

THE VALE OF GLAMORGAN COUNCIL

CABINET: 11<sup>TH</sup> JULY, 2024

REFERENCE FROM GOVERNANCE AND AUDIT COMMITTEE: 17<sup>TH</sup> JUNE, 2024

“130 Q4 UPDATE: AUDIT WALES WORK PROGRAMME TIMETABLE 2023/24 – VALE OF GLAMORGAN COUNCIL (DCR) -

The purpose of the report was to present to Members the Quarter 4 (Q4) update of Audit Wales’ work programme timetable as aligned to the Vale of Glamorgan Annual Audit Plan 2023/24. For this the Committee welcomed S.J. Byrne from Audit Wales.

Appendix A to the report outlined Q4 progress on Audit Wales’ work programme and timetable as aligned to the Vale of Glamorgan Annual Audit Plan 2023/24.

Committee members were requested to review and note the progress made on the Vale of Glamorgan Audit Work Programme as at Q4 and to refer the report to Cabinet for their oversight.

Councillor E. Goodjohn queried when would the homelessness piece of work begin. In reply, S.J. Byrne (Audit Wales) stated that that piece of work was still being scoped and further information would be sent to Members outside of the Committee meeting. In addition, Audit Wales agreed to check on the position regarding the Cardiff Region City Deal Statement of Accounts for 2022/23.

Audit Wales would also clarify the definition of what was the Senior Public Service as outlined with the national report on page 14.

With regard to the study undertaken of the governance in the Fire and Rescue Authorities, clarification regarding engagement with Council’s would be provided.

Subsequently, it was

RESOLVED –

- (1) T H A T the contents of the report be noted.
- (2) T H A T the report be referred to Cabinet for its oversight.

Reasons for decisions

- (1) Having regard to the contents of the report and discussions at the meeting.
- (2) To enable Cabinet’s oversight of the Audit programme.”

Attached as Appendix – Report to Governance and Audit Committee: 17<sup>th</sup> June, 2024

Meeting of:	<b>Governance and Audit Committee</b>
Date of Meeting:	<b>Monday, 17 June 2024</b>
Relevant Scrutiny Committee:	All Scrutiny Committees
Report Title:	Q4 Update: Audit Wales Work Programme Timetable 2023/24 - Vale of Glamorgan Council
Purpose of Report:	To present to Members the Q4 update of Audit Wales's work programme timetable as aligned to the Vale of Glamorgan Annual Audit Plan 2023/24
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> <p><b>Appendix A</b> outlines Q4 progress on Audit Wales's work programme and timetable as aligned to the Vale of Glamorgan Annual Audit Plan 2023/24.</p> <p>Governance and Audit Committee members are requested to review and note the progress made on the Vale of Glamorgan Audit Work Programme as at Q4 and upon consideration, to refer the report to Cabinet for their oversight.</p>	

## Recommendations

1. That members review and note the content of this report.
2. That, subject to recommendation one, 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 As the external auditor, the objective of Audit Wales is to carry out an audit which discharges the statutory duties of Auditor General, which include:
  - Audit of Financial Statements
  - Value for Money
  - Continuous Improvement
  - Sustainable Development principle.
- 1.2 The Vale of Glamorgan Annual Audit Plan 2023/24 details the work planned by Audit Wales 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 Q4 progress on Audit Wales's work programme and timetable as aligned to the Vale of Glamorgan Annual Audit Plan 2023/24. Key highlights in relation to the Audit Work Programme are as follows.
- 2.2 In relation to financial audit on the Council's 2022/23 statement of accounts, an unqualified audit opinion was provided on 7/12/23 following Council approval on 4/12/23. A Complete and unqualified opinion was provided in relation to the audit of 2022-23 joint committee accounts hosted by the Council - Shared Regulatory Service and the Vale, Valleys and Cardiff Adoption Collaborative. The independent examination of the Council's 2022-23 Welsh Church Act Fund Accounts was completed by 31/1/24. In relation to certification of the Council's 2022-23 grant claims, all returns have been certified with the exception of the Housing Benefit subsidy return and work is ongoing. Work is on track to complete the audit of the Council's 2023-24 statement of accounts in line with the planned deadline.
- 2.3 As part of Performance Audit work, the use of performance information (with a focus on service user feedback and outcomes) review has been completed and a final report issued (23/2/24). Work in relation to monitoring of the Council's

financial position is complete. Audit Wales will not undertake detailed work on capital programme management as part of its Assurance and Risk Assessment work at all councils as indicated in the 2022/23 work programme. Instead they will undertake a local government study looking at capital planning in local government in 2024.

- 2.4** The thematic review of Unscheduled Care is complete, and reporting of the findings commenced in February 2024. The final report on the Council's Digital review was issued in December 2023 as was the review of the application of the sustainable development principle in service areas (March 2023).
- 2.5** Work remains ongoing on the Council's Assurance and Risk Assessment project to identify areas where further audit work may be required in future years. Additionally, a draft project brief has been issued in relation to planned thematic review of councils commissioning arrangements and work is underway on the review of the councils financial sustainability. A final report has been issued (23/11/23) on the Council's Planning Service's governance arrangements.
- 2.6** A number of local government national studies are planned with work underway on scoping the review of homelessness. Work is yet to commence on reviews of financial constraints/discretionary local government services and capital planning in local government.
- 2.7** In relation to other regulatory work, Estyn worked jointly with Health Inspectorate Wales to complete assurance checks in Rhondda Cynon Taf focusing on Community Learning Disability Teams (CLDT) with a second CLDT assurance check planned in Blaenau Gwent during 2024.
- 2.8** As part of the Care Inspectorate Wales's (CIW) work programme for 2023-2025, the national reviews of Care Planning for Children and Young People subject to the Public Law Outline pre-proceedings and the Deprivation of Liberty Safeguards Annual Monitoring Report for Health and Social Care 2022-23 have been delivered. Joint inspections of Child Protection Arrangements (JICPA) have been undertaken for Denbighshire CC, Bridgend CC, Powys CC and Cardiff CC. A national report relating to this will be published in Summer 2024. Performance reviews of local authorities will continue in line with CIW's updated Code of Practice for local authority inspection activity.
- 2.9** Governance and Audit Committee members are requested to review and note the progress made on the Vale of Glamorgan Audit Work Programme as at Q4 and upon consideration, to refer the report to Cabinet for their oversight.

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

- 3.1** Performance Management is an intrinsic part of corporate governance and integrated business planning which underpins the delivery of the Council's Corporate Plan and its Well-being Outcomes. Our Corporate Plan has been structured around the Well-being of Future Generations (Wales) Act 2015, through the development of four Well-being Outcomes and eight Well-being

Objectives. By aligning our Well-being Outcomes in the Corporate Plan with the Well-being Goals of the Act, this will enable us to better evidence our contribution to the Goals.

- 3.2 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.
- 3.3 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**

[Audit Wales VoG Outline Audit Plan](#)

[Q3 Update - Audit Wales Work Programme and Timetable.](#)

## Audit Wales Work Programme and Timetable – Vale of Glamorgan County Council

**Quarterly Update: 31 March 2024**

### Annual Audit Summary

Description	Timetable	Status
A report summarising completed audit work since the last Annual Audit Summary, which was issued in March 2023.	June 2024	Issued final 15 <sup>th</sup> May 2024

### Financial Audit work

Description	Scope	Timetable	Status
<b>Audit of the Council's 2022-23 statement of accounts</b>	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.	30 November 2023	Complete. An unqualified audit opinion was provided on 7/12/23 following Council approval on 4/12/23.

Description	Scope	Timetable	Status
<b>Audit of the 2022-23 Joint Committee accounts hosted by the Council</b>	<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; and</li> <li>• the Vale, Valleys and Cardiff Adoption Collaborative.</li> </ul>	30 November 2023	Complete and unqualified opinions provided.
<b>The independent examination of the Council's 2022-23 Welsh Church Act Fund accounts</b>	<p>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.</p>	31 January 2024	Complete.
<b>Certification of several of the Council's 2022-23 grant claims and returns</b>	<p>We are required to review and certify four of the Council's annual returns and subsidy claims:</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</li> </ul>	Various	All the returns have been certified apart from the HB subsidy return. Our work is ongoing.
<b>Audit of the Council's 2023-24 statement of accounts</b>	<p>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.</p>	30 November 2024	Our planning work is largely complete and we are, at this stage, on track to complete our audit in accordance with the planned deadline.



## Performance Audit work

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.</p>		<p>Complete</p>
	<ul style="list-style-type: none"> <li>Financial position</li> </ul>	<p>Monitoring of financial position</p>	<p>Complete</p>
	<ul style="list-style-type: none"> <li>Capital programme management</li> </ul>	<p>September – December 2023</p>	<p>Audit Wales will not undertake detailed work at all councils as part of our 2022-23 work programme. We intend to undertake a local government study looking at capital planning in local government commencing in 2024.</p>
	<ul style="list-style-type: none"> <li>Use of performance information – with a focus on service user feedback and outcomes</li> </ul>	<p>February – September 2023</p>	<p>Final report 23rd February 2024</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 – October 2023	Reporting from February 2024 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.	January – September.	Final report issued to Council 1st December 2023
<b>Bespoke local project</b>	A project to consider whether the Council has effective arrangements for ensuring that service areas are applying the sustainable development principle	October 2022 – February 2023	Final report issued to Council March 2023.

2023-24 Performance Audit work	Scope	Timetable	Status
<b>Assurance and Risk Assessment</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.	Ongoing	Underway
<b>Thematic review – commissioning</b>	A review focusing on how councils' arrangements for commissioning, and contract management apply value for money considerations and the sustainable development principle.	March – December 2024	Draft PB issued 14 <sup>th</sup> may 2024
<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 – July 2024	Underway
<b>Review of the Planning Service's Governance arrangements</b>	A review of the planning service's governance arrangements to include the planning policy team; the extent the planning service is supporting the Council in the delivery of its overall objectives and the extent it is delivering its own service objectives, and how the planning service reviews and monitors its governance arrangements. We are not reviewing the performance of the planning service.	July 2023 – November 2023	Final report issued 23 <sup>rd</sup> November 2023

## Local government national studies planned/in progress

Study	Scope	Timetable	Status	Fieldwork planned at Vale of Glamorgan County Council
<b>Governance of special purpose authorities – National Parks</b>	Review of systems and effectiveness of governance	November 2022 – September 2023	Report drafting – publication due April 2024.	No
<b>Governance in Fire and Rescue Authorities</b>	Review of systems and effectiveness of governance	September 2023 – August 2024	Fieldwork underway. Publication due July 2024.	No
<b>Homelessness</b>	Examining how services are working together to progress the response to homelessness	To be confirmed	Scoping	To be confirmed
<b>Capital Planning in Local Government</b>	Examining whether capital investment in the asset base in local government is able to keep pace with demand	To be confirmed	Not started	To be confirmed

Study	Scope	Timetable	Status	Fieldwork planned at Vale of Glamorgan County Council
<b>Financial constraints/ discretionary local government services</b>	Examining the potential impacts and councils' decision making processes in the context of the sustainable development principle.	To be confirmed	Not started	To be confirmed

## Estyn

Our link inspectors are continuing to work with Torfaen as part of our follow-up process for an authority causing significant concern. Conwy local government education service report was published on 18 January 2024, and we highlighted strong practice in the way the local authority worked across its service areas to provide integrated support for vulnerable young people.

We piloted a few new approaches to our inspection arrangements in the Vale of Glamorgan in the week beginning 11 March. We also inspected the Vale of Glamorgan's youth work in the week beginning 19 February 2024, and the findings of that inspection informed the evidence base for the LGES inspection. Both the youth and the LGES reports will be published on 30 April. During the spring term, Estyn link inspectors contributed to the assurance and risk workshops with local authorities across Wales.

During the summer term, we will be piloting our enhanced link visits in two local authorities. The visits will involve three link inspectors visiting a local authority for two days, focusing on one or two specific aspects of the local authority's work. The output is a letter to the Chief Executive Officers which is published on our website. We will also be inspecting Ceredigion and Caerphilly local government education services. We will be carrying out field work in all local authorities on the Implementation of the Additional Learning Needs and Education Tribunal [Wales] Act 2018 in non-maintained settings, primary and secondary schools, and all-age schools Year 2. This review follows on from the year 1 review of the implementation of the ALNET Act in schools, which was published in September 2023.

## Care Inspectorate Wales (CIW)

CIW planned work 2023-25	Scope	Timetable	Status
<p><b>Thematic reviews</b></p> <p><b>Community Learning Disability Team (CLDT)</b></p>	<p>Working jointly with HIW we completed an assurance check in Rhondda Cynon Taf focusing on Community Learning Disability Teams (CLDT).</p> <p>We are planning our second CLDT assurance check in Blaenau Gwent.</p>	<p>2024-25</p> <p>March 2024</p>	<p>Delivery</p> <p>Planning</p>
<p><b>National Review of Care Planning for Children and Young People Subject to the Public Law Outline Pre-proceedings</b></p>	<p><b>Purpose of the review</b></p> <p>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>January 2024</p>	<p>Published</p>
<p><b>Deprivation of Liberty Safeguards Annual Monitoring Report for Health and Social Care 2022-23</b></p>	<p>The 2021-22 report was published on 28 February 2024 <a href="#">Deprivation of Liberty Safeguards (DoLS) annual monitoring report 2022-23</a></p>	<p>February 2024</p>	<p>Published</p>

CIW planned work 2023-25	Scope	Timetable	Status
<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</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</a></p> <p>The findings from Powys County Council have been published – <a href="#">Joint Inspectorate Review of Child Protection Arrangements (JICPA): Powys 2023</a></p> <p>Our findings from the Cardiff JICPA will be published shortly.</p> <p>We will publish a national report in early summer 2024.</p>	<p>April 2023 – April 2024</p> <p>Awaiting publication</p> <p>July 2024</p>	<p>Delivery</p> <p>Awaiting publication</p> <p>Planning</p>

CIW planned work 2023-25	Scope	Timetable	Status
<p><b>Performance review of Local Authorities</b></p>	<p><u>We continue to inspect Local Authorities in line with our updated Code of Practice for our local authority inspection activity</u></p> <p><u>How we inspect local authority services and CAF/CASS Cymru</u></p> <p>We published our report for Flintshire County Council children and adult services in February 2024 – <u>Inspection report for Flintshire County Council’s adults and children’s services published</u></p> <p>We completed a Performance Evaluation Inspection in Monmouthshire County Council between February and March. We will publish our report shortly.</p>	<p>Ongoing</p>	<p>Ongoing</p>
<p><b>Her Majesty’s Inspectorate of Probation – Youth Offending Inspection</b></p>	<p>We supported the delivery of HMIP’s Youth Offending Services Inspection in Denbighshire and Conwy. The report will be published shortly</p>	<p>Awaiting publication</p>	<p>Awaiting publication</p>



## Audit Wales national reports and other outputs published since March 2023

Report title	Publication date and link to report
Supporting Ukrainians in Wales	<a href="#">March 2024</a>
From firefighting to future-proofing – the challenge for Welsh public services	<a href="#">February 2024</a>
Betsi Cadwaladr University Health Board – board effectiveness follow-up	<a href="#">February 2024</a>
Local Government Financial Sustainability Data tool update uses data from the draft 2022-23 accounts	<a href="#">January 2024</a>
Planning for sustainable development – Brownfield regeneration	<a href="#">January 2024</a>
Corporate Joint Committees – commentary on their progress	<a href="#">November 2023</a>
Governance arrangements relating to an employment dispute at Amgueddfa Cymru – National Museum Wales	<a href="#">November 2023</a>
Failures in financial management and governance and losses incurred – Harlech Community Council	<a href="#">November 2023</a>
Putting out the false alarms: Fire and Rescue Authorities’ responses to Unwanted Fire Signals	<a href="#">October 2023</a>
Covering teachers’ absence – follow-up (letter to the Public Accounts and Public Administration Committee)	<a href="#">October 2023</a>
NHS workforce – data briefing	<a href="#">September 2023</a>

Report title	Publication date and link to report
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>
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>

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

Title	Indicative publication date
Findings from community pharmacy data matching pilot	April 2024
A465 Section 2 – update	May 2024
Financial management and governance in town and community councils	May/June 2024
Local government digital strategy review – national summary	June 2024
Local government use of performance information, outcomes and service user perspective – national summary	June 2024
Affordable housing	Summer 2024
Active travel	Summer 2024
NHS finances data tool – to 31 March 2024	Summer 2024

<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 a paper on our website – [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. We have recently identified plans for new areas of work to start during 2024-25 in our Annual Plan 2024-25.

Title	Indicative publication date
NHS workforce planning (national messages)	Summer 2024
Cancer services	Late summer 2024
Findings from GP registration data matching pilot	Late summer 2024
National Fraud Initiative – biennial report	Autumn 2024
Addressing biodiversity decline (pan-public sector and at Natural Resources Wales)	Pan-public sector review – autumn 2024  NRW to be confirmed (scoping)
Welsh Government capital and infrastructure investment	Late autumn 2024
Findings from sustainable development examinations (statutory report under the WFG Act)	By early May 2025
The senior public service	Scoping underway, delivery planned early summer
Challenges for the cultural sector	To be confirmed (scoping)
Rebalancing care and support	To be confirmed (scoping)
Tackling NHS waiting lists (local audit work at health boards)	To be confirmed (local work at each Health Board starting in May 2024)
Access to education for children with Additional Learning Needs	To be confirmed (scoping)

Title	Indicative publication date
Velindre Cancer Centre	To be confirmed (scoping)
Further and higher education funding and oversight – Commission for Tertiary Education and Research	To be confirmed (scoping)
Support for business	To be confirmed (starting in 2024-25)
Support for bus and rail services	To be confirmed (starting in 2024-25)
Progress with investment in school and college buildings through the Sustainable Communities for Learning Programme	To be confirmed (starting in 2024-25)
NHS bodies' approaches to digital transformation (local audit work)	To be confirmed (starting in 2024-25)

## Good Practice Exchange events and resources

Title	Link to resource
Audit Committees. 'What does good look like?'. Research and Development 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.	Research and Development work September – December 2023 Good Practice Event Spring 2024

Title	Link to resource
<p><b>Audit Committees: Effective practices and a positive impact</b></p> <p>Good governance arrangements are a critical part of how public service organisations function effectively and deliver value for money services for the citizens and communities of Wales. Audit Committees are one of the foundation stones that support good governance. With significant current and future pressures on public sector finances, there is an increasing need for effective practices and a positive impact. Audit Committees play a vital role in this. This event provides an opportunity to share experiences, learn, and network with peers across the public sector in Wales.</p>	<p><a href="#"><u>Register for this event – Audit Committees: effective practices and a positive impact – Cardiff City Stadium, Wed 22 May 2024 10 am to 3:30 pm (tickettailor.com)</u></a></p>
<p>The Good Practice Exchange – Our yearly round up <b>of events and resources</b></p>	<p><a href="#"><u>December 2023</u></a></p>