

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

**Quarterly Update: 31 December 2021**

### Financial Audit work

Description	Scope	Status
<b>2020-21 grants and returns</b>	The Council has six grant claims and returns.	We have certified five of the six claims and returns. We expect to certify the remaining grant, Housing Benefit, by the end of January 2022.
<b>Audit of the Blackwood Arts Centre's 2020-21 accounts</b>	The audit of the annual accounts in accordance with the Charity Commission's requirements.	Audit certification expected in January 2022 in line with required timescales from the Charity Commission.
<b>Audit of the Council's 2021-22 statement of accounts</b>	The statutory audit of the Council's annual statement of accounts.	Expect to commence our audit planning in February 2022.

## 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	<b>Completed</b>  To be presented to Governance and Audit Committee in January 2022.
<b>Recovery Planning</b>	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	<b>Complete</b>  Letters included in Governance and Audit Committee papers in October 2021.  Ongoing engagement through Assurance and Risk Assessment project.

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>

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

Project	Scope	Timetable	Status
Well-being of Future Generations Act (Wales) 2015 (WFG Act) examinations	1. We will seek to integrate the delivery of our WFG examinations of steps to deliver wellbeing objectives with our other audit work. We will discuss this with the council as we scope and deliver the audit projects listed in this plan.	<b>1- Ongoing</b>	<b>1 Not yet commenced</b>
	And 2. We will examine the extent to which the council has acted in accordance with the sustainable development principle in setting its Well-being Objectives.	<b>2 2022-23</b>	<b>2 Agreed to undertake this project in 2022 following the Gwent wide well being assessment in 2021.</b>
Improvement reporting audit	Audit of discharge of duty to publish an assessment of performance.	November 2021	<b>Complete</b>  Certificate issued.

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><b>Project now focussed on:</b></p> <ul style="list-style-type: none"> <li>• Assets</li> <li>• Workforce</li> </ul> <p>Assets fieldwork completed, output being drafted</p> <p>Workforce fieldwork delayed due to impact of pandemic but to be delivered by early March</p>
<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 Torfaen County Borough 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	Clearance with publication end of January 2022	N / A
<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	N/A	N/A	This work is not progressing in 2021-22
<b>Poverty</b>	Understanding how local authorities ensure they deliver their services to minimise or reduce poverty.	Autumn 2021 - Autumn 2022	Fieldwork	Yes - interview with nominated officer at the council

Study	Scope	Timetable	Status	Fieldwork planned at Torfaen County Borough Council
<b>Social Enterprises</b>	Review of how local authorities are supporting and utilising social enterprises to deliver services	Autumn 2021 - Autumn 2022	Fieldwork	Yes - interview with nominated officer at the council
<b>Community Resilience</b>	Review of how local authorities can build greater resilience in communities	Autumn 2021 - Autumn 2022	Fieldwork	Yes - interview with nominated officer at the council

## Estyn

Estyn planned work 2021-22	Scope	Timetable	Status
<b>Local Government Education Services Inspections</b>	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
<b>Curriculum Reform thematic review</b>	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>National Assurance Check 2020-21</b>	CIW has now published all assurance check letters CIW has published its national assurance check report highlighting key findings and recommendations	Published	Complete
<b>Programme 2022-23</b>	CIW will run an annual programme of assurance checks, performance evaluation inspections and risk based inspections	April 2022- March 2023	Planning
<b>National review</b>	Support for disabled children and their families.	Published	Complete
<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.	ongoing	One follow up risk based inspection has occurred and due to be published.  Two further follow up assurance checks have occurred and due to be published in due course
<b>Inspection</b>	Risk based inspection activity will continue where required.	As required	No inspections are scheduled at this time (up until April 2022)

CIW planned work 2021-22	Scope	Timetable	Status
<b>Development</b>	CIW will continue to develop its approach to inspection and review of local authorities	April 2022	In progress
<b>Deprivation of Liberty Safeguards Annual Monitoring Report for Health and Social Care 2020-21</b>	Annual monitoring report in draft format currently – this is a joint report with Health Inspectorate Wales	December 2021	In progress
<b>Annual meeting with Statutory Directors of Social Services</b>	CIW will meet with all Directors of Social Services	Dec 2021 and Jan 2022	In progress

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

Report title	Publication date and link to report
<b>Care Home Commissioning for Older People</b>	<a href="#">December 2021</a>
<b>The Welsh Government's Warm Homes Programme</b>	<a href="#">November 2021</a>
<b>Taking Care of the Carers? How NHS bodies supported staff wellbeing during the COVID-19 pandemic</b>	<a href="#">October 2021</a>
<b>Financial Sustainability of Local Government</b>	<a href="#">September 2021</a>
<b>NHS summarised accounts infographic</b>	<a href="#">September 2021</a>

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

<sup>1</sup> Main report published 15 September. Over the following six weeks we published five 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
Welsh Government accounts commentary	February 2022
Welsh Government setting of well-being objectives	February 2022
Unscheduled care – data tool and commentary	February/March 2022
Collaborative arrangements for managing local public health resources	February 2022
COVID response & recovery / Welsh Government grants management – third sector support	February 2022
NHS waiting times data-tool and planned care commentary	March 2022
Welsh Government workforce	February/March 2022
Orthopaedic services	March 2022
Curriculum reform	Spring 2022
Equality impact assessment	Spring 2022
Climate change – baseline review	Spring/summer 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 the new Public Accounts and Public Administration Committee.

<b>Title</b>	<b>Anticipated publication date</b>
<b>COVID response &amp; recovery / Welsh Government grants management - other</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 the Springing Forward event on organisational resilience held on 9/12/21</b>	Late January 2022
<b>Direct Payments Event (title TBC)</b>	March 30 2022