

Audit Wales Work Programme and Timetable – Caerphilly County Borough Council

Quarterly Update: 31 March 2022

Work Programme Consultation

In early March 2022, we launched a [consultation](#) on the Auditor General's work programme for 2022-23 and beyond. We have requested responses by 8 April 2022, if possible, but will be considering responses received after this time to inform our ongoing work programme planning. We have circulated the consultation widely across our stakeholder base.

Financial Audit work

Description	Scope	Status
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 and interim testing. We are due to receive the draft statement of accounts on 30 June 2022.
Audit of the Council's 2021-22 grant returns	We expect there to be six grant returns that require audit. Five of them are audited in accordance with Welsh Government requirements; and one of them is audited in accordance with the UK's Department for Work and Pensions' guidance.	We expect to commence these audits in the autumn.
Audit of the Blackwood Arts Centre Charity	In accordance with the Charity Commission's requirements.	We expect to commence these audits in the autumn.

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	<p>Completed</p> <p>Presented to Governance and Audit Committee in January 2022.</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.	July 2020-September 2021	<p>Complete</p> <p>Letters included in Governance and Audit Committee papers in October 2021.</p>
			<p>Ongoing engagement through the Assurance and Risk Assessment project.</p>

Project	Scope	Timetable	Status
Local risk-based work	<p>A number of options for local risk-based work were presented to the Council's CMT and Cabinet in early March 2020.</p> <p>It has been agreed with the Council that our local risk-based project will focus on homelessness</p>	Scheduled to be delivered May 2022 – July 2022	<p>Delivery of work deferred. The 2020-21 Audit Plan had this work as to be confirmed, but due to the pandemic we were unable to agree the scope of or schedule any local risk-based work during this timeframe.</p> <p>Further updates to be provided to the Governance and Audit Committee</p>

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

Project	Scope	Timetable	Status
Well-being of Future Generations Act (Wales) 2015 (WFG Act) examinations	<p>1. We will seek to integrate the delivery of our WFG examinations of steps to deliver well-being 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.</p> <p>And</p> <p>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.</p>	<p>1- Ongoing</p> <p>2 2022-23</p>	<p>1 Not yet commenced</p> <p>2 Agreed to undertake this project in 2022, following the Gwent-wide well-being assessment in 2021.</p>
Improvement reporting audit	Audit of discharge of duty to publish an assessment of performance.	November 2021	<p>Complete</p> <p>Certificate issued.</p>

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. 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
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.	Planned for Autumn 2021 – April 2022	<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 completed; output being drafted.</p>
Local risk-based project	N/A	N/A	N/A

Local government national studies planned/in progress

Study	Scope	Timetable	Status	Fieldwork planned at the Council
Direct Payments	Review of how local authorities manage and promote the use of Direct payments	Publication April 2022	Publication	No – work being delivered via Direct Payment Forum and a selection of follow-up interviews.

Study	Scope	Timetable	Status	Fieldwork planned at the Council
Follow-up on People Sleeping Rough	Review of how local authorities responded to the needs of people sleeping rough during the pandemic following up on the AGW's report of July 2020	N/A	N/A	This work is not progressing in 2021-22.
Poverty	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.
Social Enterprises	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.
Community Resilience	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
Local Government Education Services Inspections	<p>Estyn has worked closely with Directors of Education to review their inspection guidance for local government education services (LGES) to reflect the experiences of the pandemic. Estyn has inspected three local authorities during the autumn and spring terms. The Cardiff and Merthyr Tydfil reports have been published and the Torfaen report will be published on 18 May.</p>	<p>LGES inspections to resume from the late autumn term</p>	<p>N/A</p>
Curriculum Reform thematic review	<p>Curriculum for Wales – how are regional consortia and local authorities supporting schools published on 24 March.</p>	<p>Evidence collecting in September/October – published in March</p>	<p>N/A</p>

Care Inspectorate Wales (CIW)

CIW planned work 2021-22	Scope	Timetable	Status
National Assurance Check 2020-21	CIW has now published all assurance check letters. CIW has published its national assurance check report highlighting key findings and recommendations.	Published	Complete
Programme 2022-23	CIW will run a cyclic programme of assurance checks, improvement checks and performance evaluation inspections.	April 2022- March 2023	In progress
National review	Support for disabled children and their families.	Published	Complete
Development	CIW will continue to develop its approach to inspection and review of local authorities. CIW will consult further regarding its approach.	May-June 2022	In progress
Deprivation of Liberty Safeguards Annual Monitoring Report for Health and Social Care 2020-21	Completed	March 2021	Published
Annual meeting with Statutory Directors of Social Services	CIW will meet with all Directors of Social Services	December 2022 and January 2023	Planning

CIW planned work 2021-22	Scope	Timetable	Status
National review of Care Planning for children and young people subject to the Public Law Outline pre-proceedings	<p>Purpose of the review: To provide external scrutiny, assurance and to promote improvement regarding the quality of practice in relation to the care planning for children and young people subject to the public law outline pre-proceedings</p> <p>To consider the extent to which practice has progressed since the publication of both the CIW 'National Review of care planning for children and young people subject to public law outline pre proceedings' and the publication of the PLO working group report 2021 including best practice guidance.</p>	September 2022	Planning
Joint Inspection Child Protection Arrangements	Cross-inspectorate approach. Area to be determined.	Autumn 2022	Planning
Deprivation of Liberty Safeguards Annual Monitoring Report for Health and Social Care 2021-22	Following the publication of the 2020-21 report planning is underway for the next report.	2022-23	Planning
Cafcass Assurance Check	CIW will continue to develop its approach to inspection and review of Cafcass Cymru.	2022	Planning

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

Report title	Publication date and link to report
Local Government Financial Sustainability Data Tool	February 2022
Joint Working Between Emergency Services (including data tool)	January 2022
Care Home Commissioning for Older People	December 2021
The Welsh Government's Warm Homes Programme	November 2021
Taking Care of the Carers? How NHS bodies supported staff wellbeing during the COVID-19 pandemic	October 2021
Financial Sustainability of Local Government	September 2021
NHS summarised accounts infographic	September 2021
Picture of Public Services ¹	September 2021
Town Centre Regeneration	September 2021
Student finances	August 2021

¹ 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](#).

Report title	Publication date and link to report
NHS finances data tool 2020-21	June 2021
Rollout of the COVID-19 vaccination programme in Wales	June 2021
Quality governance arrangements at Cwm Taf UHB – follow-up	May 2021
Welsh Health Specialised Services Committee governance arrangements	May 2021
At your Discretion – Local Government Discretionary Services	April 2021
Procuring and Supplying PPE for the COVID-19 Pandemic	April 2021

Audit Wales national reports and other outputs (work in progress/planned)²

Title	Anticipated publication date
Welsh Government accounts commentary	To be confirmed – plans for this work are now under review
Unscheduled care – data tool and commentary	April 2022

² 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.

Title	Anticipated publication date
Collaborative arrangements for managing local public health resources	April 2022
Welsh Government setting of well-being objectives	May 2022
COVID response and recovery/Welsh Government grants management – third sector support	May 2022
Curriculum reform	May 2022
NHS waiting times data-tool and planned care commentary	May 2022
Welsh Community Care Information System follow-up	May 2022
Orthopaedic services	May/June 2022
NHS finances data tool update	June 2022
Welsh Government workforce	June 2022
Equality impact assessment	July 2022
Climate change – baseline review	July 2022
Broadband infrastructure/digital inclusion	Autumn 2022
Flood risk management	Autumn 2022

Title	Anticipated publication date
COVID response and recovery/Welsh Government grants management – other	To be confirmed
Affordable housing	To be confirmed

Forthcoming Good Practice Exchange events and publications

Title	Anticipated publication/event date
Direct Payments Provision – A webinar discussing the upcoming report on Direct Payments Provision and how they can be a key part in implementing the principles of the Social Service and Well-Being (Wales) Act 2014	6 April 2022 – recording will be published following the event.
Climate Change Event - (Title to be confirmed) A webinar discussing emerging findings from our baseline review of public bodies' arrangements to respond to the Welsh Government's carbon reduction targets for 2030.	19 May 2022 (provisional)
Covid Perspectives: A series of recorded conversations learning how organisations have adapted to the extended period of uncertainty following the initial covid emergency	Good Practice Audit Wales

Recent Audit Wales Blogs

Title	Publication date
Cyber resilience – one year on	9 February 2022

Title	Publication date
<u>Helping to tell the story through numbers</u> (local government financial sustainability data tool)	3 February 2022
<u>Call for clearer information on climate change spending</u>	2 February 2022
<u>Actions speak louder than words</u> (building social resilience and self-reliance in citizens and communities)	14 January 2022
<u>Wales' schools face the alarming challenge of the lowest birth-rate in 100 years</u>	21 December 2021