

Our work programme for 2023-2026

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About our work programme

- 1 Our Audit Wales strategy for 2022-2027 includes a focus on the development and delivery of a ‘strategic, dynamic and high-quality audit programme’, as well as a ‘targeted and impactful approach to communications and influencing’.
- 2 In spring 2022, we consulted on our work programme. Informed by responses to that consultation, and our 2021 Picture of Public Services analysis, we have been shaping an indicative medium-term programme of performance audit work that sits alongside our annual audit of accounts at over 800 public bodies in Wales. By identifying a clearer medium-term horizon and drawing together different parts of our overall work programme, we aim to enhance our overall research and development, and the timeliness and impact of our audit work.
- 3 Our audit programme for 2023-2026 will be focused on four themes:



**Tackling
inequality**



**Responding to the
climate and nature
emergency**



**Service resilience
and access**



**Well-managed
public services**

About this paper

- 4 We have prepared this paper in advance of work to develop our website and the information it holds about our work programme to improve our engagement with the public and other stakeholders about our work.
- 5 The paper focuses on our national value for money examinations and studies. This programme of work includes value for money examinations, local government studies, and the preparation of summary reports of the findings from local audit work across multiple NHS, central government and/or local government bodies. It also includes examinations undertaken in response to issues of public concern identified through our audit work or raised with the Auditor General through correspondence. Our work will include consideration of how the sustainable development principle and its 'five ways of working' are being applied.
- 6 The topics identified below as work in progress at 1 April 2023, or to start during 2023-24, mirror Appendix 2 of our Annual Plan 2023-24. Plans for other outputs may emerge as our work programme evolves at both a national and local level, including follow up work and local audit work already planned as part of previous years' programmes.
- 7 In addition, our local audit plans will include other new work at individual bodies to be progressed during 2023-24:
 - For principal councils: local reviews include coverage waste and recycling, planning services, the Welsh Housing Quality Standard, performance management and reporting, counter fraud and whistleblowing, transformation programmes, roads and transport, arrangements to support application of the sustainable development principle, corporate governance, scrutiny, and safeguarding.

- For NHS bodies: as an extension to our annual structured assessment work across all bodies we will undertake a deeper dive into digital developments. While planning arrangements for local bespoke projects are still ongoing, emerging areas of focus at individual bodies include follow up of previous audit recommendations in areas such as primary care, quality governance, clinical coding and outpatient services, use of strategic assistance funding in escalated organisations, and the robustness of operational governance arrangements.
- For Fire and Rescue Authorities: our local audit programme will include consideration of approaches to targeting fire prevention work.
- For National Park Authorities: our local audit programme will include consideration of arrangements for ensuring under-represented groups are encouraged and supported to visit.

8 We have also listed below indicative topics that we have identified for possible national work to start during 2024-25 and 2025-26, some of which we would expect to then flow into 2026-27. These indicative plans will be revisited as part of our annual planning cycle and taking accounts of any emerging areas of interest / concern and ongoing risk assessment.

National value for money examinations and studies 2023-2026

Work in progress at 1 April 2023

NHS quality governance	A summary of how NHS bodies' quality governance arrangements are supporting good quality and safe care, building on local audit work.
Corporate Joint Committees (CJCs)	Whether CJCs are making good progress in developing their arrangements to meet their statutory obligations and the Welsh Government's aim of strengthening regional collaboration.
Managing assets and workforce in local government	How councils' strategic approaches to workforce and asset management are supporting their ability to transform, adapt, and maintain service delivery in the short and longer term.
Maximising EU funding	Progress in maximising drawdown of EU funds under the Structural Funds Programme and Rural Development Programme by the end of December 2023.
Net zero (pan-UK overview)	An overview of policy and delivery arrangements across different parts of the UK, and in partnership with other UK audit bodies.
Unscheduled care	A whole system review, undertaken in phases, that will examine the effectiveness of hospital discharge arrangements, management of unscheduled care demand and the effectiveness of national leadership arrangements.

Covering teacher's absence	Developments since our November 2020 report on this topic , and a March 2021 report by the Senedd Petitions Committee .
NHS workforce	NHS bodies' approaches to workforce planning and drawing together key data.
Planning for sustainable development – brownfield regeneration	Action local councils are taking to support and encourage vacant non-domestic properties and vacant brownfield sites being repurposed into homes or for other uses.
Building safety	How responsible public bodies are discharging their statutory responsibilities to ensure buildings in Wales are safe, against the backdrop of the UK Building Safety Act 2022.
Ukrainian refugee services	How the Welsh Government, working with its partners, has responded to support Ukrainian refugees in Wales.
Governance/oversight of National Park Authorities	Whether authorities have effective governance arrangements that support good outcomes for citizens.
Digital strategy in local government	Councils' strategic approach to digital, including application of the sustainable development principle and arrangements for securing value-for-money.

Use of performance information in local government	Whether councils' use of performance data enables senior leaders to understand the service-user perspective and the outcomes of their activities to effectively manage performance.
Cancer services	Examining different stages of the patient pathway and building on local audit work at Public Health Wales around the recovery of screening services.
Affordable housing	Arrangements to deliver the Welsh Government's target and realise wider benefits, progress to date and risks to delivery, and application of the sustainable development principle.
Active travel	Delivery of Welsh Government objectives and how associated funding is being managed and deployed.

Other work that we intend to start during 2023-24

Capital planning and programme management	A programme of work, covering the Welsh Government's overall approach to capital and infrastructure, local audit work on capital planning and work on specific capital programmes, including possible further work on the Welsh Government's investment programme for schools and colleges following on from our report in 2017 .
Challenges for the cultural sector	Covering Amgueddfa Cymru (Museum Wales), the National Library of Wales, Sport Wales, and the Arts Council of Wales to examine how they are applying the sustainable development principle when taking steps to meet their well-being objectives.
Homelessness	Examining how services are working together to progress the response to homelessness, informed in part by our previous work on people sleeping rough , and in the context of the Welsh Government's 2021-2026 homelessness action plan .
Addressing biodiversity decline	<p>A high-level look at how audited bodies are responding to the biodiversity and resilience of ecosystems duty under the Environment (Wales) Act 2016.</p> <p>Also, a more focused review to examine action that Natural Resources Wales is taking around terrestrial, freshwater and/or marine protected sites.</p>

Rebalancing care and support	A programme of work looking at different aspects of the Welsh Government's <u>Rebalancing Care and Support agenda</u> and associated funding streams, including the <u>Health and Social Care Regional Integration Fund</u> and the <u>Health and Social Care Integration and Rebalancing Capital Fund</u> .
Tackling NHS waiting lists	Local audit work across health boards following on from our <u>national overview report on the planned care backlog</u> in May 2022.
Access to education for children with Additional Learning Needs.	Considering costs associated with <u>the Welsh Government's transformation programme</u> and challenges around its implementation.
Further and higher education funding and oversight – Commission for Tertiary Education and Research	Early work to look at the application of the sustainable development principle by <u>the newly created Commission</u> as it becomes fully operational from 1 April 2024. This could include reflecting more broadly on financial and other challenges for the sectors, picking up from our October 2021 <u>Picture of Higher and Further Education report</u> .
Governance of Fire and Rescue Authorities	Considering whether authorities have effective governance arrangements that support good outcomes for citizens (applying a similar approach to our current work at National Park Authorities – see above).

The senior public service	Building on other work that we have been undertaking on public service workforce issues, this review would focus on issues around senior leadership, potentially encompassing issues including pay and secondments, performance management, departures, succession planning, and leadership development.
Financial sustainability in local government	Local audit work across the 22 principal councils to revisit local government finances and approaches to financial sustainability, also considering application of the sustainable development principle. This work would build on themes in our <u>national summary report in September 2021</u> .
Commissioning and contract management in local government	Local audit work to consider how principal councils' arrangements for commissioning, and subsequent contract management where a client-contractor model is chosen, apply value-for-money considerations and the sustainable development principle.

Indicative topics for work to start in 2024-25 or 2025-26

Narrowing educational attainment gaps	Picking up from issues summarised in our October 2021 Picture of Schools report , this work could examine variation across Wales and good practice, as well as the impact of funding associated with deprivation.
Public health challenges	Examining key public health challenges of our time, with a possible focus on tackling obesity or planning for future health pandemics.
Post Brexit economic developments	Exploring potentially the Welsh Government's support – financial and other – for sectors most impacted by Brexit, such as ports and export-led companies.
The socio-economic duty	Building on our September 2022 report on Equality Impact Assessment , to consider how public bodies are integrating the socio-economic duty under the Equality Act 2010 into their decision-making processes since it came into force in March 2021.
Health inequalities	Linked to work on public health challenges, considering the issues which effect equality of access to services and the wider impact on individuals, communities and our health and social care systems.
Foundational economy	Examining the impact of Welsh Government policy and support around the foundational economy and its provision of basic goods and services that society relies upon.

Net zero follow up	Following up on issues relevant to our July 2022 report on public sector readiness for net zero carbon by 2030. This work is likely to focus in more detail on specific areas of concern, such as the robustness of public bodies' net zero reporting arrangements.
National Transport Delivery Plan	Building on our current work on Active Travel to look at other key areas of delivery for Llwybr Newydd: the Wales transport strategy 2021 .
Decarbonising housing	Examining progress in decarbonising housing across different tenures and the delivery and impact of related Welsh Government funding.
Adult mental health services	Considering issues of demand for and access to mental health services, including potentially community mental health support.
Primary care – dentistry	Looking at progress with the national strategic approach and various initiatives to improve access, as well as the dental contract and its impact on NHS dental provision in Wales.
The National Fraud Initiative (NFI) 2022-23	Reporting in autumn 2024 on the results of the latest NFI exercise 2022-23 .

Partnership governance	Building potentially on evidence from other work and/or following up on our October 2019 review of Public Services Boards , this review could reflect on the partnership working landscape in Wales, with a possible good practice focus.
Applying the sustainable development principle	Reporting by May 2025 on findings from our examinations of how public bodies prescribed under the Well-being of Future Generations (Wales) Act 2015 are applying the sustainable development principle.
Delivering the Digital Strategy for Wales	Following on from other work, including our March 2023 report on digital inclusion , work that we have undertaken on cyber resilience, and other local audit work, this review would examine issues relevant to the six 'missions' that the Welsh Government has set out in the Digital Strategy for Wales .
Public sector workforce challenges	Drawing together findings from other relevant work supported, potentially, by some additional data analysis to consider challenges around workforce planning and management across Welsh public services.
Public procurement	A pan-public sector review examining developments in the public procurement landscape including, potentially, early consideration of the implementation of new duties proposed by the Welsh Government in its Social Partnership and Public Procurement (Wales) Bill .
Picture of public services	An update to our 2021 Picture of Public Services analysis and ahead of the end of the current Auditor General's term of office in summer 2026.



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