

## Audit Wales Work Programme and Timetable – Neath Port Talbot Council

**Quarterly Update: 30 September 2023**

### Annual Audit Summary

Description	Timetable	Status
A report summarising completed audit work since the last Annual Audit Summary, which was issued in March 2023.	March 2023	Complete & Published <a href="#">Neath Port Talbot Council – Annual Audit Summary 2022</a>

### Financial Audit work

Description	Scope	Timetable	Status
<b>Audit of the Council's 2022-23 financial statements</b>	To provide an opinion on the 'truth and fairness' of the Council's financial statements for the financial year ended 31 March 2023.	February 2023 to November 2023	Nearing completion, reporting November 2023

Description	Scope	Timetable	Status
<p><b>Certification of Grant returns for financial year 2021-22</b></p> <ul style="list-style-type: none"> <li>• Housing Benefit Subsidy</li> <li>• Non-Domestic Rates</li> <li>• Teachers' Pension Contributions</li> <li>• Social Care Workforce Development Plan</li> </ul>	<p>Certification that nothing has come to our attention to indicate that the return is</p> <ul style="list-style-type: none"> <li>• Not fairly stated</li> <li>• Is not in accordance with the relevant terms and conditions</li> </ul>	<p>December 2022 to September 2023</p>	<p>Partly complete</p> <p>Ongoing</p> <ul style="list-style-type: none"> <li>• Housing Benefit Subsidy</li> </ul> <p>Complete</p> <ul style="list-style-type: none"> <li>• Non-Domestic Rates</li> <li>• Teachers' Pension Contributions</li> <li>• Social Care Workforce Development Plan</li> </ul>
<p><b>Certification of Grant returns for financial year 2022-23</b></p> <ul style="list-style-type: none"> <li>• Housing Benefit Subsidy</li> <li>• Non-Domestic Rates</li> <li>• Teachers' Pension Contributions</li> <li>• Social Care Workforce Development Plan</li> </ul>	<p>Certification that nothing has come to our attention to indicate that the return is</p> <ul style="list-style-type: none"> <li>• Not fairly stated</li> <li>• Is not in accordance with the relevant terms and conditions</li> </ul>	<p>In line with certification deadlines.</p> <p>September 2023 to January 2024.</p>	<p>Ongoing</p> <p>Complete</p> <ul style="list-style-type: none"> <li>• Non-Domestic Rates</li> </ul>

## 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.	December 2021	Complete
<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 Neath Port Talbot 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>• Assessing the Council's response to its independent investigation and subsequent action plan</li> </ul>	Complete	<p>Complete</p> <p><a href="#">Published 2021-22 Financial Position Update</a></p> <p><a href="#">Published ARA progress update letter</a> summarising Implications of the Local Government and Elections (Wales) Act, and Self-Assessment.</p> <p><a href="#">Published Carbon Reduction plans summary</a></p> <p>Assessing the Council's response to its independent investigation undertaken as part of ongoing</p>

2021-22 Performance Audit Work	Scope	Timetable	Status
			<p>Assurance and Risk assessment work.</p> <p>Recovery Planning – ongoing monitoring</p>
<p><b>Springing Forward – Examining the building blocks for a sustainable future</b></p>	<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 for its workforce and assets.</p>	<p>Autumn 2021 onwards</p>	<p>Reports being drafted.</p>

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. The project is likely to focus in particular on:</p>	March 2022 – December 2023	Ongoing
	<ul style="list-style-type: none"> <li>• Financial position</li> </ul>	Ongoing monitoring of financial position	Ongoing
	<ul style="list-style-type: none"> <li>• Capital programme management</li> </ul>		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.
	<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> </ul>	<p>February – September 2023</p> <p><u>Report issued to the Council August 2023</u></p>	<p>Report being drafted.</p> <p>Complete</p>

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 – July 2023	Fieldwork nearing completion, reporting from September 2023 onward.
<b>Thematic review – Digital</b>	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.	Final report issued to the Council October 2023. Report will be published on our website end of November 2023.	Complete
<b>Scrutiny Review</b>	A review to seek assurance on the effectiveness of the Council’s scrutiny arrangements.	Final report issued to Council October 2023. Report to be published on our website end of November 2023.	Complete

2023-24 Performance audit work	Scope	Timetable	Status
<b>Assurance and Risk Assessment including any follow up work</b>	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. This Assurance and Risk assessment work may involve any follow up/tracer work that we may identify from our audit reports and recommendations in previous years.	Ongoing	Ongoing
<b>Thematic review – Financial Sustainability</b>	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.	March – June 2024	Scoping
<b>Thematic review – commissioning and contract management</b>	A review focusing on how councils’ arrangements for commissioning, and contract management apply value for money considerations and the sustainable development principle.	January – July 2024	Scoping

## Local government national studies planned/in progress

Study	Scope	Timetable	Status	Fieldwork planned at NPT 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	Reporting – September 2023	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	Evidence gathering – fieldwork due to be completed end of June 2023	No
<b>Corporate Joint Committees (CJCs)</b>	Assessing CJCs' progress in developing their arrangements to meet their statutory obligations and the Welsh Government's aim of strengthening regional collaboration.	September 2022 – August 2023	Draft report has been issued to the four CJCs. Letters to the four individual CJCs will also be issued. Updated summary report due to be published August.	Yes – We explored the Council's perspective via our routine liaison meetings. Fieldwork included interviews with the chief executive, director of finance and chair of each of the four CJCs.
<b>Governance in Fire and Rescue Authorities</b>	Review of systems and effectiveness of governance	September 2023 – March 2024	Project brief issued	No



Study	Scope	Timetable	Status	Fieldwork planned at NPT Council
<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. Wrexham local authority was removed from the causing significant concern category following a monitoring visit in July. We inspected Gwynedd in the week beginning 26 June and Carmarthenshire in the week beginning 10 July. Both reports have been published on our website. We will be inspecting Conwy local government education service on the week beginning 6 November.

Field work being carried out across local authorities during the autumn term includes a focus on attendance, school improvement and the work of the local authority to mitigate the impact of poverty on learners' attainment.

## Care Inspectorate Wales (CIW)

CIW planned work 2023-25	Scope	Timetable	Status
<b>Thematic reviews</b>			
<b>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>Deprivation of Liberty Safeguards – 10 years on</b>	We are working in partnership with HIW to consider our approach and follow up on the report: <a href="#">A National Review of the use of Deprivation of Liberty Safeguards (DoLS) in Wales (hiw.org.uk)</a> undertaken in 2014.	2024-25	Scoping
<b>Stoke 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
<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 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>In progress</p>	<p>Publication November 2023</p>
<p><b>Deprivation of Liberty Safeguards Annual Monitoring Report for Health and Social Care 2022-23</b></p>	<p>The <a href="#">2020-21 report</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>
<p><b>Joint Inspection Child Protection Arrangements (JICPA)</b></p>	<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>We will publish a national report in late spring 2024.</p>	<p>April 2023 – April 2024</p>	<p>Delivery</p>

CIW planned work 2023-25	Scope	Timetable	Status
<b>Performance review of Local Authorities</b>	<p><u>We continue to inspect Local Authorities in line with our updated Code of Practice for our local authority inspection activity   Care Inspectorate Wales</u></p> <p><u>How we inspect local authority services and CAFCASS Cymru</u></p>	Ongoing	Ongoing

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

Report title	Publication date and link to report
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 autumn 2023)	<a href="#">September 2023</a>
NHS finances data tool – to 31 March 2023	<a href="#">September 2023</a>
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>

Report title	Publication date and link to report
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>
Poverty Data Tool	<a href="#">November 2022</a>
'Time for change' – Poverty in Wales	<a href="#">November 2022</a>
Learning from cyber-attacks	October 2022 (distributed privately to audited bodies)
National Fraud Initiative 2020-21	<a href="#">October 2022</a>
COVID-19 business support in 2020-21 – Memorandum for the Public Accounts and Public Administration Committee	<a href="#">October 2022</a>
Payment to the Welsh Government's Former Permanent Secretary on Termination of Employment	<a href="#">September 2022</a>
Equality Impact Assessments: More than a Tick Box Exercise?	<a href="#">September 2022</a>
Welsh Government – setting of well-being objectives	<a href="#">September 2022</a>
Welsh Government workforce planning and management	<a href="#">September 2022</a>

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

Title	Indicative publication date
Covering teachers' absence – follow-up (letter to the Public Accounts and Public Administration Committee)	October 2023
NHS quality governance	October/December 2023
A465 Section 2 – update	November/December 2023
Ukrainian refugee services	December 2023/January 2024
Local government digital strategy review – national summary	January 2024
Local government use of performance information, outcomes and service user perspective – national summary	November/December 202
Affordable housing	February/March 2024
Active travel	Spring 2024
Cancer services	To be confirmed (scoping)
Velindre Cancer Centre	To be confirmed (scoping)

<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
Welsh Government capital and infrastructure investment	To be confirmed (scoping)
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.
Further and higher education funding and oversight – Commission for Tertiary Education and Research	To be confirmed (scoping)
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	To be confirmed (starting in 2023-24)
Access to education for children with Additional Learning Needs	To be confirmed (starting in 2023-24)
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

## Good Practice Exchange events and resources



Title	Link to resource
<p><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.</p>	<p>27 September 2023            09:00 – 13:00 – North Wales – To register for <a href="#">North Wales</a></p> <p>5 October 2023 09:00 – 13:00 – Cardiff – To register for <a href="#">Cardiff</a></p>
<p><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.</p>	<p>24 October 2023 09:30 – 16:30            To register for <a href="#">North Wales</a>            Cardiff date TBC</p>
<p><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.</p>	<p>5 December 2023            10:00 – 12:00 Online            To register <a href="#">To register</a></p>
<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><a href="#">To listen</a></p>

## Recent Audit Wales blogs

Title	Publication date
<p><a href="#">Building Safety – Have we learnt from Grenfell?</a></p>	<p>1 August 2023</p>
<p><a href="#">Helping people to help themselves</a></p>	<p>15 February 2023</p>
<p><a href="#">A perfect storm – the cost of living crisis and domestic abuse</a></p>	<p>21 November 2022</p>

Title	Publication date
<a href="#"><u>Tackling poverty means tackling poverty data</u></a>	11 November 2022
<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

## Good Practice Exchange events and resources

Title	Link to resource
<p><b>A Wales of vibrant culture and thriving Welsh language:</b> Inspired by the Football Association of Wales journey over the past decade, this event will examine and discuss how going beyond expectations creates an inclusive and positive attitude that becomes self-fulfilling.</p> <p>Working in partnership with the Future Generations Commissioner and the Welsh Language Commissioner, this event will assist and inspire public bodies, and the third sector to embrace the cultural diversity of modern Wales and work beyond compliance and into excellence.</p>	<p>All resources are now available on our website.  <a href="https://audit.wales/our-work/good-practice/wales-vibrant-culture-and-thriving-welsh-language">https://audit.wales/our-work/good-practice/wales-vibrant-culture-and-thriving-welsh-language</a></p> <p>Link to blog:  <a href="https://audit.wales/blog/gpx/2023/6/6/wales-vibrant-culture-and-thriving-welsh-language-events-may-2023">https://audit.wales/blog/gpx/2023/6/6/wales-vibrant-culture-and-thriving-welsh-language-events-may-2023</a></p>
<p><b>Together we can – creating the conditions to empower our communities to thrive:</b> This shared learning event will bring people together from across public services to share ideas, learning and knowledge. We will share the findings of our reports on social enterprises and community resilience, including our recommendations going forward.</p>	<p>20 June 2023 – 10:00 – 12:00 – Online.  <b>The recording will be available on our website in 1-2 weeks.</b></p>
<p><b>Podcast: Poverty and Community Resilience</b> Our latest podcast follows our recent reports and events on poverty, social enterprises, and community resilience.</p>	<p><a href="https://audit.wales/news/podcast-poverty-and-community-resilience">https://audit.wales/news/podcast-poverty-and-community-resilience</a></p>
<p><b>Digital Strategy:</b> The Covid pandemic has demonstrated the importance of digital in delivering modern services at pace. We have seen digital acting as a major catalyst in adapting to the challenges we have faced. Public services need to continue with this agile and responsive mind set as the norm and not the exception. This event will help equip public services with the practical tools and knowledge they need to successfully implement a Digital Strategy within their organisations.</p>	<p><b>21 September 09:00 – 13:00 – Cardiff - Link to register for Cardiff:</b>  <a href="https://audit.wales/events/digital-strategy-cardiff">https://audit.wales/events/digital-strategy-cardiff</a></p> <p><b>27 September 09:00 – 13:00 – North Wales - Link to register for North Wales:</b>  <a href="https://audit.wales/events/digital-strategy-north-wales">https://audit.wales/events/digital-strategy-north-wales</a></p>

## Recent Audit Wales blogs

Title	Publication date
<a href="#"><u>Helping people to help themselves</u></a>	15 February 2023
<a href="#"><u>A perfect storm – the cost of living crisis and domestic abuse</u></a>	21 November 2022
<a href="#"><u>Tackling poverty means tackling poverty data</u></a>	11 November 2022
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<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> (Local government financial sustainability data tool)</a>	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> (Building social resilience and self-reliance in citizens and communities)</a>	14 January 2022