

## Audit Wales Work Programme and Timetable – Caerphilly County Borough Council

**Quarterly Update: 30 September 2021**

### Financial Audit work

Description	Scope	Status
<b>Audit of the Council's 2020-21 statement of accounts</b>		Audit in final stages. Audit Plan for 2021 was presented to Audit Committee on 20 April 2021.

## Performance Audit work

### 2020-21 Programme Overview

Project	Scope	Timetable	Status
<b>Annual Audit Summary</b>	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	Not started
<b>Assurance and risk assessment</b>	<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>	April 2020- March 2021	<p><b>Completed</b></p> <p>Joint Presentation to Corporate Management Team and Cabinet on 14 April 2021.</p> <p>Ongoing discussions around local risk based projects see later rows for details.</p>

Project	Scope	Timetable	Status
<b>Recovery Planning</b>	<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>	July 2020-September 2021	<p><b>Ongoing</b></p> <p>First feedback letter issued to Council in late November 2020</p> <p>Second letter issued.</p>
<b>Financial Sustainability</b>	<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. There will be a national report published in the summer.</p>	January 2021-April 2021	<p><b>Completed</b></p> <ul style="list-style-type: none"> <li>• <u>Phase 1 – Published 6 October 2020.</u></li> </ul> <p><b>Completed</b></p> <ul style="list-style-type: none"> <li>• Phase 2 report presented to Cabinet on 23 June and Governance and Audit Committee 20 July 2021.</li> <li>• National Summary Report published 30 September 2021.</li> </ul>

Project	Scope	Timetable	Status
<p><b>Local risk based work</b></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>September 2021-May 2022</p>	<p><b>Yet to start</b></p> <p>To be confirmed subject to discussion between the Council and Audit Wales.</p> <p>Options include:</p> <ul style="list-style-type: none"> <li>• Delivering Good Governance report follow up <ul style="list-style-type: none"> <li>– Performance management</li> </ul> </li> <li>• Corporate reviews</li> <li>• Digital strategy</li> <li>• Caerphilly Cares</li> <li>• Homelessness</li> <li>• Waste management</li> </ul>



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><b>In progress.</b></p> <p>Project brief issued.</p> <p>Core elements in all Councils:</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 2021</li> <li>• Carbon reduction plans</li> </ul> <p>Initial areas of local focus include:</p> <ul style="list-style-type: none"> <li>• Digital strategy</li> <li>• Waste management</li> <li>• Counter fraud</li> <li>• Cyber Security</li> </ul>

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>Revised Project brief issued 9 September 2021.</p> <p><b>Project now focussed on:</b></p> <ul style="list-style-type: none"> <li>• Assets</li> <li>• Workforce</li> </ul>
<p>Local risk-based project</p>	<p>Further updates to be provided to the Governance and Audit Committee following further discussion with the Council.</p>		<p><b>Not yet commenced.</b></p> <p>To be confirmed subject to discussion between the Council and Audit Wales.</p> <p>Six options provided in April 2021 were:</p> <ul style="list-style-type: none"> <li>• Delivering Good Governance report follow up <ul style="list-style-type: none"> <li>– Performance management</li> </ul> </li> <li>• Corporate reviews</li> <li>• Digital strategy</li> <li>• Caerphilly Cares</li> <li>• Homelessness</li> <li>• Waste management</li> </ul>

## Local government national studies planned/in progress

Study	Scope	Timetable	Status	Fieldwork planned at Caerphilly Council
<b>Direct Payments</b>	Review of how local authorities manage and promote the use of Direct payments.	Publication Winter 2021-22	Drawing conclusions mid October, drafting and publication early 2022.	No – work being delivered via Direct Payment Forum and a selection of follow up interviews.
<b>Emergency Services</b>	Review of how well emergency services (blue light) collaborate.	Publication winter 2021-22	Drafting report	No
<b>Follow up on People Sleeping Rough</b>	Review of how local authorities responded to the needs of people sleeping rough during the pandemic following up on the AGWs report of July 2020.	TBC	Project set up	No – work being delivered via Homelessness and Supporting People Forum.
<b>Poverty</b>	Understanding how local authorities ensure they deliver their services to minimise or reduce poverty.	TBC	Project brief issued and contacts at councils being collated.	TBC
<b>Social Enterprises</b>	Review of how local authorities are supporting and utilising social enterprises to deliver services.	TBC	Project brief issued and contacts at councils being collated.	TBC



Study	Scope	Timetable	Status	Fieldwork planned at Caerphilly Council
<b>Community Resilience</b>	Review of how local authorities can build greater resilience in communities.	TBC	Project brief issued and contacts at councils being collated.	TBC

## Estyn

Estyn planned work 2021-22	Scope	Timetable	Status
Local Government Education Services Inspections	Estyn have worked closely with Directors of Education to review their inspection guidance for local government education services to reflect the experiences of the pandemic. The updated guidance (published on 1 July) will be piloted on the first inspection and feedback will be sought on whether any further refinements need to be made.	LGES inspections to resume from late Autumn term.	N/A
Curriculum Reform thematic review	Regional consortia and local authority support for curriculum reform.	Evidence collecting in Sept/Oct - publish in early February	N/A

## Care Inspectorate Wales (CIW)

CIW planned work 2021-22	Scope	Timetable	Status
<b>Assurance</b>	CIW will be completing its work on Assurance Checks including publication of a national overview report.	July – September 2021	In progress.
<b>National review</b>	Support for disabled children and their families.	TBC	In progress - Drafting report.
<b>Follow-up</b>	CIW will be following up on areas for improvement identified in the Assurance Checks or through risk based inspection activity with individual local authorities where necessary.	TBC	Not yet started.
<b>Inspection</b>	Risk based inspection activity will continue where required.	TBC	No inspections are scheduled at this time.

## Audit Wales national reports and other outputs published since 1 April 2021

Report title	Publication date and link to report
Financial Sustainability of Local Government	<a href="#">September 2021</a>
NHS summarised accounts infographic	<a href="#">September 2021</a>
Picture of Public Services <sup>1</sup>	<a href="#">September 2021</a>
Town Centre Regeneration	<a href="#">September 2021</a>
Student finances	<a href="#">August 2021</a>
NHS finances data-tool 2020-21	<a href="#">June 2021</a>
Rollout of the COVID-19 vaccination programme in Wales	<a href="#">June 2021</a>
Quality governance arrangements at Cwm Taf UHB – follow up	<a href="#">May 2021</a>
Welsh Health Specialised Services Committee governance arrangements	<a href="#">May 2021</a>
At your Discretion - Local Government Discretionary Services	<a href="#">April 2021</a>
Procuring and Supplying PPE for the COVID-19 Pandemic	<a href="#">April 2021</a>

<sup>1</sup> Main report published 15 September. To be followed over the following four to six weeks by short sector commentaries: A picture of local government, A picture of healthcare, A picture of social care, A picture of schools, A picture of higher and further education.

## Audit Wales National reports and other outputs due to be published during 2021-22 (and other work in progress/planned)<sup>2</sup>

Title	Anticipated publication date
<b>Supporting NHS staff well-being</b>	October 2021
<b>Warm Homes Programme</b>	November 2021
<b>Care home commissioning</b>	November 2021
<b>Welsh Government accounts commentary</b>	November 2021
<b>Unscheduled care – data tool and commentary</b>	By end of 2021
<b>Collaborative arrangements for managing local public health resources</b>	By end of 2021
<b>NHS waiting times data-tool and planned care commentary</b>	By end of 2021
<b>Welsh Government setting of well-being objectives</b>	By end of 2021
<b>Welsh Government workforce</b>	By end of 2021
<b>Orthopaedic services</b>	By end of 2021
<b>Curriculum reform</b>	Spring 2022

<sup>2</sup> 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. This includes maintaining some flexibility so that we can respond to developments in Welsh Government policy and areas of possible interest for a new Public Accounts Committee following the Senedd elections.

<b>Title</b>	<b>Anticipated publication date</b>
<b>Equality impact assessment</b>	Spring 2022
<b>Climate change – baseline review</b>	Spring/summer 2022
<b>COVID response and recovery / Welsh Government grants management</b>	TBC
<b>NHS structured assessment 2021 summary commentary</b>	TBC
<b>Affordable housing</b>	TBC
<b>Broadband infrastructure</b>	TBC
<b>Flood risk management</b>	TBC

## **Forthcoming Good Practice Exchange events and publications**

<b>Title</b>	<b>Anticipated publication/event date</b>
<b>Post event resources including session recordings for both the Part 2 Your Town Your Future town centre regeneration event and the Future Workplace lunch and learn session with Dr Luci Attala and Hywel Dda UHB</b>	Early October 2021
<b>Transatlantic Conversations, Wales and Nova Scotia – discussing Housing</b>	28 October 2021 (3 pm)
<b>Organisational Resilience</b>	December 2021 (date TBC)