

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

**Quarterly Update: 30 September 2022**

### Annual Audit Summary

Description	Timetable	Status
A report summarising completed audit work since the last Annual Audit Summary, which was issued in January 2021.	January 2022	Report issued

### Financial Audit work

Description	Scope	Timetable	Status
<b>2020-21 Financial Audit work</b>			
<b>Audit of the Council's 2020-21 statement of accounts</b>	To confirm whether the statement of accounts provides a true and fair view.	January 2021 to September 2021	Audit complete. Statement of Accounts signed by the Auditor General on 27 September 2021.

Description	Scope	Timetable	Status
<b>2020-21 Financial Audit work</b>			
<b>Audit of the Pension Council's 2020-21 statement of accounts</b>	To confirm whether the statement of accounts provides a true and fair view.	January 2021 to October 2021	Audit complete. Statement of Accounts signed by the Auditor General on 19 October 2021.
<b>Audit of the 2020-21 Return for Burry Port Harbour</b>	To confirm that the return has been completed correctly.	January 2021 to October 2021	Audit complete. Audited return signed September 2021.
<b>Audit of the 2020-21 Return for Wales Pension Partnership</b>	To confirm that the return has been completed correctly.	January 2021 to July 2021	Audit complete. Audited return signed July 2021.
<b>Audit of the Swansea Bay City Deal 2020-21 statement of accounts</b>	To confirm whether the statement of accounts provides a true and fair view.	January 2021 to July 2021	Audit complete. Statement of Accounts signed by the Auditor General in July 2021.
<b>2020-21 Grant Claim Audit Work</b>	Audit of claims as required by the terms and conditions of the grants.	In line with the individual deadlines for each grant claim	Audit work complete.

Description	Scope	Timetable	Status
<b>2021-22 Financial Audit work</b>			
<b>Audit of the Council's 2021-22 statement of accounts</b>	To confirm whether the statement of accounts provides a true and fair view.	January 2022 to November 2022	Audit work ongoing.
<b>Audit of the Pension Council's 2021-22 statement of accounts</b>	To confirm whether the statement of accounts provides a true and fair view.	January 2022 to November 2022	Audit work ongoing. Audited accounts due to be signed November 2022.
<b>Audit of the 2021-22 Return for Burry Port Harbour</b>	To confirm that the return has been completed correctly.	January 2022 to November 2022	Audit work ongoing. Audited return due to be signed November 2022.
<b>Audit of the 2021-22 Return for Wales Pension Partnership</b>	To confirm that the return has been completed correctly.	January 2022 to July 2022	Audit complete. Audited return signed 29 July 2022.
<b>Audit of the Swansea Bay City Deal 2021-22 statement of accounts</b>	To confirm whether the statement of accounts provides a true and fair view.	January 2022 to July 2022	Audit complete. Statement of Accounts signed by the Auditor General on 29 July 2022.

Description	Scope	Timetable	Status
<b>2021-22 Financial Audit work</b>			
<b>2021-22 Grant Claim Audit Work</b>	Audit of claims as required by the terms and conditions of the grants.	In line with the individual deadlines for each grant claim.	Audit work due to start November/December 2022.

## Performance Audit work

2021-22 Performance audit work	Scope	Timetable	Status
<b>Well-being of Future Generations Act (Wales) 2015 (WFG Act) examinations</b>	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.	N/A	N/A
<b>Improvement reporting audit</b>	Audit of discharge of duty to publish an assessment of performance.	November 2021	Complete

2021-22 Performance audit work	Scope	Timetable	Status
<p><b>Assurance and Risk Assessment</b></p>	<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 Carmarthenshire County Council the project is likely to focus on:</p> <ul style="list-style-type: none"> <li>• Financial position</li> <li>• Self-assessment arrangements</li> <li>• Recovery planning</li> <li>• Implications of the Local Government and Elections (Wales) Act</li> <li>• Carbon reduction plans</li> </ul> <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>• Follow-up Review: Overview and Scrutiny Fit for the Future</li> </ul>	<p>April 2021 – November 2022</p> <p>Work underway</p> <p>Letter issued to Council August 2022</p> <p>Draft letter issued to Council September 2022</p> <p>Report issued to Council in August 2022</p>	<p>Complete</p> <p>Complete</p>

2021-22 Performance audit work	Scope	Timetable	Status
<b>Springing Forward – Examining the building blocks for a sustainable future</b>	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.	October 2021 – May 2022	Complete – two reports issued to the Council September 2022 (assets and workforce).



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

## Local government national studies planned/in progress

Study	Scope	Timetable	Status	Fieldwork planned at Carmarthenshire County Council
<b>Poverty</b>	Understanding how local authorities ensure they deliver their services to minimise or reduce poverty	Autumn 2021 – Autumn 2022	Clearance – publication October 2022.	Yes – interview with nominated officer at the Council.
<b>Social Enterprises</b>	Review of how local authorities are supporting and utilising social enterprises to deliver services	Autumn 2021 – Autumn 2022	Clearance – publication November 2022.	Yes – interview with nominated officer at the Council.
<b>Building Social Resilience and Self reliance</b>	Review of how local authorities can build greater resilience in communities	Autumn 2021 – Autumn 2022	Report drafting.	Yes – interview with nominated officer at the Council.
<b>Building safety</b>	Review of how well local authorities are delivering their responsibilities for building safety	September 2022 – August 2023	Project initiation.	Yes – interview with nominated officer at the Council and survey.

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	Project development.	Yes – interview with nominated officer at the Council and survey.
<b>Corporate Joint Committees</b>	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	Setting up fieldwork.	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
<b>Local Government Education Services Inspections</b>	<p>Estyn inspected Anglesey and Swansea local government education services during the summer term. The reports were published in August and early September. Estyn carried out a post-inspection improvement conference in Torfaen in September and will be monitoring Pembrokeshire local authority in early October. Estyn has updated the inspection guidance to reflect a greater emphasis on socio-economic disadvantage and inequity and to make minor tweaks in response to feedback from inspections in 2021-22.</p>	<p>Inspection guidance review – July. Published on website September 1.</p>	<p>N/A</p>
<b>Curriculum reform thematic review</b>	<p>The Welsh Government has also asked Estyn to review the school improvement services in south-west Wales.</p>	<p>Evidence collecting in June/July – findings presented to the Welsh Government in September.</p>	<p>N/A</p>

## Care Inspectorate Wales (CIW)

CIW planned work 2022-23	Scope	Timetable	Status
<b>Programme 2022-23</b>	We continue to test and evaluate our revised approach – including assurance checks, improvement checks, and performance evaluation inspections (PEIs). This will result in a revised operating framework for inspection and a revised code of practice.	April 2022 – March 2023	In progress
<b>Joint work</b>	<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
<b>Deprivation of Liberty Safeguards Annual Monitoring Report for Health and Social Care 2021-22</b>	Following the publication of the 2020-21 report, planning is underway for the next report's publication date to be confirmed.	Publication to be confirmed.	Drafting/data collecting.
<b>Annual meeting with Statutory Directors of Social Services</b>	CIW will meet with all Directors of Social Services.	December 2022 and January 2023	Planning

CIW planned work 2022-23	Scope	Timetable	Status
<p><b>National review of care planning for children and young people subject to the Public Law Outline pre-proceedings</b></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</p>	<p>Planning/surveying</p>
<p><b>Joint inspection child protection arrangements</b></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>

CIW planned work 2022-23	Scope	Timetable	Status
<b>Cafcass assurance check</b>	<p>CIW will continue to develop its approach to inspection and review of Cafcass Cymru. We have published its first assurance check letter.</p> <p>We will evaluate our approach and will consult on our revised approach in late 2022. This will result in a revised operating framework for inspection and the code of practice.</p>	September – December 2022	Planning

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

Report title	Publication date and link to report
Equality Impact Assessments: More than a Tick Box Exercise?	<a href="#"><u>September 2022</u></a>
Welsh Government – setting of well-being objectives	<a href="#"><u>September 2022</u></a>
Welsh Government workforce planning and management	<a href="#"><u>September 2022</u></a>
NHS Wales Finances Data Tool – up to March 2022	<a href="#"><u>August 2022</u></a>
Public Sector Readiness for Net Zero Carbon by 2030: Evidence Report	<a href="#"><u>August 2022</u></a>

Report title	Publication date and link to report
Public Sector Readiness for Net Zero Carbon by 2030	<a href="#">July 2022</a>
Sustainable Tourism in Wales' National Parks	<a href="#">July 2022</a>
Third Sector COVID-19 Response Fund – Memorandum for the Public Accounts and Public Administration Committee	<a href="#">July 2022</a>
The Welsh Community Care Information System – update	<a href="#">July 2022</a>
Tackling the Planned Care Backlog in Wales – and waiting times data tool	<a href="#">May 2022</a>
The new Curriculum for Wales	<a href="#">May 2022</a>
Unscheduled care – data tool and commentary	<a href="#">April 2022</a>
Direct Payments for Adult Social Care	<a href="#">April 2022</a>
Local Government Financial Sustainability data tool	<a href="#">February 2022</a>
Joint Working Between Emergency Services (including data tool)	<a href="#">January 2022</a>

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

Title	Anticipated publication date
Welsh Government accounts commentary 2020-21 <sup>2</sup>	September/October 2022
Collaborative arrangements for managing local public health resources	October 2022
National Fraud Initiative (summary report)	October 2022
Cyber resilience follow-up (learning from cyber-attacks)	October 2022
Flood risk management	November 2022
Orthopaedic services	November 2022
Quality governance in the NHS	November 2022
Digital inclusion	November/December 2022

<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. This includes maintaining some flexibility so that we can respond to developments in Welsh Government policy and areas of possible interest for the Public Accounts and Public Administration Committee. On 22 September, we published an article to our website providing an [update on the development of the Auditor General's work programme](#) following our consultation in spring 2022. We will be bringing some additional new work into our programme during the rest of 2022-23.

<sup>2</sup> To include commentary on issues raised in the Auditor General's report on the accounts concerning a payment made to the former Permanent Secretary and COVID-19 business support.

Title	Anticipated publication date
Affordable housing	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 will bring people together from across public services to share ideas, learning and knowledge on how organisations can respond to the challenges caused by poverty. We will share examples of approaches being taken by organisations within Wales and across the UK.</p>	<p><a href="#">Tackling Poverty: Cardiff event</a></p> <p><a href="#">Tackling Poverty: Conwy event</a></p>
<p>Direct Payments Provision – a webinar discussing our report on direct payments provision and how they can be a key part in implementing the principles of the Social Service and Well-Being (Wales) Act 2014.</p>	<p><a href="#">Direct Payments Provision webinar recording</a></p>
<p>Responding to the Climate Emergency in Wales – a webinar discussing emerging findings from our baseline review of public bodies’ arrangements to respond to the Welsh Government’s carbon reduction targets for 2030.</p>	<p><a href="#">Responding to the Climate Emergency in Wales recording</a></p>
<p>Covid Perspectives – a series of recorded conversations learning how organisations have adapted to the extended period of uncertainty following the initial COVID emergency.</p>	<p><a href="#">Covid Perspectives: Engagement and Communications</a></p>

## Recent Audit Wales blogs

Title	Publication date
<a href="#"><u>Cost of living and putting away the bayonet</u></a>	21 September 2022
<a href="#"><u>Heat is on to tackle Climate Change</u></a>	18 August 2022
<a href="#"><u>Direct Payments in Wales</u></a>	15 June 2022
<a href="#"><u>Unscheduled Care in Wales – a system under real pressure</u></a>	21 April 2022
<a href="#"><u>Skills Competition Wales</u></a>	18 February 2022
<a href="#"><u>Cyber resilience – one year on</u></a>	9 February 2022
<a href="#"><u>Helping to tell the story through numbers</u></a> (Local government financial sustainability data tool)	3 February 2022
<a href="#"><u>Call for clearer information on climate change spending</u></a>	2 February 2022
<a href="#"><u>Actions speak louder than words</u></a> (Building social resilience and self-reliance in citizens and communities)	14 January 2022

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