



WALES AUDIT OFFICE  
SWYDDFA ARCHWILIO CYMRU

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

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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 plan for 2018 is set out in [Exhibit 1](#).

[Exhibit 1: audit plan.](#)

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

## Financial audit update

- 3 The majority of our financial audit work included in our 2018 audit plan is complete. We are continuing to work on the 2017-18 grant claim and return audits and these will be completed by the end of the calendar year.
- 4
- 5 [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
<b>Financial Statements 2017-18</b>	Audit of the Council's 2017-18 financial statements.	Opinion September 2018.
<b>Whole of Government Accounts 2017-18</b>	Audit of the Councils 2017-18 whole of government accounts	Opinion September 2018.
<b>Certification of Grants 2017-18</b>	Certification of grants and returns 2017-18	Audit work to be completed by 31 December 2018.
<b>Annual Audit Letter</b>	Report summarising our 2017-18 financial audit work.	Report on the agenda for December 2018 audit committee

## Performance audit update

- 6 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
<b>Performance audit work - 2018 audit plan</b>			
<b>Improvement audit and assessment work including improvement planning and reporting audit</b>	Audit of discharge of duty to publish an improvement plan, and to publish an assessment of performance.	Complete – certificates issued	Improvement Plan certificate issued July 2018

Topic	Scope	Status	Timescale
			Assessment of Performance certificate issued November 2018
<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.	Work planned to be undertaken throughout the audit year to inform the 2019-2020 audit programme.	No written output. Meeting with Corporate Management Team to discuss outcomes and plans for next year's audit arranged for January 2019
<b>Well-being of Future Generations Act (Wales) 2015 (WFG Act) examinations</b>	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.  The 'step' that is being reviewed is 'We [the Council] will increase the range of physical activity opportunities available for children, and target those at higher risk of inactivity, using activities such as swim sessions (Free, Splash, School, Wave, Skills Clubs), Actif Play and Storytime, Actif Passport to Physical Literacy, Dragon Multi-Skills and Sport, 5x60 and Focus Sport activity developments.'	Work underway. First workshop held with the Council November 2018. Second workshop to take place December 2018.	Report by March 2019.
<b>Thematic Review - Corporate Safeguarding Arrangements</b>	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.	To be agreed with the Council.

Topic	Scope	Status	Timescale
<b>Service User Perspective Review</b>	<p>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 with council services, involving a selection of services and scenarios.</p> <p>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.</p>	<p>Work underway. Phase one: fieldwork on the Council's approach to channel- shifting services on-line (complete).</p> <p>Phase two: service user survey currently running on-line.</p>	<p>Survey open November 2018- January 2019 (timeline may be extended depending on number of responses received). Reporting by end of March 2019.</p>
<b>Review of Risk Management Arrangements</b>	<p>A review of the Council's arrangements to identify, manage and monitor risks.</p>	<p>Draft project brief issued to the Council June 2018.</p>	<p>To be agreed with the Council.</p>
<b>Annual improvement Report</b>	<p>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'.</p>		<p>Report by July 2019.</p>

## WAO Local Government Improvement Studies

- 7 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
<b>2017-18 Local Government Improvement Studies – 2017 audit plan</b>			
<b>Services to rural communities</b>	<p>This review assessed 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>Carmarthenshire CC was one of 11 fieldwork sites in this study.</p>	<p>This review examined the changing face of rural Wales and looked at the demographic challenges in providing council services to dispersed communities.</p> <p>We found that councils are not yet finding sustainable ways to help rural communities overcome the challenges they face. We have called on local authorities in Wales to think and act differently to sustain services in rural communities.</p>	<p>Report published 13 November 2018  <a href="http://www.audit.wales/publication/local-government-services-rural-communities">http://www.audit.wales/publication/local-government-services-rural-communities</a></p>
<b>Provision of Local Government Services to Rural Communities: Community Asset Transfer</b>	<p>This document complements the Auditor General's report on Local Government Services to Rural Communities, published in November 2018. It highlights and summarises the study findings specifically relating to Community Asset Transfers (CATs)</p>	<p>This document is a learning resource for local authorities to help them improve their approach to CATs in rural areas, although the approaches we highlight also have relevance for authorities in urban areas. Equally, some of the 'urban' good practice case studies</p>	<p>Report published 13 November 2018  <a href="https://audit.wales/publication/provision-local-government-services-rural-communities-community-asset-transfer">https://audit.wales/publication/provision-local-government-services-rural-communities-community-asset-transfer</a></p>



Topic	Scope	Status	Timescale
		highlighted throughout the report have relevance to 'rural' areas.	
<b>How local government uses data</b>	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.	Data tool questionnaires were distributed to all councils in October 2017. Currently drawing conclusions.	National report due to be published in the 3rd/4 <sup>th</sup> quarter of 2018.
<b>2018-19 Local Government Improvement Studies – 2018 audit plan</b>			
<b>First point of contact assessments under the Social Services and Well-being Act</b>	The study will review the first point of contact and assessments for adult social care.	Scoping and project set up.  Carmarthenshire CC will be one of five fieldwork sites in this study.	National report due to be published in the 3 <sup>rd</sup> /4 <sup>th</sup> quarter of 2018.
<b>Tackling Violence Against Women, Domestic Abuse and Sexual Violence</b>	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 <sup>rd</sup> /4 <sup>th</sup> quarter of 2018.
<b>Planning Service: Improving the Wellbeing of Wales</b>	Our review will provide independent assurance that planning authorities are supporting sustainable development and delivering for the future long-term	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 <sup>rd</sup> /4 <sup>th</sup> quarter of 2018.

Topic	Scope	Status	Timescale
	wellbeing of their communities and for Wales.		

## WAO National Studies

- 8 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
<b>Integrated care fund</b>	The review will examine if the Integrated Care Fund is being used effectively to deliver sustainable services that achieve better outcomes for service users. Interviews will be undertaken with a selection of officers on each of the Regional Partnership Boards and Welsh Government officials.	National report due to be published January 2019.
<b>Youth services</b>	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	Report due Winter 2018-19 (currently in fieldwork).

Topic	Findings	Status
	integrated approach to improving the well-being of young people.	
<b>Managing the impact of Brexit on the Rural Development Programme in Wales</b>	<p>This report focuses on 'Rural Development funding' under the Welsh Government's Rural Communities - Rural Development Programme (RDP)</p> <p>This report considers whether the Welsh Government is effectively managing the risks and opportunities for the Rural Development Programme posed by Brexit.</p>	<p>Published 22 November 2018</p> <p><a href="https://audit.wales/publication/managing-impact-brex-it-rural-development-programme-wales">https://audit.wales/publication/managing-impact-brex-it-rural-development-programme-wales</a></p>
<b>Waste Management in Wales: Municipal Recycling</b>	<p>This review looked at municipal recycling, focussing on performance against the recycling targets.</p> <p>We found that more collaboration has helped make recycling methods more consistent and encouraged participation, although waste management service costs show surprising variation. Weight-based statutory targets have driven a much improved recycling rate over time but could better reflect wider sustainability considerations.</p>	<p>Published 15 November 2018</p> <p><a href="http://www.audit.wales/publication/waste-management-wales-municipal-recycling">http://www.audit.wales/publication/waste-management-wales-municipal-recycling</a></p>
<b>National Fraud Initiative in Wales 2016-18</b>	<p>This report summarises the findings of the biennial National Fraud Initiative in Wales for the period 1 April 2016 to 31 March 2018.</p> <p>The latest National Fraud Initiative (NFI) exercise has been one of the most successful to date – uncovering £5.4 million of fraud and overpayments across public services in Wales, compared with £4.4 million the last time. The Auditor General's report, reveals that more than £35 million of fraud and overpayments have been found in Wales since the scheme began in 1996.</p>	<p>Published 22 October 2018</p> <p><a href="http://www.audit.wales/publication/national-fraud-initiative-wales">http://www.audit.wales/publication/national-fraud-initiative-wales</a></p>

Topic	Findings	Status
<p><b>Procuring Residual and Food Waste Treatment Capacity</b></p>	<p>Welsh Government programme 'well-managed' but some councils who've opted out are still reliant on landfill.</p> <p>A Welsh Government procurement programme to help councils set up food and residual waste contracts has been well-managed, according to a report published today by the Auditor General for Wales. But, several councils have opted out of the Programme, generally at a higher cost for residual waste treatment, and some are still reliant on landfill.</p>	<p>Published 11 October 2018</p> <p><a href="https://audit.wales/publication/procuring-residual-and-food-waste-treatment-capacity">https://audit.wales/publication/procuring-residual-and-food-waste-treatment-capacity</a></p>



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