



WALES AUDIT OFFICE
SWYDDFA ARCHWILIO CYMRU

Wales Audit Office Work Programme - Update to the Audit Committee – Carmarthenshire County Council

Audit year: 2018

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Wales Audit Office Work Programme – Update to the Audit Committee

About this document

- 1 This document provides the Audit Committee of Carmarthenshire County Council (the Council) with an update on current and planned Wales Audit Office work. It covers financial and performance audit work together with information on the Auditor General's programme of local government related studies.

Audit plan

- 2 The dates we presented our audit plans for 2017 and 2018 are set out in Exhibit 1.

Exhibit 1: audit plan.

Area of work	Current status
Audit Plan 2017	Presented to Audit Committee 24 March 2017
Audit Plan 2018	Presented to Audit Committee 23 March 2018

Financial audit update

- 3 The financial audit work included in our 2017 audit plan is now complete. In our 2017-18 audit plan we reported that there was one Welsh Government grant claim that we had not been able to certify by the 31st December 2017 deadline. The Flying Start revenue claim was signed off on an unqualified basis on 17th May 2018.
- 4 For 2017-18 Welsh Government has extended the pilot Grant claims financial audit to all Local Authorities where a single Summary Statement of Certified WG Grants will need to be prepared and audited. The Flying Start revenue claim will be one of the claims included in this Summary Statement. We understand management are putting improvements in place to ensure that the delays completing this

audit in 2016-17 are not repeated in 2017-18. If delays are encountered in relation to the Flying Start revenue scheme it could potentially delay the certification of the entire Summary statement. We are currently working with management on these new requirements and will provide further updates to the Audit Committee once the work has been completed for 2017-18.

- 5 There will still be a small number of Welsh Government grant schemes and other grant claims that will be subject to specific audit requirements, for example Housing Benefits, Teachers Pensions return, National non domestic rates return and 21st Century Schools.
- 6 Exhibit 2 provides members of the Audit Committee with a brief overview of progress against the planned financial audit key outputs and milestones set out in our 2018 audit plan.

Exhibit 2: financial audit update

Planned output	Scope	Current status
Financial Statements 2017-18	Audit of the Council's 2017-18 financial statements.	Opinion to be issued September 2018.
Whole of Government Accounts 2017-18	Audit of the Councils 2017-18 whole of government accounts	Opinion to be issued September 2018.
Certification of Grants 2017-18	Certification of grants and returns 2017-18	Audit work to be completed between September and December 2018.
Annual Audit Letter	Report summarising our 2017-18 financial audit work.	Planned for December 2018.

Performance audit update

- 7 Exhibit 3 summarises the progress of the performance audit work set out in the 2017 audit plan and provides a brief overview of progress against the planned performance outputs and milestones set out in our 2018 audit plan.

Exhibit 3: performance audit update

Topic	Scope	Status	Timescale
Performance audit work - 2017 audit plan			
Evaluation of the Council's Review of People Performance Management	<p>Following work by Internal Audit function, the Council recognised the need to complete a review of its processes for managing people's performance. The Council established an internal working group with cross-service representation to review two detailed cases. The WAO review assessed the effectiveness of the Council's arrangements for reviewing its people management processes by observing the work of the Council's internal working group.</p> <p>We concluded that the Council has completed an effective review of people performance management and reported its findings but it has taken too long to act on the recommendations.</p>	Final report issued to the Council.	Report issued - April 2018.
Wellbeing and Future Generations Baseline Assessment	<p>The Year One Commentary: We will gather evidence on how the 44 bodies are beginning to respond to the requirements of the WFG Act and identify examples of notable, emerging practice. The work will be designed to support improvement and inform future audit work under the Act.</p>	<p>National Report produced – Reflecting on year One: How Have Public Bodies Responded to the Well-being of Future Generations (Wales) Act 2015?</p> <p>http://www.audit.wales/publication/reflecting-year-one</p>	National report published - May 2018.

Topic	Scope	Status	Timescale
Overview and Scrutiny – Fit for the Future?	This review examined the impact of the WFG Act on the work of scrutiny committees including PSB scrutiny, facilitating improvement and sharing of good practice. We concluded that while supportive of overview and scrutiny the Council's arrangements for the scrutiny function need strengthening to help meet current and future challenges.	Final report issued	Report issued - June 2018
Audit Committee Review	The review will evaluate whether the Council's audit committee is effectively discharging its remit against the requirements laid down in relevant legislation, guidance and its own constitution. It will also review whether the actions agreed at the audit committee's remit review session in July 2016 have been progressed.	Draft report issued to Council June 2018	Report due June/July 2018.
Service User Perspective Review	This project has been taken forward into the Audit Plan 2018 and scope extended (see performance audit work – 2018 Audit Plan below).	See below - 2018 audit plan.	See below - 2018 a Audit Plan.
Annual Improvement Report (AIR)	Annual report summarising the audit work undertaken in the last year which also includes a summary of the key findings from reports issued by 'relevant regulators'.	Report being drafted.	July 2018.
Performance audit work - 2018 audit plan			

Topic	Scope	Status	Timescale
Improvement audit and assessment work including improvement planning and reporting audit	Audit of discharge of duty to publish an improvement plan, and to publish an assessment of performance.	Work to be undertaken after the Council publish their report in June 2018.	Certificates to be issued July 2018.
Assurance and Risk Assessment	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.	Work planned to be undertaken throughout the audit year to inform the 2019-2020 audit programme.	No written output.
Well-being of Future Generations Act (Wales) 2015 (WFG Act) examinations	Examination of the extent to which the Council has acted in accordance with the sustainable development principle when taking steps to meet one or more of its wellbeing objectives, which we will discuss and agree with the Council during early 2018-19.	Work planned to be undertaken September 2018 – February 2019.	By March 2019.
Thematic Review - Environmental Health	Review of the arrangements the Council has put in place to deliver environmental health services, building on the study previously undertaken by the Auditor General as part of the 'delivering with less' themed studies.	Timing of the work to be agreed with the Council.	By March 2019.
Thematic Review - Corporate Safeguarding Arrangements	Review of the effectiveness of corporate safeguarding arrangements, building on the study previously undertaken by the Auditor General in this area.	Timing of the work to be agreed with the Council.	By March 2019.
Service User Perspective Review	This project will test the service-user interface at all authorities. The review will evaluate what it feels like (as a member of the public) to deal	Draft project brief issued to the Council June 2018	Work to be undertaken July – September 2018 (the

Topic	Scope	Status	Timescale
	with council services, involving a selection of services and scenarios. Carmarthenshire County Council has a Transformation, Innovation and Change (TIC) Programme. One element of this programme is the Digital Transformation Project. Part of this project is focused on 'channel shift'. Our work will review the effectiveness of the Council's approach to the channel shift project. It will also seek to gain a service user perspective on the elements of the channel shift project that are focused on service users.		timing of the service user element to be agreed with the Council). Output by March 2019.
Review of Risk Management Arrangements	A review of the Council's arrangements to identify, manage and monitor risks.	Draft project brief issued to the Council June 2018.	March 2019.
Annual improvement Report	Annual report summarising the audit work undertaken in the last year, which also includes a summary of the key findings from reports issued by 'relevant regulators'.	Work planned to be undertaken April 2018 – May 2019.	By July 2019.

WAO Local Government Improvement Studies

- 8 The Wales Audit Office also undertakes a programme of local government studies funded from the Welsh Consolidated Fund, which lead to national reports rather than local reports. Exhibit 4 summarises the present position on the programme of studies currently underway.

Exhibit 4: local government improvement studies programme of work

Topic	Scope	Status	Timescale
2016-17 Local Government Improvement Studies – 2016 audit plan			
Strategic commissioning of learning disability services by local authorities	<p>This review focussed on assessing if local authorities have effective approaches to commissioning accommodation for adults with learning disabilities (those aged over 16).</p> <p>We concluded that local authorities are generally meeting the accommodation needs of adults with learning disabilities, but existing commissioning arrangements are unlikely to be fit for purpose in the future.</p>	<p>Published: May 2018 http://www.audit.wales/strategic-commissioning-learning-disabilities</p> <p>Carmarthenshire CC was not a fieldwork site in this study.</p>	National report published May 2018.
Housing Adaptations	<p>We looked at whether public bodies, with responsibilities for delivering housing adaptations, have an effective strategic approach that delivers value for money.</p> <p>We concluded that user satisfaction with housing adaptations masks a hugely complicated, reactive and inequitable system that is not delivering for all those who may need it.</p>	<p>Published: February 2018 http://www.audit.wales/publication/housing-adaptations</p> <p>Carmarthenshire CC was not a fieldwork site in this study.</p>	National report published February 2018.
How local government manages demand - homelessness	We looked at well local government manages demand for homelessness	Published: January 2018	National report published January 2018.

Topic	Scope	Status	Timescale
	<p>services, considering the wider principle of prevention.</p> <p>We concluded that local authorities are reacting to the problems caused by homelessness with varying degrees of success, but there is limited focus on preventing the fundamental causes of homelessness.</p>	<p>http://www.audit.wales/publication/how-local-government-manages-demand-homelessness</p> <p>Carmarthenshire CC was one of five fieldwork sites in this study.</p>	
2017-18 Local Government Improvement Studies – 2017 audit plan			
Services to rural communities	<p>This review will assess how well public bodies are working together to assess needs, identify priorities, deliver and maintain the provision of key operational services to meet the needs of people in rural communities.</p>	<p>Currently drafting the report.</p> <p>Carmarthenshire CC was one of 11 fieldwork sites in this study.</p>	<p>National report due to be published in 3rd/4th quarter of 2018.</p>
How local government uses data	<p>This review will identify how well local authorities are currently performing in collecting, analysing and using data to support decision making and the use of resources.</p>	<p>Data tool questionnaires were distributed to all councils in October 2017. Currently drawing conclusions.</p>	<p>National report due to be published in the 3rd/4th quarter of 2018.</p>
2018-19 Local Government Improvement Studies – 2018 audit plan			
First point of contact assessments under the Social Services and Well-being Act	<p>The study will review the first point of contact and assessments for adult social care.</p>	<p>Scoping and project set up.</p> <p>Carmarthenshire CC will be one of five fieldwork sites in this study.</p>	<p>National report due to be published in the 3rd/4th quarter of 2018.</p>

Topic	Scope	Status	Timescale
Tackling Violence Against Women, Domestic Abuse and Sexual Violence	Our review will focus on determining whether local authorities and their partners are effectively working together to prevent gender-based violence and domestic abuse, and protecting all of the people involved.	Scoping and project set up. Carmarthenshire CC will not be a fieldwork site in this study.	National report due to be published in 3 rd /4 th quarter of 2018.
Planning Service: Improving the Wellbeing of Wales	Our review will provide independent assurance that planning authorities are supporting sustainable development and delivering for the future long-term wellbeing of their communities and for Wales.	Scoping and project set up. Carmarthenshire CC will not be a fieldwork site in this study.	National report due to be published in the 3 rd /4 th quarter of 2018.

WAO National Studies

- 9 The Audit Committee may also be interested in the WAO national studies programme that are related to local government. Exhibit 5 provides information on our national studies that have relevance to local authority organisations.

Exhibit 5: local authority-related national studies

Topic	Findings	Status
Interpretation and translation services	The study looked at the steps that councils and health are using interpretation and translation to support people who do not speak English or Welsh (including deaf people who use BSL).	Report published April 2018. http://www.audit.wales/publication/speak-my-language-overcoming-language-and-communication-barriers-public-services

Topic	Findings	Status
	We concluded that organisations varied in the degree to which they understood the needs of their communities and ensured their services were accessible to people needing interpretation and translation services.	
Youth services	This project is part of a joint programme of work with Estyn, HIW and CSSIW. The WAO work will involve a factual description of the well-being of young people based on the available data. Our report will also highlight key lessons for the Welsh Government to learn in taking an integrated approach to improving the well-being of young people.	Report due Winter 2018-19 (currently in fieldwork).
EU Structural Funds 2014-2020	This project looks at WEFO's management of the 2014-20 programme in light of previous reviews and the consequences of Brexit.	Report due Summer 2018 (currently being drafted).
EU Rural Development Programme 2014-2020	This project looks at WG's management of the 2014-20 programme in light of the consequences of Brexit.	Report due Summer 2018 (currently being drafted).
Waste Management - Module 1: Waste Prevention	This project looks at the generation of all waste, including the waste collected by councils. It looks at the effectiveness of waste prevention targets within the national strategy towards zero waste.	Report due Summer 2018 (currently being drafted).
Waste Management – Module 2: Waste Recycling	This project looks at municipal recycling (the waste the council collects from residents and traders), focussing on performance against the recycling targets. A future look at how the targets may change.	Report due Summer 2018 (currently going through external clearance).
Waste Management – Module 3: Waste Infrastructure	This project looks at the procurement of waste infrastructure to treat waste in response to the diminishing tonnages allowed per council in the landfill allowance.	Report due Summer 2018 (currently being drafted).

Topic	Findings	Status
Integrated care fund	<p>The review will examine if the Integrated Care Fund is being used effectively to deliver sustainable services that achieve better outcomes for service users.</p> <p>Interviews will be undertaken with a selection of officers on each of the Regional Partnership Boards and Welsh Government officials.</p>	<p>Terms of reference issued March 2018. National report due to be published January 2019.</p>

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