

Meeting of:	<b>Governance and Audit Committee</b>
Date of Meeting:	<b>Monday, 12 June 2023</b>
Relevant Scrutiny Committee:	All Scrutiny Committees
Report Title:	Q4 Update: Audit Wales Work Programme Timetable 2022/23 - Vale of Glamorgan Council
Purpose of Report:	To present to Members the Q4 update of Audit Wales' work programme timetable as aligned to the Vale of Glamorgan Annual Audit Plan 2022/23
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.
<p>Executive Summary:</p> <ul style="list-style-type: none"> <li>• <b>Appendix A</b> outlines Q4 progress on Audit Wales's work programme and timetable as aligned to the Vale of Glamorgan Annual Audit Plan 2022/23.</li> <li>• Governance and Audit Committee members are requested to review and note the progress made on the Vale of Glamorgan Audit Work Programme as at Q4 and upon consideration, to refer the report to Cabinet for their oversight.</li> </ul>	

## **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.

## **1. Background**

- 1.1 As the external auditor, the objective of AW 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 2022/23 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 Q4 progress on Audit Wales' work programme and timetable as aligned to the Vale of Glamorgan Annual Audit Plan 2022/23.
- 2.2 Key highlights in relation to the Audit Work Programme are as follows.
- 2.3 In relation to financial audit work, an unqualified opinion was provided by the Auditor General on 31 January 2023 on the Council's 2021/22 statement of accounts. Initial work has commenced on the audit of the 2022/23 statement of accounts.
- 2.4 Work is progressing on the reviews of the Council's capital programme management, use of performance information (with a focus on service user feedback and outcomes) as part of planned performance audit work. Additionally, thematic reviews of Unscheduled Care and Digital are progressing with fieldwork nearing completion.
- 2.5 A project looking at the application of the sustainable development principle across the Council's services has concluded with a positive report issued in March 2023. The review findings were considered by Corporate Performance and Resources Scrutiny Committee on 24<sup>th</sup> May 2023 with a reference to Governance and Audit Committee and thereafter to Cabinet for their consideration and endorsement of the Council's response to the two recommendations made in the report.

- 2.6** Evidence gathering fieldwork is underway on a number of local government national studies including, Building safety, Planning for sustainable development-brownfield regeneration, and Governance of special purpose authorities – National Parks. A draft report has been issued to the four Corporate Joint Committees on their progress in developing arrangements to strengthen regional collaboration.
- 2.7** In relation to other regulatory work, field work is being carried out across Welsh local authorities by Estyn focusing on elective home education, support for Additional Learning Needs (ALN) reform, and evaluating the work of local authorities regarding the support they provide to deliver national digital strategies.
- 2.8** Publication of the Care Inspectorate Wales’s (CIW) amended Code of Practice to the review of local authority social services is imminent. Additionally, a joint programme of work planned for 2023-2026 is nearing completion with key areas of consideration including safeguarding, carers, CLDT and Child and Adolescent Mental Health Services. A collaborative rapid review between CIW and partners is also progressing to determine how effectively the structures and processes in Wales ensure children who are in need of care, support and protection are appropriately placed on, and removed from the Child Protection register when sufficient evidence indicates it is safe to do so. The Joint Inspection of Child Protection Arrangements (JICPA) and the National review of Care Planning for children and young people subject to the Public Law Outline pre-proceedings are currently at the delivery stage.
- 2.9** Governance and Audit Committee members are requested to review and note the progress made on the Vale of Glamorgan Audit Work Programme as at Q4 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** There are no implications directly arising from this report, although failure to respond to our regulatory recommendations could have a negative impact on any future external regulatory assessments and could result in a special inspection by the Auditor General for Wales if deemed that the Council is not meeting the performance requirements.
- 4.2** 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) 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. Any proposed changes to this will be discussed with the Section 151 Officer prior to implementation.

##### **Employment**

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

##### **Legal (Including Equalities)**

- 5.3** 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**

[Audit Wales 2022 Audit Plan \(valeofglamorgan.gov.uk\)](https://www.valeofglamorgan.gov.uk)

## Audit Wales Work Programme and Timetable – Vale of Glamorgan Council

**Quarterly Update: 31 March 2023**

### Annual Audit Summary

Description	Timetable	Status
<b>A report summarising completed audit work since the last Annual Audit Summary, which was issued in January 2022.</b>	January 2023	Finalised and published on Audit Wales website.

### Financial Audit work

Description	Scope	Timetable	Status
<b>Audit of the Council's 2021-22 statement of accounts</b>	Statutory audit of accounts	January 2023	An unqualified opinion was provided by the Auditor General on 31 January 2023.

Description	Scope	Timetable	Status
<b>Audit of grant claims and returns 21-22</b>	Audit of annual grant claims	Ongoing	All grant certification complete with the exception of the housing benefit subsidy claim. It is expected that this will be certified during May 2023.
<b>Audit of the Council's 2022-23 statement of accounts</b>	Statutory audit of accounts	November 2023	Initial planning work has commenced.

## Performance Audit work

2022-23 Performance audit work	Scope	Timetable	Status
<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 and acting in accordance with the sustainable development principle.</p> <ul style="list-style-type: none"> <li>Financial position</li> </ul>	Ongoing monitoring of financial position	Ongoing

2022-23 Performance audit work	Scope	Timetable	Status
	<ul style="list-style-type: none"> <li>• Capital programme management</li> <li>• Use of performance information – with a focus on service user feedback and outcomes</li> <li>• A consideration of other core arrangements and services</li> </ul>	<p>April – September 2023</p> <p>February – September 2023</p> <p>April 2022 – March 2023</p>	<p>Scoping</p> <p>In progress – fieldwork is being scheduled at each council between March and August 2023.</p> <p>This is an ongoing part of our Assurance and Risk Assessment work, but feedback was given to SLT in January 2023.</p>

2022-23 Performance audit work	Scope	Timetable	Status
<b>Thematic Review – Unscheduled Care</b>	A cross-sector review focusing on the flow of patients out of hospital. This review will consider how the Council is working with its partners to address the risks associated with the provision of social care to support hospital discharge, as well as prevent hospital admission. The work will also consider what steps are being taken to provide medium to longer-term solutions.	August 2022 – June 2023	Fieldwork nearing completion, reporting from April 2023 onward.
<b>Thematic review – Digital</b>	A review of councils' strategic approach to digital, and the extent to which this has been developed in accordance with the sustainable development principle; and that it will help to secure value for money in the use of councils' resources.	January 2023 – September 2023	In progress – fieldwork is being scheduled at each council between March and August 2023.
<b>Bespoke local project</b>	A project to consider whether the Council has effective arrangements for ensuring that service areas are applying the sustainable development principle	October 2022 – February 2023	Final report issued to Council March 2023.



## Local government national studies planned/in progress

Study	Scope	Timetable	Status	Fieldwork planned at Vale of Glamorgan Council
<b>Building Social Resilience and Self reliance</b>	Review of how local authorities can build greater resilience in communities	Autumn 2021 – Autumn 2022	Published January 2023	
<b>Building safety</b>	Review of how well local authorities are delivering their responsibilities for building safety	September 2022 – August 2023	Evidence gathering – fieldwork underway	Yes – interview with nominated officer at the Council and survey.
<b>Planning for sustainable development – Brownfield regeneration</b>	Review of how local authorities are promoting and enabling better use of vacant non-domestic dwellings and brownfield sites	October 2022 – September 2023	Evidence gathering – fieldwork underway	Yes – interview with nominated officer at seven councils and survey.
<b>Governance of special purpose authorities – National Parks</b>	Review of systems and effectiveness of governance	November 2022 – September 2023	Evidence gathering – fieldwork underway	No

Study	Scope	Timetable	Status	Fieldwork planned at Vale of Glamorgan Council
<b>Corporate Joint Committees (CJCs)</b>	Assessing CJCs' progress in developing their arrangements to meet their statutory obligations and the Welsh Government's aim of strengthening regional collaboration.	September 2022 – June 2023	Draft report has been issued to the four CJCs. Report due to be published May/June	Yes – We explored the Council's perspective via our routine liaison meetings. Fieldwork included interviews with the chief executive, director of finance and chair of each of the four CJCs.

## Estyn

Our link inspectors are continuing to work with Torfaen as part of our follow-up process for an authority causing significant concern. Wrexham local authority is still in a causing concern category and we convened a progress conference in December to look specifically at the school improvement recommendation. We are proposing to re-visit Wrexham in the summer term. We will convene an improvement conference in Powys in May to consider aspects of their work on school improvement, the transformation agenda and financial management in schools. We contributed to risk and assurance workshops in conjunction with Audit Wales and CIW in all local authorities during the spring term. We inspected Blaenau Gwent in December, and the report was published on 10 February. We inspected Rhondda Cynon Taf in January, and the report will be published on 31 March.

Field work being carried out across local authorities during the spring term includes a focus on elective home education, support for ALN reform and joint visits with colleagues from the Welsh Government to evaluate the work of local authorities regarding the support they provide to deliver national digital strategies.

## Care Inspectorate Wales (CIW)

CIW planned work 2022-23	Scope	Timetable	Status
Programme 2022-23	We will publish our amended Code of Practice for the review of local authority social services in April 2023.	April 2023	Preparing for publication

CIW planned work 2022-23	Scope	Timetable	Status
<b>Joint work</b>	We are finalising our thematic reviews programme of work for 2023-2026. Areas for consideration include, adult safeguarding, carers, CLDT and CAMHS.	Current	In progress
	We continue to work with partners, sharing information and intelligence including completing joint reviews.	Current	In progress
	We are working in collaboration with HIW for a national review of the stroke pathway. A national report will be published early summer.	Current	In progress
	We continue to work in collaboration with HIW in conducting CMHT inspections.	Current	In progress
	CIW is working with partners to complete a rapid review. The overarching objective of the rapid review is to determine to what extent the current structures and processes in Wales ensure children who are in need of care, support and protection are appropriately placed on, and removed from, the Child Protection Register, when sufficient evidence indicates it is safe to do so. This is a collaborative review.	January 2023 – June 2023	In progress

CIW planned work 2022-23	Scope	Timetable	Status
<b>Deprivation of Liberty Safeguards Annual Monitoring Report for Health and Social Care 2021-22</b>	The <a href="#">2020-21 report</a> was published on 7 February 2021	Published	Published
<b>National review of Care Planning for children and young people subject to the Public Law Outline pre-proceedings</b>	<p>Purpose of the review</p> <p>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 – Spring 2023	Delivery
<b>Joint Inspection Child Protection Arrangements (JICPA)</b>	<p>Cross-inspectorate approach. Areas to be determined. We will complete a further four multi-agency joint inspections in total. Each local authority will have a published letter post inspection.</p> <p>We will publish a national report in late 2023.</p>	Autumn 2022 – late spring 2023	Delivery

## Audit Wales national reports and other outputs published since January 2022

Report title	Publication date and link to report
Digital inclusion in Wales (including key questions for public bodies)	<a href="#">March 2023</a>
Orthopaedic Services in Wales – Tackling the Waiting List Backlog	<a href="#">March 2023</a>
Betsi Cadwaladr University Health Board – Review of Board Effectiveness	<a href="#">February 2023</a>
Welsh Government purchase of Gilestone Farm	<a href="#">January 2023</a>
Together we can – Community resilience and self-reliance	<a href="#">January 2023</a>
A Picture of Flood Risk Management	<a href="#">December 2022</a>
'A missed opportunity' – Social Enterprises	<a href="#">December 2022</a>
Poverty Data Tool	<a href="#">November 2022</a>
'Time for change' – Poverty in Wales	<a href="#">November 2022</a>
Learning from cyber-attacks	October 2022 (distributed privately to audited bodies)
National Fraud Initiative 2020-21	<a href="#">October 2022</a>

Report title	Publication date and link to report
COVID-19 business support in 2020-21 – Memorandum for the Public Accounts and Public Administration Committee	<a href="#">October 2022</a>
Payment to the Welsh Government’s Former Permanent Secretary on Termination of Employment	<a href="#">September 2022</a>
Equality Impact Assessments: More than a Tick Box Exercise?	<a href="#">September 2022</a>
Welsh Government – setting of well-being objectives	<a href="#">September 2022</a>
Welsh Government workforce planning and management	<a href="#">September 2022</a>
NHS Wales Finances Data Tool – up to March 2022	<a href="#">August 2022</a>
Public Sector Readiness for Net Zero Carbon by 2030: Evidence Report	<a href="#">August 2022</a>
Public Sector Readiness for Net Zero Carbon by 2030	<a href="#">July 2022</a>
Sustainable Tourism in Wales’ National Parks	<a href="#">July 2022</a>
Third Sector COVID-19 Response Fund – Memorandum for the Public Accounts and Public Administration Committee	<a href="#">July 2022</a>

Report title	Publication date and link to report
The Welsh Community Care Information System – update and data tool	<a href="#">July 2022</a>
Tackling the Planned Care Backlog in Wales – and waiting times data tool	<a href="#">May 2022</a>
The new Curriculum for Wales	<a href="#">May 2022</a>
Unscheduled care – data tool and commentary	<a href="#">April 2022</a>
Direct Payments for Adult Social Care	<a href="#">April 2022</a>
Local Government Financial Sustainability data tool	<a href="#">February 2022</a>
Joint Working Between Emergency Services (including data tool)	<a href="#">January 2022</a>

## Audit Wales national reports and other outputs (work in progress/planned)<sup>1</sup>

Title	Indicative publication date
NHS quality governance	May/June 2023

<sup>1</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. Our Annual Plan 2023-24 will confirm plans for new work in other topic areas and we will update this list accordingly at the next quarterly update.



Title	Indicative publication date
Local Government Financial Sustainability Data tool update	April 2023
Springing Forward: Managing assets and workforce in local government	May/June 2023
NHS workforce planning (data briefing)	May/June 2023
Maximising EU funding	May/June 2023
Covering teachers' absence – follow-up	July 2023
NHS finances data tool – to 31 March 2023	July/August 2023
Net zero (pan UK overview)	August/September 2023
Ukrainian refugee services	September 2023
Local government digital strategy review – national summary	October 2023
Local government use of performance information, outcomes and service user perspective – national summary	October 2023
Affordable housing	January/February 2024
Local government capital programme management – national summary	To be confirmed

Title	Indicative publication date
Active travel	To be confirmed
Cancer services	To be confirmed

## Good Practice Exchange events and resources

Title	Link to resource
<p><b>Tackling poverty in Wales: responding to the challenge</b> – this shared learning event brought people together from across public services to share ideas, learning and knowledge on how organisations can respond to the challenges caused by poverty. We shared examples of approaches being taken by organisations within Wales and across the UK.</p>	<p><a href="#"><u>Tackling poverty resources</u></a></p>
<p><b>Making Equality Impact Assessments more than a tick box exercise:</b> This shared learning event aims to assist public bodies to improve use and application of EIAs beyond an exercise in compliance by bringing people together from across public services to share ideas, learning and knowledge.</p>	<p><a href="#"><u>Making Equality Impact Assessments more than a tick box exercise resources</u></a></p>

Title	Link to resource
<p><b>Together we can – creating the conditions to empower our communities to thrive:</b> This shared learning event will bring people together from across public services to share ideas, learning and knowledge. We will share the findings of our reports on social enterprises and community resilience, including our recommendations going forward.</p>	<p>19 April 2023 – 9 am – 1 pm – Cardiff. To <a href="#">register, please complete our booking form.</a></p>
<p><b>A Wales of vibrant culture and thriving Welsh language:</b> Inspired by the Football Association of Wales journey over the past decade, this event will examine and discuss how going beyond expectations creates an inclusive and positive attitude that becomes self-fulfilling.</p> <p>Working in partnership with the Future Generations Commissioner and the Welsh Language Commissioner, this event will assist and inspire public bodies, and the third sector to embrace the cultural diversity of modern Wales and work beyond compliance and into excellence.</p>	<p>To register, <a href="#">please complete our booking form.</a></p>

## Recent Audit Wales blogs

Title	Publication date
<p><a href="#">Helping people to help themselves</a></p>	<p>15 February 2023</p>
<p><a href="#">A perfect storm – the cost of living crisis and domestic abuse</a></p>	<p>21 November 2022</p>

Title	Publication date
<a href="#"><u>Tackling poverty means tackling poverty data</u></a>	11 November 2022
<a href="#"><u>Cost of living and putting away the bayonet</u></a>	21 September 2022
<a href="#"><u>Heat is on to tackle Climate Change</u></a>	18 August 2022
<a href="#"><u>Direct Payments in Wales</u></a>	15 June 2022
<a href="#"><u>Unscheduled Care in Wales – a system under real pressure</u></a>	21 April 2022
<a href="#"><u>Skills Competition Wales</u></a>	18 February 2022
<a href="#"><u>Cyber resilience – one year on</u></a>	9 February 2022
<a href="#"><u>Helping to tell the story through numbers</u></a> (Local government financial sustainability data tool)	3 February 2022
<a href="#"><u>Call for clearer information on climate change spending</u></a>	2 February 2022
<a href="#"><u>Actions speak louder than words</u></a> (Building social resilience and self-reliance in citizens and communities)	14 January 2022