

Audit Wales Work Programme and Timetable – Bridgend County Borough Council

Quarterly Update: 31 March 2025

Annual Audit Summary

Description	Timetable	Status
A report summarising completed audit work since the last Annual Audit Summary, which was issued in April 2024.	April 2025	Complete

Financial Audit work

Description	Scope	Timetable	Status
Audit of the Council's 2024-25 statement of accounts	We are required to issue a certificate and report on your financial statements which includes an opinion on their 'truth and fairness'. and an assessment as to whether the Narrative Report and Annual Governance Statement is prepared in line with the CIPFA Code and relevant guidance and is consistent with your financial statements and my knowledge of the Authority.	31 October 2025	Planning work and interim audit testing is in progress
The limited assurance audits of Coychurch Crematorium and Porthcawl Harbour 2024-25 accounts	Per the Accounts and Audit (Wales) Regulations 2014 both bodies are classed as smaller bodies, and a limited set of audit procedures is required. Neither body is subject therefore to a full audit.	31 October 2025	Not started

Description	Scope	Timetable	Status
Certification of the Council's 2024-25 grant claims and returns	We are required to certify three grant claims administered by the Council. • Housing Benefit Subsidy • National Non-Domestic Rates • Teachers' Pension Return Pooled Budgets	Various – November 2025 onwards	Not started
Certification of the Council's 2023-24 grant claims and returns	We are required to certify three grant claims administered by the Council. • Housing Benefit Subsidy • National Non-Domestic Rates • Teachers' Pension Return Pooled Budgets	Various – November 2024 onwards	Complete

Performance Audit work

2023-24 Performance Audit work	Scope	Timetable	Status
Assurance and Risk Assessment	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.	Ongoing	Complete
Thematic review – commissioning	A review focusing on how councils' arrangements for commissioning, apply value for money considerations and the sustainable development principle.	March 2024– March 2025	Underway
Thematic review – Financial Sustainability	A review of the council's 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	Final report issued 11th September 2024 National Summary published December 2024
Setting of Wellbeing Objectives	A review to assess the extent to which Bridgend County Borough Council has acted in accordance with the sustainable development principle when setting its well-being objectives	April – September 2024	Final report issued 1 st October 2024

2023-24 Performance Audit work	Scope	Timetable	Status
Local project	Review of Decision-Making Arrangements to establish whether the Council has put in place proper decision-making arrangements to secure value for money in the use of its resources.	May- October	Final report issued 17 th September 2024

2024-25 Performance Audit work	Scope	Timetable	Status
Assurance and Risk Assessment	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.	Ongoing	Corporate Management Board Workshop 12th February 2025
Local project - Review of Decision-Making Arrangements (contd.)	Review of Decision-Making Arrangements to establish whether the Council has put in place proper decision-making arrangements to secure value for money in the use of its resources.	May- October	Final report issued 17 th September 2024
Local project - Review of Risk Management Arrangements	A review to assess the Council's Risk Management Arrangements.	March -June 2025	Project Brief issued 17 th March 2025

Local government national studies planned/in progress

Study	Scope	Timetable	Status	Fieldwork planned at Bridgend County Borough Council Council
Temporary Accommodation	Examining the costs, demand and how services are working together to progress the response to temporary accommodation.	Report publication planned for summer 2025	Fieldwork underway Surveys have been issued to Heads of Housing and Section 151 Officers at each principal council.	Interviews at the following councils: - Conwy - Pembrokeshire - Cardiff - Newport - Wrexham
Capital Planning in Local Government	Examining whether capital investment in the asset base in local government is able to keep pace with demand.	Fieldwork January to April and report in Summer 2025	Fieldwork underway.	Interviews at the following councils: - Anglesey - Neath Port Talbot - Powys - Rhondda Cynon Taf - Swansea - Torfaen
Children's Services (Replacing Financial constraints/ discretionary local government services)	Scoping underway with a likely focus on the costs and demand for services, and how councils and their partners are working to improve the value for money of services.	To be confirmed	Scoping	To be confirmed

Estyn

During the autumn term, we inspected Newport LGES. We also carried out an inspection of the local authority's youth work. We identified strong practice in the provision in Newport, especially in areas relating to supporting school finances, many aspects of school improvement and ALN as well as their work in developing Welsh-medium education. We highlighted the impact of strong leadership at the director level and her impact on the quality and delivery of the key functions relating to her role.

We carried out a monitoring visit of Torfaen LGES as part of our follow-up process for an authority causing significant concern. The visit evaluated their progress against the recommendations from the core inspection. We found that Torfaen LGES had made sufficient process in addressing key elements of the recommendations and was removed from follow-up. The key factor in securing the improvement has been the increase in leadership capacity at Chief Executive and Director level which has had a substantial impact on securing important progress in relation to expectations, processes and delivery.

We carried out an enhanced link inspector visit to Denbighshire in October, which focused on specific aspects of attendance and additional learning needs.

During the spring term, we carried out an inspection of Powys LGES and youth work. We judged that Powys LGES requires significant improvement and will therefore require monitoring by Estyn. The Youth Service at Powys is generally strong.

We undertook an enhanced link inspector visit to Bridgend which focused on their Welsh in Education Strategic Plan (WESP) and their work on improving attendance. We also contributed to CIW's joint inspection of child protection arrangements in Pembrokeshire and their follow-up work on a Rapid Review of safeguarding.

Care Inspectorate Wales (CIW)

	Scope	Timetable	Status
CIW planned work 2025-26 Thematic reviews – Regional Adoption Collaborative (RAC) Inspections	CIW will complete five inspections covering all of Wales. Inspections will be conducted across the five regional adoption collaboratives: we will draw on the themes nationally into a national report.	April 2025 – December 2025	Inspections pending
Community Learning Disability Team (CLDT) Community Mental Health Inspections	In 2025-26, we will continue an annual programme of joint work focusing on CLDT and Community Mental Health Team (CMHT)	July 2025 – February 2026	Inspections pending

	Scope	Timetable	Status
Joint Inspectorate Review of Child Protection Arrangements	Joint Inspectorate Review of Child Protection Arrangements: Pembrokeshire	March 2025	Inspection delivery
Deprivation of Liberty Safeguards (Dols)	<u>National review of the use of Deprivation of Liberty Safeguards (DoLS) in Wales 2023-24 Care Inspectorate Wales</u> Annual Monitoring Report for Health and Social Care 2023-24	February 2025	Published
Annual Report	<u>Chief Inspector's Annual Report 2023-2024</u>	November 2024	Published
Mental health support for children and young people	<u>Joint Review: How are healthcare, education, and children's services supporting the mental health needs of children and young people in Wales?</u>	November 2024	Published
Quarter 4 Inspections	Improvement Check: Denbighshire County Council children's services	February 2025	Not yet published
	Performance Evaluation Inspection: Newport City Council adult services	February 2025	Not yet published
	Cardiff Community Mental Health Team (CMHT)	March 2025	Inspection pending

	Scope	Timetable	Status
	Local Authority Improvement Check: Monmouthshire County Council	March 2025	Inspection pending
Performance review of Local Authorities and Cafcass Cymru	<u>How we inspect local authority services and CAFCASS Cymru</u>		
Quarter 3 Inspections	We continue to inspect Local Authorities in line with our updated Code of Practice for our local authority inspection activity Care Inspectorate Wales <u>We have revised our Code of Practice</u>	November 2024	Published
	<u>Local authority improvement check: Isle of Anglesey County Council adult services</u>	August 2024	Published
	<u>Newtown Community Mental Health Team</u>	October 2024	Published
	<u>Local authority assurance check: Neath Port Talbot adult services</u>	November 2024	Published
	<u>Performance Evaluation Inspection (PEI): Carmarthenshire County Council's children's services</u>	December 2024	Published
	<u>Local authority assurance check letter: Caerphilly adult services Care Inspectorate Wales</u>	November 2024	Published

	Scope	Timetable	Status
	Local authority improvement check letter: Cyngor Gwynedd adult services Care Inspectorate Wales	October 2024	Published

Audit Wales national reports and other outputs published in the last year

Report title	Publication date and link to report
Financial Management and Governance – Lessons from Audit for Community and Town Councils in Wales	March 2025
The Biodiversity and Resilience of Ecosystems Duty	March 2025
Addressing workforce challenges in NHS Wales	February 2025
Cancer services in Wales	January 2025
Local Government Financial Sustainability	December 2024
Local Government Financial Sustainability Data tool update now includes data from the draft 2023-24 accounts	December 2024
National Fraud Initiative in Wales 2022-23	October 2024
Active travel (report and data tool)	September 2024
Governance of Fire and Rescue Authorities	September 2024
Affordable housing	September 2024
NHS finances – and data tool update to 31 March 2024	August 2024
Digital by design? – Lessons from our digital strategy review across councils in Wales	August 2024

Report title	Publication date and link to report
Councils use of performance information: service user perspective and outcomes – A summary of findings from our review at Welsh councils	<u>July 2024</u>
The Welsh Government's support for TVR Automotive Ltd	<u>July 2024</u>
A465 Section 2 – update	<u>June 2024</u>
Community Pharmacy data matching pilot	<u>May 2024</u>
Governance of National Park Authorities	<u>April 2024</u>

Audit Wales national reports and other outputs (work in progress/planned)^{1, 2}

Title	Indicative publication date
Findings from sustainable development examinations (statutory report under the Well-being of Future Generations Act)	Late April 2025
Welsh Government capital and infrastructure investment	May 2025
Designating Sites of Special Scientific Interest – Natural Resources Wales	Spring 2025 (aim to complete during Spring but may not be published on website until later)
Challenges for the cultural sector (financial sustainability focus)	Spring 2025 (local audit work at Welsh Government arm's length bodies largely complete but reports will be published on website)
Findings from GP registration data matching pilot	Spring 2025
Further and higher education funding and oversight – Commission for Tertiary Education and Research	Spring 2025 (for initial phase of work on setting of well-being objectives – further work to follow)

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. Follow-up work could also lead to other outputs, as may other investigative audit work and local audit work, where we consider there is merit in a national summary output of some kind.

² Our [Annual Plan 2025-26](#) also provides an updated list of work in progress and lists plans for new work to start during 2025-26 which will be added to this paper in due course. Where national/thematic work has progressed through the planning stage, a brief summary about its focus and planned timetable is also now available on our [website work programme pages](#).

Title	Indicative publication date
Urgent and emergency care (national messages)	Spring 2025
New Velindre Cancer Centre	Summer 2025
The senior public service	To be confirmed (scoping)
Rebalancing care and support	Autumn 2025
Tackling NHS waiting lists (local audit work at health boards)	Autumn 2025 (local work to be completed by June 2025)
Access to education for children with Additional Learning Needs	To be confirmed (scoping)
Support for business	To be confirmed (scoping)
Support for bus and rail services	To be confirmed (scoping)
Progress with investment in school and college buildings through the Sustainable Communities for Learning Programme	To be confirmed (scoping)
NHS bodies' approaches to digital transformation (local audit work)	To be confirmed (local audit work rolling out from April 2025)
NHS bodies' cost savings arrangements	Spring 2025 (local audit reporting complete)

Good Practice Exchange events and resources

Title	Link to resource
Event resources: From firefighting to future-proofing: The cost of failure in financial management and governance	The cost of failure in financial management and governance
We are in the process of finalising dates for our forthcoming events which will include the following themes: • Tackling fraud and error • The complex public service landscape • The workforce of the future • Upping the bandwidth on digital transformation • Zeroing in on the sustainable development principle • Putting value for money to the test	We will share booking details shortly.
Podcast: Listen to our new podcast episode on avoiding failure in financial management and governance	Podcast: The Cost of Failure in Governance