

## Cardiff Council – Audit Committee update 23 March 2021

### Performance Audit work

2020-21 Performance audit work	Scope	Status
<b>Improvement Plan audit</b> <b>Performance audit</b>	Compliance with Local Government Measure (Wales) 2009.	Certificates issued May and October 2020
<b>Annual Audit Summary</b>	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
<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.	Joint presentation with CiW and Estyn to Senior Management Team 26 January 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.	Ongoing

<p><b>Financial Sustainability</b></p>	<ul style="list-style-type: none"> <li>• <b>Phase 1</b> 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.</li> <li>• <b>Phase 2</b> 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 of Phase 2 we will produce a local output for each council and a national summary report.</li> </ul>	<p>Phase 1 – Published 6 October 2020 Link is found <a href="#">HERE</a></p> <p>Phase 2 – underway</p>
<p><b>Modernisation of workforce</b></p>	<p>A review looking at workforce modernisation, linking to the Council's estate, digital and post-Covid plans for delivering future services.</p>	<p>At the request of the Council, we have agreed to postpone this review. Our 2021-22 programme of work includes a thematic review Springing Forward – Examining the building blocks for a sustainable future. We are currently scoping this thematic review and will discuss with the Council whether a separate review on workforce modernisation will still be needed. In the meantime, we are meeting regularly with officers to understand the Council's workforce modernisation plans.</p>

<b>Covid 19 learning project</b>	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 <a href="#">LINK</a> .
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## Local Government Studies

<b>2020-21 Local Government Studies work programme</b>	<b>Scope</b>	<b>Status</b>
<b>The impact of austerity on discretionary services in local government</b>	Looking at councils approaches to sustaining discretionary services and identify if councils are ensuring changes in provision or cessation of activity do not adversely impact future generations or those with protected characteristics. The review will take a strong focus on risk management and consider how well councils manage the transition from direct service providers towards a different role based on what will be affordable in the future.	Report currently being cleared. Due to be published April 2021.
<b>Follow up review – rough sleeping</b>	Follow up our report published in July 2020 which looked at how public bodies can help to end people sleeping rough in Wales. In the first three months of the pandemic the Welsh Government supported councils to rehouse over 800 people sleeping rough or at risk of homelessness. One of the unexpected outcomes of the lockdown is that rough sleeping has been significantly reduced.	Setting up fieldwork
<b>2021-22 Local Government Studies Programme</b>	<b>Scope</b>	<b>Status</b>
<b>Emergency services</b>	The review will primarily focus on the three main 'blue-light' services but will also consider how they collaborate with allied emergency responders and council emergency planning departments. We will	Phase 1 data collection – ongoing

	also consider national policy and guidance, and the range of local, regional, and national structures, collaborative and partnership architecture, and funding and delivery arrangements.	
<b>Town centre regeneration</b>	The review will primarily focus on the activities of local authorities in regenerating town centres but will also consider how they collaborate with their public sector partners and other stakeholders, including businesses and citizens. We will also consider national policy and guidance, and the range of local, regional, and national structures, collaborative and partnership architecture, and funding and delivery arrangements.	Fieldwork underway
<b>Direct payments study</b>	Focusing on value for money, we will review how Local Authorities are overcoming barriers that need to be addressed in increasing the take-up of Direct Payments, including any potential challenges around the local workforce. We will consider what Local Authorities are doing to ensure equitable access to Direct Payment, as well as the arrangements they have in place to gain assurance on whether Direct Payments are delivering what is intended	Fieldwork underway