

Audit Wales Work Programme and Timetable – Denbighshire County Council

Quarterly Update: 30 September 2021

Financial Audit work

Description	Scope	Timetable	Status
Audit of the Council's 2020-21 statement of accounts	Statutory audit of the Council's 2020-21 statement of accounts under the Accounts and Audit Regulations (Wales) Regulations 2014.	Governance and Audit Committee are due to approve the audited financial statements on 24 November 2021.	Audit of the draft 2020-21 Group statement of accounts for the Authority is ongoing to meet the November reporting timetable.
Certification of the Council's Grant claims and returns 2020-21 <ul style="list-style-type: none"> • Non-Domestic Rates return • Teachers' Pensions Return • Social Care Workforce Development Claim • Housing Benefit Subsidy Claim 	Certification that the Council's grant claims are prepared in accordance with the certificate instructions.	Report to the grants paying bodies: <ul style="list-style-type: none"> • 19 November 2021 • 30 November 2021 • 7 January 2022 • 31 January 2022 	Fieldwork to commence in the Autumn 2021.

Performance Audit work

2020-21 Performance Audit Work	Scope	Timetable	Status
Annual Audit Summary	Annual Audit Summary is an annual report summarising the performance and financial audit work undertaken in 2020-21 which also includes a summary of the key findings from reports issued by 'relevant regulators'. Also now combined with the Annual Audit Letter.	December 2021	Not yet started
Commissioning Older People's Care Home Placements	A project common to north Wales councils and Betsi Cadwaladr University Health Board that reviewed how partners collaborate in the strategic commissioning of residential and nursing home care.	September 2021	Draft local report issued 8 July 2021 Comments received and revised draft issued 27 September 2021
Financial Sustainability	A project common to all local councils that assessed financial sustainability in light of current and anticipated future challenges building on work undertaken during 2019-20.	July 2021	Final local report issued 10 August 2021 National Summary Report published 30 September 2021
Delivering Environmental Ambitions	The review has examined the progress the Council has made in establishing arrangements to deliver its commitment to becoming a net carbon zero and ecologically positive Council by 2030.	Summer 2021	Draft local report issued 14 September 2021

2021-22 Performance audit work	Scope	Timetable	Status
Annual Audit Summary	Annual report summarising the performance and financial audit work undertaken in 2021-22 which also includes a summary of the key findings from reports issued by 'relevant regulators'. Also now combined with the Annual Audit Letter.	Autumn 2022	Not yet started
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.	N/A	N/A
Improvement reporting audit	Audit of discharge of duty to publish an assessment of performance.	October 2021	Compliance certificate for the Council's assessment of performance issued 24 August 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 secure value for money in the use of resources. At Denbighshire Council the project is likely to focus on: <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 	April 2021 to March 2022	Ongoing

2021-22 Performance audit work	Scope	Timetable	Status
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 December 2021 onwards	Setting up fieldwork
Driving Sustained Performance Improvement	The review focused on the robustness of the Council's arrangements that support continuous and sustainable improvement.	July 2021	Fieldwork complete

Local government national studies planned / in progress

Study	Scope	Timetable	Status	Fieldwork planned at Denbighshire 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	Drafting report	No
Follow up on People Sleeping Rough	Review of how local authorities responded to	TBC	Project set up	No – work being delivered via Homelessness and Supporting People Forum

Study	Scope	Timetable	Status	Fieldwork planned at Denbighshire Council
	the needs of people sleeping rough during the pandemic following up on the AGWs report of July 2020			
Poverty	Understanding how local authorities ensure they deliver their services to minimise or reduce poverty.	TBC	Project brief issued and contacts at councils being collated	TBC
Social Enterprises	Review of how local authorities are supporting and utilising social enterprises to deliver services	TBC	Project brief issued and contacts at councils being collated	TBC
Community Resilience	Review of how local authorities can build greater resilience in communities	TBC	Project brief issued and contacts at councils being collated	TBC

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	tbc	Not yet started

CIW planned work 2021-22	Scope	Timetable	Status
	based inspection activity with individual local authorities where necessary.		
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
Financial Sustainability of Local Government	September 2021
NHS summarised accounts infographic	September 2021
Picture of Public Services¹	September 2021
Town Centre Regeneration	September 2021
Student finances	August 2021
NHS finances data-tool 2020-21	June 2021

¹ Main report published 15 September. To be followed over the following four to six weeks by 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
Rollout of the COVID-19 vaccination programme in Wales	<u>June 2021</u>
Quality governance arrangements at Cwm Taf UHB – follow up	<u>May 2021</u>
Welsh Health Specialised Services Committee governance arrangements	<u>May 2021</u>
At your Discretion - Local Government Discretionary Services	<u>April 2021</u>
Procuring and Supplying PPE for the COVID-19 Pandemic	<u>April 2021</u>

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
Supporting NHS staff well-being	<u>October 2021</u>
Warm Homes Programme	<u>November 2021</u>
Care home commissioning	<u>November 2021</u>
Welsh Government accounts commentary	<u>November 2021</u>

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 a new Public Accounts Committee following the Senedd elections.

Title	Anticipated publication date
Unscheduled care – data tool and commentary	By end of 2021
Collaborative arrangements for managing local public health resources	By end of 2021
NHS waiting times data-tool and planned care commentary	By end of 2021
Welsh Government setting of well-being objectives	By end of 2021
Welsh Government workforce	By end of 2021
Orthopaedic services	By end of 2021
Curriculum reform	Spring 2022
Equality impact assessment	Spring 2022
Climate change – baseline review	Spring/summer 2022
COVID response & recovery / Welsh Government grants management	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
Post event resources including session recordings for both the Part 2 Your Town Your Future town centre regeneration event and the Future Workplace lunch and learn session with Dr Luci Attala and Hywel Dda UHB	Early October 2021
Transatlantic Conversations, Wales and Nova Scotia – discussing Housing	28 October 2021 (3pm)
Organisational Resilience	December 2021 (date tbc)