

Cyngor Sir CEREDIGION County Council

REPORT TO:	Governance and Audit Committee
DATE:	6 June 2022
LOCATION:	Remotely by Video Conference
TITLE:	Regulator & Inspectorate Reports & Updates
PURPOSE OF REPORT:	To provide the Governance and Audit Committee with updates on the progress with studies Audit Wales have undertaken or are undertaking
For	Decision
Cabinet Portfolio and Cabinet Member:	Councillor Matthew Vaux, Cabinet Member for Legal and Governance, Housing, People and Organisation and Public Protection

Introduction

This Report sets out Regulator and Inspectorate Reports and updates and has 3 parts:

- a) Audit Wales quarterly update to Governance and Audit Committee;*
- b) Any local risk work issued/published since the last Governance and Audit Committee meeting*
- c) Audit Wales National Reports*

Current Position

a) Audit Wales quarterly update to Governance and Audit Committee

- Audit Wales Work Programme and Timetable – Ceredigion County Council (**Appendix 1**)
- Audit Wales 2022 Audit Plan – Ceredigion County Council (**Appendix 2**)
- Audit Wales Certification of Grants and Returns 2020-21 – Ceredigion County Council (**Appendix 3**)

b) Any local risk work issued/published since the last Governance and Audit Committee meeting

c) Audit Wales National Reports

- Equality Report 2020-21
(<https://www.audit.wales/publication/equality-report-2020-21>)
- Audit Wales Annual Plan 2022-23

<https://www.audit.wales/sites/default/files/publications/annual-plan-2022-23-english.pdf>

- Report - Direct Payments for Adult Social Care
<https://www.audit.wales/publication/direct-payments-adult-social-care>
- Report – The new Curriculum for Wales
<https://www.audit.wales/sites/default/files/publications/The-new-Curriculum-for-Wales-Eng.pdf>

Historic Reports:

- *Better law making: the implementation challenge* (published September 2020)
(available at: <https://www.audit.wales/publication/better-law-making-implementation-challenge>)
- *At your Discretion – Local Government Discretionary Services* (published April 2021)
(available at: <https://www.audit.wales/publication/your-discretion-local-government-discretionary-services>)

RECOMMENDATIONS: To consider the Regulator and Inspectorate reports and updates

Reasons for Recommendation To keep the Governance and Audit Committee informed of reports, proposals and work being undertaken

Appendices:

- Appendix 1** - Audit Wales Work Programme and Timetable – Ceredigion County Council
- Appendix 2** – Audit Wales 2022 Audit Plan – Ceredigion County Council
- Appendix 3** - Audit Wales Certification of Grants and Returns 2020-21 Ceredigion County Council

Contact Name: Elin Prysor
Designation: Corporate Lead Officer: Legal & Governance & Monitoring Officer
Date of Report 26/5/2022

Audit Wales Work Programme and Timetable – Ceredigion County Council

Quarterly Update: 31 March 2022

Work Programme Consultation

In early March 2022, we launched a consultation on the Auditor General's work programme for 2022-23 and beyond. We have requested responses by 8 April 2022, if possible, but will be considering responses received after this time to inform our ongoing work programme planning. We have circulated the consultation widely across our stakeholder base.

Annual Audit Summary

Description	Timetable	Status
A report summarising completed audit work since the last Annual Audit Summary, which was issued in February 2022	February 2022	Published February 2022: Ceredigion County Council 2021 - Annual Audit Summary

Financial Audit work

Description	Scope	Timetable	Status
Audit of the Council's 2020-21 statement of accounts	To confirm whether the statement of accounts provides a true and fair view.	Audit Opinion by 30 November 2021	Audit work complete. Audit Opinion provided by 30 November 2021.

Description	Scope	Timetable	Status
Audit of the 2020-21 Return for Ceredigion Harbour	To confirm that the returns have been completed correctly.	Audit Opinion by 30 November 2021	Audit work complete. Audit Opinion provided by 30 November 2021.
Audit of the Council's 2020-21 Grants and Returns	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 – finalised April 2022.
Audit of the Council's 2021-22 statement of accounts	To confirm whether the statement of accounts provides a true and fair view.	Audit Opinion by 30 November 2022	Audit work to be performed February to November 2022.
Audit of the 2021-22 Return for Ceredigion Harbour	To confirm that the returns have been completed correctly.	Audit Opinion by 30 November 2022	Audit work to be performed February to November 2022.
Audit of the Council's 2021-22 Grants and Returns	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 to be performed October 2022 to February 2023

Performance Audit work

2020-21 Performance Audit Work	Scope	Timetable	Status
Financial Sustainability	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.	Complete	<p><u>Published September 2021</u></p> <p><u>National Summary Report published September 2021</u></p>
Review of Planning Services	The review will provide assurance and insight as to whether the Planning Service is effectively and sustainably meeting its objectives and contributing towards the achievement of the priorities in the Council's Corporate Strategy.	Complete	<u>Published November 2021</u>

2021-22 Performance audit work	Scope	Timetable	Status
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	Ongoing	Ongoing
Improvement reporting audit	Audit of discharge of duty to publish an assessment of performance.	November 2021	Complete
Assurance and Risk Assessment	<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 Ceredigion Council the project is likely to focus on:</p> <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 • Performance Management 	Ongoing	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.	Autumn 2021 onwards – May 2022.	Drafting reports

Local government national studies planned/in progress

Study	Scope	Timetable	Status	Fieldwork planned at Ceredigion Council
Direct Payments	Review of how local authorities manage and promote the use of Direct payments	Publication April 2022	Publication	No – work being delivered via Direct Payment Forum and a selection of follow-up interviews.
Follow-up on People Sleeping Rough	Review of how local authorities responded to the needs of people sleeping rough during the pandemic following up on the AGW's report of July 2020	N/A	N/A	This work is not progressing in 2021-22.

Study	Scope	Timetable	Status	Fieldwork planned at Ceredigion Council
Poverty	Understanding how local authorities ensure they deliver their services to minimise or reduce poverty	Autumn 2021 – Autumn 2022	Fieldwork	Yes –interview with nominated officer at the Council.
Social Enterprises	Review of how local authorities are supporting and utilising social enterprises to deliver services	Autumn 2021 – Autumn 2022	Fieldwork	Yes – interview with nominated officer at the Council.
Community Resilience	Review of how local authorities can build greater resilience in communities	Autumn 2021 – Autumn 2022	Fieldwork	Yes – interview with nominated officer at the Council.

Estyn

Estyn planned work 2021-22	Scope	Timetable	Status
Local Government Education Services Inspections	<p>Estyn has worked closely with Directors of Education to review their inspection guidance for local government education services (LGES) to reflect the experiences of the pandemic. Estyn has inspected three local authorities during the autumn and spring terms. The Cardiff and Merthyr Tydfil reports have been published and the Torfaen report will be published on 18 May.</p>	<p>LGES inspections to resume from the late autumn term</p>	<p>N/A</p>
Curriculum Reform thematic review	<p>Curriculum for Wales - how are regional consortia and local authorities supporting schools published on 24 March.</p>	<p>Evidence collecting in September/October – published in March</p>	<p>N/A</p>

Care Inspectorate Wales (CIW)

CIW planned work 2021-22	Scope	Timetable	Status
National Assurance Check 2020-21	CIW has now published all assurance check letters. CIW has published its national assurance check report highlighting key findings and recommendations.	Published	Complete
Programme 2022-23	CIW will run a cyclic programme of assurance checks, improvement checks and performance evaluation inspections.	April 2022- March 2023	In progress
National review	Support for disabled children and their families.	Published	Complete
Development	CIW will continue to develop its approach to inspection and review of local authorities. CIW will consult further regarding its approach.	May-June 2022	In progress
Deprivation of Liberty Safeguards Annual Monitoring Report for Health and Social Care 2020-21	Completed	March 2021	Published
Annual meeting with Statutory Directors of Social Services	CIW will meet with all Directors of Social Services	December 2022 and January 2023	Planning

CIW planned work 2021-22	Scope	Timetable	Status
National review of Care Planning for children and young people subject to the Public Law Outline pre-proceedings	<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>	September 2022	Planning
Joint Inspection Child Protection Arrangements	Cross-inspectorate approach. Area to be determined.	Autumn 2022	Planning
Deprivation of Liberty Safeguards Annual Monitoring Report for Health and Social Care 2021-22	Following the publication of the 2020-21 report, planning is underway for the next report.	2022-23	Planning
Cafcass Assurance Check	CIW will continue to develop its approach to inspection and review of Cafcass Cymru.	2022	Planning

Audit Wales national reports and other outputs published since 1 April 2021

Report title	Publication date and link to report
Local Government Financial Sustainability Data Tool	February 2022
Joint Working Between Emergency Services (including data tool)	January 2022
Care Home Commissioning for Older People	December 2021
The Welsh Government's Warm Homes Programme	November 2021
Taking Care of the Carers? How NHS bodies supported staff wellbeing during the COVID-19 pandemic	October 2021
Financial Sustainability of Local Government	September 2021
NHS summarised accounts infographic	September 2021
Picture of Public Services ¹	September 2021
Town Centre Regeneration	September 2021

¹ Main report published 15 September. Over the following six weeks we published five 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
Student finances	August 2021
NHS finances data tool 2020-21	June 2021
Rollout of the COVID-19 vaccination programme in Wales	June 2021
Quality governance arrangements at Cwm Taf UHB – follow-up	May 2021
Welsh Health Specialised Services Committee governance arrangements	May 2021
At your Discretion – Local Government Discretionary Services	April 2021
Procuring and Supplying PPE for the COVID-19 Pandemic	April 2021

Audit Wales national reports and other outputs (work in progress/planned)²

Title	Anticipated publication date
Welsh Government accounts commentary	To be confirmed – plans for this work are now under review
Unscheduled care – data tool and commentary	April 2022
Collaborative arrangements for managing local public health resources	April 2022
Welsh Government setting of well-being objectives	May 2022
COVID response and recovery/Welsh Government grants management – third sector support	May 2022
Curriculum reform	May 2022
NHS waiting times data-tool and planned care commentary	May 2022
Welsh Community Care Information System follow-up	May 2022

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 the new Public Accounts and Public Administration Committee.

Title	Anticipated publication date
Orthopaedic services	May/June 2022
NHS finances data tool update	June 2022
Welsh Government workforce	June 2022
Equality impact assessment	July 2022
Climate change – baseline review	July 2022
Broadband infrastructure/digital inclusion	Autumn 2022
Flood risk management	Autumn 2022
COVID response and recovery/Welsh Government grants management – other	To be confirmed
Affordable housing	To be confirmed

Forthcoming Good Practice Exchange events and publications

Title	Anticipated publication/event date
<p>Direct Payments Provision – A webinar discussing the upcoming 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>6 April 2022 – recording will be published following the event.</p>
<p>Climate Change Event - (Title to be confirmed) 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>19 May 2022 (provisional)</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>Good Practice Audit Wales</p>

Recent Audit Wales Blogs

Title	Publication date
<p>Cyber resilience – one year on</p>	<p>9 February 2022</p>
<p>Helping to tell the story through numbers (local government financial sustainability data tool)</p>	<p>3 February 2022</p>

Title	Publication date
<u>Call for clearer information on climate change spending</u>	2 February 2022
<u>Actions speak louder than words</u> (building social resilience and self-reliance in citizens and communities)	14 January 2022
<u>Wales' schools face the alarming challenge of the lowest birth-rate in 100 years</u>	21 December 2021

2022 Audit Plan – Ceredigion County Council

Audit year: 2021-22

Date issued: May 2022

Document reference: 2942A2022

This document has been prepared as part of work performed in accordance with statutory functions.

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Mae'r ddogfen hon hefyd ar gael yn Gymraeg. This document is also available in Welsh.

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2022 Audit Plan

About this document

- 1 This document sets out the work I plan to undertake during 2022 to discharge my statutory responsibilities as your external auditor and to fulfil my obligations under the Code of Audit Practice.

My duties

- 2 I complete work each year to meet the following duties.

Audit of financial statements

- 3 Each year I audit Ceredigion County Council's (the Council's) financial statements to make sure that public money is being properly accounted for.

Value for money

- 4 The Council has to put in place arrangements to get value for money for the resources it uses, and I have to be satisfied that it has done this.

Sustainable development principle

- 5 The Council needs to comply with the sustainable development principle when setting and taking steps to meet their well-being objectives. The Auditor General must assess the extent to which they are doing this.

Impact of COVID-19

- 6 The COVID-19 pandemic has had an unprecedented impact on the United Kingdom and the work of public sector organisations.
- 7 While Wales is currently at Coronavirus Alert Level 0, Audit Wales will continue to monitor the position and will discuss the implications of any changes in the position with your officers.

Audit of financial statements

- 8 It is my responsibility to issue a certificate and report on the financial statements. This includes:
 - an opinion on the on the 'truth and fairness' of the Council's financial statements for the financial year ended 31 March 2022; and
 - 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.
- 9 In addition to my responsibilities for auditing the Council's financial statements, I also have responsibility for:
 - responding to questions and objections about the accounts from local electors (additional fees will be charged for this work, if necessary);
 - the audit of Ceredigion Harbour Authority's 2021-22 financial statements; and
 - the certification of a number of grant claims and returns as agreed with the funding bodies.
- 10 I do not seek to obtain absolute assurance on the truth and fairness of the financial statements and related notes but adopt a concept of materiality. My aim is to identify material misstatements, that is, those that might result in a reader of the accounts being misled. The levels at which I judge such misstatements to be material will be reported to the Governance and Audit Committee prior to completion of the audit.
- 11 Any misstatements below a trivial level (set at 5% of materiality) I judge as not requiring consideration by those charged with governance and therefore will not report them.
- 12 There have been no limitations imposed on me in planning the scope of this audit.
- 13 I will also report by exception on a number of matters which are set out in more detail in our [Statement of Responsibilities](#), along with further information about my work.

Audit of financial statements risks

14 The following table sets out the significant risks I have identified for the audit of the Council.

Exhibit 1: financial statement audit risks

This table summarises the key financial statement audit risks identified at the planning stage of the audit.

Audit risk	Proposed audit response
Significant risks	
<p>The risk of management override of controls is present in all entities. Due to the unpredictable way in which such override could occur, it is viewed as a significant risk [ISA 240.31-33].</p>	<p>We will:</p> <ul style="list-style-type: none"> • test the appropriateness of journal entries and other adjustments made in preparing the financial statements; • review accounting estimates for biases; and • evaluate the rationale for any significant transactions outside the normal course of business.
Other audit risks	
<p>Asset valuations</p> <p>Accounting for Property, Plant and Equipment and Intangible Assets continued to be one of the most challenging areas of the accounts. In light of the COVID restrictions that were in place throughout 2021-22 and uncertainties over market values for assets since the start of the pandemic, there is a risk that the carrying value of assets reported in the accounts may be materially different to the current value of assets as at 31 March 2022. In particular, this may be the case where assets have been valued on a rolling basis and not as at the financial year end.</p>	<p>We will review the Council's asset valuation programme to establish when individual groups of assets were valued and seek to confirm that valuations carried out earlier than as at 31 March 2022 are not materially different to the current value of assets as at the year end.</p>

Audit risk	Proposed audit response
Other audit risks	
<p>Impact of COVID-19</p> <p>Although COVID-19 restrictions have now been removed, there have been ongoing pressures on staff resource and of remote working that may impact on the preparation, audit and publication of accounts. There is a risk that the quality of the accounts and supporting working papers e.g. around estimates and valuations, may be compromised leading to an increased incidence of errors. Quality monitoring arrangements may be compromised due to timing issues and/or resource availability.</p>	<p>We will discuss your closedown process and quality monitoring arrangements with the accounts preparation team and make arrangements to monitor the accounts preparation process. We will help to identify areas where there may be gaps in arrangements.</p>
<p>The COVID-19 pandemic will continue to have an impact on the risks of misstatement and the shape and approach to my audit. Welsh Government has made available various funding streams to the authority. In some cases, these monies provide financial support to the authority itself. In other cases, the funds have been administered by the authority, making payments to third parties on behalf of the Welsh Government. Payments have been made available through a number of different schemes over the course of 2021-22 and the amounts involved are material to the accounts.</p> <p>Examples of audit risks include:</p> <ul style="list-style-type: none"> • incorrect accounting treatment for COVID-19 funding i.e., principal or agency arrangements; and • fraud/error risks. 	<p>We will review the funding streams received from Welsh Government and confirm the appropriate accounting treatment with the authority.</p>

Performance audit

- 15 In addition to my Audit of Financial Statements I also carry out a programme of performance audit work to discharge my duties as Auditor General as set out in **paragraphs 4 and 5** in relation to value for money and sustainable development.
- 16 In response to the pandemic, I adopted a flexible approach to my performance audit work both in terms of topic coverage and methodology. This enabled me to respond to the fast-moving external environment and provide more real-time feedback in a range of formats.
- 17 For 2022-23, I intend to continue this approach to help enable my work to be responsive and timely, and where possible to share learning more quickly. As part of this approach, I anticipate that a significant proportion of my local performance audit programme will continue to be delivered through the Assurance and Risk Assessment Project, that will be ongoing throughout the year.
- 18 Given the high degree of commonality in the risks facing councils I also intend to deliver a number of thematic projects examining risks common to all councils.
- 19 During 2020-21, I consulted public bodies and other stakeholders on how I will approach my duties in respect of the Well-being of Future Generations (Wales) Act 2015 from 2020-2025.
- 20 In March 2021, I wrote to the public bodies designated under the Act setting out my intentions, which include a). carrying out specific examinations of how public bodies have set their well-being objectives and b). integrating my sustainable development principle examinations of steps to meet well-being objectives with my national and local audit programmes.
- 21 My auditors are liaising with Ceredigion County Council to agree the most appropriate time to examine the setting of well-being objectives.
- 22 The examination of steps to meet well-being objectives will be conducted as part of work set out in this audit plan and successive audit plans, leading up to my statutory report under the Act in 2025.
- 23 For 2022-23 my performance audit work at Ceredigion County Council is set out below.

Exhibit 2: performance audit programme 2022-23

This table summarises the performance audit programme for 2022-23.

Performance audit programme	Brief description
Assurance and Risk Assessment	<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>At Ceredigion County Council the project is likely to focus in particular on:</p> <ul style="list-style-type: none"> • financial position; • capital programme management; • governance; • use of performance information – with a focus on service user feedback and outcomes; and • setting of well-being objectives
Thematic review – unscheduled care	<p>We intend to undertake a cross-sector review focusing on the flow of patients out of hospital. This review will consider how Ceredigion County 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>
Thematic review (tbc)	<p>To be confirmed following the consultation referred to in paragraphs 24-26 below.</p>
Follow up of our Review of the Planning Service	<p>To follow up our November 2021 Review of the Planning Service report to assess the Council's progress in addressing our recommendations.</p>

- 24 In March 2022, I published a [consultation](#) inviting views to inform our future audit work programme for 2022-23 and beyond. In particular, it considers topics that may be taken forward through our national value for money examinations and studies and/or through local audit work across multiple NHS, central government and local government bodies. As we develop and deliver our future work programme, we will be putting into practice key themes in our new five-year strategy, namely:
- the delivery of a strategic, dynamic, and high-quality audit programme; supported by
 - a targeted and impactful approach to communicating and influencing.
- 25 The possible areas of focus for future audit work that we set out in the consultation were framed in the context of three key themes from our [Picture of Public Services](#) analysis in autumn 2021, namely: a changing world; the ongoing pandemic; and transforming service delivery. We also invited views on possible areas for follow-up work.
- 26 We will provide updates on the performance audit programme through our regular updates to those charged with governance.

Certification of grant claims and returns

- 27 I have also been requested to undertake certification work on the Council's grant claims, which I anticipate will include Housing Benefits, Teachers Pension, NDR and pooled budget returns.

Statutory audit functions

- 28 In addition to the audit of the accounts, I have 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:
- Section 30 Inspection of documents and questions at audit; and
 - Section 31 Right to make objections at audit.
- 29 As this work is reactive, I have made no allowance in the fee table below. If I do receive questions or objections, I will discuss potential audit fees at the time.

Fee, audit team and timetable

- 30 My fees and planned timescales for completion of the audit are based on the following assumptions:
- the financial statements are provided in accordance with a timescale to be agreed taking into account the impact of COVID-19, to the quality expected and have been subject to a robust quality assurance review;
 - information provided to support the financial statements is in accordance with the agreed audit deliverables document;
 - appropriate accommodation and facilities are provided to enable my audit team to deliver the audit in an efficient manner;
 - all appropriate officials will be available during the audit;
 - you have all the necessary controls and checks in place to enable the Responsible Financial Officer to provide all the assurances that I require in the Letter of Representation addressed to me; and
 - Internal Audit's planned programme of work is complete and management has responded to issues that may have affected the financial statements.
- 31 If I do receive questions or objections, I will discuss potential audit fees at the time.

Fee

- 32 As set out in our Fee Scheme 2022-23 our fee rates for 2022-23 have increased by an average of 3.7% as a result of the need to continually invest in audit quality and in response to increasing cost pressures.
- 33 The estimated fee for 2022 is set out in **Exhibit 3**. This represents a 3.4% increase compared to your actual 2021 fee.

Exhibit 3: audit fee

This table sets out the proposed audit fee for 2022, by area of audit work, alongside the actual audit fee for last year.

Audit area	Proposed fee (£) ¹	Actual fee last year (£)
Audit of accounts ²	£159,446	£154,000
Performance audit work ³	£103,684	£100,390
Grant certification work ⁴	£24,000	£23,158
Other financial audit work – Ceredigion Harbour Authority	£1,700	£1,700
Total fee	£288,830	£279,248

- 34 Planning will be ongoing, and changes to my programme of audit work, and therefore my fee, may be required if any key new risks emerge. I shall make no changes without first discussing them with the Council.
- 35 Further information can be found in my [Fee Scheme 2022-23](#).

Audit team

- 36 The main members of my team, together with their contact details, are summarised in **Exhibit 4**.

Exhibit 4: my audit team

This table lists the members of the local audit team and their contact details.

Name	Role	Contact number	E-mail address
Clare James	Engagement Director	07837 384617	Clare.James@audit.wales
Jason Blewitt	Audit Manager (Financial Audit)	07970 737478	Jason.Blewitt@audit.wales

¹ Notes: The fees shown in this document are exclusive of VAT, which is not charged to you.

² Payable November 2021 to October 2022.

³ Payable April 2022 to March 2023.

⁴ Payable as work is undertaken.

Name	Role	Contact number	E-mail address
Eleanor Ansell	Audit Lead (Financial Audit)	07973 699097	Eleanor.Ansell@audit.wales
Non Jenkins	Audit Manager (Performance Audit)	02920 320500	Non.Jenkins@audit.wales
Nigel Griffiths	Audit Lead (Performance Audit)	02920 320500	Nigel.Griffiths@audit.wales

37 We can confirm that team members are all independent of you and your officers.

Timetable

38 The key milestones for the work set out in this plan are shown in **Exhibit 5**.

39 The Public Audit (Wales) Act 2004 provides electors with the right to ask questions and to make objections to the Authority's accounts to the Auditor General. The rights to ask questions and make objections at audit are linked to electors' rights to inspect the accounts that are also set out in the 2004 Act.

Exhibit 5: audit timetable

Planned output	Work undertaken	Report finalised
2022 Audit Plan	April 2022	May 2022
Audit of Financial statements work: <ul style="list-style-type: none"> • Audit of Financial Statements Report • Opinion on Financial Statements • Financial Accounts Memorandum 	April – November 2022	November 2022 November 2022 December 2022

Planned output	Work undertaken	Report finalised
Performance audit work: <ul style="list-style-type: none"> • Assurance and Risk Assessment project • Thematic Review – unscheduled care • Thematic Review [tbc] • Local project : Planning Services Review Follow-up 	<p>Ongoing throughout the year.</p> <p>Timescales for individual projects will be discussed with Ceredigion County Council and detailed within the specific project briefings produced for each piece of work. Autumn 2022.</p>	
Grants certification work	September 2022 – January 2023	February 2023
Other financial audit work <ul style="list-style-type: none"> • Ceredigion Harbour Authority 	November 2022	November 2022
Annual Audit Summary	N/A	December 2022



Audit Wales

24 Cathedral Road

Cardiff CF11 9LJ

Tel: 029 2032 0500

Fax: 029 2032 0600

Textphone: 029 2032 0660

E-mail: info@audit.wales

Website: www.audit.wales

We welcome correspondence and telephone calls in Welsh and English.
Rydym yn croesawu gohebiaeth a galwadau ffôn yn Gymraeg a Saesneg.

Certification of Grants and Returns 2020-21 – Ceredigion County Council

Audit year: 2020-21

Date issued: March 2022

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We welcome correspondence and telephone calls in Welsh and English. Corresponding in Welsh will not lead to delay. Rydym yn croesawu gohebiaeth a galwadau ffôn yn Gymraeg a Saesneg. Ni fydd gohebu yn Gymraeg yn arwain at oedi.

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- 1 Under Paragraph 20 of Schedule 8 to the Government of Wales Act 2006, the Auditor General shall, if required by a local government or other grant-receiving body, make arrangements for certifying claims and returns (referred to as grant claims, hereafter).
- 2 We undertook our work with the aim of certifying individual claims and to answer the question:
 - ‘Does Ceredigion County Council (the Council) have adequate arrangements in place to ensure the production of co-ordinated, accurate, timely and properly documented grant claims?’
- 3 We have completed the audit and conclude that the Council had adequate arrangements in place for the production and submission of the grant claims which required certification within 2020-21.
- 4 For 2020-21, we certified six grant claims (compared with six in 2019-20), with an aggregate value of £45 million (£45 million in 2019-20).
- 5 The Council submitted all six grant claims (100%) by the agreed deadlines (100% in 2019-20) and all of these have now been certified. The cost of the audit for 2020-21 is £23,158 (£24,762 in 2019-20).
- 6 Overall, the audits resulted in proposed amendments to one grant claim, with no change in grant entitlement.
- 7 A summary of the amendments is shown below:

Exhibit 1: key information for 2020-21

Key information for 2020-21

Overall, we certified six grants and returns (six in 2019-20):

- six (100%) were unqualified (five in 2019-20, ie 83%);
- none (0%) were qualified (one in 2019-20, ie 17%); and
- one (17%) was amended (one in 2019-20, ie 17%).

- 8 Detailed on the following pages is a summary of the key outcomes from our certification work of the Council's 2020-21 grants and returns, showing where either audit amendments were made as a result of our work or where we had to qualify our audit certificate.
- 9 A qualification means that issues were identified concerning the Council's compliance with a scheme's requirements that could not be resolved through adjustment. In these circumstances, it is likely that the relevant grant-paying body will require further information from the Council to satisfy itself that the full amounts of grant claimed are appropriate. There is a potential risk that grant-paying bodies claw back grant from the Council where issues are not addressed.

Exhibit 2: grant claim amendments and qualifications

Ref	CI Ref	Grants and returns	Claim due	Claim received	Late	Qualified certificate	Adjustment (>£10,000)	Adjustment (<£10,000)	Unqualified certificate
1	BEN01	Housing Benefits Subsidy	30-04-21	27-04-21	No				✓
2	HLG01	Section 33 NHS (Wales) Act 2006 Pooled Budgets	11-06-21	31-08-21	No ¹				✓
3	HLG03	Section 34-194 NHS (Wales) Act 2006 Money Transfers	30-09-21	29-09-21	No				✓
4	LA01	National Non-Domestic Rates Return	28-05-21	21-05-21	No				✓
5	PEN05	Teachers' Pension Scheme Return	31-05-21	19-05-21	No			No change in entitlement	✓
6	SOC07	Social Care Workforce Development Programme	30-09-21	28-09-21	No				✓
Total						0	0	1	6

¹ Extension of the submission of the HLG01 claim was agreed.

Fees

- 10 Our overall fee for the certification of grants and returns is lower than that charged in 2019-20, and in line with the estimate provided within the Audit plan.

Exhibit 3: breakdown of fee by grant/return

Breakdown of fee by grant/return	2019-20	2020-21
BEN01 – Housing Benefits Subsidy	£11,079	£11,271
HLG01 – Section 33 NHS (Wales) Act 2006 Pooled Budgets	£2,381	£1,298
HLG03 – Section 34 – 194 NHS (Wales) Act 2006 Money Transfers	£1,518	£1,212
LA01 – National Non-Domestic Rates Return	£2,396	£2,362
PEN05 – Teachers’ Pension Scheme Return	£3,372	£2,775
SOC07 – Social Care Workforce Development Programme	£1,872	£2,297
Grants Supervision, Planning and Control	£2,146	£1,943
Total fee	£24,764	£23,158

Audit Wales

24 Cathedral Road

Cardiff CF11 9LJ

Tel: 029 2032 0500

Fax: 029 2032 0600

Textphone: 029 2032 0660

E-mail: info@audit.wales

Website: www.audit.wales

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