

Meeting of:	<b>Governance and Audit Committee</b>
Date of Meeting:	<b>Monday, 23 February 2026</b>
Relevant Scrutiny Committee:	Resources Scrutiny Committee
Report Title:	Mid-Year Audit Wales Work Programme Update 2025/26 - Vale of Glamorgan Council
Purpose of Report:	To present to Members the Mid-Year update of Audit Wales's work programme as aligned to the Vale of Glamorgan Annual Audit Plan 2025.
Report Owner:	Tom Bowring, Director of Corporate Resources
Responsible Officer:	Tom Bowring, Director of Corporate Resources
Elected Member and Officer Consultation:	No specific ward member consultation has been undertaken. The Annual Regulatory Audit Plan and progress updates apply to the whole Authority.
Policy Framework:	This is a matter for Executive decision by Cabinet.
<p>Executive Summary:</p> <ul style="list-style-type: none"> <li>• <b>Appendix A</b> outlines the mid-year progress on Audit Wales's work programme and timetable as aligned to the Vale of Glamorgan Annual Audit Plan 2025.</li> <li>• Governance and Audit Committee members are asked to review and note the mid-year progress of the Vale of Glamorgan Audit Work Programme and, following their consideration, to refer the report to Cabinet for oversight.</li> </ul>	

## **Recommendations**

1. That Members review and note the content of this report.
2. That, subject to recommendation (1), the report be referred to Cabinet for their oversight.

## **Reasons for Recommendations**

1. To facilitate monitoring of the audit function.
2. To enable Cabinet's oversight of the audit programme.

### **1. Background**

- 1.1 The objective of Audit Wales, as External Auditor, is to undertake audit work that enables it to fulfil the statutory responsibilities of the Auditor General. These responsibilities include:
  - Auditing financial statements
  - Assessing value for money
  - Reviewing arrangements for continuous improvement
  - Evaluating adherence to the sustainable development principle.
- 1.2 The Vale of Glamorgan Annual Audit Plan 2025 details the audit work planned by the Auditor General in the Vale of Glamorgan to meet the duties outlined above. The outputs of the Audit Plan are reported regularly to the Council to inform its self-assessment and areas for improvement.

### **2. Key Issues for Consideration**

- 2.1 **Appendix A** outlines mid-year progress on Audit Wales's work programme and timetable as aligned to the Vale of Glamorgan Annual Audit Plan 2025.
- 2.2 Key highlights in relation to the Audit Work Programme are as follows.
- 2.3 The Annual Audit summary has recently been issued and is being presented to members of this Committee alongside the mid-year work programme update.
- 2.4 In relation to financial audit work, the audit of the Council's 2024/25 Statement of Accounts has been completed and certified, with the audit certificate issued on 3 December 2025.

- 2.5** Certification of the Council's 2024/25 grant claims and returns is progressing. The Non-Domestic Rates and Teachers' Pension returns have been certified. Housing Benefit testing is nearing completion, while audit work on the Social Care Workforce Development Grant has yet to commence.
- 2.6** Audit work on the 2024/25 Joint Committee accounts hosted by the Council is underway. Audit testing for the Shared Regulatory Service is largely complete, while audit work on the Vale, Valleys and Cardiff Adoption Collaborative accounts has yet to commence.
- 2.7** The independent examination of the Council's 2024/25 Welsh Church Act Fund accounts has been completed and certified.
- 2.8** In relation to performance audit work, the review of the Council's complaints arrangements has been completed, and the final report was published in December 2025.
- 2.9** In relation to 2025/26 performance audit work, thematic and local review activity has commenced. This includes work on recruitment and retention challenges, alongside local reviews of the Council's scrutiny arrangements and Housing Adaptations. Reporting activity in respect of the recruitment and retention review is underway, with fieldwork for the local reviews scheduled during 2026.
- 2.10** A number of local government national studies are underway or planned. These include work relating to Children's Services, and follow-up work on capital planning. The national findings from the local government commissioning arrangements study is now expected to be delivered through the Good Practice Exchange function, and follow-up work in relation to Corporate Joint Committees, is currently being scoped.
- 2.11** In relation to Estyn activity, inspection and review work has continued across a number of local authorities. During the autumn term, Estyn undertook core inspections of the Local Government Education Service and Youth Service at Monmouthshire, with both reports due to be published in early 2026. In addition, Estyn, working jointly with Care Inspectorate Wales, has published an inspection report into safeguarding arrangements at Gwynedd Council.
- 2.12** As part of its 2025-26 planned work programme, Care Inspectorate Wales activity, inspection and review work has continued across a range of service areas. This includes the publication of inspection findings in respect of Regional Adoption Collaboratives, with reports published for Mid and West Wales, South East Wales and Western Bay, and reports for North Wales and the Vale, Valleys and Cardiff Adoption Service awaiting publication. Joint inspection activity has also continued in relation to Community Learning Disability Teams (CLDT) and Community Mental Health Teams (CMHT), with inspection reports published for Swansea North CMHT, Torfaen Community Learning Disability Team and Hamadryad Centre CMHT, and further reports for Powys CMHT and Carmarthenshire Community Learning Disability Team pending publication.

**2.13** Work has also progressed in relation to the introduction of ratings for care homes and domiciliary support services, alongside the development of a National Thematic Reviews Programme. Inspection activity has also continued as part of the Quarter 1, Quarter 2 and Quarter 3 2025–2026 inspection programme, and the Chief Inspector’s Annual Report 2024–25 has been published. Further work has continued in relation to Deprivation of Liberty Safeguards (DoLS) and follow-up activity linked to the joint review of mental health support for children and young people and child protection arrangements.

**2.14** Governance and Audit Committee members are asked to review and note the mid-year progress of the Vale of Glamorgan Audit Work Programme and, following their consideration, to refer the report to Cabinet for oversight.

### **3. How do proposals evidence the Five Ways of Working and contribute to our Well-being Objectives?**

**3.1** External Regulation is an important vehicle for driving continuous improvement across our services. Progressing the improvement areas identified by our regulators not only enables us to demonstrate our commitment to continuous service improvement but also contributes to further strengthening our impact on the national well-being goals through the achievement of our well-being objectives.

**3.2** Associated action plans in response to regulatory review findings are developed with the five ways of working in mind. The focus is on developing innovative ways of working that better integrate services, whilst enabling us to work more collaboratively with our partners and citizens to involve them in improving service delivery. Our improvement actions will also focus on preventative actions that will enable us to sustain and future proof our services into the longer term.

### **4. Climate Change and Nature Implications**

**4.1** There are no implications directly arising from this report, although failure to respond to our regulatory recommendations could have a negative impact on any future external regulatory assessments and could result in a special inspection by the Auditor General for Wales if deemed that the Council is not meeting the performance requirements.

**4.2** The climate change and nature implications in respect of our regulatory recommendations will be considered as part of the development of our response (action plan) and will identify mitigating actions required to minimise any adverse consequences.

## **5. Resources and Legal Considerations**

### **Financial**

- 5.1** There is an annual audit fee aligned with the Vale of Glamorgan Annual Audit Work Programme. Any proposed changes to this will be discussed with the Section 151 Officer prior to implementation.

### **Employment**

- 5.2** There are no direct workforce related implications associated with this report.

### **Legal (Including Equalities)**

- 5.3** The statutory duties of the Auditor General are contained within the Local Government & Elections (Wales) Act 2021, the Well-being of Future Generations (Wales) Act 2015, the Public Audit (Wales) Act 2004, the Local Government Act 1999 and the Code of Audit Practice.

## **6. Background Papers**

Vale of Glamorgan Audit Plan 2025

## Audit Wales Work Programme and Timetable – Vale of Glamorgan Council – 31 December 2025

Below are details of planned and recent work where relevant of Audit Wales, Care Inspectorate Wales and Estyn. We will provide a further update on progress and future plans at the end of June 2026.

### Annual Audit Summary

Description	Timetable	Status
<b>A report summarising completed audit work since the last Annual Audit Summary, which was issued in May 2025.</b>	March 2026	Present to the Governance and Audit Committee on 23 February 2026

## Financial Audit work

Description	Scope	Timetable	Status
Audit of the Council's 2024-25 statement of accounts	We are required to issue a certificate and report on your financial statements which includes an opinion on their 'truth and fairness'. and an assessment as to whether the Narrative Report and Annual Governance Statement is prepared in line with the CIPFA Code and relevant guidance and is consistent with your financial statements and my knowledge of the Authority.	Completed	Completed and certified on 3 December 2026

Description	Scope	Timetable	Status
<p>Certification of the Council's 2024-25 grant claims and returns</p>	<p>We are required to review and certify annual returns and subsidy claims for:</p> <ul style="list-style-type: none"> <li>• Non-domestic rates return;</li> <li>• Teachers' pension return;</li> <li>• Social Care Workforce Development grant; and</li> <li>• Housing Benefits subsidy claim</li> </ul>	<p>Various</p>	<p>Non-domestic rates and Teachers' pension returns have been certified. Housing Benefit testing is drawing to a close. Social Care Workforce Development is yet to commence.</p>
<p>Audit of the 2024-25 joint committee accounts hosted by the Council</p>	<p>We are required to audit the financial statements of the two Joint Committee bodies hosted by the Council:</p> <ul style="list-style-type: none"> <li>• the Shared Regulatory Service (SRS); and</li> <li>• the Vale, Valleys and Cardiff Adoption Collaborative (VVC).</li> </ul>	<p>March 2026</p>	<p>SRS - Currently audit testing, most of which has been done  VVC – yet to commence</p>

Description	Scope	Timetable	Status
The independent examination of the Council's 2024-25 Welsh Church Act Fund accounts.	Our Independent Examination involves the performance of a limited set of procedures, as set out in Charity Commission directions, requiring less detailed work than under a full audit.	January 2026	Completed and certified.

## Performance Audit work

2024-25 Performance Audit work	Scope	Timetable	Status
<b>Local project work – review of complaints</b>	A review of the Council's complaints arrangements.	May/December 2025	<u>Published</u> <u>December</u> <u>2025</u>

2025-26 Performance Audit work	Scope	Timetable	Status
<b>Thematic review – recruitment and retention challenges</b>	A review focusing on how councils' arrangements for addressing recruitment and retention challenges apply value for money considerations and the sustainable development principle.	August 2025 to February 2026	Reporting and Clearance
<b>Local review – scrutiny arrangements</b>	A review of the Council's arrangements to support effective scrutiny.	December to June 2026	Fieldwork March 2026

2025-26 Performance Audit work	Scope	Timetable	Status
<b>Local review Housing Adaptations</b>	A review of the Council's arrangements to manage and oversee delivery of Housing Adaptations	December to June 2026	Fieldwork March 2026

### Local government national studies planned/in progress

Study	Scope	Timetable	Status	Fieldwork planned at Vale of Glamorgan Council
<b>Capital Planning in Local Government</b>	Examining how councils plan their capital spending. This includes how well informed these plans are and if they clearly set out their intended outcomes.	Publication planned for January 2026	<u>Published January 2026</u>	Interviews were undertaken at the following councils: <ul style="list-style-type: none"> <li>• Isle of Anglesey</li> <li>• Neath Port Talbot</li> <li>• Powys</li> <li>• Rhondda Cynon Taf</li> <li>• Swansea</li> <li>• Torfaen</li> </ul>

<b>Study</b>	<b>Scope</b>	<b>Timetable</b>	<b>Status</b>	<b>Fieldwork planned at Vale of Glamorgan Council</b>
<b>Children's Services</b>	Focus on preparedness for implementing the Health and Social Care (Wales) Act 2025.	Publication planned for summer 2026 in progress.	Fieldwork	Interviews undertaken/ due to be undertaken at each council.
<b>Local government funding arrangements</b>	Focus on the Welsh Government's arrangements for funding principal councils and how this supports councils to deliver value for money.	Publication planned for summer 2026	Scoping complete and project brief issued.	Interviews planned with the Section 151 Officer at each council.

Study	Scope	Timetable	Status	Fieldwork planned at Vale of Glamorgan Council
<b>Commissioning arrangements in local government</b>	Following consideration of evidence from local work the output(s) covering national findings is now likely to be through Audit Wales Good Practice Exchange function instead of a formal report.	Winter 2026	N/A	N/A
<b>Corporate Joint Committees Follow Up</b>	Scope to be confirmed. To follow up on previous Local Government Study	tbc	Scoping underway	tbc

## Estyn

In the autumn term, Estyn conducted a core inspection to both the Youth Service and the Local Government Education Service at Monmouthshire local authority. Both reports will be published on our website towards the end of January 2026.

In addition, Estyn, alongside Care Inspectorate Wales, have published a joint inspection report into safeguarding arrangements in Gwynedd Council. The inspection found that Gwynedd Council has made safeguarding its highest priority and demonstrated a clear leadership commitment to improvement. We have seen genuine efforts to strengthen systems and processes. However, we have also identified critical areas that require attention to ensure every child is properly protected. We have made a series of recommendations focusing on measuring the impact of safeguarding work, ensuring children's voices consistently influence decisions, strengthening procedures, and evaluating training effectiveness. The safety and wellbeing of children must always come first and safeguarding is a central part of every inspection we carry out. We are committed to supporting efforts to strengthen safeguarding and ensure continuous improvement across education services in Wales. The report is available on our website [here](#). “

## Care Inspectorate Wales (CIW)

	Scope	Timetable	Status
<b>Ratings for Care Homes and Domiciliary Support Services</b>	Ratings for care homes and domiciliary support services – ‘seven months on’	April 2025 – December 2025	Ratings report – Published

	Scope	Timetable	Status
<b>Regional Adoption Collaboratives (RACs)</b>	<p>Inspections completed:</p> <ul style="list-style-type: none"> <li>- <a href="#">MWW</a> -Published</li> <li>- <a href="#">SEWAS</a> - Published</li> <li>- <a href="#">Western Bay</a> - Published</li> <li>- North Wales – Awaiting publication</li> <li>- Vale, Valleys and Cardiff Adoption Service – Awaiting publication</li> </ul>	<p>April 2025 – December 2025</p>	
<b>National Thematic Reviews Programme</b>	<p>CIW has developed themes for its national thematic reviews programme:</p> <ul style="list-style-type: none"> <li>- 2026–27: Section 5 – People in Positions of Trust</li> <li>- 2027–28: Adult Safeguarding (including Sec 5 People in Positions of Trust)</li> <li>- 2028–29: National Commissioning Framework</li> <li>- 2029–30: Carers</li> <li>- 2030–31: Children Looked After</li> </ul>	<p>National programme from 2026</p>	<p>National thematic programme – In development (publication due Q1 2026)</p>
<b>Community Learning Disability Team (CLDT) / Community Mental Health Team (CMHT) Inspections</b>	<p>Annual joint work programme focusing on CLDT and CMHT.</p> <p>Swansea North CMHT, <a href="#">Torfaen</a> CLDT, Hamadryad Centre CMHT: Published</p> <ul style="list-style-type: none"> <li>- Powys CMHT, Carmarthenshire CLDT: Awaiting publication</li> </ul>	<p>July 2025 – February 2026</p>	

	Scope	Timetable	Status
<b>Joint Inspectorate Review of Child Protection Arrangements (JICPA)</b>	<u>Pembrokeshire – Joint inspection findings.</u>	March 2025	Published
<b>Deprivation of Liberty Safeguards (DoLS)</b>	Annual Monitoring Report for Health and Social Care 2024–25	Publication window: Feb–Mar 2026	Publication due Feb–Mar 2026
<b>Chief Inspector’s Annual Report 2024–2025</b>	<u>Annual report covering CIW activity and findings for 2024–2025.</u>	October 2025	Published
<b><u>Mental Health Support for Children &amp; Young People / Child Protection Rapid Review</u></b>	Joint review with partners: How healthcare, education, and children’s services support mental health needs of children and young people in Wales. Follow-up with Regional Safeguarding Boards.	Follow-up led by HIW: May 2025 – Jan 2026	Ongoing Statement due January 2026
<b>Quarter 1, 2, 3 2025–2026 Inspections</b>	Q1: Improvement Check – Ceredigion (Adult), Bridgend (Children)	Q1: May–June 2025	Published
	Q2: Improvement Check – Pembrokeshire (Adult), Flintshire (Children), PEI – Denbighshire (Adult), Blaenau Gwent (Adult)	Q2: July–Sept 2025	Published

	Scope	Timetable	Status
	Q3: Gwynedd – Joint inspection with Estyn, Caerphilly – Assurance Check, Neath Port Talbot – Assurance Check	Q3: Oct–Dec 2025	Awaiting publication

**Audit Wales national reports and other outputs published in the last year**

Report title	Publication date and link to report
Findings from GP registration data matching pilot	<a href="#"><u>January 2026</u></a>
Reflections on public service challenges – AGW podcast series	<a href="#"><u>December 2025</u></a>
Update article on community pharmacy data matching	<a href="#"><u>December 2025</u></a>
Protecting Nature for Future Generations? - Natural Resources Wales’s approach to designating Sites of Special Scientific Interest	<a href="#"><u>November 2025</u></a>

Report title	Publication date and link to report
Challenges for the cultural sector (financial sustainability focus) – individual reports for Amgueddfa Cymru, Sport Wales, the Arts Council of Wales, and the National Library of Wales published between May and November 2025	<a href="#"><u>November 2025</u></a>
NHS finances release and data tool update	<a href="#"><u>September 2025</u></a>
The Welsh Government’s funding for the failed Porthcawl Maritime Centre	<a href="#"><u>August 2025</u></a>
Temporary accommodation, long-term crisis?	<a href="#"><u>July 2025</u></a>
NHS cost savings arrangements (article with <a href="#"><u>Board Member checklist</u></a> )	<a href="#"><u>June 2025</u></a>
The Wales Infrastructure Investment Strategy	<a href="#"><u>May 2025</u></a>
No time to lose: Lessons from our work under the Well-being of Future Generations Act	<a href="#"><u>April 2025</u></a>
Financial Management and Governance – Lessons from Audit for Community and Town Councils in Wales	<a href="#"><u>March 2025</u></a>
The Biodiversity and Resilience of Ecosystems Duty	<a href="#"><u>March 2025</u></a>

Report title	Publication date and link to report
Addressing workforce challenges in NHS Wales	<a href="#"><u>February 2025</u></a>
Cancer services in Wales	<a href="#"><u>January 2025</u></a>

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

Title	Indicative publication date
New Velindre Cancer Centre	February 2026
Affordable housing follow up article	February 2026
Additional Learning Needs report and data tool	March 2026
Rebalancing care and support	March 2026
Urgent and emergency care (national messages)	Spring 2026
Tackling NHS waiting lists (summary of local audit work at health boards)	Spring 2026
Higher and further education finances – Medr’s oversight	Spring/Summer 2026

<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 investigative audit work and local audit work where we consider there is merit in a national summary output of some kind.

<sup>2</sup> Our [Annual Plan 2025-26](#) also provides an updated list of work in progress and lists plans for new work to start during 2025-26 which will be added to this paper as work progresses. Where national/thematic work has progressed through the planning stage, a brief summary about its focus and planned timetable is also now available on our [website work programme pages](#).

Title	Indicative publication date
Welsh Government support for business – Economy Futures Fund	Spring/Summer 2026
Progress with investment in school and college buildings through the Sustainable Communities for Learning Programme	Spring/Summer 2026
Public sector readiness for net zero carbon by 2030 – follow up	Autumn 2026
Core Valleys Line rail improvement (previously listed as support for bus and rail services)	Winter 2026
Picture of public services – reflections on public finance, governance, and service delivery challenges (possible further outputs – see also AGW podcast series from December 2025)	To be confirmed
The senior public service	To be confirmed (scoping)
Flood risk management follow up	To be confirmed (scoping)
NHS bodies' approaches to digital transformation (local audit work)	To be confirmed (local audit work in progress)

## Good Practice Exchange events and resources

Title	Link to resource
<p>No time to lose: Prioritising Prevention</p> <p>The focus will be on exploring the latest thinking on prevention and looking how public bodies can make the shift from firefighting to futureproofing. Delegates will be able to share, learn and network with colleagues from across Wales.</p>	<p>Presentations available on our website:</p> <p>Eng: <a href="#">No time to lose: Prioritising prevention   Audit Wales</a></p> <p>Cym: <a href="#">Dim amser i'w gollu: Blaenoriaethu atal   Audit Wales</a></p>
<p>Podcast with Adrian Crompton, Auditor General for Wales: Bold action needed for future Welsh public services</p>	<p>Eng: <a href="#">Podcast: Bold action needed for future of Welsh public services   Audit Wales</a></p> <p>Cym: <a href="#">Podlediad: Angen gweithredu beiddgar ar gyfer dyfodol gwasanaethau cyhoeddus Cymru   Audit Wales</a></p>
<p>Working together to deliver timely and quality Local Government Accounts</p>	<p>Presentations from event available on our website:</p> <p>Eng: <a href="#">Working together to deliver quality and timely Local Government accounts   Audit Wales</a></p> <p>Cym: <a href="#">Gweithio gyda'n gilydd i ddarparu cyfrifon llywodraeth leol amserol ac o ansawdd   Audit Wales</a></p>