

Cardiff Council – Audit Committee Update 8th September 2020

Performance Audit work

2019-20 Performance Audit Work	Scope	Status
Well-being of Future Generations Act (Wales) 2015 (WFG Act) examinations	Examination of the extent to which the Council has acted in accordance with the sustainable development principle when taking steps to meet its priority for 2019-20 to Support Sports, Leisure, Culture and Green Spaces.	Report to be issued as final September 2020.
Financial Sustainability	A project common to all local councils that will assess financial sustainability in light of current and anticipated future challenges.	Final report issued 3 April 2020.
Waste Management/recycling	A project to look at the pressures in this area and understand the Council's plans to improve performance.	Final letter issued 10 July.
Budget pressures in Social Services	This project has been withdrawn from our work programme for 2019-20 as discussed with officers. Due to the COVID-19 pandemic, we are now refocussing our work to recovery planning.	Withdrawn. We will reconsider this topic during our 2020-21 Assurance and risk assessment work.
Annual Improvement Report (AIR)	Annual report summarising the audit work undertaken in the last year which also includes a summary of the key findings from reports issued by 'relevant regulators'.	Autumn 2020

2020-21 Performance audit work	Scope	Status
Improvement Plan audit Performance audit	Compliance with Local Government Measure (Wales) 2009.	Certificate issued 29 May 2020 Due October 2020
Annual Improvement Report (AIR)	Annual report summarising the audit work undertaken in the last year which also includes a summary of the key findings from reports issued by 'relevant regulators'.	June/July 2021
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.	Underway
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.	Planning
Financial Sustainability	<ul style="list-style-type: none"> • Phase 1 will be a baseline assessment of the initial impact of Covid-19 on local authorities' financial position that will draw on the year-end position for 2019-20 as well as the position at the end of quarter 1 for 2020-21. The output from phase 1 will be a short national summary report that will include comparative data for year-end 2019-20 as well as a summary of common themes and issues identified by local authorities. • Phase 2 will be undertaken over the remainder of 2020-21. This work will draw on the position and themes identified during phase 1 to enable a focus on financial recovery planning. At the conclusion 	Phase 1 – underway

	of Phase 2 we will produce a local output for each council and a national summary report.	
Modernisation of workforce	A review looking at workforce modernisation, linking to the Council's estate, digital and post-Covid plans for delivering future services.	Planning. Scope to be discussed with officers.
Covid 19 learning project	<p>To help public bodies capture and share the lessons they are learning, we have established the 'COVID-19 learning project'. Rather than the traditional audit approach of examining actions after the event, our aim here is to get alongside public services to capture and share learning in real time.</p> <p>We have released blogs and tweets. All the blogs can be found on our Wordpress site. They include an overview of Welsh Government funding, showing the breakdown of spend, what sources are available and how sources have changed; blogs on mental health, homelessness governance arrangements during a pandemic.; and how councils are signposting test, track and trace.</p> <p>We have also put out a series of Tweets under #COVID19learning / #DysguCOVID19. Under this general hashtag, you will find information from various bodies, as well as some Audit Wales have come across. You will find the ones we have shared on our Good Practice team Twitter feed - https://twitter.com/AuditWales_GPX</p>	Ongoing

The Auditor General for Wales has recently published a [positioning statement](#) outlining that 'we are moving to a third phase, maintaining our natural focus on good governance, sound financial management and resilience while also supporting recovery planning'.

National Studies

'Raising our Game' Tackling Fraud in Wales	Published 30th July 2020 link is found HERE
Rough Sleeping in Wales – Everyone's Problem; No One's Responsibility	Published 23 rd July 2020 link is found HERE
Findings from the Auditor General's Sustainable Development Principle Examinations	Published 5 th May 2020 link is found HERE
Financial management and governance - Community and town councils 2018-19	Published 5 th February 2020 link is found HERE