

## Audit Wales Work Programme and Timetable – Carmarthenshire County Council

**Quarterly Update: 31 December 2023**

### Annual Audit Summary

Description	Timetable	Status
A report summarising completed audit work since the last Annual Audit Summary, which was issued in January 2022.	<u>Report issued to the Council February 2023</u>	Complete

### Financial Audit work

Description	Scope	Timetable	Status
<b>Audit of the Council's 2022-23 statement of accounts</b>	To confirm whether the statement of accounts provides a true and fair view.	Audit Opinion by 30 November 2023	Complete – Audit Opinion provided 31 October 2023
<b>Audit of the Dyfed Pension Fund 2022-23 statement of accounts</b>	To confirm whether the statement of accounts provides a true and fair view.	Audit Opinion by 30 November 2023	Complete – Audit Opinion provided 31 October 2023

Description	Scope	Timetable	Status
<b>Audit of the Swansea Bay City Deal 2022-23 statement of accounts</b>	To confirm whether the statement of accounts provides a true and fair view.	Audit Opinion by 30 November 2023	Complete – Audit Opinion provided 23 November 2023
<b>Audit of the 2022-23 Return for Wales Pension Partnership</b>	To confirm that the return has been properly completed.	Audit Opinion by 30 November 2023	Complete – Audit Opinion provided 26 July 2023
<b>Audit of the 2022-23 Annual Return for South West Wales Corporate Joint Committee</b>	To confirm that the return has been properly completed.	Audit Opinion by 30 November 2023	Complete – Audit Opinion provided 31 October 2023
<b>Audit of the 2022-23 Annual Return for Burry Port Harbour Authority</b>	To confirm that the return has been properly completed.	Audit Opinion by 30 November 2023	Complete – Audit Opinion provided 20 December 2023
<b>Audit of the Council's 2022-23 Grants and Returns</b>	Audit of the grants and returns as required by their terms and conditions.	In line with the deadlines for each individual grant and return.	In progress

## Performance Audit work

2022-23 Performance Audit work	Scope	Timetable	Status
<b>Assurance and Risk Assessment</b>	<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 and acting in accordance with the sustainable development principle.</p> <ul style="list-style-type: none"> <li>• Financial position</li> <li>• Capital programme management</li> </ul>	<p>Ongoing monitoring of financial position</p> <p>September – December 2023</p>	<p>Ongoing</p> <p>AW will not undertake detailed work at all councils as part of our 2022-23 work programme. We are currently exploring our options for undertaking a detailed piece of work on this topic either in 2023-24 or future years.</p>

2022-23 Performance Audit work	Scope	Timetable	Status
	<ul style="list-style-type: none"> <li>• Use of performance information – with a focus on service user feedback and outcomes</li>   <li>• Setting of well-being objectives</li>   <li>• We will also follow up on some of the proposals for improvement issued in earlier Audit Wales reports: <ul style="list-style-type: none"> <li>○ Follow-up Review: Planning Services</li> </ul> </li> </ul>	<p>Final report sent to the Council January 2023</p> <p><u>Report issued to the Council July 2023</u></p> <p><u>Report issued to the Council October 2022</u></p>	<p>Complete</p> <p>Complete</p> <p>Complete</p>
<b>Thematic Review – Unscheduled Care</b>	<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 – October 2023</p>	<p>Reporting from February 2024 onward.</p>
<b>Thematic review – Digital</b>	<p>A review of councils’ strategic approach to digital, and the extent to which this has been developed in accordance with the sustainable development principle; and that it will help to secure value for money in the use of councils’ resources.</p>	<p><u>Report issued to Council September 2023</u></p>	<p>Complete</p>

2023-24 Performance Audit work	Scope	Timetable	Status
<b>Assurance and Risk Assessment</b>	<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 and acting in accordance with the sustainable development principle.</p> <p>We will also follow up on some of the proposals for improvement issued in earlier Audit Wales' reports:</p> <ul style="list-style-type: none"> <li>• corporate safeguarding</li>   <li>• waste services.</li> </ul>	<p>April 2023 – March 2024</p> <p>Final report issued to the Council December 2023</p>	<p>Ongoing</p> <p>Complete</p> <p>In progress</p>
<b>Thematic review – commissioning arrangements</b>	<p>A review focusing on how councils' arrangements for commissioning, and contract management apply value for money considerations and the sustainable development principle.</p>	<p>January – July 2024</p>	<p>Scoping</p>
<b>Thematic review – Financial Sustainability</b>	<p>A review of councils' financial sustainability including a focus on the actions, plans and arrangements to bridge funding gaps and address financial pressures over the medium term.</p>	<p>March – June 2024</p>	<p>Scoping</p>

## Local government national studies planned/in progress

Study	Scope	Timetable	Status	Fieldwork planned at Carmarthenshire County Council
<b>Planning for sustainable development – Brownfield regeneration</b>	Review of how local authorities are promoting and enabling better use of vacant non-domestic dwellings and brownfield sites	October 2022 – September 2023	Report drafting – publication due January 2024	Yes – interview with nominated officer at seven councils and survey.
<b>Governance of special purpose authorities – National Parks</b>	Review of systems and effectiveness of governance	November 2022 – September 2023	Report drafting – publication due February 2024.	No
<b>Governance in Fire and Rescue Authorities</b>	Review of systems and effectiveness of governance	September 2023 – August 2024	Fieldwork underway	No
<b>Homelessness</b>	Examining how services are working together to progress the response to homelessness.	tbc	Scoping	tbc

## Estyn

Our link inspectors are continuing to work with Torfaen as part of our follow-up process for an authority causing significant concern. We inspected Conwy local government education service in the week beginning 6 November 2023, and the report will be published early in January 2024. We will be piloting our new inspection arrangements in the Vale of Glamorgan on the week beginning 11 March 2024. We will also be inspecting the Vale of Glamorgan’s youth work services on the week beginning 19 February 2024, and the findings of that inspection will contribute to the evidence base for the LGES inspection.

We have published a report outlining the approaches of local authorities and secondary schools in promoting attendance. The report will be published on 18 January 2024.

## Care Inspectorate Wales (CIW)

CIW planned work 2023-25	Scope	Timetable	Status
<b>Thematic reviews</b>			
<b>Community Learning Disability Team (CLDT)</b>	Working with HIW we will complete a small sample of joint CLDT inspections in 2024. We will use this approach to evaluate and consider our approach to joint inspection.	2024-25	Planning
<b>Stroke pathway</b>	Working in collaboration with HIW a <a href="#">National Review of Patient Flow: a journey through the stroke pathway (hiw.org.uk)</a> has recently been published.	Complete	Published

CIW planned work 2023-25	Scope	Timetable	Status
<b>National review of Care Planning for children and young people subject to the Public Law Outline pre-proceedings</b>	<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>	Awaiting publication	Publication January 2024
<b>Child Protection Rapid Review</b>	<p>The review looked at to what extent the current structures and processes in Wales ensure children's names are appropriately placed on, and removed from, the child protection register (CPR) when sufficient evidence indicates it is safe to do.</p> <p><a href="#"><u>Rapid review of child protection arrangements, Care Inspectorate Wales</u></a></p> <p><a href="#"><u>Rapid review of child protection arrangements - interim findings, Care Inspectorate Wales</u></a></p>	Published	Published
<b>Deprivation of Liberty Safeguards Annual Monitoring Report for Health and Social Care 2022-23</b>	<p>The <a href="#"><u>2020-21 report</u></a> was published on 7 February 2021</p> <p>The 2021-2022 report is underway</p>	<p>Published</p> <p>To be confirmed</p>	<p>Published</p> <p>Preparing</p>



CIW planned work 2023-25	Scope	Timetable	Status
<b>Joint Inspection Child Protection Arrangements (JICPA)</b>	<p>We will complete a further two multi-agency joint inspections in total.</p> <p>The findings following Denbighshire County Council have been published - <a href="#">Joint Inspectorate Review of Child Protection Arrangements (JICPA): Denbighshire 2023   Care Inspectorate Wales</a></p> <p>The findings following Bridgend County Borough Council have been published - <a href="#">Joint Inspectorate Review of Child Protection Arrangements (JICPA): Bridgend 2023   Care Inspectorate Wales</a></p> <p>The findings from Powys County Council are underway</p> <p>We will publish a national report in late spring 2024.</p>	<p>April 2023 – April 2024</p>	<p>Delivery</p>
<b>Performance review of Local Authorities</b>	<p><a href="#">We continue to inspect Local Authorities in line with our updated Code of Practice for our local authority inspection activity   Care Inspectorate Wales</a></p> <p><a href="#">How we inspect local authority services and CAFCASS Cymru</a></p>	<p>Ongoing</p>	<p>Ongoing</p>

## Audit Wales national reports and other outputs published since December 2022

Report title	Publication date and link to report
Corporate Joint Committees – commentary on their progress	<a href="#">November 2023</a>
Governance arrangements relating to an employment dispute at Amgueddfa Cymru – National Museum Wales	<a href="#">November 2023</a>
Failures in financial management and governance and losses incurred – Harlech Community Council	<a href="#">November 2023</a>
Putting out the false alarms: Fire and Rescue Authorities’ responses to Unwanted Fire Signals	<a href="#">October 2023</a>
Covering teachers’ absence – follow-up (letter to the Public Accounts and Public Administration Committee)	<a href="#">October 2023</a>
NHS workforce – data briefing	<a href="#">September 2023</a>
Income Diversification for National Park Authorities in Wales	<a href="#">September 2023</a>
Approaches to achieving net zero across the UK	<a href="#">September 2023</a>
Springing Forward: Lessons learnt from our work on workforce and assets (in local government)	<a href="#">September 2023</a>
Local Government Financial Sustainability Data tool update (further update planned in January 2024)	<a href="#">September 2023</a>
NHS finances data tool – to 31 March 2023	<a href="#">September 2023</a>

Report title	Publication date and link to report
Public interest reports – Ammanford Town Council and Llanferres Community Council	<a href="#">September 2023</a>
Cwm Taf Morgannwg University Health Board - Quality Governance Arrangements Joint Review Follow-up	<a href="#">August 2023</a>
'Cracks in the Foundations' – Building Safety in Wales	<a href="#">August 2023</a>
Maximising EU funding – the Structural Funds Programme and the Rural Development Programme	<a href="#">June 2023</a>
Digital inclusion in Wales (including key questions for public bodies)	<a href="#">March 2023</a>
Orthopaedic Services in Wales – Tackling the Waiting List Backlog	<a href="#">March 2023</a>
Betsi Cadwaladr University Health Board – Review of Board Effectiveness	<a href="#">February 2023</a>
Welsh Government purchase of Gilestone Farm	<a href="#">January 2023</a>
Together we can – Community resilience and self-reliance	<a href="#">January 2023</a>
A Picture of Flood Risk Management	<a href="#">December 2022</a>
'A missed opportunity' – Social Enterprises	<a href="#">December 2022</a>

## Audit Wales national reports and other outputs (work in progress / planned)<sup>1, 2</sup>

Title	Indicative publication date
Ukrainian refugee services	February 2024
Betsi Cadwaladr University Health Board – review of board effectiveness follow up	February 2024
A465 Section 2 – update	February 2024
NHS quality governance	March 2024
Local government digital strategy review – national summary	March 2024
Local government use of performance information, outcomes and service user perspective – national summary	March 2024
Affordable housing	Spring 2024
Active travel	Spring 2024

<sup>1</sup> 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 local audit work where we consider there is merit in a national summary output of some kind.

<sup>2</sup> We have also published to our website a paper – [Our work programme for 2023-2026](#) – that provides additional detail about our national work (including local thematic reviews). In addition to new work that we will be taking forward in 2023-24, the paper includes details about indicative topics for work to start in 2024-24 or 2025-26.

Title	Indicative publication date
Audit Committees. 'What does good look like?'. R&D work to understand the broad audit committee landscape across all sectors in Wales. Outputs to support Good Practice Exchange events and potential future audit work.	R&D work Sept – Dec 2023 Good Practice Event Spring 2024
NHS Workforce planning (national messages)	Late spring 2024
Cancer services	Late summer 2024
The senior public service	To be confirmed (scoping early 2024)
Challenges for the cultural sector	To be confirmed (starting in 2023-24)
Rebalancing care and support	To be confirmed (starting in 2023-24)
Tackling NHS waiting lists (local audit work at health boards)	To be confirmed (starting in 2023-24)
Access to education for children with Additional Learning Needs	To be confirmed (starting in 2023-24)
Addressing biodiversity decline (pan-public sector and at Natural Resources Wales)	R&D work underway September to December 2023. Data gathering with representative groups. Outputs will inform any further audit work. Pan-public sector review – Autumn 2024
Velindre Cancer Centre	To be confirmed (scoping)
Welsh Government capital and infrastructure investment	To be confirmed (scoping)

Title	Indicative publication date
Further and higher education funding and oversight – Commission for Tertiary Education and Research	To be confirmed (scoping)

## Good Practice Exchange events and resources

Title	Link to resource
The Good Practice Exchange – Our yearly round up <b>of events and resources</b>	<a href="#">December 2023</a>
<b>Integrity in the Public Sector</b> ‘Trust is built and maintained through competence, reliability, and honesty, as well as the building of genuine and sound relationships between the public sector and the public it serves. That means the public sector must be accountable for the management and delivery of public services and outcomes, for the direction and control of the work it does, the resources it manages, and for its behaviour and ethics.’ This event will look at how public services can promote a culture of integrity.	5 December 2023 10:00 – 12:00 Online
<b>Working in partnership to improve wellbeing</b> This event will bring together the North Wales Insight Partnership, the Public Service Boards and the C4C community to share wellbeing plans across the North Wales region, as well as sharing the innovative work being undertaken by a range of sectors around wellbeing in our communities. The event will provide opportunities to discuss how we can connect all of this work to deliver real change.	24 October 2023 09:30 – 16:30  Cardiff date TBC
<b>Strategy to Action: How digital makes a difference to everyday lives</b> This event will take a practical and honest view at the digital landscape in Wales and will offer practical ideas for public and third sector organisations which will help them achieve the best value for money.	27 September 2023 09:00 – 13:00 – North Wales  5 October 2023 09:00 – 13:00 – Cardiff

Title	Link to resource
<p><b>Podcast: Auditing Community Resilience</b> In this edition of The Exchange, our Local Government team discuss some of the factors that cause poverty in Wales, as well as the value provided by social enterprises, and the importance of keeping wealth in communities.</p>	<p><u><a href="#">To listen</a></u></p>





