

Audit Wales Work Programme and Timetable – Powys County Council

Quarterly Update: 31 December 2021

Annual Audit Summary

| Description | Timetable | Status |
|---|---------------|---------------|
| A report summarising completed audit work since the last Annual Audit Summary, which was issued in February 2021. | February 2022 | Being Drafted |

Financial Audit work

| Description | Scope | Timetable | Status |
|---|---|--------------|----------|
| Audit of the Council's 2020-21 statement of accounts | Providing the audit opinion on the Authority's 2020-21 statement of accounts, including its Housing Revenue Account. | 30 September | Complete |
| Audit of the Powys Pension Fund 2020-21 Accounts | Providing the audit opinion on the 2020-21 Powys Pension Fund statement of accounts. The draft statement of accounts was received on 6 September. | 30 November | Complete |

| Description | Scope | Timetable | Status |
|---------------------------------|---|-----------------------------|---------|
| Grant Certification Work | The annual certification of certain grant claims and returns prepared by the Authority for 2020-21. | December 2021 to March 2022 | Ongoing |

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. | Published | National Summary Report published September 2021 |
| Scrutiny Follow Up | Follow-up Review of Scrutiny Arrangements from 2018. This review sought to answer the question: Has the Council acted on Audit Wales' previous proposals for improvement and identified further opportunities for improvement? | Complete | Report published October 2021 |

| 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 |
| | We will examine the extent to which the Council has acted in | Ongoing | Ongoing |

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|---|---|--|-----------------------------------|
| | accordance with the sustainable development principle in setting its Well-being Objectives. | | |
| Improvement reporting audit | Audit of discharge of duty to publish an assessment of performance. | Complete | Certificate Issued September 2021 |
| 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 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>At Powys Council, the project will also likely focus on areas identified in the 2020-21 ARA, including: Housing, Highways, Waste and Recycling</p> <ul style="list-style-type: none"> • ARA work includes ongoing engagement with the Council | Ongoing | Ongoing |
| 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 Brief sent September 2021 |

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|--|--|---|-----------------|
| 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. | Aim to undertake work towards the end of the audit year (April/May/June 2022) | To be confirmed |
| Corporate Safeguarding Arrangements | 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 improvement contained in the national and local reports of the Auditor General published in 2014 and 2015? | Self-Assessment and accompanying documents due from the Council early November 2021 with fieldwork early 2022 | Ongoing |

Local government national studies planned/in progress

| Study | Scope | Timetable | Status | Fieldwork planned at Powys County 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 | Published in January 2022 | N/A |

| Study | Scope | Timetable | Status | Fieldwork planned at Powys County Council |
|---|---|---------------------------|-----------|---|
| 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 AGW's report of July 2020 | N/A | N/A | This work is not progressing in 2021-22 |
| Poverty | Understanding how local authorities ensure they deliver their services to minimise or reduce poverty | Autumn 2021 – Autumn 2022 | Fieldwork | Yes – interview with nominated officer at the Council |
| Social Enterprises | Review of how local authorities are supporting and utilising social enterprises to deliver services | Autumn 2021 – Autumn 2022 | Fieldwork | Yes – interview with nominated officer at the Council |
| Community Resilience | Review of how local authorities can build greater resilience in communities | Autumn 2021 – Autumn 2022 | Fieldwork | Yes – interview with nominated officer at the Council |

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 September/October – publish in early February | N/A |

Care Inspectorate Wales (CIW)

| CIW planned work 2021-22 | Scope | Timetable | Status |
|---|---|-------------------------|----------|
| National Assurance Check 2020-21 | CIW has now published all assurance check letters. CIW has published its national assurance check report highlighting key findings and recommendations. | Published | Complete |
| Programme 2022-23 | CIW will run an annual programme of assurance checks, performance evaluation inspections and risk-based inspections. | April 2022 – March 2023 | Planning |

| CIW planned work 2021-22 | Scope | Timetable | Status |
|--|---|--------------------------------|--|
| National review | Support for disabled children and their families. | Published | Complete |
| 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. | Ongoing | One follow-up risk-based inspection has occurred and is due to be published. Two further follow-up assurance checks have occurred and are due to be published in due course |
| Inspection | Risk-based inspection activity will continue where required. | As required | No inspections are scheduled at this time (up until April 2022) |
| Development | CIW will continue to develop its approach to inspection and review of local authorities. | April 2022 | In progress |
| Deprivation of Liberty Safeguards Annual Monitoring Report for Health and Social Care 2020-21 | Annual monitoring report in draft format currently – this is a joint report with Health Inspectorate Wales. | December 2021 | In progress |
| Annual meeting with Statutory Directors of Social Services | CIW will meet with all Directors of Social Services. | December 2021 and January 2022 | In progress |

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

| Report title | Publication date and link to report |
|---|-------------------------------------|
| Care Home Commissioning for Older People | December 2021 |
| The Welsh Government's Warm Homes Programme | November 2021 |
| Taking Care of the Carers? How NHS bodies supported staff wellbeing during the COVID-19 pandemic | October 2021 |
| 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 |

¹ Main report published 15 September. Over the following six weeks we published five 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](#).

| Report title | Publication date and link to report |
|---|-------------------------------------|
| 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 |

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 |
|---|------------------------------|
| Welsh Government accounts commentary | February 2022 |
| Welsh Government setting of well-being objectives | February 2022 |
| Unscheduled care – data tool and commentary | February/March 2022 |
| Collaborative arrangements for managing local public health resources | February 2022 |
| COVID response and recovery/Welsh Government grants management – third sector support | February 2022 |
| NHS waiting times data-tool and planned care commentary | March 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 the new Public Accounts and Public Administration Committee.

| Title | Anticipated publication date |
|---|-------------------------------------|
| Welsh Government workforce | February/March 2022 |
| Orthopaedic services | March 2022 |
| Curriculum reform | Spring 2022 |
| Equality impact assessment | Spring 2022 |
| Climate change – baseline review | Spring/summer 2022 |
| COVID response and recovery/Welsh Government grants management – other | To be confirmed |
| Affordable housing | To be confirmed |
| Broadband infrastructure | To be confirmed |
| Flood risk management | To be confirmed |

Forthcoming Good Practice Exchange events and publications

| Title | Anticipated publication/event date |
|---|---|
| Post event resources including session recordings for the Springing Forward event on organisational resilience held on 9 December 2021 | Late January 2022 |
| Direct Payments Event (title to be confirmed) | 30 March 2022 |