work undertaken in the last year which also includes a summary of the key findings from reports issued by 'relevant regulators'. Also now combined with the Annual Audit Letter.	December 2021	Completed Presented to Governance and Audit Committee in January 2022.
Recovery Planning	We intend to support and challenge recovery planning in real-time. Collectively we need assurance that recovery takes due account of the multitude of risks, but also that it grasps the opportunities for a different and sustainable future. We have taken the decision to replace the 'prevention' themed work that we set out in audit plans with this work on recovery planning.	July 2020-September 2021	Complete Letters included in Governance and Audit Committee papers in October 2021.
			Ongoing engagement through Assurance and Risk Assessment project.
Local risk based work	A number of options for local risk based work were presented to Council CMT and Cabinet in early March 2020.	N/A	Delivery of work deferred to 2021-22 Programme The 2020-21 Audit Plan had this work as TBC but due to the pandemic we were unable to agree the scope of or schedule any local risk based work during this timeframe. Further consideration deferred to 2021-22 Programme.

Project	Scope	Timetable	Status
Annual Audit Summary	Annual report summarising the performance and financial audit work undertaken in 2021-22 which also includes a summary of the key findings from reports issued by 'relevant regulators'. Also now combined with the Annual Audit Letter.	Autumn 2022	Not yet started.
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.	June 2021-April 2022	<p>In progress.</p> <p>Project brief issued.</p> <p>Core elements in all Councils:</p> <ul style="list-style-type: none"> • Financial position • Self-assessment arrangements • Recovery planning • Implications of the Local Government and Elections (Wales) Act 2021 • Carbon reduction plans <p>Initial areas of local focus include:</p> <ul style="list-style-type: none"> • Digital strategy • Waste management • Counter fraud • Cyber Security

Project	Scope	Timetable	Status
<p>Thematic work – Springing Forward – Examining the building blocks for a sustainable future</p>	<p>As the world moves forward, learning from the global pandemic, this review looks at how effectively councils are strengthening their ability to transform, adapt and maintain the delivery of services, including those delivered in partnership with key stakeholders and communities.</p>	<p>Planned for Autumn 2021 – April 2022</p>	<p>Project now focussed on:</p> <ul style="list-style-type: none"> • Assets • Workforce <p>Assets fieldwork completed, output being drafted</p> <p>Workforce fieldwork ongoing</p>
<p>Local risk-based project</p>	<p>Six options provided in April 2021 were:</p> <ul style="list-style-type: none"> • Delivering Good Governance report follow up <ul style="list-style-type: none"> – Performance management • Corporate reviews • Digital strategy • Caerphilly Cares • Homelessness • Waste Management 	<p>Scheduled to be delivered April 2022 - June 2022</p>	<p>Not yet commenced.</p> <p>It has been agreed with the Council that our local risk-based project will focus on homelessness. The scope of the work is being discussed and is still at draft stage.</p> <p>Further updates to be provided to the Governance and Audit Committee following further discussion with the Council.</p>