

## Audit Wales Work Programme and Timetable – Cardiff Council

Quarterly Update: 30 September 2021

### Financial Audit work

Description	Scope	Timetable	Status
<b>Audit of the Council's 2020-21 statement of accounts including:</b>	<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"> <li>• Core financial statements</li> <li>• Group Accounts</li> <li>• Housing Revenue Account</li> <li>• Cardiff Harbour Authority</li> <li>• Cardiff Port Health Authority</li> <li>• Project Gwyrdd</li> <li>• Glamorgan Archives</li> </ul> <p>Our audit of the above commenced shortly after the receipt of the accounts and is currently ongoing.</p>	19 October	Audits in progress
<b>Audit of the Cardiff &amp; Vale of Glamorgan Pension Fund 2020-21 statement of accounts</b>	<p>The draft financial statements for Cardiff &amp; Vale of Glamorgan Pension Fund were received on 22 June 2021.</p>	22 November	Not yet started

Description	Scope	Timetable	Status
	Our audit of the pension fund will commence after the statutory accounts audit is substantially complete.		

## Performance Audit work

2020-21 Performance Audit Work	Scope	Timetable	Status
<b>Financial Sustainability</b>	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.	Spring/Summer 2021	Final local report issued to the Council in August 2021.  National Summary Report published 30 September 2021
<b>Recovery Planning</b>	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.	Letter issued 23 April 2021	Complete.
<b>Modernisation of workforce</b>	A review looking at workforce modernisation, linking to the Council's estate, digital and post-Covid plans for delivering future services.	July-December 2021	Fieldwork complete.
<b>Annual Audit Summary</b>	Annual report summarising the performance and financial audit work undertaken in 2020-21	December 2021	Not yet started

<b>2020-21 Performance Audit Work</b>	<b>Scope</b>	<b>Timetable</b>	<b>Status</b>
	which also includes a summary of the key findings from reports issued by 'relevant regulators'. Also now combined with the Annual Audit Letter.		

<b>2021-22 Performance audit work</b>	<b>Scope</b>	<b>Timetable</b>	<b>Status</b>
<b>Annual Audit Summary</b>	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
<b>Well-being of Future Generations Act (Wales) 2015 (WFG Act) examinations</b>	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.	N/A	N/A
<b>Improvement reporting audit</b>	Audit of discharge of duty to publish an assessment of performance.	October 2021	Not yet started
<b>Assurance and Risk Assessment</b>	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.	April 2021-March 2022	Underway

2021-22 Performance audit work	Scope	Timetable	Status
	<p>At Cardiff the project is focussing on:</p> <ul style="list-style-type: none"> <li>• financial position</li> <li>• self-assessment arrangements</li> <li>• recovery planning</li> <li>• implications of the Local Government and Elections (Wales) Act</li> <li>• carbon reduction plans</li> <li>• statutory building compliance</li> </ul>		
<p><b>Springing Forward – Examining the building blocks for a sustainable future</b></p>	<p>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.</p>	<p>Planned for Autumn 2021 onwards – to be confirmed following scoping.</p>	<p>Project scoping</p>
<p><b>Follow-up leisure review</b></p>	<p>Assess the Council’s progress in addressing the proposals for improvement set out in our leisure services report issued in November 2020.</p>	<p>Spring 2022</p>	<p>Not yet started</p>
<p><b>Follow-up waste management review</b></p>	<p>Follow-up review to assess the Council’s progress to develop its waste strategy to help reduce waste and achieve the national recycling targets.</p>	<p>Spring 2022</p>	<p>Not yet started</p>

## Local government national studies planned / in progress

Study	Scope	Timetable	Status	Fieldwork planned at Cardiff Council
<b>Direct Payments</b>	Review of how local authorities manage and promote the use of Direct payments	Publication Winter 2021-22	Drawing conclusions mid October, drafting and publication early 2022	No – work being delivered via Direct Payment Forum and a selection of follow up interviews
<b>Emergency Services</b>	Review of how well emergency services (blue light) collaborate	Publication winter 2021-22	Drafting report	No
<b>Follow up on People Sleeping Rough</b>	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
<b>Poverty</b>	Understanding how local authorities ensure they deliver their services to minimise or reduce poverty.	TBC	Project brief issued and contacts at councils being collated	TBC

Study	Scope	Timetable	Status	Fieldwork planned at Cardiff Council
<b>Social Enterprises</b>	Review of how local authorities are supporting and utilising social enterprises to deliver services	TBC	Project brief issued and contacts at councils being collated	TBC
<b>Community Resilience</b>	Review of how local authorities can build greater resilience in communities	TBC	Project brief issued and contacts at councils being collated	TBC

## Estyn

Estyn planned work 2021-22	Scope	Timetable	Status
Local Government Education Services Inspections	<p>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.</p> <p>Council has been notified that it will have an LGES inspection end of November.</p>	<p>LGES inspections to resume from late Autumn term</p> <p>November 2021</p>	N/A

<b>Estyn planned work 2021-22</b>	<b>Scope</b>	<b>Timetable</b>	<b>Status</b>
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)

<b>CIW planned work 2021-22</b>	<b>Scope</b>	<b>Timetable</b>	<b>Status</b>
<b>Assurance</b>	CIW will be completing its work on Assurance Checks including publication of a national overview report.	July – October 2021	In progress – drafting report
<b>National review</b>	Support for disabled children and their families.	July – November 2021	In progress - Drafting report
<b>Follow-up</b>	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.	October 2021 – March 2021	In progress
<b>Inspection</b>	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
Financial Sustainability of Local Government	<a href="#">September 2021</a>
NHS summarised accounts infographic	<a href="#">September 2021</a>
Picture of Public Services <sup>1</sup>	<a href="#">September 2021</a>
Town Centre Regeneration	<a href="#">September 2021</a>
Student finances	<a href="#">August 2021</a>
NHS finances data-tool 2020-21	<a href="#">June 2021</a>
Rollout of the COVID-19 vaccination programme in Wales	<a href="#">June 2021</a>
Quality governance arrangements at Cwm Taf UHB – follow up	<a href="#">May 2021</a>
Welsh Health Specialised Services Committee governance arrangements	<a href="#">May 2021</a>
At your Discretion - Local Government Discretionary Services	<a href="#">April 2021</a>
Procuring and Supplying PPE for the COVID-19 Pandemic	<a href="#">April 2021</a>

<sup>1</sup> Main report published 15 September. To be followed over the following four to six weeks by 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.

## Audit Wales National reports and other outputs due to be published during 2021-22 (and other work in progress/planned)<sup>2</sup>

Title	Anticipated publication date
Supporting NHS staff well-being	October 2021
Warm Homes Programme	November 2021
Care home commissioning	November 2021
Welsh Government accounts commentary	November 2021
Unscheduled care – data tool and commentary	By end of 2021
Collaborative arrangements for managing local public health resources	By end of 2021
NHS waiting times data-tool and planned care commentary	By end of 2021
Welsh Government setting of well-being objectives	By end of 2021
Welsh Government workforce	By end of 2021
Orthopaedic services	By end of 2021
Curriculum reform	Spring 2022
Equality impact assessment	Spring 2022

<sup>2</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. 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.

<b>Title</b>	<b>Anticipated publication date</b>
<b>Climate change – baseline review</b>	Spring/summer 2022
<b>COVID response &amp; recovery / Welsh Government grants management</b>	TBC
<b>NHS structured assessment 2021 summary commentary</b>	TBC
<b>Affordable housing</b>	TBC
<b>Broadband infrastructure</b>	TBC
<b>Flood risk management</b>	TBC

### **Forthcoming Good Practice Exchange events and publications**

<b>Title</b>	<b>Anticipated publication/event date</b>
Post event resources including session recordings for both the Part 2 Your Town Your Future town centre regeneration event and the Future Workplace lunch and learn session with Dr Luci Attala and Hywel Dda University Health Board.	Early October 2021
Transatlantic Conversations, Wales and Nova Scotia – discussing Housing	28 October 2021 (3pm)
Organisational Resilience	December 2021 (date tbc)