

Meeting of:	Governance and Audit Committee
Date of Meeting:	Tuesday, 20 July 2021
Relevant Scrutiny Committee:	Corporate Performance and Resources
Report Title:	Updated Forward Work Programme
Purpose of Report:	To provide Members with an Updated Forward Work Programme for 2021/22
Report Owner:	Head of the Regional Internal Audit Service
Responsible Officer:	Head of Finance & Section 151 Officer
Elected Member and Officer Consultation:	No Elected Members have been consulted. Legal Services and Head of Finance.
Policy Framework:	The proposals in this report are in accordance with the policy framework and budget.
<p>Executive Summary:</p> <ul style="list-style-type: none"> • In order to assist the Governance and Audit Committee in ensuring that due consideration has been given by the Committee to all aspects of their core functions, the Forward Work Programme appended to this report at Appendix A, has been produced and is aligned to the Committee's Terms of Reference. • The forward work programme will be updated to reflect changes required to the Committee's Terms of Reference under the new Local Government & Elections Act. • In addition, the Local Government and Elections Act (Wales) 2021 requires the Auditor General to produce a timetable for each financial year for each principal council covering both his functions and those of 'relevant regulators' (CIW and Estyn). A quarterly work programme update will therefore be provided by Audit Wales and the first one is appended to this report. • The Committee is asked to note the Forward Work Programme and indicate whether any additional information is required. 	

Recommendations

1. That the Committee consider and note the Forward Work Programme.
2. That the Committee is asked to endorse the schedule of items for the next meeting, 23rd September 2021, and confirm the list of people it would like to invite for each item (if appropriate) and indicate whether any additional information is required.

Reasons for Recommendations

1. To ensure the Governance and Audit Committee is aware and informed of progress on the proposed work programme.

1. Background

- 1.1 The Governance and Audit Committee's Forward Work Programme assists the Committee in ensuring that due consideration is given to all aspects of their core functions as set out in their Terms of Reference within the Council's Constitution.
- 1.2 Items feed into the Committee's Forward Work Programme from a number of sources. Many items are standard every quarter, six monthly or annually, and Members can also suggest topics for review by the Committee. Items can also be referred by the Cabinet, Scrutiny Committees or Chief Officers.

2. Key Issues for Consideration

- 2.1 Attached at Appendix A is the updated Forward Work Programme for this Committee.
- 2.2 Shown below are the items scheduled to be presented at the Committee's next meeting, to be held on 23rd September 2021.
- 2.3 Committee Members are asked to endorse the schedule, confirm the list of people they would like to invite for each item (if appropriate), and indicate whether any additional information or research is required.
- 2.4 There will be additional agenda items presented to the Committee as the Local Government and Elections (Wales) Act 2021 comes into effect, particularly in respect of the Committee's new responsibilities in respect of performance and complaints, and these will be added to the Forward Work Programme as necessary.
- 2.5 In addition, the Local Government and Elections Act (Wales) 2021 requires the Auditor General to produce a timetable for each financial year for each principal council covering both his functions and those of 'relevant regulators' (CIW and Estyn). A quarterly work programme update will be presented to the Governance and Audit Committee. The first update is at Appendix B, this document, "Audit

Wales Work Programme and Timetable”, outlines Audit Wales’ planned financial and performance audit work and the status of each.

23 rd September	External Auditors / Inspection Reports (where applicable).
	Updated Forward Work Programme for 2021-22
	Audited Statement of Accounts / Final Annual Governance Statement / ISA 260 report
	Progress against the Annual Internal Audit Plan
	Corporate Risk Register
	National Fraud Initiative

3. How do proposals evidence the Five Ways of Working and contribute to our Well-being Objectives?

- 3.1** If proper work programming procedures are not put in place, the organisation and prioritisation of the work programme is put at risk. The work of the Audit Committee could become disjointed which could undermine the positive contribution that the Committee makes to both short and long term service improvement and the Council's Well-Being Objectives.
- 3.2** The Committee's Forward Work Programme contains audit reviews that will be service specific and that will assist in understanding how those services undertake the five ways of working and deliver the well-being objectives.

4. Resources and Legal Considerations

Financial

- 4.1** There are no resource implications as a direct consequence of this report.

Employment

- 4.2** None as a direct consequence of this report.

Legal (Including Equalities)

- 4.3** The provision of an adequate and effective Internal Audit function is a legal requirement under the Accounts and Audit (Wales) Regulations 2014 as amended from time to time. There are no equalities implications as a direct consequence of this report.

5. Background Papers

None

**AUDIT COMMITTEE
PROPOSED SCHEDULE OF MEETINGS & FORWARD WORK PROGRAMME
2021/22**

DATE OF MEETING	FORWARD WORK PROGRAMME	OFFICER RESPONSIBLE	ACTION
24 th May	External Auditors / Inspection Reports (where applicable). – As listed on Agenda –	Head of Finance – Section 151 Officer	
	Updated Forward Work Programme	Head of Audit	complete
	Internal Audit proposed Annual Strategy and Audit Plan 2021-22	Head of Audit	Deferred to next meeting
	Regional Internal Audit Service Charter	Head of Audit	complete
	Local Government & Elections (Wales) Act = Updated Terms of Reference	Head of Audit	complete
	Effectiveness of the Audit Committee – Self Assessment	Head of Audit	Additional item - complete
	Progress Against the Internal Audit Plan	Head of Audit	Additional item - complete
	Annual Internal Audit Report 2020/21	Head of Audit	Deferred to next meeting
	Corporate Fraud Report 2020/21	Head of Audit	Deferred to next meeting
	Whistleblowing Policy – Performance update.	Head of Legal Services / Monitoring Officer	Deferred to next meeting
19 th July	External Auditors / Inspection Reports (where applicable). Listed within the Agenda –	Head of Finance – Section 151 Officer / Audit Wales	
	Updated Forward Work Programme	Head of Audit	complete
	Unaudited Statement of Accounts 2020/21	Head of Finance – Section 151 Officer	
	Draft Annual Governance Statement 2020/21	Head of Finance – Section 151 Officer	complete
	Internal Audit proposed Annual Strategy and Audit Plan 2021-22	Head of Audit	complete
	Annual Internal Audit Report 2020/21	Head of Audit	complete
	Corporate Fraud Report 2020/21	Head of Audit	complete
	Corporate Risk Register	Head of Policy & Business Transformation	
	Corporate Complaints 2020/21 Annual Report	OM – Customer Services	
	Whistleblowing Policy – Performance update.	Head of Legal Services / Monitoring Officer	
23 rd September	External Auditors / Inspection Reports (where applicable). Listed within the Agenda –	Head of Finance – Section 151 Officer / Audit Wales	
	Updated Forward Work Programme	Head of Audit	
	Audited Statement of Accounts / Final Annual Governance Statement / ISA 260 report	Head of Finance – Section 151 Officer / Audit Wales	
	Progress against the Annual Internal Audit Plan	Head of Audit	
	Corporate Risk Register	Head of Policy & Business Transformation	
	National Fraud Initiative	Head of Audit	

APPENDIX A

DATE OF MEETING	FORWARD WORK PROGRAMME	OFFICER RESPONSIBLE	ACTION
13 th December	External Auditors / Inspection Reports (where applicable). – As listed on Agenda –	Head of Finance – Section 151 Officer / Audit Wales	
	Updated Forward Work Programme	Head of Audit	
	Progress against the Annual Internal Audit Plan	Head of Audit	
	Corporate Risk Register	Head of Policy & Business Transformation	
2022			
21 st February	External Auditors / Inspection Reports (where applicable). – As listed on Agenda	Head of Finance – Section 151 Officer / Audit Wales	
	Updated Forward Work Programme	Head of Audit	
	Progress against the Annual Internal Audit Plan	Head of Audit	
	Corporate Risk Register	Head of Policy & Business Transformation	
	Audit Committee Self-Assessment	Head of Audit	
	Treasury Management Strategy	Section 151 Officer	
	Loan Pool Arrangements	Section 151 Officer	
11 th April	External Auditors / Inspection Reports (where applicable). – As listed on Agenda	Head of Finance – Section 151 Officer / Audit Wales	
	Updated Forward Work Programme	Head of Audit	
	Internal Audit Charter 2022/23	Head of Audit	
	Audit Committee Terms of Reference	Head of Audit	

Audit Wales Work Programme and Timetable – Vale of Glamorgan Council

Quarterly Update: 30 June 2021

Financial Audit work

Description	Scope	Timetable	Status
Audit of the Council's 20-21 financial statements.	<p>Audit work to be carried out for the Vale of Glamorgan Council (group) and Shared Regulatory Service financial statements to enable the Auditor General to issue a certificate and report on the financial statements to include:</p> <ul style="list-style-type: none"> • an opinion on the on the 'truth and fairness' of the Council's financial statements for the financial year ended 31 March 2021; and • an assessment as to whether the Council's Narrative Report and Annual Governance Statement is prepared in line with the CIPFA Code and relevant guidance and is consistent with the financial statements and with my knowledge of the Council. 	<p>Accounts provided on 30-06-21.</p> <p>Target completion by Governance & Audit Committee on 23-09-21</p>	<p>The final audit work has commenced.</p>

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.	Draft report currently in clearance	Final report to be issued ASAP National Summary Report due to be published August 2021
Third sector partnership working	A project looking at whether the Council's arrangements with the third sector are effectively supporting the Council to achieve its strategic recovery priorities.	Part of 2020-21 audit programme	Report due to be finalised shortly

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.	Ongoing	Ongoing
Improvement reporting audit	Audit of discharge of duty to publish an assessment of performance.	Autumn 2021	Not 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 Vale of Glamorgan 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; and • carbon reduction plans 	April 2021 – March 2022	Ongoing
Springing Forward – Examining the building blocks for a sustainable future	<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>	Planned for Autumn 2021 onwards – to be confirmed following scoping.	Project scoping
Workforce planning	<p>A project looking at whether the Council has robust and effective workforce planning arrangements</p>	Autumn 2021	Finalising project brief

Local government national studies planned / in progress

Study	Scope	Timetable	Status	Fieldwork planned at Vale of Glamorgan Council
Town Centre Regeneration	Review of how local authorities and their	Publication September 2021	Drafting	Yes – interviewed staff and

	partners are addressing town centre regeneration			survey of members
Direct Payments	Review of how local authorities manage and promote the use of Direct payments	Publication Autumn 2021	Fieldwork complete; survey of recipients and providers currently underway	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 Autumn 2021	Fieldwork until end of July	No
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 set up	TBC
Social Enterprises	Review of how local authorities are supporting and utilising social enterprises to deliver services	TBC	Project set up	TBC

Community Resilience	Review of how local authorities can build greater resilience in communities	TBC	Project set up	TBC
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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.	July – September 2021	In progress
National review	Support for disabled children and their families.	tbc	In progress - Drafting 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.	tbc	Not yet started
Inspection	Risk based inspection activity will continue where required.	tbc	No inspections are scheduled at this time

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

Report title	Publication date and link to report
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

Audit Wales National reports and other outputs due to be published during 2021-22 (and other work in progress/planned)¹

Title	Anticipated publication date
NHS waiting times data-tool	July 2021
Supporting NHS staff well-being	August 2021

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. 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.

Administration of student finance	August 2021
Care home commissioning	August 2021
Picture of Public Services	September 2021
Warm Homes Programme	September 2021
Welsh Government accounts commentary	Autumn 2021
Welsh Government workforce	Autumn 2021
Orthopaedic services	Autumn 2021
Unscheduled care	Autumn 2021
Collaborative arrangements for managing local public health resources	Autumn 2021
Welsh Government setting of well-being objectives	Autumn 2021
Curriculum reform	Winter 2021
COVID response & recovery / Welsh Government grants management	TBC
Equality impact assessment	TBC
Climate change – baseline review	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
Town Centre Regeneration	September 2 nd 2021
The Good Practice Exchange Team are currently in the process of finalising the programme of events for the remainder of 2021/ 2022. Once finalised, our key contacts across local authorities will be notified and details of those events and how to register will be available on our website. Please keep a look out for an email update over the coming weeks'	N/A