

## Caerphilly County Borough Council

Audience: Governance and Audit Committee 8<sup>th</sup> June 2021

Updated: 28 May 2021

### Financial Audit work

Description	Scope	Status
<b>Audit of the Council's 2020-21 statement of accounts</b>		We have commenced our audit planning and interim testing. Audit Plan for 2021 was presented to Audit Committee on 20 April 2021.

## Performance Audit work

### 2019-20 Performance Audit Work

Project	Scope	Status
<b>Well-being of Future Generations Act (Wales) 2015 (WFG Act) examinations</b>	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.	<b>Complete.</b> Final report issued November 2019  Yet to be presented to Scrutiny
<b>Delivering Good Governance Review</b>	Our review sought to answer the question: <b>'Is the Council improving its governance arrangements so that they support its transformation agenda'?</b>	<b>Complete.</b>  Final report to be presented to Governance and Audit Committee on 20 July 2021

2020-21 Programme Overview

Project	Scope	Status
<p><b>Annual Audit Summary</b></p>	<p>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.</p>	<p>Date TBC Early 2022</p>
<p><b>Assurance and risk assessment</b></p>	<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><b>In progress</b></p> <p>Joint Presentation to Corporate Management Team and Cabinet on 14<sup>th</sup> April 2021.</p> <p>Ongoing discussions around local risk based projects</p>
<p><b>Recovery Planning</b></p>	<p>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>	<p><b>Ongoing</b></p> <p>First feedback letter issued to Council in late November 2020</p> <p>2<sup>nd</sup> letter to be issued in late June 2021 .</p> <p>Aiming at a summary report potentially in late Summer 2021 but depends on the pandemic's trajectory</p>
<p><b>Financial Sustainability</b></p>	<p>We have completed <b>Phase 1</b>, publishing local reports to councils and a national report in October 2020.</p> <p>We are currently undertaking <b>Phase 2</b> and are scheduled to issue our draft local report in April, for clearance prior to publication.</p>	<p><b>In progress</b></p> <p>Phase 1 – Published 6th October 2020 Link is found <a href="#">HERE</a>.</p> <p><b>Completed</b></p> <p><b>Phase 2 report to be presented to Cabinet on 23<sup>rd</sup></b></p>

	There will be a national report published in the summer.	<b>June and Governance and Audit Committee 20<sup>th</sup> July 2021.</b>
<b>Local risk based work</b>	<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><b>Yet to start</b></p> <p>To be confirmed subject to discussion between the Council and Audit Wales</p>
<b>Covid 19 learning project</b>	<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><a href="https://twitter.com/AuditWales_GPX">https://twitter.com/AuditWales_GPX</a></p>	<b>Ongoing</b>

2021-22 Programme as set out in the Audit Plan presented at April 2021 Audit Committee

Project	Scope	Status
Well-being of Future Generations Act (Wales) 2015 (WFG Act) examinations	Further details to follow.	<b>Not yet commenced</b>
Improvement reporting audit	Audit of discharge of duty to publish an assessment of performance.	To be completed Autumn 2021
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>At Caerphilly County Borough Council, the project is likely to focus, in particular, on:</p> <ul style="list-style-type: none"> <li>• Financial position</li> <li>• Self-assessment arrangements</li> <li>• Recovery planning</li> <li>• Implications of the Local Government and Elections (Wales) Act</li> <li>• Carbon reduction plans</li> </ul>	Ongoing through the year
Thematic work – Springing Forward – Examining the building blocks for a sustainable future	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.	From September 2021 onwards

Project	Scope	Status
Local risk-based project	Further updates to be provided to the Audit Committee following further discussion with the Council.	<b>Not yet commenced</b>  To be confirmed subject to discussion between the Council and Audit Wales

## Recent National Reports

Report title	Publication date and link to report
<p><b>Local authority discretionary services</b></p>	<p>Published 22 April 2021 Link is found <a href="#">HERE</a></p> <p><b>No recommendations for local Councils but sets out the position nationally.</b></p> <p>This report looks at how councils define their services and look to protect essential services when dealing with funding cuts. We focussed on how councils define services, the systems and processes they have used to review services and how robust these are.</p> <p><b>The pandemic offers an opportunity to reevaluate the role and value of local government.</b></p> <p>Councils provide essential services that protect people and communities, but they've had to make difficult choices on what to protect in responding to over a decade of austerity.</p> <p>Demand for some essential services is continuing to increase and councils are not confident that they can continue to deliver these services in the face of this rising and complex demand.</p> <p><b>Looking to the future</b></p> <p>Councils need to take the opportunity to refresh, reevaluate and reset what they do and to learn from the pandemic to build a better future.</p> <p>There are opportunities for councils to involve citizens in shaping and running services themselves.</p> <p><b>The challenge for local councils will be to apply the lessons learnt from the pandemic and use it to refine, adapt and deliver further improvements in order to create positive change and remain relevant to all of their citizens</b></p>
<p><b>Procuring and Supplying PPE for the COVID-19 Pandemic</b></p>	<p>Published 14 April 2021 Link is found <a href="#">HERE</a></p> <p><b>No recommendations for local Councils.</b></p>

**Test, Trace, Protect in Wales:  
An Overview of Progress to Date**

Published 18 March 2021 Link is found [HERE](#)

**No recommendations for local Councils.**

## **Upcoming local government national studies**

<b>Title</b>	<b>Anticipated Publication date</b>
<b>Picture of public services</b>	<b>Summer 2021</b>
<b>Emergency services</b>	<b>Spring 2021 – Phase 1</b>
<b>Direct payments</b>	<b>Autumn 2021</b>
<b>Regeneration – town centres</b>	<b>Autumn 2021</b>