

Audit Wales Work Programme and Timetable – Cardiff Council

Quarterly Update: 30 June 2021

Financial Audit work

Description	Scope	Timetable	Status
Audit of the Council's 2020-21 statement of accounts including:	<p>The authority's draft statement of accounts for 2020-21 were received on 15 June 2021. These include the Council's:</p> <ul style="list-style-type: none"> • Core financial statements • Group Accounts • Housing Revenue Account • Cardiff Harbour Authority • Cardiff Port Health Authority • Project Gwyrdd <p>Our audit of the above commenced shortly after the receipt of the accounts and is currently ongoing.</p>	September 30th	Audits in progress
Audit of the Cardiff & Vale of Glamorgan Pension Fund 2020-21 statement of accounts	<p>The draft financial statements for Cardiff & Vale of Glamorgan Pension Fund were received on 22 June 2021.</p> <p>Our audit of the pension fund will commence after</p>	October 31st	Not yet started

the statutory accounts audit is substantially complete.

Performance Audit work

2020-21 Performance Audit Work	Scope	Timetable	Status
Annual Audit Summary	Annual report summarising the audit work undertaken in 2020-21 which also includes a summary of the key findings from reports issued by 'relevant regulators'. Also now combined with the Annual Audit Letter	Autumn 2021	Not yet started
Financial Sustainability	A project common to all local councils that will assess financial sustainability in light of current and anticipated future challenges building on work undertaken during 2019-20.	Phase 1 Published 6th October 2020 Phase 2 Summer 2021	Final Issued HERE Draft report issued National Summary Report due to be published August 2021
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.	Final letter issued 23rd April 2021	Final
Modernisation of workforce	A review looking at workforce modernisation, linking to the	July/September 2021	Underway

	Council's estate, digital and post-Covid plans for delivering future services.		
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2021-22 Performance audit work	Scope	Timetable	Status
Annual Audit Summary	Annual report summarising the 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
Well-being of Future Generations Act (Wales) 2015 (WFG Act) examinations	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.	Ongoing	Underway
Improvement reporting audit	Audit of discharge of duty to publish an assessment of performance.	October 2021	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. At Cardiff the project is likely to focus on: <ul style="list-style-type: none"> • financial position • self-assessment arrangements • recovery planning • implications of the Local Government and Elections (Wales) Act 	Complete by January 2022	Underway

	<ul style="list-style-type: none"> • carbon reduction plans • statutory building compliance 		
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 onwards – to be confirmed following scoping.	Project scoping
Follow-up leisure review	Assess the Council’s progress in addressing the proposals for improvement set out in our leisure services report issued in November 2020.	Spring 2022	Not yet started
Follow-up waste management review	Follow-up review to assess the Council’s progress to develop its waste strategy to help reduce waste and achieve the national recycling targets.	Spring 2022	Not yet started

Local government national studies planned / in progress

Study	Scope	Timetable	Status	Fieldwork planned at Cardiff
Town Centre Regeneration	Review of how local authorities and their partners are addressing town centre regeneration	Publication September 2021	Drafting	Officers interviewed and members surveyed
Direct Payments	Review of how local authorities manage and promote the use	Publication Autumn 2021	Fieldwork complete; survey of recipients	No – work being delivered via Direct Payment

	of Direct payments		and providers currently underway	Forum and a selection of follow up interviews
Emergency Services	Review of how well emergency services (blue light) collaborate	Publication Autumn 2021	Fieldwork until end of July	No
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 AGWs report of July 2020	TBC	Project set up	No – work being delivered via Homelessness and Supporting People Forum
Poverty	Understanding how local authorities ensure they deliver their services to minimise or reduce poverty.	TBC	Project set up	TBC
Social Enterprises	Review of how local authorities are supporting and utilising social enterprises to deliver services	TBC	Project set up	TBC
Community Resilience	Review of how local authorities can build greater resilience in communities	TBC	Project set up	TBC

Estyn

Estyn planned work 2021-22	Scope	Timetable	Status
Local Government Education Services (LGES) Inspections	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
Curriculum Reform thematic review	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
Assurance	CIW will be completing its work on Assurance Checks including publication of a national overview report.	July – September 2021	In progress
National review	Support for disabled children and their families.	tbc	In progress - Drafting report
Follow-up	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.	tbc	Not yet started
Inspection	Risk based inspection activity will continue where required.	tbc	No inspections are scheduled at this time

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

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 due to be published during 2021-22 (and other work in progress/planned)¹

Title	Anticipated publication date
NHS waiting times data-tool	July 2021
Supporting NHS staff well-being	August 2021
Administration of student finance	August 2021
Care home commissioning	August 2021
Picture of Public Services	September 2021
Warm Homes Programme	September 2021
Welsh Government accounts commentary	Autumn 2021
Welsh Government workforce	Autumn 2021
Orthopaedic services	Autumn 2021
Unscheduled care	Autumn 2021
Collaborative arrangements for managing local public health resources	Autumn 2021
Welsh Government setting of well-being objectives	Autumn 2021

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. This includes maintaining some flexibility so that we can respond to developments in Welsh Government policy and areas of possible interest for a new Public Accounts Committee following the Senedd elections.

Curriculum reform	Winter 2021
COVID response & recovery / Welsh Government grants management	TBC
Equality impact assessment	TBC
Climate change – baseline review	TBC
NHS structured assessment 2021 summary commentary	TBC
Affordable housing	TBC
Broadband infrastructure	TBC
Flood risk management	TBC

Forthcoming Good Practice Exchange events and publications

Title	Anticipated publication/event date
Town Centre Regeneration	September 2 nd 2021
<p>The Good Practice Exchange Team are currently in the process of finalising the programme of events for the remainder of 2021/ 2022. Once finalised, our key contacts across local authorities will be notified and details of those events and how to register will be available on our website. Please keep a look out for an email update over the coming weeks'</p>	N/A