

## Audit Wales Work Programme and Timetable – Cyngor Gwynedd

**Quarterly Update: 30 June 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 and audit fieldwork is underway.
<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. Work is ongoing.

Description	Scope	Timetable	Status
<p><b>Certification of Grant returns:</b></p> <p>Teachers' Pension Contributions for the financial year 2023-24</p>	<p>Certification that the end of year certificate is:</p> <ul style="list-style-type: none"> <li>• Not fairly stated</li> <li>• Is not in accordance with the relevant terms and conditions</li> </ul>	<p>Council deadline 31 May 2024 (TP online).</p> <p>Submission to Audit Wales 28 June 2024.</p> <p>Certification deadline 29 November 2024.</p>	<p>The return was received 31 July 2024.</p>
<p><b>Certification of Grant returns:</b></p> <p>Housing Benefit Subsidy 2023-24</p>	<p>Certification that nothing has come to our attention to indicate that the return is:</p> <ul style="list-style-type: none"> <li>• not fairly stated;</li> <li>• is not in accordance with the relevant terms and conditions.</li> </ul>	<p>Council deadline 30 April 2024.</p> <p>Certification deadline 30 November 2024</p>	<p>The return was received on 29 April 2024.</p>
<p><b>Certification of Grant returns:</b></p> <p>Non-Domestic Rates 2023-24</p>	<p>Certification that the end of year certificate is:</p> <ul style="list-style-type: none"> <li>• not fairly stated</li> <li>• is not in accordance with the relevant terms and conditions</li> </ul>	<p>Council deadline 27 May 2024.</p> <p>Certification deadline 18 November 2024.</p>	<p>The return received on 28 June 2024</p>

## Performance Audit work

2022-23 Performance Audit work	Scope	Timetable	Status
<b>Assurance and Risk Assessment</b>	<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.</p> <ul style="list-style-type: none"> <li>• Setting of well-being objectives</li> </ul>	<p>February 2023 – March 2024</p>	<p>Final report issued in March 2024 and presented to Governance and Audit Committee in May 2024</p>
<b>Thematic Review – Unscheduled Care</b>	<p>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.</p>	<p>August 2022 – October 2023</p>	<p>Reporting from July 2024 onward.</p>

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 – December 2024	Scoping
<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	Fieldwork undertaken in May 2024, report being drafted.
<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.	To be confirmed	Scoping

## Local government national studies planned/in progress

Study	Scope	Timetable	Status	Fieldwork planned at Cyngor Gwynedd
<b>Governance of Fire and Rescue Authorities</b>	Review of systems and effectiveness of governance	September 2023 – August 2024	Fieldwork complete. Publication due August 2024	No
<b>Homelessness</b>	Examining how services are working together to progress the response to homelessness.	tbc	Scoping	tbc
<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	Not started	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

Our link inspectors are continuing to work with Torfaen as part of our follow-up process for an authority causing significant concern.

We inspected two local government education services during the summer term, which were Ceredigion and Caerphilly. The reports will be published in late August and early September respectively.

During the summer term piloted our enhanced link visits in Pembrokeshire and Neath Port Talbot. The visits were carried out by three link inspectors visiting the local authorities for two days focusing on two specific aspects of the local authority's work. In Pembrokeshire we looked at the asymmetric timetabling arrangements in 24 of their schools and their approaches to improving attendance. In Neath Port Talbot, the focus was on their support for curriculum development and attendance. We carried out field work in nearly all local authorities on the Implementation of the Additional Learning Needs and Education Tribunal [Wales] Act 2018 in non-maintained settings, primary and secondary schools and all age schools. This review follows on from the year 1 review of the implementation of the ALNET Act in schools, which was published in September 2023. We also carried out field work focusing on 'the impact of poverty in educational attainment, support, provision and transition for early education' in nearly all local authorities.

## Care Inspectorate Wales (CIW)

CIW planned work 2023-25	Scope	Timetable	Status
<b>Thematic reviews</b>  <b>Community Learning Disability Team (CLDT)</b>	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>	2024-25	Published April 2024

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 May 2024
<p><b>Joint Inspection Child Protection Arrangements (JICPA)</b></p>	<p>We will complete a further two multi-agency joint inspections in total.</p> <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> <p>Our findings from the Cardiff County Council <a href="#">Cardiff Joint Inspection Report</a></p> <p>The findings from Denbighshire County Council <a href="#">Joint Inspectorate Review of Child Protection Arrangements (JICPA): Denbighshire 2023   Care Inspectorate Wales</a></p> <p>The findings from Powys County Council - <a href="#">Joint Inspectorate Review of Child Protection Arrangements (JICPA): Powys 2023   Care Inspectorate Wales</a></p>	<p>April 2023 – April 2024</p> <p>June 2024</p> <p>7 May 2024</p> <p>Feb 2024</p> <p>October 2023</p>	<p>National report due to be published September 2024</p> <p>Published</p> <p>Published</p> <p>Published</p> <p>Published</p>



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></p> <p><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 undertook a PEI in Swansea adult service in May 2024</u></p>	<p>Ongoing</p> <p>22 Feb 2024</p> <p>2 May 2024</p> <p>13 June 2024</p> <p>11 July 2024</p>	<p>Ongoing</p> <p>Review</p> <p>Published</p> <p>Published</p> <p>Published</p> <p>Publication due</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 June 2023

Report title	Publication date and link to report
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>
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>

Report title	Publication date and link to report
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>
NHS workforce – data briefing	<a href="#">September 2023</a>
Income Diversification for National Park Authorities in Wales	<a href="#">September 2023</a>
Approaches to achieving net zero across the UK	<a href="#">September 2023</a>
Springing Forward: Lessons learnt from our work on workforce and assets (in local government)	<a href="#">September 2023</a>
NHS finances data tool – to 31 March 2023	<a href="#">September 2023</a>
Public interest reports – Ammanford Town Council and Llanferres Community Council	<a href="#">September 2023</a>
Cwm Taf Morgannwg University Health Board - Quality Governance Arrangements Joint Review Follow-up	<a href="#">August 2023</a>
'Cracks in the Foundations' – Building Safety in Wales	<a href="#">August 2023</a>
Maximising EU funding – the Structural Funds Programme and the Rural Development Programme	<a href="#">June 2023</a>

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

Title	Indicative publication date
Local government digital strategy review – national summary	July 2024
Local government use of performance information, outcomes and service user perspective – national summary	July 2024
NHS finances data tool – to 31 March 2024	July 2024
Affordable housing	August 2024
Active travel (report and data tool)	August / September 2024
Findings from GP registration data matching pilot	September / October 2024
National Fraud Initiative – bi-ennial report	October 2024
Cancer services	October 2024
NHS workforce planning (national messages)	Autumn 2024

<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
Unscheduled care (national messages – patient flow in hospital and delayed discharge)	Autumn 2024
Financial management and governance in town and community councils	Autumn 2024
Addressing biodiversity decline (pan-public sector and at Natural Resources Wales)	Pan-public sector review – autumn 2024  NRW to be confirmed (scoping)
Welsh Government capital and infrastructure investment	Late autumn 2024
Challenges for the cultural sector	By end of 2024 (local reporting)
New Velindre Cancer Centre	Early 2025
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)

Title	Indicative publication date
Further and higher education funding and oversight – Commission for Tertiary Education and Research	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)
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 (starting in 2024-25)

## Good Practice Exchange events and resources

Title	Link to resource
<p><b>Sgwrs a Paned with Alex Swift: Re-Defining Our Lives: Towards a Social Understanding of Neurodiversity</b></p>	<p>You can book a place <a href="#">here</a>.</p>
<p><b>Audit Committees: Effective practices and a positive impact</b>            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<sup>th</sup> October 2024,            10:30 – 15:30            Conwy Business Centre            You can book a place <a href="#">here</a>.            The resources from our event in Cardiff on 22 May are <a href="#">available here</a>.</p>

