

Cardiff Council – Audit Committee Update 26th January 2021

Performance Audit work

| 2019-20 Performance Audit Work | Scope | Status |
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| 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. | Final Report issued 24 th November 2020. LINK |
| 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. LINK |
| 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| Budget pressures in Social Services | This project has been withdrawn from our work programme for 2019-20 as discussed with officers.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 | Withdrawn.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 Audit Summary | 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'. Also now combined with the Annual Audit Letter. | Final report issued 11 th January 2021. |

| 2020-21 Performance audit work | Scope | Status |
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| Improvement Plan audit Performance audit | Compliance with Local Government Measure (Wales) 2009. | Certificates issued May and October 2020 |
| Annual Audit Summary | 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'. Also now combined with the Annual Audit Letter | 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. | Joint presentation to Senior Management Team 26 th January 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. | Underway |
| 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 | <p>Phase 1 – Published 6th October 2020 Link is found HERE</p> <p>Phase 2 – Project Brief issued 21st December 2020</p> |

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| | to enable a focus on financial recovery planning. At the conclusion of Phase 2 we will produce a local output for each council and a national summary report. | fieldwork Jan/Feb 2021 |
| Modernisation of workforce | A review looking at workforce modernisation, linking to the Council's estate, digital and post-Covid plans for delivering future services. | Council requested to delay fieldwork to March 2021. |
| Covid 19 learning project | 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. | Ongoing - Covid Learning Digests LINK . |

Recent National Reports

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| Procurement and supply of PPE during the COVID-19 pandemic | Published 15 th December 2020 Link is found HERE |
| Providing Free School Meals During Lockdown | Published 24 th November 2020 Link is found HERE |
| Preparations for the end of Brexit transition | Published 18 th November 2020 Link is found HERE |
| Covering teachers' absence: Follow-up | Published 12 th November 2020 Link is found HERE |
| Welsh Community Care Information System | Published 15 th October 2020 Link is found HERE |
| The National Fraud Initiative in Wales 2018-20 | Published 13 th October 2020 Link is found HERE |
| Commercialisation in Local Government | Published 6 th October 2020 Link is found HERE |
| Better law making: the implementation challenge | Published 24 th September 2020 Link is found HERE |