

## Audit Wales Work Programme and Timetable – Merthyr Tydfil County Borough Council

Quarterly Update: 30 June 2021

### Financial Audit work

Description	Scope	Timetable	Status
<b>Audit of the Council's 2020-21 statement of accounts</b>	<p>Audit work to be carried out to enable the Auditor General to issue a certificate and report on the financial statements to include:</p> <ul style="list-style-type: none"> <li>• an opinion on the on the 'truth and fairness' of the Council's financial statements for the financial year ended 31 March 2021; and</li> <li>• 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.</li> </ul>		<p>Planning and interim audit work complete.</p> <p>Final audit commences 5 July 2021.</p>

<b>Statutory audit functions</b>	<p>The AGW has statutory responsibilities to receive questions and objections to the accounts from local electors. These responsibilities are set out in the Public Audit (Wales) Act 2004:</p> <ul style="list-style-type: none"> <li>• Section 30 Inspection of documents and questions at audit; and</li> <li>• Section 31 Right to make objections at audit.</li> </ul>	N/a as the work is reactive	No questions/objections received to date
<b>Audit of the Council's 2020-21 grants claims and returns</b>	<p>Certification of the following in accordance with the funding bodies' requests:</p> <ul style="list-style-type: none"> <li>- housing benefit subsidy claim</li> <li>- teachers' pension contributions return</li> <li>- Non-domestic rates return</li> </ul>	Autumn 2021	Work not yet started

## Performance Audit work

<b>2020-21 Performance Audit Work</b>	<b>Scope</b>	<b>Timetable</b>	<b>Status</b>
<b>Financial Sustainability</b>	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	<p>Final report to be issued ASAP</p> <p>National Summary Report due to be published August 2021</p>

2021-22 Performance audit work	Scope	Timetable	Status
<b>Well-being of Future Generations Act (Wales) 2015 (WFG Act) examinations</b>	<p>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.</p> <p>And:</p> <p>We will examine the extent to which the council has acted in accordance with the sustainable development principle in setting its Well-being Objectives.</p>	<p>Ongoing</p> <p>In line with the Council's review of its corporate plan</p>	<p>Ongoing</p> <p>Planning</p>
<b>Improvement reporting audit</b>	<p>Audit of discharge of duty to publish an assessment of performance.</p>	<p>Autumn 2021</p>	<p>Not started</p>
<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.</p> <p>At Merthyr Tydfil County Borough 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> <li>• progress against the recommendations in our report entitled 'Assessment of</li> </ul>	<p>April 2021- March 2022</p>	<p>Ongoing</p>

	progress to address key concerns'		
<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.	Planned for Autumn 2021 onwards – to be confirmed following scoping.	Project scoping
<b>A project focusing on the Cwm Taf Morgannwg University Health Board footprint</b>	Exact scope of project currently under consideration	TBC	Project scoping

## Local government national studies planned / in progress

Study	Scope	Timetable	Status	Fieldwork planned at Merthyr Tydfil County Borough Council
<b>Town Centre Regeneration</b>	Review of how local authorities and their partners are addressing town centre regeneration	Publication September 2021	Drafting	Interviewed Council staff and survey of members.
<b>Direct Payments</b>	Review of how local authorities manage and promote the use of Direct payments	Publication Autumn 2021	Fieldwork complete; survey of recipients and providers	No – work being delivered via Direct Payment Forum and a selection of

			currently underway	follow up interviews
<b>Emergency Services</b>	Review of how well emergency services (blue light) collaborate	Publication Autumn 2021	Fieldwork until end of July	No
<b>Follow up on People Sleeping Rough</b>	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
<b>Poverty</b>	Understanding how local authorities ensure they deliver their services to minimise or reduce poverty.	TBC	Project set up	TBC
<b>Social Enterprises</b>	Review of how local authorities are supporting and utilising social enterprises to deliver services	TBC	Project set up	TBC
<b>Community Resilience</b>	Review of how local authorities can build greater resilience in communities	TBC	Project set up	TBC

## Estyn

Estyn planned work 2021-22	Scope	Timetable	Status
<b>Local Government Education Services (LGES) Inspections</b>	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
<b>Curriculum Reform thematic review</b>	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
<b>Assurance</b>	CIW will be completing its work on Assurance Checks including publication of a national overview report.	July – September 2021	In progress
<b>National review</b>	Support for disabled children and their families.	TBC	In progress - Drafting report
<b>Follow-up</b>	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
<b>Inspection</b>	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
<b>NHS finances data-tool 2020-21</b>	<a href="#">June 2021</a>
<b>Rollout of the COVID-19 vaccination programme in Wales</b>	<a href="#">June 2021</a>

<b>Quality governance arrangements at Cwm Taf UHB – follow up</b>	<u>May 2021</u>
<b>Welsh Health Specialised Services Committee governance arrangements</b>	<u>May 2021</u>
<b>At your Discretion - Local Government Discretionary Services</b>	<u>April 2021</u>
<b>Procuring and Supplying PPE for the COVID-19 Pandemic</b>	<u>April 2021</u>

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

<b>Title</b>	<b>Anticipated publication date</b>
<b>NHS waiting times data-tool</b>	July 2021
<b>Supporting NHS staff well-being</b>	August 2021
<b>Administration of student finance</b>	August 2021
<b>Care home commissioning</b>	August 2021
<b>Picture of Public Services</b>	September 2021
<b>Warm Homes Programme</b>	September 2021
<b>Welsh Government accounts commentary</b>	Autumn 2021

<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 a new Public Accounts Committee following the Senedd elections.



<b>Welsh Government workforce</b>	Autumn 2021
<b>Orthopaedic services</b>	Autumn 2021
<b>Unscheduled care</b>	Autumn 2021
<b>Collaborative arrangements for managing local public health resources</b>	Autumn 2021
<b>Welsh Government setting of well-being objectives</b>	Autumn 2021
<b>Curriculum reform</b>	Winter 2021
<b>COVID response &amp; recovery / Welsh Government grants management</b>	TBC
<b>Equality impact assessment</b>	TBC
<b>Climate change – baseline review</b>	TBC
<b>NHS structured assessment 2021 summary commentary</b>	TBC
<b>Affordable housing</b>	TBC
<b>Broadband infrastructure</b>	TBC
<b>Flood risk management</b>	TBC

## Forthcoming Good Practice Exchange events and publications

Title	Anticipated publication/event date
Town Centre Regeneration	September 2 <sup>nd</sup> 2021
<b>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'</b>	N/A