

## Audit Wales Work Programme and Timetable – Cyngor Gwynedd

**Quarterly Update: 30 September 2024**

### Annual Audit Summary

Description	Timetable	Status
A report summarising completed audit work since the last Annual Audit Summary, which was issued in May 2024.	December 2024	Drafting will commence on completion of the Audit of the Council's 2023-24 statement of accounts

### Financial Audit work

Description	Scope	Timetable	Status
<b>Audit of the Council's 2023-24 Statement of Accounts</b>	To provide an opinion on the 'truth and fairness' of the financial statements for the financial year ended 31 March 2024.	November 2024	The Statement of Accounts were received on 21 June 2024. The audit is well progressed.
<b>Audit of Cyngor Gwynedd Harbours Annual Return for 2023-24</b>	To provide an opinion on the 'truth and fairness' of the financial statements for the financial year ended 31 March 2024.	November 2024.	The accounts were received on 17 May 2024. The audit is well progressed.

Description	Scope	Timetable	Status
<b>Certification of Grant returns: Teachers' Pension Contributions for the financial year 2023- 24</b>	Certification that the end of year certificate is: <ul style="list-style-type: none"> <li>• Not fairly stated</li> <li>• Is not in accordance with the relevant terms and conditions.</li> </ul>	Council deadline 31 May 2024 (TP online). Submission to Audit Wales 28 June 2024. Certification deadline 29 November 2024.	The return was received 31 July 2024. The audit is ongoing.
<b>Certification of Grant returns: Non-Domestic Rates 2023-24</b>	Certification that the end of year certificate is: <ul style="list-style-type: none"> <li>• not fairly stated</li> <li>• is not in accordance with the relevant terms and conditions.</li> </ul>	Council deadline 27 May 2024. Certification deadline 18 November 2024	The return was received on 28 June 2024. The audit is ongoing.
<b>Certification of Grant returns: Housing Benefit Subsidy 2023-24</b>	Certification that the end of year certificate is: <ul style="list-style-type: none"> <li>• Not fairly stated</li> <li>• Is not in accordance with the relevant terms and conditions.</li> </ul>	Council deadline 30 April 2024. Certification deadline 30 November 2024	The return was received on 29 April 2024. The audit has not yet started.

## Performance Audit work

2022-23 Performance Audit work	Scope	Timetable	Status
<b>Thematic Review – Unscheduled Care</b>	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.	August 2022 – October 2023	Completed – presented to Governance and Audit Committee in October 2024.

2023-24 Performance Audit work	Scope	Timetable	Status
<b>Thematic review – commissioning</b>	A review focusing on how councils' arrangements for commissioning, apply value for money considerations and the sustainable development principle.	March 2024– March 2025	Fieldwork planning stage
<b>Thematic review – Financial Sustainability</b>	A review of councils' financial sustainability including a focus on the actions, plans and arrangements to bridge funding gaps and address financial pressures over the medium term.	March – July 2024	Report in clearance stage  National Summary Report indicative publication date: November 2024

<b>2023-24 Performance Audit work</b>	<b>Scope</b>	<b>Timetable</b>	<b>Status</b>
<b>Local Project – Waste and Recycling</b>	We will review the Council's arrangements to improve its waste management service and meet statutory recycling targets.	Cancelled	No longer proposing this work as risk lowered following external review from WRAP. Refund to be issued following completion of the remainder of the 23-24 audit program.

<b>2024-25 Performance Audit work</b>	<b>Scope</b>	<b>Timetable</b>	<b>Status</b>
<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 and acting in accordance with the sustainable development principle.	On-going	Fieldwork ongoing
<b>Local project work – Responding to the current demand in domiciliary care</b>	A review of the arrangements that the Council has in place to respond to the current unmet demand in domiciliary care support.	September to December 2024	Fieldwork ongoing

<b>2024-25 Performance Audit work</b>	<b>Scope</b>	<b>Timetable</b>	<b>Status</b>
<b>Local project work – Strategy for the use of reserves</b>	A review of the arrangements that the Council has in place to strategically manage its reserves and balances.	March to July 2025	Scoping

### Local government national studies planned/in progress

<b>Study</b>	<b>Scope</b>	<b>Timetable</b>	<b>Status</b>	<b>Fieldwork planned at Cyngor Gwynedd</b>
<b>Temporary Accommodation</b>	Examining the costs, demand and how services are working together to progress the response to temporary accommodation.	Report publication planned for early 2025	Fieldwork underway	Surveys will also be issued to Heads of Housing and Section 151 Officers at each principal council.
<b>Capital Planning in Local Government</b>	Examining whether capital investment in the asset base in local government is able to keep pace with demand	tbc	Scoping	Tbc

Study	Scope	Timetable	Status	Fieldwork planned at Cyngor Gwynedd
<b>Financial constraints / discretionary local government services</b>	Examining the potential impacts and councils' decision-making processes in the context of the sustainable development principle.	tbc	Not started	tbc

## Estyn

We inspected Caerphilly and Ceredigion local government education services (LGES) during the summer term. The reports were published in early September. We identified strong practice in both local authorities.

During the autumn term we will be inspecting Newport LGES. We have also scheduled a standalone inspection of the local authority’s youth work a few weeks prior to the LGES inspection. Although these are two separate pieces of work, the findings of the youth inspection will inform the LGES inspection. We piloted this arrangement in the Vale of Glamorgan last spring, and our evaluation of this arrangement indicates that stream-lining the inspection process works well and adds value to our work overall.

Our link inspectors are continuing to work with Torfaen as part of our follow-up process for an authority causing significant concern. We will be carrying out a monitoring visit in Torfaen in October to consider their progress against the recommendations from their core inspection.

We will also carry out an enhanced link visit to Denbighshire in October, with the focus being on specific aspects of attendance and additional learning needs. The outcome letter from this visit will be published on our website.

We will be carrying out field work in a sample of local authorities to support two thematic reports. We will be visiting 10 LAs to learn about their approaches to promoting positive behaviour in secondary schools; and another five LAs to evaluate their support for mathematics and numeracy AOLE in their schools.

In early September, we trained a new cohort of peer inspectors who will be deployed on our inspection teams as well as running an update session for our current peer inspectors.

## Care Inspectorate Wales (CIW)

CIW planned work 2023-25	Scope	Timetable	Status
<p><b>Thematic reviews</b></p> <p><b>Community Learning Disability Team (CLDT)</b></p>	<p>Working jointly with HIW we completed an assurance check inspection in Rhondda Cynon Taff focusing on Community Learning Disability Teams (CLDT). <a href="#">RCT CLDT Joint inspection</a></p>	<p>2024-25</p>	<p>Published April 2024</p>

CIW planned work 2023-25	Scope	Timetable	Status
	<p>A second single agency <a href="#">assurance check inspection in Blaenau Gwent</a></p> <p>We will continue an annual programme of joint work focusing on CLDT and Community Mental Health Team (CMHT)</p>	March 2024	Published
<b>Joint Inspection Child Protection Arrangements (JICPA)</b>	<p>Overview report for Joint Inspections of Child Protection Arrangements (JICPA) 2019 – 2024 <a href="#">Overview report for Joint Inspections of Child Protection Arrangements (JICPA) 2019 – 2024   Healthcare Inspectorate Wales (hiw.org.uk)</a>.</p>	September 2024	Published
	<p>The findings from Bridgend County Borough Council - <a href="#">Joint Inspectorate Review of Child Protection Arrangements (JICPA): Bridgend 2023   Care Inspectorate Wales</a></p>	June 2024	Published
	<p>Our findings from the Cardiff County Council <a href="#">Cardiff Joint Inspection Report</a></p>	7 May 2024	Published
	<p>The findings from Denbighshire County Council <a href="#">Joint Inspectorate Review of Child Protection Arrangements (JICPA): Denbighshire 2023   Care Inspectorate Wales</a></p>	Feb 2024	Published
	<p>The findings from Powys County Council - <a href="#">Joint Inspectorate Review of Child Protection Arrangements (JICPA): Powys 2023   Care Inspectorate Wales</a></p>	October 2023	Published



CIW planned work 2023-25	Scope	Timetable	Status
<b>Performance review of Local Authorities</b>	<p><u>We continue to inspect Local Authorities in line with our updated Code of Practice for our local authority inspection activity   Care Inspectorate Wales</u> <u>How we inspect local authority services and CAFCASS Cymru</u></p> <p><u>We are currently reviewing our Code of Practice and will be publishing shortly.</u></p> <p><u>Inspection of Flintshire County Council children and adult services in February 2024 - Inspection report for Flintshire County Council's adults and children's services published   Care Inspectorate Wales</u></p> <p><u>We published Monmouthshire County Council children's services Inspection report PEI   Care Inspectorate Wales</u></p> <p><u>We published Pembrokeshire - Improvement check inspection Improvement-check Pembrokeshire-county-council-adult services</u></p> <p><u>We published Swansea adult service PEI 240711-swanea-pei-report-en.pdf (careinspectorate.wales)</u></p>	<p>October 2024</p> <p>22 Feb 2024</p> <p>2 May 2024</p> <p>13 June 2024</p> <p>May 2024</p>	<p>Due to be published</p> <p>Published</p> <p>Published</p> <p>Published</p> <p>Published</p>
<b>Her Majesty's Inspectorate of Probation – Youth Offending Inspection</b>	<p><u>We supported the delivery of HMIP's Youth Offending Services Inspection in Denbighshire and Conwy. A joint inspection of youth justice services in Conwy &amp; Denbighshire (justiceinspectorates.gov.uk)</u></p>	<p>8 May 2024</p>	<p>Published</p>

## Audit Wales national reports and other outputs published since September 2023

Report title	Publication date and link to report
Active travel (report and data tool)	<a href="#">September 2024</a>
Governance of Fire and Rescue Authorities	<a href="#">September 2024</a>
Affordable housing	<a href="#">September 2024</a>
NHS finances – and data tool update to 31 March 2024	<a href="#">August 2024</a>
Digital by design? - Lessons from our digital strategy review across councils in Wales	<a href="#">August 2024</a>
Councils use of performance information: service user perspective and outcomes - A summary of findings from our review at Welsh councils	<a href="#">July 2024</a>
The Welsh Government's support for TVR Automotive Ltd	<a href="#">July 2024</a>
A465 Section 2 – update	<a href="#">June 2024</a>
Community Pharmacy data matching pilot	<a href="#">May 2024</a>
Governance of National Park Authorities	<a href="#">April 2024</a>
Supporting Ukrainians in Wales	<a href="#">March 2024</a>
From firefighting to future-proofing – the challenge for Welsh public services	<a href="#">February 2024</a>

Report title	Publication date and link to report
Betsi Cadwaladr University Health Board – board effectiveness follow up	<a href="#">February 2024</a>
Local Government Financial Sustainability Data tool update uses data from the draft 2022-23 accounts	<a href="#">January 2024</a>
Planning for sustainable development – Brownfield regeneration	<a href="#">January 2024</a>
Corporate Joint Committees – commentary on their progress	<a href="#">November 2023</a>
Governance arrangements relating to an employment dispute at Amgueddfa Cymru – National Museum Wales	<a href="#">November 2023</a>
Failures in financial management and governance and losses incurred – Harlech Community Council	<a href="#">November 2023</a>
Putting out the false alarms: Fire and Rescue Authorities’ responses to Unwanted Fire Signals	<a href="#">October 2023</a>
Covering teachers’ absence – follow-up (letter to the Public Accounts and Public Administration Committee)	<a href="#">October 2023</a>

## Audit Wales national reports and other outputs (work in progress / planned)<sup>1, 2</sup>

Title	Indicative publication date
National Fraud Initiative – bi-ennial report	October 2024
Cancer services	November 2024
Local Government Financial Sustainability Data tool update uses data from the draft 2023-24 accounts	November 2024
Findings from GP registration data matching pilot	November / December 2024
Unscheduled care (national messages – patient flow in hospital and delayed discharge)	November / December 2024
Financial management and governance in town and community councils	November / December 2024
NHS workforce planning (national messages)	November / December 2024
Addressing biodiversity decline (pan-public sector and at Natural Resources Wales)	Pan-public sector review – November / December 2024  NRW to be confirmed (scoping)

<sup>1</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. Follow up work could also lead to other outputs, as may other local audit work where we consider there is merit in a national summary output of some kind.

<sup>2</sup> Our [Annual Plan 2024-25](#) also lists work in progress, some of which has since been published, or work planned to start during 2024-25. [Our work programme for 2023-2026](#) – also provides some additional detail about certain topics and will continue to inform our work programme planning for 2025-26.

Title	Indicative publication date
Welsh Government capital and infrastructure investment	December 2024 / January 2025
Challenges for the cultural sector	By end of 2024 (for most local reporting – any national messaging in early 2025)
New Velindre Cancer Centre	Early 2025
Further and higher education funding and oversight – Commission for Tertiary Education and Research	By March 2025 (for initial phase of work on setting of well-being objectives)
Findings from sustainable development examinations (statutory report under the WFG Act)	By early May 2025
The senior public service	Scoping underway, delivery planned early summer
Rebalancing care and support	To be confirmed (scoping)
Tackling NHS waiting lists (local audit work at health boards)	To be confirmed (local work at each Health Board started in May 2024)
Access to education for children with Additional Learning Needs	To be confirmed (scoping)
Support for business	To be confirmed (starting in 2024-25)
Support for bus and rail services	To be confirmed (starting in 2024-25)

Title	Indicative publication date
Progress with investment in school and college buildings through the Sustainable Communities for Learning Programme	To be confirmed (starting in 2024-25)
NHS bodies' approaches to digital transformation (local audit work)	To be confirmed (local audit work rolling out from October 2024)
NHS bodies' cost savings arrangements	To be confirmed (local audit reporting nearing completion)

## Good Practice Exchange events and resources

Title	Link to resource
<p><b>Audit Committees: Effective practices and a positive impact</b></p> <p>Good governance arrangements are a critical part of how public service organisations function effectively and deliver value for money services for the citizens and communities of Wales. Audit Committees are one of the foundation stones that support good governance. With significant current and future pressures on public sector finances, there is an increasing need for effective practices and a positive impact. Audit Committees play a vital role in this. This event provides an opportunity to share experiences, learn, and network with peers across the public sector in Wales.</p>	<p>9 October 2024, 10:30 – 15:30 Conwy Business Centre</p> <p>The resources from our event in Cardiff on 22 May are <a href="#">available here</a>.</p>
<p><b>GPX Blog: 100 Stories Project</b></p>	<p><a href="https://www.audit.wales/blog/gpx/2024/7/11/good-practice-exchange-100-stories-project">https://www.audit.wales/blog/gpx/2024/7/11/good-practice-exchange-100-stories-project</a></p>
<p><b>GPX Blog: A multiagency approach to falls</b></p>	<p><a href="https://www.audit.wales/blog/gpx/2024/8/19/good-practice-exchange-multi-agency-approach-falls">https://www.audit.wales/blog/gpx/2024/8/19/good-practice-exchange-multi-agency-approach-falls</a></p>

Title	Link to resource
<b>GPX Blog: The councillors and care research project</b>	<a href="https://www.audit.wales/blog/gpx/2024/9/11/good-practice-exchange-councillors-and-care-research-project">https://www.audit.wales/blog/gpx/2024/9/11/good-practice-exchange-councillors-and-care-research-project</a>