

THE VALE OF GLAMORGAN COUNCIL

CABINET: 2ND OCTOBER, 2025

REFERENCE FROM GOVERNANCE AND AUDIT COMMITTEE: 21ST JULY, 2025

“228 Q1 UPDATE: AUDIT WALES WORK PROGRAMME 2025 – VALE OF GLAMORGAN COUNCIL (DCR) –

Appendix A to the report outlined Q1 progress on Audit Wales’s work programme and timetable as aligned to the Vale of Glamorgan Annual Audit Plan 2025.

Governance and Audit Committee Members were requested to review and note the progress made on the Vale of Glamorgan Audit Work Programme at Q1 and upon consideration, to refer the report to Cabinet for their oversight.

Councillor M. Hooper commented on a Council in England which had introduced a 4-day working week, which had reported an improvement in retention, recruitment and work stress. Councillor Hooper queried whether that was something covered within the scope of the thematic workforce review. Sara-Jane Byrne (Audit Wales) advised the review was aimed at looking at how Councils were addressing some of the key challenges associated with their workforce, so issues relating to retention, recruitment and tackling stress may come out from that.

Gareth Chapman (Chair) referred to the review into Corporate Joint Committees and he asked whether Audit Wales could also look at the finalisation of the Joint Committee’s accounts. In reply, Sara-Jane Byrne (Audit Wales) advised that the Chair’s request would be taken away for consideration.

There being no further comments or queries, the Committee

RESOLVED –

- (1) T H A T the contents of the report be noted.
- (2) T H A T the report be referred to Cabinet for its oversight.

Reason for decisions

(1&2) Having regard to the contents of the report and discussions at the meeting.”

Attached as Appendix – Report to Governance and Audit Committee: 21st July, 2025

Meeting of:	Governance and Audit Committee
Date of Meeting:	Monday, 21 July 2025
Relevant Scrutiny Committee:	Resources Scrutiny Committee
Report Title:	Q1 Update: Audit Wales Work Programme 2025 - Vale of Glamorgan Council
Purpose of Report:	To present to Members the Q1 update of Audit Wales's work programme as aligned to the Vale of Glamorgan Annual Audit Plan 2025.
Report Owner:	Tom Bowring, Director of Corporate Resources
Responsible Officer:	Tom Bowring, Director of Corporate Resources
Elected Member and Officer Consultation:	No specific ward member consultation has been undertaken.. The Annual Regulatory Audit Plan and progress updates apply to the whole authority.
Policy Framework:	This is a matter for Executive decision by Cabinet.
Executive Summary: - Appendix A outlines Q1 progress on Audit Wales's work programme and timetable as aligned to the Vale of Glamorgan Annual Audit Plan 2025. - Governance and Audit Committee members are requested to review and note the progress made on the Vale of Glamorgan Audit Work Programme at Q1 and upon consideration, to refer the report to Cabinet for their oversight	

Recommendations

1. That members review and note the content of this report.
2. That, subject to recommendation one, the report be referred to Cabinet for their oversight.

Reasons for Recommendations

1. To facilitate monitoring of the audit function.
2. To enable Cabinet's oversight of the audit programme That members review and note the content of this report.

1. Background

- 1.1 As the external auditor, the objective of Audit Wales is to carry out an audit which discharges the statutory duties of Auditor General, which include:
 - Audit of Financial Statements
 - Value for Money
 - Continuous Improvement
 - Sustainable Development principle.
- 1.2 The Vale of Glamorgan Annual Audit Plan 2025 details the work planned by Audit Wales to meet the duties outlined above. The outputs of the Audit Plan are reported regularly to the Council to inform its self-assessment and areas for improvement.

2. Key Issues for Consideration

- 2.1 **Appendix A** outlines Q1 progress on Audit Wales's work programme and timetable as aligned to the Vale of Glamorgan Annual Audit Plan 2025.
- 2.2 Governance and Audit Committee members are requested to review and note the progress made on the Vale of Glamorgan Audit Work Programme at Q1 and upon consideration, to refer the report to Cabinet for their oversight.

3. How do proposals evidence the Five Ways of Working and contribute to our Well-being Objectives?

- 3.1 Performance Management is an intrinsic part of corporate governance and integrated business planning which underpins the delivery of the Council's Corporate Plan and its Well-being Outcomes. Our Corporate Plan has been

structured around the Well-being of Future Generations (Wales) Act 2015, through the development of four Well-being Outcomes and eight Well-being Objectives. By aligning our Well-being Outcomes in the Corporate Plan with the Well-being Goals of the Act, this will enable us to better evidence our contribution to the Goals.

- 3.2** External Regulation is an important vehicle for driving continuous improvement across our services. Progressing the improvement areas identified by our regulators not only enables us to demonstrate our commitment to continuous service improvement but also contributes to further strengthening our impact on the national well-being goals through the achievement of our well-being objectives.
- 3.3** Associated action plans in response to regulatory review findings are developed with the five ways of working in mind. The focus is on developing innovative ways of working that better integrate services, whilst enabling us to work more collaboratively with our partners and citizens to involve them in improving service delivery. Our improvement actions will also focus on preventative actions that will enable us to sustain and future proof our services into the longer term.

4. Climate Change and Nature Implications

- 4.1** The climate change and nature implications in respect of our regulatory recommendations will be considered as part of the development of our response (action plan) where required and will identify mitigating actions required to minimise any adverse consequences.

5. Resources and Legal Considerations

Financial

- 5.1** There is an annual audit fee aligned with the Vale of Glamorgan Annual Audit Work Programme.
- 5.2** There are no additional budgetary implications directly arising from this report, although failure to progress the improvement areas outlined in the report could have a negative impact on any future external regulatory assessments of the Council which could in turn put funding opportunities at risk.

Employment

- 5.3** There are no direct workforce related implications associated with this report.

Legal (Including Equalities)

- 5.4** The statutory duties of the Auditor General are contained within the Local Government & Elections (Wales) Act 2021, the Well-being of Future Generations (Wales) Act 2015, the Public Audit (Wales) Act 2004, the Local Government Act 1999 and the Code of Audit Practice.

6. Background Papers

None

Audit Wales Work Programme and Timetable – Vale of Glamorgan Council - 30 June 2025

Below are details of planned and recent work where relevant of Audit Wales, Care Inspectorate Wales and Estyn. We will provide a further update on progress and future plans at the end of December 2025.

Annual Audit Summary

Description	Timetable	Status
A report summarising completed audit work since the last Annual Audit Summary, which was issued in May 2025	Spring 2026	Not started

Financial Audit work

Description	Scope	Timetable	Status
Audit of the Council's 2024-25 statement of accounts	We are required to issue a certificate and report on your financial statements which includes an opinion on their 'truth and fairness'; and an assessment as to whether the Narrative Report and Annual Governance Statement is prepared in line with the CIPFA Code and relevant guidance and is consistent with your financial statements and my knowledge of the Authority.	Audit certification by 31 October 2025	We are undertaking the audit.

Description	Scope	Timetable	Status
Audit of the Council's 2024-25 grant claims and returns	We are required to review and certify four of the Council's annual returns and subsidy claims: • non-domestic rates return; • teachers' pension return; • social care workforce development claim; and • housing benefits subsidy claim.	Various	We expect to commence the audits of the teachers-pension return and the non-domestic rates return in August
Audit of the 2024-25 Joint Committee accounts hosted by the Council	We are required to audit the financial statements of the two Joint Committee bodies hosted by the Council: • the Shared Regulatory Service; and • the Vale, Valleys and Cardiff Adoption Collaborative.	Later this year. Precise timings are be determined with officers.	Yet to commence.
The independent examination of the Council's 2024-25 Welsh Church Act Fund accounts	Our Independent Examination involves the performance of a limited set of procedures, as set out in Charity Commission directions, requiring less detailed work than under a full audit.	Later this year. Precise timings are be determined with officers.	Yet to commence.

Performance Audit work

2023-24 Performance Audit work	Scope	Timetable	Status
Thematic review – commissioning	A review focusing on how councils' arrangements for commissioning, apply value for money considerations and the sustainable development principle.	March 2024– March 2025	Final report issued 2 May 2025 and published.

2024-25 Performance Audit work	Scope	Timetable	Status
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 and acting in accordance with the sustainable development principle.	Ongoing throughout 2024-25	Complete.
Local review – review of complaints	A review of the Council's complaints arrangements.	April/May 2025	Drafting report
Local review - Setting of Well-being objectives	A review to assess the extent to which the Council has acted in accordance with the sustainable development principle when setting its well-being objectives as part of its development of its new corporate plan.	April 2024– March 2025	Final report issued 29 May 2025

2025-26 Performance Audit work	Scope	Timetable	Status
Thematic review – recruitment and retention challenges	A review focusing on how councils' arrangements for addressing recruitment and retention challenges apply value for money considerations and the sustainable development principle.	Fieldwork September 2025	Project brief issued.
Local review – scrutiny arrangements	A review of the Council's arrangements to support effective scrutiny.	March to June 2026	Scoping
Local review – Disabled Facility Grants	A review of the Council's arrangements to manage and oversee delivery of Disabled Facility Grants.	Jan-April 2026	Scoping

Local government national studies planned/in progress

Study	Scope	Timetable	Status	Fieldwork planned at Vale of Glamorgan Council
Temporary Accommodation	Examining the costs, demand and how services are working together to progress the response to temporary accommodation.	Report publication planned for July 2025	Fieldwork complete.	Interviews were undertaken at the following councils: • Conwy • Pembrokeshire • Cardiff • Newport • Wrexham

Study	Scope	Timetable	Status	Fieldwork planned at Vale of Glamorgan Council
Capital Planning in Local Government	Examining whether capital investment in the asset base in local government is able to keep pace with demand	Publication planned for September 2025	Fieldwork complete.	Interviews were undertaken at the following councils: • Anglesey • Neath Port Talbot • Powys • Rhondda Cynon Taf • Swansea • Torfaen
Children's Services	Scoping underway with a likely focus on councils' plans for implementing the Health and Social Care (Wales) Act 2025; the costs of, and demand for, services; and how councils and their partners are working to improve the value for money of services.	Fieldwork to begin summer 2025	Scoping	Tbc
Local government funding arrangements	To be confirmed	Fieldwork to begin autumn 2025	Scoping underway	Tbc
Commissioning arrangements in local government	Scoping underway for local government study following completion of thematic review at each of the 22 councils (see above)	Fieldwork to begin summer/ autumn 2025	Scoping	tbc

Study	Scope	Timetable	Status	Fieldwork planned at Vale of Glamorgan Council
Corporate Joint Committees Follow Up	Scope to be confirmed. To follow up on previous Local Government Study	tbc	Not yet started	tbc

Estyn

During the autumn term we inspected Newport LGES. We also carried out an inspection of the local authority's youth work. We identified strong practice in the provision in Newport, especially in areas relating to supporting school finances, many aspects of school improvement and ALN as well as their work in developing Welsh medium education. We highlighted the impact of strong leadership at the director level and her impact on the quality and delivery of the key functions relating to her role.

We carried out a monitoring visit of Torfaen LGES as part of our follow-up process for an authority causing significant concern. The visit evaluated their progress against the recommendations from the core inspection. We found that Torfaen LGES had made sufficient process in addressing key elements of the recommendations and was removed from follow-up. The key factor in securing the improvement has been the increase in leadership capacity at Chief executive and Director level which has had a substantial impact on securing important progress in relation to expectations, processes and delivery.

We carried out an enhanced link inspector visit to Denbighshire in October, which focused on specific aspects of attendance and additional learning needs.

During the spring term we carried out an inspection of Powys LGES and youth work. We judged that Powys LGES requires significant improvement and will therefore require monitoring by Estyn. The Youth Service at Powys is generally strong.

We undertook an enhanced link inspector visit to Bridgend which focused on their Welsh in Education Strategic Plan (WESP) and their work on improving attendance. We also contributed to CIW's joint inspection of child protection arrangements in Pembrokeshire and their follow-up work on a Rapid Review of safeguarding.

Care Inspectorate Wales (CIW)

	Scope	Timetable	Status
CIW planned work 2025-26 Thematic reviews - Regional Adoption Collaborative (RAC) Inspections	CIW will complete 5 inspections covering all of Wales. Inspections will be conducted across the five regional adoption collaborative we will draw on the themes nationally into a national report.	April 2025 – December 2025	Inspections underway
Community Learning Disability Team (CLDT) Community Mental Health Inspections	In 2025-6 We will continue an annual programme of joint work focusing on CLDT and Community Mental Health Team (CMHT)	July 2025 – February 2026	Inspections pending

	Scope	Timetable	Status
Joint Inspectorate Review of Child Protection Arrangements	Joint Inspectorate Review of Child Protection Arrangements: Pembrokeshire	March 2025	Not yet published
Deprivation of Liberty Safeguards (Dols)	Annual Monitoring Report for Health and Social Care 2023-24 - National review of the use of Deprivation of Liberty Safeguards (DoLS) in Wales 2023-24 Care Inspectorate Wales	February 2025	Published
Annual Report	Chief Inspector's Annual Report 2023-2024	November 2024	Published
Mental health support for children and young people	Joint Review: How are healthcare, education, and children's services supporting the mental health needs of children and young people in Wales?	November 2024	Published
Quarter 4 Inspections	Improvement Check: Denbighshire County Council children's services	February 2025	Published
	Performance Evaluation Inspection: Newport City Council adult services	February 2025	Published
	Cardiff Community Mental Health Team (CMHT)	March 2025	Not yet published

	Scope	Timetable	Status
Quarter 1 2025-2026 inspections	Local Authority Improvement Check: Monmouthshire County Council	March 2025	Published
	Improvement Check: Ceredigion County Council adult services	May 2025	Not yet published
	Improvement Check – Bridgend County Council children services	June 2025	Inspection pending
Performance review of Local Authorities and Cafcass Cymru	How we inspect local authority services and CAFCASS Cymru We continue to inspect Local Authorities in line with our updated Code of Practice for our local authority inspection activity Care Inspectorate Wales We have revised our Code of Practice	November 2024	Published
Quarter 3 Inspections	Local authority improvement check: Isle of Anglesey County Council adult services	August 2024	Published
	Newtown Community Mental Health Team	October 2024	Published
	Local authority assurance check: Neath Port Talbot adult services	November 2024	Published
	Performance Evaluation Inspection (PEI): Carmarthenshire County Council's children's services	December 2024	Published

	Scope	Timetable	Status
	Local authority assurance check letter: Caerphilly adult services Care Inspectorate Wales	November 2024	Published
	Local authority improvement check letter: Cyngor Gwynedd adult services Care Inspectorate Wales	October 2024	Published

Audit Wales national reports and other outputs published in the last year

Report title	Publication date and link to report
NHS cost savings arrangements (article with Board Member checklist)	June 2025
The Wales Infrastructure Investment Strategy	May 2025
No time to lose: Lessons from our work under the Well-being of Future Generations Act	April 2025
Financial Management and Governance – Lessons from Audit for Community and Town Councils in Wales	March 2025
The Biodiversity and Resilience of Ecosystems Duty	March 2025
Addressing workforce challenges in NHS Wales	February 2025
Cancer services in Wales	January 2025
Local Government Financial Sustainability	December 2024

Report title	Publication date and link to report
Local Government Financial Sustainability Data tool update now includes data from the draft 2023-24 accounts	December 2024
National Fraud Initiative in Wales 2022-23	October 2024
Active travel (report and data tool)	September 2024
Governance of Fire and Rescue Authorities	September 2024
Affordable housing	September 2024
NHS finances – and data tool update to 31 March 2024	August 2024
Digital by design? - Lessons from our digital strategy review across councils in Wales	August 2024
Councils use of performance information: service user perspective and outcomes - A summary of findings from our review at Welsh councils	July 2024
The Welsh Government's support for TVR Automotive Ltd	July 2024

Audit Wales national reports and other outputs (work in progress / planned)^{1, 2}

Title	Indicative publication date
Designating Sites of Special Scientific Interest – Natural Resources Wales	Summer 2025
Challenges for the cultural sector (financial sustainability focus)	Summer 2025 (local audit work at Welsh Government arm's length bodies largely complete but reports will be published to website following audit committees: already available for the National Library , Sport Wales , and the Arts Council of Wales)
Findings from GP registration data matching pilot	Summer 2025
Further and higher education funding and oversight – Medr / Commission for Tertiary Education and Research	Summer 2025 (for initial phase of work on setting of well-being objectives – further work to follow)
Urgent and emergency care (national messages)	Autumn 2025
New Velindre Cancer Centre	Autumn 2025
The senior public service	To be confirmed (scoping)
Rebalancing care and support	Autumn 2025

¹ 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. Follow up work could also lead to other outputs, as may other investigative audit work and local audit work where we consider there is merit in a national summary output of some kind.

² Our [Annual Plan 2025-26](#) also provides an updated list of work in progress and lists plans for new work to start during 2025-26 which will be added to this paper in due course. Where national/thematic work has progressed through the planning stage, a brief summary about its focus and planned timetable is also now available on our [website work programme pages](#).

Title	Indicative publication date
Tackling NHS waiting lists (summary of local audit work at health boards)	Autumn 2025 (local work to be completed by end of July 2025)
Access to education for children with Additional Learning Needs	Winter 2025
Welsh Government support for business	Spring 2026
Support for bus and rail services	To be confirmed (scoping)
Progress with investment in school and college buildings through the Sustainable Communities for Learning Programme	Winter 2025
Picture of public services – reflections on public finance, governance, and service delivery challenges	To be confirmed (scoping)
NHS bodies' approaches to digital transformation (local audit work)	To be confirmed (local audit work rolling out from July 2025)

Good Practice Exchange events and resources

Title	Link to resource
No time to lose: Prioritising Prevention The focus will be on exploring the latest thinking on prevention and looking how public bodies can make the shift from firefighting to futureproofing. Delegates will be able to share, learn and network with colleagues from across Wales.	<u>15 July – 09:30 – 13:00 – Cardiff City Stadium</u> <u>17 July – 09:30 – 13:00 – Conwy Business Centre</u> Follow the links to book a place or email good.practice@audit.wales
We are in the process of finalising dates for our forthcoming events which will include the following themes: • Tackling fraud and error • The complex public service landscape • The workforce of the future • Upping the bandwidth on digital transformation • Putting value for money to the test	We will share booking details shortly.