

Audit Wales Work Programme and Timetable – Bridgend County Borough Council

Quarterly Update: 30 September 2021

Financial Audit work

| Description | Scope | Timetable | Status |
|---|--|---|--|
| Audit of the Council's 2020-21 statement of accounts | To confirm whether the statement of accounts provide a true and fair view. | Audit Opinion by 31 July 2021 | Audit work complete. Audit Opinion by 31 July 2021. |
| Audit of the 2020-21 Returns for Porthcawl Harbour Authority and Coychurch Crematorium Joint Committee | To confirm that the returns have been completed correctly. | Audit Opinion by 31 July 2021 | Audit work complete. Audit Opinion by 31 July 2021 for Porthcawl Harbour Authority. Audit Opinion by 30 September 2021 for Coychurch Crematorium Joint Committee |
| Audit of the Council's 2020-21 Grants and Returns | Audit of 5 claims as required by the terms and conditions of the grants. | In line with the individual deadlines for each grant claim. | Audit work to be performed Oct to Dec 2021 |

Performance Audit work

| 2020-21 Performance Audit Work | Scope | Timetable | Status |
|-----------------------------------|---|-------------------------|--|
| Financial Sustainability | A project common to all local councils that will assess financial sustainability in light of current and anticipated future challenges building on work undertaken during 2019-20. | Spring/Summer 2021 | Final local report issued to the Council in August 2021 National Summary Report published 30 September 2021 |
| Digital | Review of the Council's arrangements to become a Digital Council | Autumn 2020-Spring 2021 | Complete. Final report issued to Council June 2021 |
| Annual Audit Summary (AAS) | Annual report summarising the performance and financial audit work undertaken in 2020-21 which also includes a summary of the key findings from reports issued by 'relevant regulators'. Also now combined with the Annual Audit Letter | December 2021 | Not yet started |

| 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 wellbeing 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. | N/A | N/A |

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| Improvement reporting audit | Audit of discharge of duty to publish an assessment of performance. | October 2021 | Not yet started |
| 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 BCBC the project is focussing on:</p> <ul style="list-style-type: none"> • financial position • self-assessment arrangements • recovery planning • implications of the Local Government and Elections (Wales) Act • carbon reduction plans • statutory building compliance | April 2021-March 2022 | Underway |
| Springing Forward – Examining the building blocks for a sustainable future | 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. | Planned for Autumn 2021 onwards – to be confirmed following scoping. | Project scoping |
| Follow-up review – Disabled Facilities Grants | Follow up the Council's progress to address the findings from our disabled facilities grants (DFG) review. | July- November 2021 | Underway |
| Review relating to the Cwm Taf Morgannwg health partnership following the Council's transition | A review (covering RCT, Bridgend and Merthyr Tydfil councils and Cwm Taf Morgannwg University Health | October 2021- January 2022 | Scope agreed with the Council. Fieldwork to be |

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|------------------------------------|---|---------------|--------------------------|
| to the partnership in 2019. | Board) to gain assurance that the health board and the three councils are working together effectively through the aegis of the Transformation Leadership Programme Board to support regional integrated working across the Cwm Taf Morgannwg region. | | arranged for autumn 2021 |
| Annual Audit Summary | Annual report summarising the performance and financial audit work undertaken in 2020-21 which also includes a summary of the key findings from reports issued by 'relevant regulators'. Also now combined with the Annual Audit Letter | December 2022 | Not yet started |

Local government national studies planned / in progress

| Study | Scope | Timetable | Status | Fieldwork planned at Bridgend Council |
|---------------------------|---|----------------------------|--|--|
| Direct Payments | Review of how local authorities manage and promote the use of Direct payments | Publication Winter 2021-22 | Drawing conclusions mid October, drafting and publication early 2022 | No – work being delivered via Direct Payment Forum and a selection of follow up interviews |
| Emergency Services | Review of how well emergency services (blue light) collaborate | Publication winter 2021-22 | Drafting report | No |

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| Follow up on People Sleeping Rough | Review of how local authorities responded to the needs of people sleeping rough during the pandemic following up on the AGWs report of July 2020 | TBC | Project set up | No – work being delivered via Homelessness and Supporting People Forum |
| Poverty | Understanding how local authorities ensure they deliver their services to minimise or reduce poverty. | TBC | Project brief issued and contacts at councils being collated | TBC |
| Social Enterprises | Review of how local authorities are supporting and utilising social enterprises to deliver services | TBC | Project brief issued and contacts at councils being collated | TBC |
| Community Resilience | Review of how local authorities can build greater resilience in communities | TBC | Project brief issued and contacts at councils being collated | TBC |

Estyn

| Estyn planned work 2021-22 | Scope | Timetable | Status |
|---|--|---|--------|
| Local Government Education Services Inspections | Estyn have worked closely with Directors of Education to review their inspection guidance for local government education services to reflect the experiences of the pandemic. The updated guidance (published on 1 July) will be piloted on the first inspection and feedback will be sought on whether any further refinements need to be made. | LGES inspections to resume from late Autumn term | N/A |
| Curriculum Reform thematic review | Regional consortia and local authority support for curriculum reform. | Evidence collecting in Sept/Oct - publish in early February | N/A |

Care Inspectorate Wales (CIW)

| CIW planned work 2021-22 | Scope | Timetable | Status |
|--------------------------|---|--|---|
| Assurance | CIW will be completing its work on Assurance Checks including publication of a national overview report. | Anticipated publication date of overview report - end of October 2021 | Assurance checks completed. Drafting the national overview report |
| National review | Support for disabled children and their families. | Anticipated publication date of overview report - end of November 2021 | Review completed. Drafting the national overview report |
| Follow-up | CIW will be following up on areas for improvement identified in the Assurance Checks or through risk based inspection activity with individual local authorities where necessary. | December 2021 | Annual Director's meetings currently being scheduled |
| Inspection | Risk based inspection activity will continue where required. | tbc | Planning programme of inspection and review activity |

Audit Wales national reports and other outputs published since 1 April 2021

| Report title | Publication date and link to report |
|---|-------------------------------------|
| Financial Sustainability of Local Government | September 2021 |
| NHS summarised accounts infographic | September 2021 |
| Picture of Public Services ¹ | September 2021 |
| Town Centre Regeneration | September 2021 |
| Student finances | August 2021 |
| NHS finances data-tool 2020-21 | June 2021 |
| Rollout of the COVID-19 vaccination programme in Wales | June 2021 |
| Quality governance arrangements at Cwm Taf UHB – follow up | May 2021 |
| Welsh Health Specialised Services Committee governance arrangements | May 2021 |
| At your Discretion - Local Government Discretionary Services | April 2021 |
| Procuring and Supplying PPE for the COVID-19 Pandemic | April 2021 |

¹ Main report published 15 September. To be followed over the following four to six weeks by short sector commentaries: A picture of local government, A picture of healthcare, A picture of social care, A picture of schools, A picture of higher and further education.

Audit Wales National reports and other outputs due to be published during 2021-22 (and other work in progress/planned)²

| Title | Anticipated publication date |
|--|------------------------------|
| Supporting NHS staff well-being | October 2021 |
| Warm Homes Programme | November 2021 |
| Care home commissioning | November 2021 |
| Welsh Government accounts commentary | November 2021 |
| Unscheduled care – data tool and commentary | By end of 2021 |
| Collaborative arrangements for managing local public health resources | By end of 2021 |
| NHS waiting times data-tool and planned care commentary | By end of 2021 |
| Welsh Government setting of well-being objectives | By end of 2021 |
| Welsh Government workforce | By end of 2021 |
| Orthopaedic services | By end of 2021 |
| Curriculum reform | Spring 2022 |
| Equality impact assessment | Spring 2022 |

² 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 a new Public Accounts Committee following the Senedd elections.

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| Climate change – baseline review | Spring/summer 2022 |
| COVID response & recovery / Welsh Government grants management | TBC |
| NHS structured assessment 2021 summary commentary | TBC |
| Affordable housing | TBC |
| Broadband infrastructure | TBC |
| Flood risk management | TBC |

Forthcoming Good Practice Exchange events and publications

| Title | Anticipated publication/event date |
|--|---|
| Post event resources including session recordings for both the Part 2 Your Town Your Future town centre regeneration event and the Future Workplace lunch and learn session with Dr Luci Attala and Hywel Dda UHB | Early October 2021 |
| Transatlantic Conversations, Wales and Nova Scotia – discussing Housing | 28 October 2021 (3pm) |
| Organisational Resilience | December 2021 (date tbc) |