

Caerphilly County Borough Council

Audience: Audit Committee 20 April 2021

Updated: 13 April 2021

Financial Audit work

Description	Scope	Status
Audit of the Council's 2019-20 Grants and Returns	The audit of Housing Benefit, Teachers Pension, Non-Domestic Rates and two pooled budgets.	Report of findings to Audit Committee on 20 April 2021.
Audit of the Council's 2020-21 statement of accounts		We have commenced our audit planning and interim testing. Audit Plan for 2021 to be presented to Audit Committee on 20 April 2021.

Performance Audit work

2019-20 Performance Audit Work	Scope	Status
<p>Well-being of Future Generations Act (Wales) 2015 (WFG Act) examinations</p>	<p>Examination of the extent to which the Council has acted in accordance with the sustainable development principle when delivering the its approach to preventing avoidable hospital admissions and enabling timely discharges.</p>	<p>Complete. Final report issued November 2019</p> <p>Yet to be presented to Scrutiny</p>
<p>Corporate Governance Review</p>	<p>Our review sought to answer the question: 'Is the Council improving its governance arrangements so that they support its transformation agenda'?</p>	<p>In progress.</p> <p>Final report to be presented to June Audit Committee</p>

2020-21 Performance audit work	Scope	Status
Annual Audit Summary	Annual report summarising the 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.	Date TBC
Assurance and risk assessment	<p>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.</p> <p>Presentation jointly with Care Inspectorate Wales and Estyn.</p>	<p>In progress</p> <p>Joint Presentation to Corporate Management Team and Cabinet on 14th April 2021.</p> <p>The outcome of that discussion will inform the local risk based projects, if any, within our 2021-22 audit programme.</p>
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.	<p>Ongoing</p> <p>First feedback letter issued to Council in late November 2020</p> <p>Further letter to be issued potentially in early summer.</p> <p>Aiming at a summary report potentially in Summer 2021 but depends on the pandemic's trajectory</p>
Financial Sustainability	We have completed Phase 1 , publishing local reports to councils and a national report in October 2020.	<p>In progress</p> <p>Phase 1 – Published 6th October 2020 Link is found HERE.</p>

	<p>We are currently undertaking Phase 2 and are scheduled to issue our draft local report in April, for clearance prior to publication. There will be a national report published in the summer.</p>	<p>In progress Phase 2 – Project Brief issued 15th December 2020. Fieldwork completed early April 2021 Local report issued in draft in April and final report published in May</p>
<p>Local risk based work</p>	<p>A number of options for local risk based work were presented to Council CMT and Cabinet in early March 2020.</p> <p>The 2020-21 Audit Plan had this work as TBC and due to the pandemic we have yet to agree scope of local risk based work but the scope may be focussed on the outcomes of the Corporate Governance Review</p>	<p>Yet to start</p> <p>To be confirmed subject to discussion between the Council and Audit Wales</p>
<p>Covid 19 learning project</p>	<p>To help public bodies capture and share the lessons they are learning, we have established the 'COVID-19 learning project'. Rather than the traditional audit approach of examining actions after the event, our aim here is to get alongside public services to capture and share learning in real time.</p> <p>https://twitter.com/AuditWales_GPX</p>	<p>Ongoing</p>

Recent National Reports

Report title	Publication date and link to report
Test, Track and Protect	Published 18 March 2021 Link is found HERE
Procurement and supply of PPE during the COVID-19 pandemic	Published 15 th December 2020 Link is found HERE
Providing Free School Meals During Lockdown	Published 24 th November 2020 Link is found HERE
Preparations for the end of Brexit transition	Published 18 th November 2020 Link is found HERE
Covering teachers' absence: Follow-up	Published 12 th November 2020 Link is found HERE
Welsh Community Care Information System	Published 15 th October 2020 Link is found HERE
The National Fraud Initiative in Wales 2018-20	Published 13 th October 2020 Link is found HERE
Commercialisation in Local Government	Published 6 th October 2020 Link is found HERE
Better law making: the implementation challenge	Published 24 th September 2020 Link is found HERE

Upcoming national reports

Title	Anticipated Publication date
Personal protective equipment	April 2021
Picture of public services	Late spring 2021

Upcoming local government national studies

Title	Anticipated Publication date
Local authority discretionary services	April 2021
Emergency services	Spring 2021 – Phase 1
Direct payments	Autumn 2021
Regeneration – town centres	Autumn 2021