

Public Document Pack



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GOVERNANCE AND AUDIT COMMITTEE **Friday, 5th May, 2023**

The use of Welsh by participants is welcomed. If you wish to use Welsh please inform us by noon, two working days before the meeting

S U P P L E M E N T A R Y P A C K

1.	AUDIT WALES - Q3 WORK PROGRAMME UPDATE
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To receive and consider the Audit Wales Quarter 3 Work Programme Update.
(Pages 3 - 18)

2.	INTERNAL AUDIT - ACTIVITY REPORT QUARTER 4 2022-23 AND AUDIT PLAN 2023-24 UPDATE
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To receive and consider the Activity Report Quarter 4 2022-23 and the Audit Plan 2023-24 Update.
(Pages 19 - 20)

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Audit Wales Work Programme and Timetable – Powys County Council

Quarterly Update: 31 December 2022

Annual Audit Summary

Description	Timetable	Status
A report summarising completed audit work since the last Annual Audit Summary, which was issued in February 2022	February 2022	<u>Issued February 2022</u>

Financial Audit work

Description	Scope	Timetable	Status
Audit of the Council's 2021-22 statement of accounts	To confirm whether the statement of accounts provides a true and fair view.	Timetable extended to 31 January 2023	Audit Opinion expected to be provided 25 January 2023
Audit of the Powys Pension Fund 2021-22 statement of accounts	To confirm whether the statement of accounts provides a true and fair view.	Statutory deadline 1 December 2022	Complete – Audit Opinion provided 29 November 2022

Description	Scope	Timetable	Status
Audit of the Council's 2021-22 Grants and Returns	Audit of claims as required by the terms and conditions of the grant.	Various deadlines set by the grant giving bodies	Audit work to continue into Quarter 1 2023.

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.	Ongoing	Ongoing
Improvement reporting audit	Audit of discharge of duty to publish an assessment of performance.	Complete	Certificate issued September 2021
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	Ongoing	Draft report issued to Council

2021-22 Performance Audit Work	Scope	Timetable	Status
	<p>secure value for money in the use of resources.</p> <p>At Powys County Council the project is likely to focus 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 		
<p>Springing Forward – Examining the building blocks for a sustainable future</p>	<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 2022</p>	<p><u>Workforce Report</u> published November 2022.</p>
<p>Corporate Safeguarding Arrangements</p>	<p>The review will focus on the Council's arrangements for safeguarding. This review will seek to answer the question: Has the Council acted upon the recommendations and proposals for</p>	<p>December 2022</p>	<p><u>Report</u> published December 2022.</p>

2021-22 Performance Audit Work	Scope	Timetable	Status
	improvement contained in the national and local reports of the Auditor General published in 2014 and 2015.		
Review of Planning Services	Through the review we will seek to gain an insight into the Council's Planning Service. We will have regard to the economy, efficiency and effectiveness of the Planning Service and the extent to which the Council is acting in accordance with the sustainable development principle in delivering the Service.	Early 2023	Drafting

2022-23 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	Ongoing	Ongoing

2022-23 Performance audit work	Scope	Timetable	Status
	<p>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 		
Thematic Review – Unscheduled Care	<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 – February 2023</p>	<p>Fieldwork</p>
Thematic review – Digital	<p>This project is being scoped with further details of the specific</p>	<p>To be confirmed</p>	<p>Scoping</p>

2022-23 Performance audit work	Scope	Timetable	Status
	focus of the review to be confirmed.		
Scrutiny Follow-up Progress Review	This project will explore whether the recommendations from our previous Scrutiny Follow-up have been implemented.	Spring 2023	Scoping

Local government national studies planned/in progress

Study	Scope	Timetable	Status	Fieldwork planned at Powys County Council
Building Social Resilience and Self reliance	Review of how local authorities can build greater resilience in communities	Autumn 2021 – Autumn 2022	Clearance – publish January 2023	Yes – interview with nominated officer at the Council.
Building safety	Review of how well local authorities are delivering their responsibilities for building safety	September 2022 – August 2023	Evidence Gathering – fieldwork planned for January – March 2023	Yes – interview with nominated officer at the Council and survey.

Study	Scope	Timetable	Status	Fieldwork planned at Powys County Council
Planning for sustainable development – Brownfield regeneration	Review of how local authorities are promoting and enabling better use of vacant non-domestic dwellings and brownfield sites	October 2022 – September 2023	Evidence gathering – fieldwork being set up for January – March 2023	Yes – interview with nominated officer at the Council and survey.
Governance of special purpose authorities – National Parks	Review of systems and effectiveness of governance	November 2022 – September 2023	Planning	No
Corporate Joint Committees	Assessing CJsCs' progress in developing their arrangements to meet their statutory obligations and the Welsh Government's aim of strengthening regional collaboration.	September 2022 – January 2023	Fieldwork complete	Yes – We are exploring the Council's perspective via our routine liaison meetings. Fieldwork includes interviews with the chief executive, director of finance and chair of each of the four CJsCs.

Estyn

Estyn planned work 2022-23	Scope	Timetable	Status
Local Government Education Services Inspections	<p>Estyn carried out a post-inspection improvement conference in Torfaen in September as part of our follow-up process for an authority causing significant concern. Pembrokeshire was removed from our follow-up category following our monitoring visit in early October. Wrexham local authority is still in a causing concern category, and we convened a progress conference in December to look specifically at the school improvement recommendation. We are proposing to re-visit Wrexham in the summer term. We inspected Blaenau Gwent in December and we will be inspecting RCT in early spring.</p>	<p>RCT inspection week beginning 23 January</p>	<p>N/A</p>
Education Other than at School (EOTAS) thematic review	<p>Field work being carried out in late autumn/early spring term across all local authorities.</p>	<p>Report published on 30 June</p>	<p>N/A</p>

Care Inspectorate Wales (CIW)

CIW planned work 2022-23	Scope	Timetable	Status
Programme 2022-23	Following our testing phase, we are making the final amendments to our approach and code of practice. This will result in a revised code of practice. We will consult on this early 2023 with implementation from 01 April 2023.	April 2022- March 2023	In progress
Joint work	<p>We continue to work with partners, sharing information and intelligence including completing joint reviews.</p> <p>We currently are working in collaboration with HIW for a national review of the stroke pathway and CMHT inspections.</p>	Current	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	Pre-publication
Annual meeting with Statutory Directors of Social Services	CIW will meet with all Directors of Social Services.	December 2022 and January 2023	Delivery

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 – Spring 2023</p>	<p>Delivery</p>
<p>Joint Inspection Child Protection Arrangements (JICPA)</p>	<p>Cross-inspectorate approach. Areas 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>

Audit Wales national reports and other outputs published since January 2022

Report title	Publication date and link to report
A Picture of Flood Risk Management	December 2022
'A missed opportunity' – Social Enterprises	December 2022
Poverty Data Tool	November 2022
'Time for change' – Poverty in Wales	November 2022
Learning from cyber-attacks	October 2022 (distributed privately to audited bodies)
National Fraud Initiative 2020-21	October 2022
COVID-19 business support in 2020-21 – Memorandum for the Public Accounts and Public Administration Committee	October 2022
Payment to the Welsh Government's Former Permanent Secretary on Termination of Employment	September 2022
Equality Impact Assessments: More than a Tick Box Exercise?	September 2022
Welsh Government – setting of well-being objectives	September 2022

Report title	Publication date and link to report
Welsh Government workforce planning and management	September 2022
NHS Wales Finances Data Tool – up to March 2022	August 2022
Public Sector Readiness for Net Zero Carbon by 2030: Evidence Report	August 2022
Public Sector Readiness for Net Zero Carbon by 2030	July 2022
Sustainable Tourism in Wales’ National Parks	July 2022
Third Sector COVID-19 Response Fund – Memorandum for the Public Accounts and Public Administration Committee	July 2022
The Welsh Community Care Information System – update	July 2022
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

Report title	Publication date and link to report
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
The Welsh Government's purchase of Gilestone Farm – letter to the Public Accounts and Public Administration Committee	January 2023
Quality governance in the NHS	February 2023
Orthopaedic services	February 2023
Digital inclusion	February 2023
NHS workforce planning data briefing	March 2023
Maximising EU funding	May 2023

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. Since the previous update we have progressed planning work on several new topics although the scope and timetable for some of these pieces of work are still to be confirmed.

Title	Anticipated publication date
Covering teachers' absence – follow-up	July 2023
Affordable housing	To be confirmed
Ukrainian refugee response	To be confirmed
Active travel	To be confirmed
Cancer services	To be confirmed

Good Practice Exchange events and resources

Title	Link to resource
<p>Tackling poverty in Wales: responding to the challenge – this shared learning event brought people together from across public services to share ideas, learning and knowledge on how organisations can respond to the challenges caused by poverty. We shared examples of approaches being taken by organisations within Wales and across the UK.</p>	<p>Tackling poverty resources</p>
<p>Making Equality Impact Assessments more than a tick box exercise: This shared learning event aims to assist public bodies to improve use and application of EIAs beyond an exercise in compliance by bringing people together from across public services to share ideas, learning and knowledge.</p>	<p>Making EIAs more than a tick box exercise: Online event registration</p>

Title	Link to resource
<p>'A missed opportunity': Social Enterprises: Following on from our Tackling Poverty in Wales: responding to the challenge event held in October, we will be holding another shared learning event on our themed work looking at social enterprises in the new year. This event will bring people together from across public services to share ideas, learning and knowledge to lessen the challenges caused by poverty.</p>	<p>Further detail will be available on our event page shortly.</p>

Recent Audit Wales blogs

Title	Publication date
<p>A perfect storm – the cost of living crisis and domestic abuse</p>	<p>21 November 2022</p>
<p>Tackling poverty means tackling poverty data</p>	<p>11 November 2022</p>
<p>Cost of living and putting away the bayonet</p>	<p>21 September 2022</p>
<p>Heat is on to tackle Climate Change</p>	<p>18 August 2022</p>
<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

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Powys County Council Governance and Audit Committee

Committee:	Governance and Audit Committee
Date:	5 th May 2023
Subject:	Internal Audit Activity Quarter 4 2022/23 Report

1. Who will be the Lead Officer(s) / Lead Cabinet Member(s) presenting the report?

Name:	Role:
Ian Halstead	Assistant Director (Powys) -SWAP

2. Why is the Committee being asked to consider the subject?

The purpose of the report is to provide members of the Governance and Audit Committee with:

- a position statement on progress made against the audit work approved within the Internal Audit Plan 2022/23
- assurance that the work programme aligns with key risk (where possible)
- the outcomes arising from audit work and any resulting significant areas of concern
- Areas of risk that still exist because agreed actions that have not been remediated.

3. Role of the Committee:

The Governance and Audit Committee's role is to seek assurance on the effectiveness of the Council's arrangements in place to ensure an effective internal control environment.

4. Key Questions:

The Governance and Audit Committee are asked to review the report and the arrangements in place to ensure that:

- there is appropriate audit coverage of key risks
- areas of significant risk are mitigated
- the work of internal audit adds value and is effective.

Key Feeders (tick all that apply)

Strategic Risk	x	Cabinet Work Plan	
Director / Head of Service Key Issue		External / Internal Inspection	x
Existing Commitment / Annual Report		Performance / Finance Issue	
Suggestion from Public		Referral from Council / Committee	
Corporate Improvement Plan	x	Impacting Public / other services	
Service Integrated Business Plan			
Suggestion from Members	x		
Partnerships			

Key Impact (tick all that apply)

Policy Review		Performance	
Informing Policy Development		Evidence Gathering	
Risk	x	Corporate Improvement Plan	x
Service Integrated Business Plan		Partnerships	
Pre-Decision Scrutiny		Finance / Budget	