

Audit Wales Work Programme and Timetable – Gwynedd Council

Quarterly Update: 30 June 2022

Annual Audit Summary

Description	Timetable	Status
A report summarising completed audit work since the last Annual Audit Summary, which was issued in January 2022.	December 2022	Draft report to be issued in November 2022.

Financial Audit work

Description	Scope	Timetable	Status
<p>Audit of the Council and its Minor Joint Committees' 2021-22 Statement of Accounts</p>	<p>To provide an opinion on the 'truth and fairness' of the financial statements for the financial year ended 31 March 2022.</p>	<p>Final Audit:</p> <ul style="list-style-type: none"> • June through to October 2022 	<p>Gwynedd Council Statement of Accounts were received on 13 June 2022 and audit fieldwork is underway.</p> <p>Joint Planning Policy Committee's Annual Return was received on 17 June 2022.</p> <p>Harbours' Annual Return was received on 25 May 2022.</p> <p>These audits have not yet commenced.</p>
<p>Audit of the Gwynedd Pension Fund Statement of Accounts</p>	<p>To provide an opinion on the 'truth and fairness' of the financial statements for the financial year ended 31 March 2022.</p>	<p>Final audit:</p> <ul style="list-style-type: none"> • October 2022 through to November 2022. 	<p>Statements of Accounts received on 27 June 2022.</p>

Description	Scope	Timetable	Status
<p>Certification of Grant returns:</p> <p>Teachers' Pension Contributions for the financial year 2021-22</p>	<p>Certification that the end of year certificate is:</p> <ul style="list-style-type: none"> • Not fairly stated • Is not in accordance with the relevant terms and conditions 	<p>Council deadline last working day in May 2022. Certification deadline 30 November 2022.</p>	<p>Return received on 30 June 2022.</p>
<p>Certification of Grant returns: Non-Domestic Rates 2021-22</p>	<p>Certification that nothing has come to our attention to indicate that the return is:</p> <ul style="list-style-type: none"> • Not fairly stated • Is not in accordance with the relevant terms and conditions 	<p>Council deadline 30 June 2022. Certification deadline 30 November 2022.</p>	<p>Return received on 30 June 2022.</p>
<p>Certification of Grant returns: Housing Benefit Subsidy 2021-22</p>	<p>Certification that nothing has come to our attention to indicate that the return is:</p> <ul style="list-style-type: none"> • Not fairly stated • Is not in accordance with the relevant terms and conditions 	<p>Council deadline 30 April 2022. Certification deadline 31 January 2023.</p>	<p>Return received on 27 April 2022.</p>

Performance Audit work

2021-22 Performance audit work	Scope	Timetable	Status
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 well-being 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.	Not applicable	Not applicable
Improvement reporting audit	Audit of discharge of duty to publish an assessment of performance.	October 2021	Certificate issued August 2021.

2021-22 Performance audit work	Scope	Timetable	Status
Assurance and Risk Assessment	<p>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.</p> <p>At Gwynedd Council the project is likely to focus on:</p> <ul style="list-style-type: none"> • Financial position • Self-assessment arrangements • Implications of the Local Government and Elections (Wales) Act • Carbon reduction plans 	<p>April 2021 to September 2022</p>	<p>Ongoing</p>

2021-22 Performance audit work	Scope	Timetable	Status
Springing Forward – Examining the building blocks for a sustainable future	<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>October 2021– March 2022. Focus on workforce and asset management.</p>	<p>Final report published July 2022.</p>
Review of Performance Management	<p>Review the way performance management framework at the Council supports demand-led service delivery.</p>	<p>August 2021 to January 2022</p>	<p>Final <u>report</u> published January 2022.</p>

2022-23 Performance audit work	Scope	Timetable	Status
Assurance and Risk Assessment	<p>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 and acting in accordance with the sustainable development principle. The project is likely to focus in particular on:</p> <ul style="list-style-type: none"> • Financial position • Capital programme management • Use of performance information – with a focus on service user feedback and outcomes. • Setting of well-being objectives. 	<p>April 2022 to July 2023</p>	<p>Ongoing</p>

2022-23 Performance audit work	Scope	Timetable	Status
Thematic Review – Unscheduled Care	A cross-sector review focusing on the flow of patients out of hospital. This review will consider how the Council is working with its partners to address the risks associated with the provision of social care to support hospital discharge, as well as prevent hospital admission. The work will also consider what steps are being taken to provide medium to longer-term solutions.	July – December 2022	Scoping
Thematic review – Digital	This project will be scoped over the summer with further details of the specific focus of the review to be confirmed.	To be confirmed.	Scoping
Review of the Effectiveness of Scrutiny	This review will ask the question: Does the Council has effective arrangements for scrutiny at public committee?	July – December 2022	Scoping

Local government national studies planned/in progress

Study	Scope	Timetable	Status	Fieldwork planned at Gwynedd Council
Poverty	Understanding how local authorities ensure they deliver their services to minimise or reduce poverty.	Autumn 2021 – Autumn 2022	Drawing Conclusions	Yes – interview with nominated officer at the Council
Social Enterprises	Review of how local authorities are supporting and utilising social enterprises to deliver services.	Autumn 2021 – Autumn 2022	Drawing conclusions	Yes – interview with nominated officer at the Council
Building Social Resilience and Self reliance	Review of how local authorities can build greater resilience in communities.	Autumn 2021 – Autumn 2022	Drawing conclusions	Yes – interview with nominated officer at the Council

Estyn

Estyn planned work 2022-23	Scope	Timetable	Status
<p>Local Government Education Services Inspections</p>	<p>Estyn inspected Anglesey and Swansea local government education services during the summer term. The reports will be published in August and early September. The Torfaen report was published on 18 May. Estyn will be reviewing the inspection guidance to reflect a greater emphasis on socio-economic disadvantage and inequity and to make minor tweaks in response to feedback from inspections in 2021-22.</p>	<p>Inspection guidance review – July. Published on website 1 September.</p>	<p>N/A</p>
<p>Curriculum Reform thematic review</p>	<p>The Welsh Government have also asked Estyn to review the school improvement services in south-west Wales.</p>	<p>Evidence collecting in June/July – published in September.</p>	<p>N/A</p>

Care Inspectorate Wales (CIW)

CIW planned work 2022-23	Scope	Timetable	Status
Programme 2022-23	CIW will continue to run its pilot cyclic programme of assurance checks, improvement checks and performance evaluation inspections.	April 2022 – March 2023	In progress
Development	<p>CIW will continue to develop its approach to inspection and review of local authorities.</p> <p>CIW will consult further regarding its approach.</p>	September 2022 – December 2022	In progress
Deprivation of Liberty Safeguards Annual Monitoring Report for Health and Social Care 2021-22	Following the publication of the 2020-21 report, planning is underway for the next report publication date to be confirmed.	Publication to be confirmed	Data collecting
Annual meeting with Statutory Directors of Social Services	CIW will meet with all Directors of Social Services.	December 2022 and January 2023	Planning

CIW planned work 2022-23	Scope	Timetable	Status
<p>National review of Care Planning for children and young people subject to the Public Law Outline pre-proceedings</p>	<p>Purpose of the review</p> <p>To provide external scrutiny, assurance and to promote improvement regarding the quality of practice in relation to the care planning for children and young people subject to the public law outline pre-proceedings.</p> <p>To consider the extent to which practice has progressed since the publication of both the CIW 'National Review of care planning for children and young people subject to public law outline pre proceedings' and the publication of the PLO working group report 2021 including best practice guidance.</p>	<p>September 2022</p>	<p>Planning</p>
<p>Joint Inspection Child Protection Arrangements</p>	<p>Cross-inspectorate approach. Area to be determined. We will complete a further four multi agency joint inspections.</p> <p>We will publish a national report in late 2023.</p>	<p>Autumn 2022-Spring 2023</p>	<p>Planning</p>
<p>Cafcass Assurance Check</p>	<p>CIW will continue to develop its approach to inspection and review of Cafcass Cymru. We will evaluate our approach and will consult on our revised approach in late 2022.</p> <p>Assurance check completed. Drafting letter. Due to be published August 2022.</p>	<p>September – December 2022</p> <p>August 2022</p>	<p>Review</p> <p>Drafting</p>

Audit Wales national reports and other outputs published since January 2022

Report title	Publication date and link to report
Tackling the Planned Care Backlog in Wales – and waiting times data tool	May 2022
The new Curriculum for Wales	May 2022
Unscheduled care – data tool and commentary	April 2022
Direct Payments for Adult Social Care	April 2022
Local Government Financial Sustainability data tool	February 2022
Joint Working Between Emergency Services (including data tool)	January 2022

Audit Wales national reports and other outputs (work in progress/planned)¹

Title	Anticipated publication date
NHS finances data tool update	July 2022
Welsh Community Care Information System (Update for the Public Accounts and Public Administration Committee)	July 2022
COVID response and recovery/Welsh Government grants management – third sector support (Briefing for the Public Accounts and Public Administration Committee)	July 2022
Climate change – baseline review ²	July/August 2022
Sustainable Tourism in Wales' National Parks ³	July 2022
Welsh Government setting of well-being objectives	July 2022

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 the Public Accounts and Public Administration Committee.

² An initial overview report followed by a more detailed evidence paper.

³ Summary based on local audit work.

Title	Anticipated publication date
Collaborative arrangements for managing local public health resources	July 2022
Welsh Government workforce	August 2022
Orthopaedic services	August/September 2022
Equality impact assessment	August/September 2022
Quality governance in the NHS	September 2022
Flood risk management	September 2022
Cyber resilience	October 2022
Digital inclusion/Broadband infrastructure	October 2022
National Fraud Initiative (summary report)	October 2022
Welsh Government accounts commentary	To be confirmed – plans for this work have been under review
COVID-19 response and recovery – business support	To be confirmed
Affordable housing	To be confirmed

Good Practice Exchange resources

Title	Link to resource
<p>Direct Payments Provision – A webinar discussing our report on Direct Payments Provision and how they can be a key part in implementing the principles of the Social Service and Well-Being (Wales) Act 2014</p>	<p>Direct Payments Provision webinar recording</p>
<p>Responding to the Climate Emergency in Wales A webinar discussing emerging findings from our baseline review of public bodies' arrangements to respond to the Welsh Government's carbon reduction targets for 2030.</p>	<p>Responding to the Climate Emergency in Wales recording [link to be added]</p>
<p>Covid Perspectives: A series of recorded conversations learning how organisations have adapted to the extended period of uncertainty following the initial covid emergency.</p>	<p>Good Practice Audit Wales</p>

Recent Audit Wales Blogs

Title	Publication date
<p>Direct Payments in Wales</p>	<p>15 June 2022</p>
<p>Unscheduled Care in Wales – a system under real pressure</p>	<p>21 April 2022</p>
<p>Skills Competition Wales</p>	<p>18 February 2022</p>

Title	Publication date
<u>Cyber resilience – one year on</u>	9 February 2022
<u>Helping to tell the story through numbers</u> (Local government financial sustainability data tool)	3 February 2022
<u>Call for clearer information on climate change spending</u>	2 February 2022
<u>Actions speak louder than words</u> (Building social resilience and self-reliance in citizens and communities)	14 January 2022