

Cyngor Sir CEREDIGION County Council

REPORT TO:	Governance and Audit Committee
DATE:	3 June 2021
LOCATION:	Remotely by Video Conference
TITLE:	Audit Wales Work Programme Update
PURPOSE OF REPORT:	To provide the Governance and Audit Committee with updates on the progress with studies Audit Wales have undertaken or are undertaking
Cabinet Portfolio and Cabinet Member:	Cllr Ray Quant MBE, Deputy Leader of the Council and Cabinet Member for Legal and Governance, People and Organisation, and Democratic Services

Introduction

Reports are regularly provided to the Governance and Audit Committee on current Audit Wales studies and progress being made in response to previously reported proposals or recommendations.

There are two elements to the report:

- 1) to provide details of progress to date on previous reports from Audit Wales, and
- 2) to report on current work with Audit Wales.

1) Progress Update

- Ceredigion County Council 2021-2022 Audit Plan (**Appendix 1**)
- Local reports received:
 - Audit Wales Certification of Grants and Returns 2019-20 – Ceredigion County Council (**Appendix 2**)
- National reports received: none
- Certificates Received: none
- Management Response Forms in progress/completed:
 - Excel Spreadsheet of MRF Responses (**Appendix 3(a)**)
 - 'Raising our Game' Tackling Fraud in Wales (30/7/2020) (**Appendix 3(b)**)
 - Review of Public Service Boards (7/10/19) (**Appendix 3(c)**)
 - Rough Sleeping in Wales – Everyone's Problem; No-one's Responsibility (23/7/2020) (**Appendix 3(d)**)
 - The 'Front Door' to Adult Social Care (11/9/19) (**Appendix 3(e)**)
 - Progress in implementing the Violence Against Women, Domestic Abuse and Sexual Violence Act (21/11/19) (**Appendix 3(f)**)
 - Well-being of Future Generations: An examination of the design and implementation of the Council's Integrated Services Model – Ceredigion County Council (20/12/19) (**Appendix 3(g)**)

- The National Fraud Initiative in Wales 2018-20 (13/10/20) (**Appendix 3(h)**)
- Welsh Community Care Information System (15/10/20) (**Appendix 3(i)**)
- Effectiveness of Local Planning Authorities in Wales (6/6/2019) (**Appendix 3(j)**)
- Commercialisation in Local Government (6/10/2020)
- Asset Valuation Update (verbal)
- Audit Wales Protocols (**Appendices 4(a) and 4(b)**)

2) Current Work

- Project Brief- Value for Money of Direct Payments (**Appendix 5**)
- Project Brief- Review of Planning (**Appendix 6**)
- Financial Sustainability Assessment Project 2020-2021 (**Appendix 7**)
- Audit Wales Letter – Audit Wales Reports & Recommendations (**Appendix 8**)
- Audit Wales – Progress summary of Audit Wales work programmes (**Appendix 9**)

RECOMMENDATIONS: To consider reports received from Audit Wales

Reasons for Recommendation To keep the Governance and Committee informed of reports, proposals and work being undertaken

Appendices:

- Appendix 1** - 2021-2022 Audit Plan
- Appendix 2** – May 2021 Report - (Certification of Grants and Returns 2019-20)
- Appendix 3 (a) – (j)** MRFs (x 9) & Excel Schedule
- Appendix 4 (a) & (b)** – Audit Wales Protocols
- Appendix 5** - Project Brief: Value for Money of Direct Payments
- Appendix 6** - Project Brief: Review of Planning
- Appendix 7** - Project Brief: Financial Sustainability Assessment Project 2020-2021
- Appendix 8** – Audit Wales Letter – Audit Wales Reports & Recommendations
- Appendix 9** - Audit Wales – Progress summary of Audit Wales work programmes

Contact Name: Elin Prysor

Designation: Corporate Lead Officer: Legal & Governance & Monitoring Officer

Date of Report: 25 May 2021

2021 Audit Plan – Ceredigion County Council

Date issued: March 2021

Document reference: 2319A2021-22

This document has been prepared as part of work performed in accordance with statutory functions.

Audit Wales is the non-statutory collective name for the Auditor General for Wales and the Wales Audit Office, which are separate legal entities each with their own legal functions as described above. Audit Wales is not a legal entity and itself does not have any functions.

No responsibility is taken by the Auditor General or the staff of Audit Wales in relation to any member, director, officer or other employee in their individual capacity, or to any third party.

In the event of receiving a request for information to which this document may be relevant, attention is drawn to the Code of Practice issued under section 45 of the Freedom of Information Act 2000. The section 45 Code sets out the practice in the handling of requests that is expected of public authorities, including consultation with relevant third parties. In relation to this document, the Auditor General for Wales, Audit Wales and, where applicable, the auditor acting on behalf of the Auditor General are relevant third parties. Any enquiries regarding disclosure or re-use of this document should be sent to Audit Wales at infoofficer@audit.wales.

We welcome correspondence and telephone calls in Welsh and English. Corresponding in Welsh will not lead to delay. Rydym yn croesawu gohebiaeth a galwadau ffôn yn Gymraeg a Saesneg. Ni fydd gohebu yn Gymraeg yn arwain at oedi.

Mae'r ddogfen hon hefyd ar gael yn Gymraeg. This document is also available in Welsh.

Contents

2021 Audit Plan	
About this document	4
My duties	4
Impact of COVID-19	5
Audit of financial statements	5
Performance audit	9
Certification of grant claims and returns	11
Statutory audit functions	12
Fee, audit team and timetable	12

2021 Audit Plan

About this document

- 1 This document sets out the work I plan to undertake during 2021 to discharge my statutory responsibilities as your external auditor and to fulfil my obligations under the Code of Audit Practice.

My duties

- 2 I complete work each year to meet the following duties.

Audit of financial statements

- 3 Each year I audit Ceredigion County Council's (the Council's) financial statements to make sure that public money is being properly accounted for.

Value for money

- 4 The Council has to put in place arrangements to get value for money for the resources it uses, and I have to be satisfied that it has done this.

Continuous improvement

- 5 Under the Local Government (Wales) Measure 2009 (the Measure) the Council has to put in place arrangements to make continuous improvements, including related plans and reports, and the Auditor General has to assess whether the Council is likely to (or has) met these requirements. Some requirements of the Measure will cease during 2021-22 due to changes in legislation arising from the Local Government and Elections (Wales) Act 2021. However, I anticipate that during 2021-22, I will still be required to audit the Council's published assessment of its performance that covers the 2020-21 year.

Sustainable development principle

- 6 Public bodies need to comply with the sustainable development principle when setting and taking steps to meet their well-being objectives. The Auditor General must assess the extent to which they are doing this.

Impact of COVID-19

- 7 The COVID-19 pandemic continues to have a significant impact across the United Kingdom and on the work of public sector organisations. As in 2020, it is likely to significantly impact on the preparation of the 2020-21 accounts and my financial audit and performance audit work.
- 8 Recent developments in relation to a vaccine programme indicate that the Welsh Government's restrictions on movement and anticipated sickness absence levels are expected to ease through 2021. However, I recognise that there remains significant uncertainty and I understand that many local authorities may not be able to prepare accounts in line with the timetable set out in the Accounts and Audit (Wales) Regulations 2014. As well as the delivery of my statutory responsibilities as the Auditor General, my priority is to ensure the health, safety and well-being of Audit Wales staff, their families and those of our partners elsewhere in the public service at this incredibly challenging time.
- 9 Audit Wales staff will continue to work flexibly to deliver the audit work set out in this plan. In response to the government advice and subsequent restrictions, we will continue to work remotely, building on the arrangements made in 2020, until such time that it is safe to resume on-site activities. I remain committed to ensuring that the work of Audit Wales staff will not impede the vital activities that public bodies need to do to respond to ongoing challenges presented by the COVID-19 pandemic.
- 10 Consequently, while this audit plan sets out an initial timetable for the completion of my audit work, the ongoing uncertainties around the impact of COVID-19 on the sector mean that some timings may need to be revisited. My audit team will discuss any amendments required to the proposed timetable with the Council as the 2021 position becomes clearer.

Audit of financial statements

- 11 It is my responsibility to issue a certificate and report on the financial statements. This includes:
 - an opinion on the 'truth and fairness' of the Council's financial statements for the financial year ended 31 March 2021; and
 - an assessment as to whether the Council's Narrative Report and Annual Governance Statement is prepared in line with the CIPFA Code and relevant guidance and is consistent with the financial statements and with my knowledge of the Council.
- 12 In addition to my responsibilities for auditing the Council's financial statements, I also have responsibility for:
 - certifying a return to the Welsh Government which provides information about the Council to support preparation of Whole of Government Accounts;

- responding to questions and objections about the accounts from local electors (additional fees will be charged for this work, if necessary);
- the audit of Ceredigion Harbour Authority's 2020-21 financial statements; and
- the certification of a number of grant claims and returns as agreed with the funding bodies.

- 13 I do not seek to obtain absolute assurance on the truth and fairness of the financial statements and related notes but adopt a concept of materiality. My aim is to identify material misstatements, that is, those that might result in a reader of the accounts being misled. The levels at which I judge such misstatements to be material will be reported to the Audit Committee prior to completion of the audit.
- 14 Any misstatements below a trivial level (set at 5% of materiality I judge as not requiring consideration by those charged with governance and therefore will not report them.
- 15 There have been no limitations imposed on me in planning the scope of this audit.
- 16 I will also report by exception on a number of matters which are set out in more detail in our [Statement of Responsibilities](#), along with further information about my work.

Audit of financial statements risks

- 17 The following table sets out the significant risks I have identified for the audit of the Council.

Exhibit 1: financial statement audit risks

This table summarises the key financial statement audit risks identified at the planning stage of the audit.

Audit risk	Proposed audit response
Significant risks	
<p>The risk of management override of controls is present in all entities. Due to the unpredictable way in which such override could occur, it is viewed as a significant risk [ISA 240.31-33].</p>	<p>My audit team will:</p> <ul style="list-style-type: none"> • test the appropriateness of journal entries and other adjustments made in preparing the financial statements; • review accounting estimates for biases; and

Audit risk	Proposed audit response
Significant risks	
	<ul style="list-style-type: none"> • evaluate the rationale for any significant transactions outside the normal course of business.
<p>Impact of COVID-19</p> <p>The COVID-19 national emergency continues and the pressures on staff resources and of remote working may impact on the preparation, audit and publication of accounts. There is a risk that the quality of the accounts and supporting working papers, eg around estimates and valuations, may be compromised leading to an increased incidence of errors. Quality monitoring arrangements may be compromised due to timing issues and/or resource availability.</p>	<p>We will discuss your closedown process and quality monitoring arrangements with the accounts preparation team and make arrangements to monitor the accounts preparation process. We will help to identify areas where there may be gaps in arrangements.</p>
<p>The COVID-19 pandemic will have a significant impact on the risks of material misstatement and the shape and approach to my audit. The Welsh Government has made available various funding streams to the authority. In some cases, these monies provide financial support to the authority itself. In other cases, the funds have been administered by the authority, making payments to third parties on behalf of the Welsh Government. The amounts involved are material to the accounts.</p> <p>Examples of audit risks include:</p> <ul style="list-style-type: none"> • Incorrect accounting treatment for COVID-19 funding ie principal or agency arrangements • Fraud/error risks • Potential year-end valuation uncertainty • Estimation of accrued annual leave provisions 	<p>We will review the funding streams received from the Welsh Government and confirm the appropriate accounting treatment with the Council.</p>

Other audit risks

McCloud judgement

In 2015, the Government introduced reforms to public sector pensions, meaning most public sector workers were moved into new pension schemes in 2015.

In December 2018, the Court of Appeal ruled that the 'transitional protection' arrangements amounted to unlawful discrimination.

Consultations on proposed remedies for the Local Government, Police and Fire pension schemes closed in October 2020.

The Government recently announced that for unfunded schemes the underpin will be the deferred choice model for the remedy.

No announcement has yet been made on the Local Government Pension Scheme.

Final details are expected to be published during 2021.

The impact of the judgement is likely to have a significant impact on the IAS 19 disclosed liabilities.

My audit team will review the provision previously made in relation to the McCloud judgement and monitor progress on the outcome of the consultation to be applied in the Local Government pension schemes.

Capital accounting

The Council has a capital programme of some £18 million. Our 2015-16, 2016-17, 2017-18 and 2018-19 audits identified some areas for improvement. There is a risk that the accounting treatment for capital is not correctly reflected in the Statement of Accounts.

My audit team will undertake tests to gain assurance that the accounting treatment for capital is correctly reflected in the Statement of Accounts. We will continue to work with the Estates team including earlier testing and increased working with them and the accounts team to develop the knowledge and understanding to help achieve the necessary improvements.

Other matters

- 18 There is one other matter on which my audit team will undertake early work in preparation for the 2021-22 audit.

Exhibit 2: Other matters

This table summarises the key financial statement audit risks identified at the planning stage of the audit.

Other matters	
CIPFA/LASAAC has once again deferred the introduction of IFRS 16 until 1 April 2022. The authority will, however, need to undertake considerable work to identify leases, and the COVID-19 pandemic may pose implementation risks.	My team will undertake some early work to review preparedness for the introduction of IFRS 16 Leases.

Performance audit

- 19 In addition to my Audit of Financial Statements I also carry out a programme of performance audit work to discharge my duties as Auditor General as set out on **page 4** in relation to value for money and sustainable development.
- 20 In response to the pandemic, I have adopted a flexible approach to my performance audit work both in terms of topic coverage and methodology. My work on recovery planning, COVID-19 learning and my assurance and risk assessment work are examples of this. This has enabled me to respond to the fast-moving external environment and provide more real-time feedback in a range of formats.
- 21 For 2021-22, I intend to build on this approach to help enable my work to be responsive and timely, and where possible to share learning more quickly. As part of this approach, I anticipate that a significant proportion of my local performance audit programme will be delivered through the Assurance and Risk Assessment Project, that will be ongoing throughout the year.
- 22 Given the high degree of commonality in the risks facing councils at this time I also intend to deliver a number of thematic projects examining risks common to all councils.
- 23 I have consulted public bodies and other stakeholders on how I will approach my duties in respect of the Well-being of Future Generations (Wales) Act 2015. This consultation was extended due to the pandemic.

- 24 In my consultation I have set out and sought views on proposals to:
- a) continue to undertake specific examinations to assess the setting of well-being objectives and the steps being taken to meet them;
 - b) integrate the examination of steps alongside value for money studies and local audit work, wherever possible; and
 - c) strengthen and expand the co-ordination of work with the Future Generations Commissioner.
- 25 I will be writing to the 44 public bodies designated under the Act setting out the results of the consultation and how I intend to approach this work over the reporting period 2020-2025.
- 26 In view of the above factors, I intend to retain a high degree of flexibility in my local performance audit programme at the Council and will continue to update the Council as the audit programme changes.
- 27 For 2021-22 this work is set out below.

Exhibit 3: Performance Audit Programme 2021-22

This table summarises the performance audit programme for 2021-22

Performance audit programme	Brief description
Well-being of Future Generations Act (Wales) 2015 (WFG Act) examinations	Further details to follow.
Improvement Reporting Audit	Audit of discharge of duty to publish an assessment of performance.
Assurance and Risk Assessment	<p>Projects 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.</p> <p>At Ceredigion County Council the projects are likely to focus on:</p> <ul style="list-style-type: none"> • financial position; • self-assessment arrangements; • recovery planning;

Performance audit programme	Brief description
	<ul style="list-style-type: none"> • implications of the Local Government and Elections (Wales) Act; • carbon reduction plans; and • corporate performance management arrangements – see 'Bespoke Work' below.
Thematic work – Springing Forward – Examining the Building Blocks for a Sustainable Future	As the world moves forward, learning from the global pandemic, this review looks at how effectively councils are strengthening their ability to transform, adapt and maintain the delivery of services including those delivered in partnership with key stakeholders and communities.
Bespoke Work – Review of Corporate Performance Management Arrangements	We will work alongside the Council in the review of its performance management arrangements to provide critical friend challenge at key milestones.

Certification of grant claims and returns

28 I have been requested to undertake certification work on the Council's grant claims and returns as set out in **Exhibit 4**.

Exhibit 4: summary of grant claim certification work

This table summarises my 2020-21 programme of grant claim certification work.

Name of scheme
Housing Benefits
NHS Pooled Budgets

Name of scheme
NHS Money Transfers
National Domestic Rates Return
Teachers Pensions
Social Care Workforce Development Programme

Statutory audit functions

- 29 In addition to the audit of the accounts, I have statutory responsibilities to receive questions and objections to the accounts from local electors. These responsibilities are set out in the Public Audit (Wales) Act 2004:
- Section 30 Inspection of documents and questions at audit; and
 - Section 31 Right to make objections at audit.
- 30 As this work is reactive, I have made no allowance in the fee table below. If I do receive questions or objections, I will discuss potential audit fees at the time.

Fee, audit team and timetable

- 31 My fees and planned timescales for completion of the audit are based on the following assumptions:
- the financial statements are provided in accordance with a timescale to be agreed taking into account the impact of COVID-19, to the quality expected and have been subject to a robust quality assurance review;
 - information provided to support the financial statements is in accordance with the agreed audit deliverables document;
 - appropriate accommodation and facilities are provided to enable my audit team to deliver the audit in an efficient manner;
 - all appropriate officials will be available during the audit;
 - you have all the necessary controls and checks in place to enable the Responsible Financial Officer to provide all the assurances that I require in the Letter of Representation addressed to me; and
 - Internal Audit's planned programme of work is complete and management has responded to issues that may have affected the financial statements.

32 If I do receive questions or objections, I will discuss potential audit fees at the time.

Fee

33 Your estimated fee for 2021 is set out in **Exhibit 5**. This is the same as your actual fee for 2020. Please note that our Fee Scheme remains subject to approval by the Finance Committee and therefore this proposed fee currently remains subject to final moderation by the Auditor General.

Exhibit 5: audit fee

This table sets out the proposed audit fee for 2021, by area of audit work, alongside the actual audit fee for last year.

Audit area	Proposed fee (£) ¹	Actual fee last year (£)
Audit of accounts ²	£154,000	£154,000
Performance audit work ³	£100,390	£100,390
Grant certification work ⁴	£24,000	£24,000
Other financial audit work – Ceredigion Harbour Authority	£1,700	£1,700
Total fee	£280,090	£280,090

34 Planning will be ongoing, and changes to my programme of audit work, and therefore my fee, may be required if any key new risks emerge. I shall make no changes without first discussing them with the Council.

35 Further information on my [fee scales and fee setting](#) can be found on our website.

Audit team

36 The main members of my team, together with their contact details, are summarised in **Exhibit 6**.

¹ Notes: The fees shown in this document are exclusive of VAT, which is not charged to you.

² Payable November 2020 to October 2021.

³ Payable April 2021 to March 2022.

⁴ Payable as work is undertaken.

Exhibit 6: my audit team

This table lists the members of the local audit team and their contact details.

Name	Role	Contact number	E-mail address
Huw Rees	Engagement Director and Engagement Lead	02920 320500	Huw.Rees@audit.wales
Clare James	Engagement Lead – Financial Audit	02920 320500	Clare.James@audit.wales
Jason Blewitt	Audit Manager (Financial Audit)	07970 737478	Jason.Blewitt@audit.wales
Eleanor Ansell	Audit Lead (Financial Audit)	02920 829300	Eleanor.Ansell@audit.wales
Non Jenkins	Audit Manager (Performance Audit)	07879 848671	Non.Jenkins@audit.wales
Nigel Griffiths	Audit Lead (Performance Audit)	07798 503065	Nigel.Griffiths@audit.wales

Timetable

- 37 The key milestones for the work set out in this plan are shown in **Exhibit 7**. As highlighted earlier, there may be a need to revise the timetable in light of developments with COVID-19.
- 38 The Public Audit (Wales) Act 2004 provides electors with the right to ask questions and to make objections to the Authority's accounts to the Auditor General. The rights to ask questions and make objections at audit are linked to electors' rights to inspect the accounts that are also set out in the 2004 Act. The current COVID restrictions may impose restrictions on the Authority's ability to facilitate the inspection of accounts. Therefore, we have not yet set a date for the exercise of electors' rights and will continue to monitor the situation before confirming a date

with you. We anticipate that we will be in a position to agree a date with you in late May 2021.

Exhibit 7: Audit timetable

Planned output	Work undertaken	Report finalised
2021 Audit Plan	January – February 2021	March 2021
Audit of Financial Statements work: <ul style="list-style-type: none"> • Audit of Financial Statements Report • Opinion on Financial Statements • Financial Accounts Memorandum 	January – November 2021	November 2021 November 2021 December 2021
Performance audit work: <ul style="list-style-type: none"> • Annual Audit Summary • Well-being of Future Generations • Improvement Reporting Audit • Assurance and Risk Assessment • Thematic Work – Springing Forward – Examining the Building Blocks for a Sustainable Future • Bespoke Work – Review of Corporate Performance Management Arrangements 	Timescales for individual projects will be discussed with you and detailed within the specific project briefings produced for each study.	
Grants certification work	September – December 2021	January 2022
Other financial audit work: <ul style="list-style-type: none"> • Ceredigion Harbour Authority 	September – November 2021	November 2021

Planned output	Work undertaken	Report finalised
Annual Audit Summary	N/A	December 2021
2022 Audit Plan	December 2021 – January 2022	February 2022

- 39 I can confirm that my team members are all independent of the Council and your officers. In addition, I am not aware of any potential conflicts of interest that I need to bring to your attention.



Audit Wales

24 Cathedral Road

Cardiff CF11 9LJ

Tel: 029 2032 0500

Fax: 029 2032 0600

Textphone: 029 2032 0660

E-mail: info@audit.wales

Website: www.audit.wales

We welcome correspondence and telephone calls in Welsh and English.
Rydym yn croesawu gohebiaeth a galwadau ffôn yn Gymraeg a Saesneg.

Certification of Grants and Returns 2019-20 – Ceredigion County Council

Audit year: 2019-20

Date issued: May 2021

Document reference: 2264A2021-22

This document has been prepared as part of work performed in accordance with statutory functions.

In the event of receiving a request for information to which this document may be relevant, attention is drawn to the Code of Practice issued under section 45 of the Freedom of Information Act 2000. The section 45 code sets out the practice in the handling of requests that is expected of public authorities, including consultation with relevant third parties. In relation to this document, the Auditor General for Wales and Audit Wales are relevant third parties. Any enquiries regarding disclosure or re-use of this document should be sent to Audit Wales at infoofficer@audit.wales.

We welcome correspondence and telephone calls in Welsh and English. Corresponding in Welsh will not lead to delay. Rydym yn croesawu gohebiaeth a galwadau ffôn yn Gymraeg a Saesneg. Ni fydd gohebu yn Gymraeg yn arwain at oedi.

Contents

Summary report

Summary of certification work outcomes

4

Fees

6

Summary of certification work outcomes

- 1 Under Paragraph 20 of Schedule 8 to the Government of Wales Act 2006 the Auditor General shall, if required by a local government or other grant-receiving body, make arrangements for certifying claims and returns (referred to as grant claims, hereafter).
- 2 We undertook our work with the aim of certifying individual claims and to answer the question:
'Does Ceredigion County Council (the Council) have adequate arrangements in place to ensure the production of co-ordinated, accurate, timely and properly documented grant claims?'
- 3 We have completed the audit and conclude that the Council had adequate arrangements in place for the production and submission of the grant claims which required certification within 2019-20.
- 4 Due to changes with the Welsh Government, a number of grants no longer required auditing this year. For 2019-20, we certified six grant claims (compared with 13 in 2018-19), with an aggregate value of £45 million (£53 million in 2018-19).
- 5 The Council submitted all of the six grant claims by the agreed deadlines (85% in 2018-19) and all of these have now been certified. The cost of the audit for 2019-20 is £24,762 (£40,753 in 2018-19).
- 6 Overall, the audits resulted in proposed amendments to one grant claim, with a change in grant entitlement of (£938).
- 7 A summary of the qualifications and amendments is shown below:

Exhibit 1: key information for 2019-20

Key information for 2019-20

Overall, we certified six grants and returns (13 in 2018-19):

- five (83%) were unqualified with no amendment (seven in 2018-19, ie 54%);
- one (17%) was qualified (four in 2018-19, ie 31%); and
- one (17%) was amended (four in 2018-19, ie 31%).

- 9 Detailed on the following pages is a summary of the key outcomes from our certification work of the Council's 2019-20 grants and returns, showing where either audit amendments were made as a result of our work or where we had to qualify our audit certificate.
- 10 A qualification means that issues were identified concerning the Council's compliance with a scheme's requirements that could not be resolved through adjustment. In these circumstances, it is likely that the relevant grant-paying body will require further information from the Council to satisfy itself that the full amounts of grant claimed are appropriate. There is a potential risk that grant-paying bodies claw back grant from the Council where issues are not addressed. One claim was qualified in 2019-20 (BEN01 Housing Benefits Subsidy). The Qualification issued against Housing Benefit Subsidy was in respect of an individual claim that has since been adjusted. The resulting adjustment of £249.24 (total subsidy claim of £16,190,221) will be reflected in the subsidy claim of 2020-21 and the matter is now concluded.

Exhibit 2: grant claim outcomes

Ref	CI Ref	Grants and returns	Claim due	Claim received	Late	Qualified certificate	Adjustment (>£10,000)	Adjustment (<£10,000)	Unqualified certificate
1	BEN01	Housing Benefits Subsidy	30-04-20	30-04-20	No	✓			
2	HLG01	Section 33 NHS (Wales) Act 2006 Pooled Budgets	29-05-20	05-10-20	No ¹				✓
3	HLG03	Section 34-194 NHS (Wales) Act 2006 Money Transfers	30-09-20	30-09-20	No				✓
4	LA01	National Non-Domestic Rates Return	29-05-20	28-05-20	No				✓
5	PEN05	Teachers' Pension Scheme Return	31-05-20	20-05-20	No			(£938) change in entitlement	✓
6	SOC07	Social Care Workforce Development Programme	30-09-20	30-09-20	No				✓
Total						1	0	1	5

¹ Extension of the submission of the HLG01 claim was agreed.

Fees

- 11 Our overall fee for the certification of grants and returns is lower than that charged in 2018-19, and in line with the estimate provided within the Audit Plan. The decrease is due to fact that the number of grants that we are required to certify has been amended by the Welsh Government in 2019-20.

Exhibit 3: breakdown of fee by grant/return

Breakdown of fee by grant/return	2019-20	2018-19
BEN01 – Housing Benefits Subsidy	£11,079	£9,547
EDU18 – 21st Century Schools	£*	£1,847
HLG01 – Section 33 NHS (Wales) Act 2006 Pooled Budgets	£2,381	£2,452
HLG03 – Section 34 – 194 NHS (Wales) Act 2006 Money Transfers	£1,518	£1,384
LA01 – National Non-Domestic Rates Return	£2,396	£2,319
LA12 – Sustainable Waste Management Grant	£*	£2,184
LA99 – Summary Statement of Certified Welsh Government Grants	£*	£4,265
PEN05 – Teachers’ Pension Scheme Return	£3,372	£3,341
SOC07 – Social Care Workforce Development Programme	£1,872	£1,718
TRA15 – Local Transport Grant	£*	£2,392
TRA23 – Free Concessionary Travel	£*	£1,771
TRA27 – Bus Services Support Grant	£*	£2,552
TRA28 – Youth Travel Scheme	£*	£736
Grants Supervision, Planning and Control	£2,146	£4,659
Total fee	£24,762	£40,753

* Certification of these claims was not required in 2019-20.

Audit Wales

24 Cathedral Road

Cardiff CF11 9LJ

Tel: 029 2032 0500

Fax: 029 2032 0600

Textphone: 029 2032 0660

E-mail: info@audit.wales

Website: www.audit.wales

We welcome correspondence and telephone calls in Welsh and English.
Rydym yn croesawu gohebiaeth a galwadau ffôn yn Gymraeg a Saesneg.



Report Title: The 'Front Door' to Adult Social Care
 Issue Date: September 2019
 Audit Committee: 05 February 2020
 Doc ref: https://www.audit.wales/sites/default/files/Front-door-to-adult-social-care-english_11.pdf

Report Summary
 The focus of our work has been to judge the effectiveness of this new 'front door' to social care, looking specifically at services for adults. Our review has considered the comprehensiveness of IAA services, the availability of preventative and community-based support, and the assurance systems put in place to ensure those who need care and support or are at risk are identified and assisted. Finally, we consider the impact of the front door on demand for social care (expenditure, assessments and services) but also in respect of improving wellbeing. The report concludes that Councils are preventing social-care demand, but information, advice and assistance are not consistently effective

Recommendations		Council's response
Ref	Proposal for Improvement / Recommendation	
R1	<p>Part 1 of the report sets out how authorities promote access to the 'front door' and provide information, advice and assistance to help people to improve their wellbeing and prevent their needs from deteriorating. To improve awareness of the front door we recommend that:</p> <p>local authorities</p> <ul style="list-style-type: none"> review their current approaches, consider their audience, and ensure that good-quality information is made available in a timely manner to avoid needs deteriorating and people presenting for assistance in 'crisis'; work in partnership with public and third-sector partners to help ensure people accessing via partner referrals, or other avenues, are given the best information to help them; ensure that advocacy services are commissioned and proactively offered to those who need them at first point of contact; to take local ownership and lead on the co-ordination and editing of local information published on Dewis Cymru locally. <p>The Welsh Government:</p> <ul style="list-style-type: none"> improve carers' awareness and understanding of their rights to be assessed for their own care and support needs, aimed at generating demand for local authorities' preventative services; and undertake a full evaluation of the role of Dewis Cymru in the wider implementation of the Act and use the data gained to build on its potential as a national information sharing portal. 	<p>Ceredigion County Council are implementing a transformation programme across a range of services including social care. The Council front of house, Clic, will act as the first point of contact for all enquiries to the authority collecting a minimum data set dependent upon type of enquiry. They will provide information for enquirers where possible signposting to digital data services such as DEWIS where appropriate, and where further assistance and advice is needed correctly direct enquiries to Porth Cymorth Cynnar (Early Help and Prevention services) and Porth Gofal (Social care integrated assessment and targeted Short Term services).</p> <p>Safeguarding concerns are escalated in a timely manner to the right department and make referrals directly to Porth Cynnal (specialist services), e.g. DoLS, MCA.</p> <p>Porth Gofal services will act as gatekeeper for all enquiries coming from Clic and will triage all cases, including the gathering of additional information where required. They will provide Information or Advice where required and if appropriate close the enquiry.</p> <p>For the remainder, provide Assistance that may lead a proportionate assessment; then either assign to a relevant service or close if no further action or Information/Advice can be provided.</p> <p>Ceredigion have been the regional pilot site for the roll out of an Independent Professional advocacy project which has been evaluated and being rolled out across the region.</p>
R2	<p>In Part 2 of the report we review arrangements for PSB scrutiny and conclude that there are shortcomings and weaknesses in current performance and practice. To improve scrutiny, we recommend that:</p> <p>local authorities:</p> <ul style="list-style-type: none"> map the availability of preventative services in their area to better understand current levels of provision and identify gaps and duplication; involve third-sector partners in co-producing preventative solutions to meet people's needs and ensure people have equitable access to these services; work with third-sector partners to tailor and commission new services where gaps are identified; and work with partners to improve data to evaluate the impact of preventative services on individuals and the population more generally. <p>Welsh Government</p> <ul style="list-style-type: none"> improve the cost evaluation in relation to the impact of the Act in a national context, and support local authorities to ensure that the desired impact of prevention on overall social-care expenditure becomes a demonstratable reality." 	<p>Dewis Cymru Working Group established to provide support and encourage services to upload and maintain their resources on the national platform.</p> <p>Collaborative working between our team of Community Connectors and our CVC to regular update and maintain a directory of local services, especially new COVID-19 response groups and organisations.</p> <p>A Local Resource Map (virtual) has been created in partnership CAVO which links with Dewis and Info-engine.</p> <p>Internal mapping of local third sector services providers available through a targeted focus group, contributing to the Local Authority's Transformation Programme of Social Care Services. This involved an internal mapping exercise of all known groups, networks and forums to identify what services/provision/opportunities are in place and where and also to identify what services need to be developed within the County (to support the development of our TAW programme)</p> <p>A number of grant schemes are jointly managed / distributed by Local Authority and CVC (CAVO).</p> <p>PSB Subgroup; Understanding our Communities is chaired by CVC CEO.</p> <p>A number of consultation responses have been completed jointly with third sector groups to ensure views are represented, for example the recent consultation on the National Plan for Carers and a Strategy for an Ageing Society.</p> <p>Work plans include the contribution of third sector partners through contracts and SLAs, including the Children and Communities Grant, namely Families First which includes a number of direct third sector providers.</p> <p>The Local Authority work very closely with third-sector partners and this partnership has grown and developed during the last 12 months. At the beginning of the pandemic last year CCC and CAVO created a list of all local resources (meal deliveries, shopping and medication collection, new and established COVID-19 support groups and national organisations) based on geographical areas in response to the pandemic. Both CCC and CAVO worked in collaboration to ensure that we responded effectively to emerging needs during these challenging times, by arranging food deliveries, pharmacy deliveries etc. to the residents of Ceredigion.</p> <p>A recent example of work with third-sector partners to tailor and commission new services where gaps are identified include a recent 'digital connectivity' project conducted in partnership between Flying Start, Families First, CAVO and Digital Communities Wales. This is a commissioned project based on identified need during the pandemic, whereby support is required for vulnerable families of children under 4 to be supported and equipped with connectivity to access support, namely virtual parenting groups programmes.</p> <p>Another example includes collaboration between the Local Authority, Hywel Dda Health Board and CVC (lead) in implementing the Welsh Government's Volunteer Recovery Grant. A joint work plan was submitted and now implemented. A number of focus areas are based on clear identified need, namely a commissioned project to research the impact of volunteers on wellbeing hubs, which will contribute in supporting the development of local wellbeing hubs.</p> <p>Social Care transformation programmes enable us to work with parents to improve data to evaluate the impact of preventative services on individuals and the population generally, for example our team of community connectors and our regional partners have benefitted from social prescribing training to strengthen our data collection opportunities to build strong, accountable services.</p> <p>A new perinatal mental health project funded by the Integrated Care Fund has enabled us to work with our Health colleagues to develop the evaluation of early intervention support for new or expecting parents in key locations in Ceredigion, and how the intervention has supported, has it reduced the need for specialist mental health support etc</p>

Report title: The Effectiveness of Local Planning Authorities in Wales

Issue date: 06 June 2019

Audit Committee: 17 July 2019

Doc ref: https://audit.wales/sites/default/files/planning-services-2019-full-report-english_5.pdf

Report Summary

The planning system controls the use of land and what is built on it, and is enforced by planning authorities, which are responsible for deciding whether a proposed development should be allowed to go ahead by granting or refusing planning permission. Planning applications must be decided in line with the Local Development Plan1 unless there is a very good reason not to do so. Planning therefore ensures that the right development happens in the right place at the right time.

Recommendations

Ref	Proposal for Improvement / Recommendation	Council's response
R1	<p>Part 1 of the report sets out the complexities of the planning system showing how challenging it is for local planning authorities to effectively engage with and involve stakeholders in choices and decisions. To improve involvement with stakeholders and ownership of decisions we recommend that:</p> <ul style="list-style-type: none"> • local planning authorities: <ul style="list-style-type: none"> – test current engagement and involvement practices and consider the full range of other options available to ensure involvement activities are fit for purpose; – use 'Place Plans' as a vehicle to engage and involve communities and citizens in planning choices and decision making; and – improve transparency and accountability by holding planning meetings at appropriate times, rotating meetings to take place in areas which are subject to proposed development, webcasting meetings and providing opportunities for stakeholders to address committee meetings. • Welsh Government: <ul style="list-style-type: none"> – review the Development Management Procedure Order 2012 and update the engagement and involvement standards for local planning authorities. 	<p>The Council engages and consults with a wide range of stakeholders during the plan preparation and when planning applications are received. The Council is also working with Town and Community Councils to prepare Place Plans.</p> <p>The Council will:</p> <ol style="list-style-type: none"> i) Review consultation methods and consider whether improvements can be implemented. ii) To continue to support the preparation of Place Plans iii) To consider opportunities to introduce webcasting of Development Control Committee meetings (subject to proposals to improve equipment to allow wider webcasting of meetings).
R2	<p>Part 2 of the report highlights that local planning authorities have been subject to significant reductions in funding and struggle to deliver their statutory responsibilities. To improve resilience, we recommend that local planning authorities:</p> <ul style="list-style-type: none"> • review their building control fee regimes to ensure the levels set, better reflect the actual cost of providing these services and make the service self-funding; and • improve capacity by working regionally to: <ul style="list-style-type: none"> – integrate services to address specialism gaps; – develop joint supplementary planning guidance; and – develop future local development plans regionally and in partnership with other local planning authorities. 	<p>The Council managed to maintain resources to support the Development Management, Planning Policy and Building Control teams. To ensure budgets are used efficiently as possible the Council will:</p> <ol style="list-style-type: none"> i) Review the structure of the service of the service during 2019/20 ii) Review budget regimes for 2020/21 iii) Identify opportunities to work in partnership with other authorities to prepare planning policy and undertake specialist areas of planning.
R3	<p>Part 2 of the report highlights that the cost of development control services is not reflected in the charges set for these services and progress in developing regional responses to strengthen resilience has been slow. We recommend that the Welsh Government:</p> <ul style="list-style-type: none"> • reviews development control fees to ensure the levels set, better reflect the actual cost of providing these services; and • consider how to use the powers in the Planning (Wales) Act to support and improve local planning authority capacity and resilience. 	<p>Although a recommendation for Welsh Government to respond to, the Council would welcome fee increases and additional resources to support improvements to its planning services.</p>
R4	<p>Part 3 of the report summarises the effectiveness and impact of local planning authorities decision making and how well they are Page 9 of 9 - WAO National Report Summary and Proposals for Improvement Ref Proposal for Improvement / Recommendation Council Response performing against national measures. We recommend that local planning authorities improve the effectiveness of planning committees by:</p> <ul style="list-style-type: none"> • reviewing their scheme of delegation to ensure planning committees are focussed on the most important strategic issues relevant to their authority; • revising reporting templates to ensure they are clear and unambiguous to help guide decision making and reduce the level of officer recommendations overturned; and • enforcing the local planning authorities' standards of conduct for meetings 	<p>The Council will continue to monitor performance of its decision making and consider:</p> <ol style="list-style-type: none"> i) Further changes to the scheme of delegation ii) Standardising report templates for Committee iii) Review guidance available to Members and to members of the public regarding the decision making process.
R5	<p>Part 4 of the report identifies the central role of planning to delivering the ambitions of the Wellbeing of Future Generations Act. We recommend that local planning authorities:</p> <ul style="list-style-type: none"> • set a clear ambitious vision that shows how planning contributes to improving wellbeing; • provide planning committee members with regular and appropriate wellbeing training and support to help deliver their wider responsibilities; • set appropriate measures for their administration of the planning system and the impact of their planning decisions on wellbeing; and • annually publish these performance measures to judge planning authorities impact on wellbeing. 	<p>The Council is currently reviewing its Local Development Plan (LDP) and this document will explain the role of the plan and decision making will have towards delivering the ambitions of the Wellbeing and Future Generations Act. In addition, the Council will:</p> <ol style="list-style-type: none"> i) Continue to hold briefing sessions with members about plans and the contribution makes towards the W&FG Act ii) Monitor the LDP and decision making iii) Publish annual monitoring and performance reports

Report title: Rough Sleeping in Wales - Everyone's Problem; No One's Responsibility

Issue date: July 2020

Audit committee:

Doc ref: https://www.audit.wales/sites/default/files/2020-11/Rough-sleeping-Eng_0.pdf

Report Summary

On behalf of the Auditor General for Wales, we have examined how public bodies are responding to and addressing wicked issues using people sleeping rough as a tracer. Overall, we have concluded that responding to COVID-19 is an opportunity for public bodies to start addressing long standing weaknesses in partnership working which has stopped them from tackling rough sleeping in the past.

Recommendations

Ref	Proposal for Improvement / Recommendation	Council's response
R1	<p>Public bodies and third sector partners should ensure they use data to plan the right future services, and to put in place effective data sharing protocols to ensure they respond effectively and safely to people sleeping rough. We recommend that councils and their partners:</p> <ul style="list-style-type: none">• invest in data analytical skills to better understand the current situation and predict future demand to prevent future homelessness;• review and update data sharing protocols to ensure they support services to deliver their data sharing responsibilities effectively; and• introduce a single data capture and risk assessment process for to help support safe decisions making in dealing with people sleeping rough.	<p>The LA have implemented an Assertive Outreach approach to meet this requirement and bring these identified clients into and through Housing Options Services. It is also looking at differing housing models to ensure clients don't return to streets and progress onto suitable housing.</p> <p>Housing First is one initiative that has been developed and being enhanced. This involves a multi-agency approach to ensure positive outcomes and prevent further crisis.</p> <p>The LA work closely with the support services, who provide both the management and support functions are our Temporary Accommodation and therefore lines of communication are in place, as well as sharing protocols.</p>
R2	<p>Because public bodies are responding to people in crisis, they often deal with acute issues in isolation and rarely address the fundamental cause of the crisis. To do this requires public bodies to design and create service delivery models that are responsive. We recommend that public bodies use our complex needs self-reflection tool to improve how they can jointly address complex needs in the future</p>	<p>As part of the LA response to Covid19 and utilising Phase 2 funding by Welsh Government, Ceredigion will be transforming its Temporary Accommodation portfolio to encompass a 'Triage' facility at the point of access. This will ensure the prompt needs assessments are undertake, with Rapid Re-housing at the forefront. Housing Support Grant while also enable this initiative to develop further with the implementation of 'Critical Time Interventions' role in partnership with 3rd Sector Partners, with timely intervention and prevention work underpinning this approach.</p>

Report title: Well-being of Future Generations: An examination of the design and implementation of the Council's Integrated Services Model – Ceredigion County Council

Issue date: 20 December 2019

Audit Committee: 5 February 2020

Doc ref: https://www.audit.wales/sites/default/files/2020-12/ceredigion_council_wfg_integrated_services_model_english.pdf

Report Summary

We examined the extent to which the Council is acting in accordance with the sustainable development principle in the design and implementation of the Integrated Services Model. In order to act in accordance with the sustainable development principle public bodies must take account of the following 'ways of working': Long term, prevention, integration, collaboration and involvement.

Our examination found that the Council is effectively considering and applying the sustainable development principle in designing and implementing the Integrated Services Model and is pursuing opportunities to further embed the five ways of working.

Council's response

Opportunities

Long term:

- Further analysis of the funding, estimated costs and savings will assist in providing further clarity around the financial and operational sustainability of the Integrated Services Model.
- The Council has undertaken detailed data analysis to help it design the Integrated Services Model but needs to develop measures to help it assure itself that it is making progress towards its longer term and prevention goals.

Integration:

- Undertake a full Equality Impact Assessment to examine how 'due regard' has been given to the 'implementation of a new practice':
 - impacts on the ability of the Council to meet the General Equality Duty;
 - supports, and is compatible with, the European Convention on Human Rights Article 8 protects the right to a private family life which includes matters of autonomy and self-determination as well as the privacy and confidentiality of personal documents and correspondence; and
 - meets the Welsh Language Standard.
- Undertake a full Privacy Impact Assessment Required under GDPR where processing is planned which could have a significant impact on 'the rights and freedoms of individuals. Includes development of a new or enhanced system, processes or activities which involve personal data.

Involvement:

- The Council has the opportunity to involve the public in the later stages of model design to help them shape delivery portals.
- The Council could use the outcome of its EIA to ensure it has involved all relevant diverse sections of service users in service design including those in hard to reach groups.

Council's actions

The implementation of the integrated services was delayed for some months as a result of the COVID 19 pandemic. The programme was re-established in August 2020 and relaunched as the Through Age & Wellbeing Programme. A range of priority work streams have been established these included work streams that will focus on financial management to ensure that future services are developed delivered and in a financially resilient way.

A Through Age and Wellbeing Strategy is currently being developed that will outline the delivery of the Through Age and Wellbeing vision for the next 3-5 years. The strategy will include a number of strategic objectives and measures that will ensure a clear direction for services. These will inform business planning and progress on the changes required across the programme and ensure that local assessment of performance on a quarterly basis through the Council quarterly performance arrangements

Corporate Managers have now been appointed and the completion of a full EIA has commenced this will be further progressed once the Through Age & Wellbeing Strategy has been finalised.

The full PIA will also be progressed once the Through Age & Wellbeing Strategy has been finalised and it is clear the business processes required

A comprehensive public engagement exercise undertaken six months after the implementation of the new structure.

This will be captured as part of the engagement exercise.

Report title: Review of Public Services Boards

Issue date: October 2019

Audit Committee: 5 February 2020

Doc ref: https://www.audit.wales/sites/default/files/review-of-public-service-boards-english_11.pdf

Report Summary
 On behalf of the Auditor General for Wales, we have examined how PSBs are operating; looking at their membership, terms of reference, frequency and focus of meetings, alignment with other partnerships, resources and scrutiny arrangements. Overall, we have concluded that Public Services Boards are unlikely to realise their potential unless they are given freedom to work more flexibly and think and act differently.

Recommendations		Council's response
Ref	Proposal for Improvement / Recommendation	
R1	<p>In Part 1 of the report we set out that understanding the impact of choices and decisions requires public bodies to fully involve citizens and stakeholders and undertake comprehensive Impact Assessments. However, we found that current practice is insufficient to provide assurance that the needs of people with protected characteristics are fully considered when reviewing choices and the voice of citizens is not sufficiently influencing decisions. We recommend that PSBs:</p> <ul style="list-style-type: none"> • conduct formal assessments to identify the potential impact on people with protected characteristics and the Welsh language and review agreed actions to ensure any adverse impacts are addressed; • improve transparency and accountability by making PSB meetings, agendas, papers and minutes accessible and available to the public; • strengthen involvement by working to the guidance in the National Principles for Public Engagement in Wales; and • feed back the outcome of involvement activity identifying where changes are made as a result of the input of citizens and stakeholders. 	<p>It is felt that current practice is sufficient to provide assurance that the needs of people with protected characteristics are fully considered when reviewing choices and the voice of citizens is influencing decisions. All PSB agendas, papers and minutes are published on the Council's website and meetings are public (during the Covid pandemic members of the public can ask to listen in on the virtual meetings).</p>
R2	<p>In Part 2 of the report we review arrangements for PSB scrutiny and conclude that there are shortcomings and weaknesses in current performance and practice. To improve scrutiny, we recommend that:</p> <ul style="list-style-type: none"> • PSBs and public bodies use the findings of the Auditor General for Wales' Discussion Paper: Six themes to help make scrutiny 'fit for the future' to review their current performance and identify where they need to strengthen oversight arrangements and activity; and • PSBs ensure scrutiny committees have adequate engagement with a wider range of relevant stakeholders who can help hold PSBs to account. 	<p>Although it is felt that Scrutiny arrangements are working well, steps have been taken to strengthen the process. There is a designated Ceredigion County Council Scrutiny Committee that receives reports following each PSB meeting. The Chair of the Scrutiny Committee is also invited to PSB meetings in order to feed-back and discuss the main points. In moving forward, the Chairs of each of the 6 PSB Project Groups will be invited to present a detailed report on their work at a future Scrutiny Committee.</p>
R3	<p>In Part 3 of the report we summarise the difficulty of developing, implementing and resourcing PSBs and the challenges of managing multiple partnerships that can often have overlap and duplication. To help build capacity, consistency and resourcing of activity we recommend that:</p> <ul style="list-style-type: none"> • PSBs take the opportunity to discharge other plan and strategy obligations through the Local Wellbeing Plan; • the Welsh Government enables PSBs to develop flexible models of working including: <ul style="list-style-type: none"> – merging, reducing and integrating their work with other forums such as Regional Partnership Boards; and – giving PSBs flexibility to receive, manage and spend grant monies subject to PSBs ensuring they have adequate safeguards and appropriate systems in place for management of funding; effective budget and grant programme controls; and public reporting, scrutiny and oversight systems to manage expenditure. 	<p>Opportunities to discharge other plans and projects through the delivery of the Local Wellbeing Plan are actively and continuously explored. An example of this is the linkages that have been made with the RPB to utilise some transformation funding to deliver PSB priorities.</p>
R4	<p>To help build capacity, consistency and resourcing of activity we recommend that the Welsh Government and Welsh Local Government Association in their review of strategic partnerships take account of, and explore, the findings of this review.</p>	<p>N/A</p>

Report title: 'Raising Our Game' Tackling Fraud in Wales

Issue date: July 2020

Audit committee:

Doc ref: https://www.audit.wales/sites/default/files/2020-11/raising_our_game_tackling_fraud_in_wales_english.pdf

Report Summary

This report examines seven 'key themes' that all public bodies need to focus on in raising their game to tackle fraud more effectively:

- leadership and culture;
- risk management and control frameworks;
- policies and training;
- capacity and expertise;
- tools and data;
- collaboration; and
- reporting and scrutiny.

Recommendations

Ref	Proposal for Improvement / Recommendation	Council's Response
R1	The Welsh Government should enhance its strategic leadership of counter-fraud across the public service in Wales, playing a coordinating role where it can, while recognising that individual bodies remain responsible for their own counter-fraud activities.	The Council would welcome a co-ordinating role by Welsh Government in this area, which would assist and support collaboration and consistency in working practices within Local Government.
R2	All public bodies should champion the importance of a good anti-fraud culture and actively promote its importance to give confidence to staff and members of the public that fraud is not tolerated.	<ul style="list-style-type: none"> • The Council has a comprehensive 'Strategy on Countering Fraud, Corruption and Bribery (to include Anti-Money Laundering)' which is due for its 3-yearly review in April 2021. • The public are able to report any suspected incidents of Council Tax Reduction Scheme fraud and/or Housing Benefit / DWP benefit fraud on-line by following the instructions on the Council's website. • As part of the Council's safeguarding arrangements, the website also has a page detailing how suspected financial abuse (which includes fraud/theft) against a vulnerable adult should be reported. • The Council undertakes the National Fraud Initiative exercise regularly in order to prevent and detect fraud via data matching. Notifications publicising this exercise to staff and the public are placed on the Council website and on Ceri. • Internal Audit use 'Activedata' software to undertake data analytic techniques within systems where appropriate eg during the processing of covid grants. • Zurich, the Council's insurer, is due to provide a training module on Ethics & Fraud to the Council's Corporate Workshop on 28 May 2021.
R3	All public bodies should undertake comprehensive fraud risk assessments, using appropriately skilled staff and considering national intelligence as well as organisation-specific intelligence.	<ul style="list-style-type: none"> • All Managers produce business plans which include their business risks – fraud can be input as a risk if deemed appropriate, with mitigating actions noted. • Fraud appears as a priority heading in the Internal Audit annual audit plan of work. This is supported by notifications from external bodies such as NAFN and CIPFA, as well as other Local Authorities via the Welsh Chief Auditor Groups and by undertaking internal risk assessments.
R4	Fraud risk assessments should be used as a live resource and integrated within the general risk management framework to ensure that these risks are appropriately managed and escalated as necessary.	All risks within business / service plans are assessed for impact & likelihood in accordance with the Council's Risk Management Framework. Any risks with a resultant score falling in the high or critical risk categories are escalated to the Corporate Risk Register which is monitored by Leadership Group and reported to Governance & Audit Committee.
R5	All public bodies need to have a comprehensive and up-to-date set of policies and procedures which together represent a cohesive strategy for identifying, managing and responding to fraud risks.	<ul style="list-style-type: none"> • The 'Strategy on Countering Fraud, Corruption and Bribery (to include Anti-Money Laundering)' covers the prevention, detection and investigation of fraud. • The Risk Management Framework provides a comprehensive process for identifying and mitigating all risks. • The 'Policy and Guidelines for Safeguarding Children & Adults at Risk' contains a referral process with supporting forms, if financial abuse is suspected. • The Council has a Whistleblowing Policy if staff wish to report a concern, which can be made anonymously. • All the above policies & procedures are supported by various training packages for staff.
R6	Staff working across the Welsh public sector should receive fraud awareness training as appropriate to their role in order to increase organisational effectiveness in preventing, detecting and responding to fraud.	<ul style="list-style-type: none"> • Enforcement Officers such as Trading Standards staff are qualified to conduct PACE interviews. • The Council's HR service arranges in-house training for staff who are designated 'investigating officers' for disciplinary matters. • Each service has a trained designated safeguarding officer to which allegations of abuse against vulnerable persons are reported. • Two members of internal audit staff hold a CIPFA Certificate in Investigative Practices (CCIP) & another is an Accredited Counter Fraud Technician (ACFTech). • Zurich is due to provide a training module on Ethics & Fraud to the Council's Corporate Workshop (all managers) on 28 May 2021.
R7	Cases where fraud is identified and successfully addressed should be publicised to re-enforce a robust message from the top that fraud will not be tolerated.	<ul style="list-style-type: none"> • Any enforcement work resulting in successful court cases are covered by the local press. • Internal audit counter-fraud work undertaken is reported to Governance & Audit Committee annually. • Any member of staff responsible for a risk on the corporate risk register, or an action in an audit report can be called to the Governance & Audit Committee to provide assurances that appropriate systems / actions are in place.
R8	All public bodies need to build sufficient capacity to ensure that counter-fraud work is resourced effectively, so that investigations are undertaken professionally and in a manner that results in successful sanctions against the perpetrators and the recovery of losses.	The Council does not have a dedicated fraud team, but investigations are undertaken by officers who are deemed appropriate to each case, as per their experience / qualifications (see point R6 above).
R9	All public bodies should have access to trained counter-fraud staff that meet recognised professional standards.	As per point R8 above.
R10	All public bodies should consider models adopted elsewhere in the UK relating to the pooling /sharing of resources in order to maximise the availability of appropriately skilled staff.	The North & Mid Wales Chief Auditor Group is currently in the process of resurrecting the Specialist Fraud Working Group, which will assist with support and consistency in internal audit fraud practices throughout member authorities.
R11	All public bodies need to develop and maintain dynamic and agile counter-fraud responses which maximise the likelihood of a successful enforcement action and re-enforces the tone from the top that the organisation does not tolerate fraud.	As per point R8 above.
R12	All public bodies should explore and embrace opportunities to innovate with data analytics in order to strengthen both the prevention and detection of fraud.	Internal Audit use 'Activedata' software to undertake data analytic techniques within systems where appropriate eg during the processing of covid grants.
R13	Public bodies should work together, under the Digital Economy Act and using developments in data analytics, to share data and information to help find and fight fraud.	The Council undertakes the National Fraud Initiative exercise regularly in order to prevent and detect fraud via data matching between own services and with other national public sector bodies.
R14	Public bodies need to collate information about losses and recoveries and share fraud intelligence with each other to establish a more accurate national picture, strengthen controls, and enhance monitoring and support targeted action.	The Council perceives this as a task appropriate to WG if it accepts the coordinating role of strategic leadership of counter-fraud across the public services in Wales (see point R1 above).
R15	Audit committees must become fully engaged with counter-fraud, providing support and direction, monitoring and holding officials to account.	<ul style="list-style-type: none"> • Internal audit counter-fraud work undertaken is reported to Governance & Audit Committee annually. • Any member of staff responsible for a risk on the corporate risk register, or an action in an audit report can be called to the Governance & Audit Committee to provide assurances that appropriate systems / actions are in place.

Report title: The National Fraud Initiative in Wales 2018-20
 Issue date: October 2020
 Audit Committee: 12 November 2020
 Doc ref: https://www.audit.wales/sites/default/files/NFI_interactive_PDF_2018_20_eng_0_10.pdf

Report Summary
 Whilst the majority of Welsh NFI participants display a strong commitment to counter fraud and the NFI, as reported in my recent report on counter-fraud arrangements across Wales, some bodies do not demonstrate a commitment to address fraud and do not ensure that sufficient, skilled staff resource is in place to investigate matches, prevent frauds and correct errors.
 The COVID-19 pandemic has brought significant challenges across the public sector as bodies seek to deliver services for individuals, communities and businesses in an extremely difficult time. Since the start of the pandemic, the risk of fraud has increased as organisations become stretched and controls and governance are changing.

Recommendations
 All participants in the NFI exercise should ensure that they maximise the benefits of their participation. They should consider whether it is possible to work more efficiently on the NFI matches by reviewing the guidance section within the NFI secure web application.
 Audit committees, or equivalent, and officers leading the NFI should review the NFI self-appraisal checklist. This will ensure they are fully informed of their organisation's planning and progress in the 2020-22 NFI exercise.
 Where local auditors have identified specific areas where improvements could be made, the public bodies should act on these as soon as possible.
 All participants should be aware of emerging fraud risks e.g. due to COVID-19, and take appropriate preventative and detective action.

Council's response
 The NFI exercise is co-ordinated by the Audit Manager. All reports are run in conjunction with IT & results are sent to the appropriate services for processing. Report matches are produced in order of risk & sample testing is undertaken based on the risk priority. All participants are encouraged to read the guidance & undertake the training within the NFI secure web application prior to each exercise.
 Plans were in hand to complete the self-assessment to report to Leadership Group and Governance & Audit Committee at the beginning of this financial year, but were put on stop due to the pandemic. This is now scheduled for October 2021 at the conclusion of the current exercise.
 See R1 above - the NFI exercise is co-ordinated by the Audit Manager. All reports are run in conjunction with IT & results are sent to the appropriate services for processing. All recommended matches are required to be completed by end of May; all matches to be finalised by end of September. Report closure is checked by the Audit Manager.
 • All Managers produce business plans which include their business risks – fraud can be input as a risk if deemed appropriate, with mitigating actions noted.
 • All risks within business / service plans are assessed for impact & likelihood in accordance with the Council's Risk Management Framework. Any risks with a resultant score falling in the high or critical risk categories are escalated to the Corporate Risk Register which is monitored by Leadership Group and reported to Governance & Audit Committee.
 • Fraud appears as a priority heading in the Internal Audit annual audit plan of work. This is supported by notifications from external bodies such as NAFN and CIPFA, as well as other Local Authorities via the Welsh Chief Auditor Groups and by undertaking internal risk assessments.

Report title: Commercialisation in Local Government

Issue date: October 2020

Audit Committee: 12 November 2020

Doc ref: <https://audit.wales/sites/default/files/2020-11/Commercialisation-english.pdf>

Report Summary

Given the challenges of pursuing commercialisation and the need to maximise reward and minimise risk, on behalf of the Auditor General for Wales, we have examined how councils are approaching commercial ventures. Overall, we have concluded that councils need to have the right culture, skills and systems to unlock the benefits and mitigate the risks of commercialisation.

Recommendations

Ref	Proposal for Improvement / Recommendation
R1	Undertaking commercialisation requires councils to have enough capacity, the right skills and robust but agile systems to be in place. We recommend that councils use our self-evaluation tools to develop a strategy for the extent to which they want to pursue commercialisation.

Council's response
The Council will await to see implications of GPOC. The Council will also consider using the self-evaluation tool in developing a strategy for the extent they wish to pursue commercialisation.

Report title: Welsh Community Care Information System
 Issue date: October 2020
 Audit Committee: 12 November 2020
 Doc ref: https://audit.wales/sites/default/files/WCCIS-Eng_10.pdf

Report Summary
 The Welsh Community Care Information System (WCCIS) is intended to enable health and social care staff to deliver more efficient and effective services using a single system and a shared electronic record. The arrangements for reporting the benefits from WCCIS roll-out have been the subject of discussion and review from the outset. Work is still ongoing to develop a suitable reporting framework.

Recommendations		Council's response
Ref	Proposal for Improvement / Recommendation	
R1	<p>We recommend that, before committing any further central funding, the Welsh Government works with the WCCIS National Programme Team, health boards, local authorities and the supplier to:</p> <ul style="list-style-type: none"> • produce an updated business case that takes account of local, regional and national costs and sets out expectations for further roll-out of the system, its use over the remainder of the contract term, the development of national data standards and planning for any successor arrangements; • ensure the organisations involved have the necessary capacity to support implementation and are giving enough priority to the programme against a clearly agreed plan; and • pull together a clear national picture on feedback from front-line users about the performance and general functionality of the system. 	<p>Clear development plan between the Local Authority and Health on future development of the system. Regionally we are sharing data with our Health Board through the system and have worked in partnership to develop the system. Other Local Authority's in the region have yet to sign the deployment order, therefore we currently have had limited engagement. Regionally we are developing local plans on the development of national data standards and interoperability of all the systems within the region</p>
R2	<p>We recommend that the Welsh Government works with the National Programme Team to consider:</p> <ul style="list-style-type: none"> • how the WCCIS contract might have been strengthened to support and incentivise delivery and manage risk; and • how relevant lessons can be applied to any successor contracting arrangements and wider public procurement. 	<p>Central resource of business design and development – plan once for all users, common data sets, common workflows</p> <p>All stakeholders must be committed to the product and give a clear timeline of implementation. This can only be achieved if all are part of the specification and procurement process</p>

Report Summary
 On behalf of the Auditor General for Wales, we have examined how the new duties and responsibilities of the Act are being rolled out and delivered. Overall, we have concluded that victims and survivors of domestic abuse and sexual violence are often let down by an inconsistent, complex and fragmented system.

Ref	Proposed for Improvement / Recommendation	Council's response
R1	<p>Part 1 of the report highlights that despite public bodies having an increasing understanding of, and demand for, VAWDASV services, significant gaps remain and engagement with survivors and victims in reviewing and developing services is inconsistent. To address this, we recommend that needs assessment and mapping of service provision by public bodies are revisited and involvement widened and enhanced to include all relevant stakeholders to build a more accurate picture of current provision and identify gaps.</p>	<p>Council's response</p> <p>The Mid and West Wales VAWDASV Partnership Board published its strategy Safer Lives Healthier Relationships VAWDASV Strategy in line with VAWDASV legislation in November 2019. The Strategy outlines key information on the prevalence and scale of domestic in the region and how the Partnership organisations will support anyone who is experiencing or has experienced domestic abuse, sexual violence or violence against women, hold perpetrators to account, ensure professionals have the tools and knowledge to act, increase awareness of the issue and how to access support and help children and young people to understand inequality in relationships and that abusive behaviour is always wrong. The Strategy was developed following large scale engagement and consultation with survivors, specialist service providers, generic service providers, commissioners, stakeholders and members of the Mid and West Wales Domestic Abuse, Sexual Violence and Violence against Women Strategic Group. Nine focus groups were held across the region with 56 survivors who have been involved in services. The Strategy was taken back to survivors for their views and comments as part of the consultation providing an opportunity for them to consider how their input had shaped and informed the draft document. A total of 8 focus groups were held across the region in addition to 1-2-1 interviews with a total of 66 survivors engaging in the consultation activity. The range of engagement activity provided an opportunity for stakeholders, commissioners, providers and survivors to directly contribute to the development of the strategy, identify what works, highlight gaps in current provision and opportunities for improvement. Participants were also provided with an opportunity to articulate their vision for the strategy and to identify priorities for action. Participants were highly engaged in providing observations of the current and future landscape and the information gathered during this process provided a broad spectrum of opinions which were reflected within the identified and approved strategic priorities. See published Strategy document: https://www.cysur.wales/regional-policies-procedures/</p> <p>The Mid and West Wales VAWDASV Annual Delivery Plan is reviewed and developed to reflect the changing needs and priorities across MWW. It sets out the agreed regional and local actions and objectives to achieve the agreed strategic priorities. The Annual Delivery Plan for 2021 set out work to be achieved to develop a Regional Communication and engagement framework. Through the VAWDASV Regional Working group a series of consultations have included work with independent consultants to map existing Regional and National best practice in relation to this area and the regional resource available to support this function. The intention is to develop a consistent and inclusive framework for communication and engagement of the communities across MWW and using this to shape and inform our work to improve responses to VAWDASV. In Ceredigion a call out to survivors has been made and the consultants are interviewing and gaining their views on how best to ensure feed into needs assessment and mapping of service provision by public bodies. This work is due to report back to the regional VAWDASV regional team after Easter 2021. This work will help identify further gaps in service provision and inform the development of our Regional Framework that is included within the Annual Delivery Plan for 21/22.</p> <p>The work completed within the Commissioning Subgroup has also supported this in completing a more recent assessment of need and service provision across the region.</p> <p>This has resulted in our MWW Regional VAWDASV Commissioning Framework Document, published on the RSB website.</p> <p>This work has highlighted gaps in service delivery and options for innovative and preventative service development. This is included in the development of our consistent MWW VAWDASV Service Specification that is currently in first draft and work will commence around implementation within 2021-22.</p>
R2	<p>Part 1 of the report describes how victims and survivors of VAWDASV often find it difficult to navigate a fragmented system of service delivery. To support victims and survivors to access and use services we recommend that authorities:</p> <ul style="list-style-type: none"> produce comprehensive and relevant information in a variety of media on the full range of services available to protect and support victims and survivors; and create a joint pathway to access services and support for both victims and professionals and advertise access arrangements widely. 	<p>The Communications Sub group of the VAWDASV Delivery Group collates information about the partner agencies' communications strategies and work is ongoing to produce a regional communication strategy that will ensure consistent regional messaging for VAWDASV and Equality. The regional communication Strategy will be informed and supported by evidence and resources. The relevant actions in the Delivery Plan are as follows:</p> <p>Establishment of a VAWDASV Engagement and Communication subgroup (to also support the work under Survivor Engagement)</p> <p>Review existing VAWDASV communication plans in the region</p> <p>Map available resources / evidence to inform approach of the regional Communication Strategy</p> <p>Develop a VAWDASV key dates calendar including supporting and promoting the Welsh Government Communication Campaign and the Live Fear Free Helpline.</p> <p>Design and deliver a regional awareness raising campaign for Coercive and Controlling Behaviour.</p> <p>Consideration for how learning from DFIs will be included within the Regional Communication strategy.</p> <p>Current communication methods used by the partner agencies are varied and broad and resources produced and promoted can be viewed on the CYSUR website https://www.cysur.wales/vawdsv/</p> <p>A Regional Pathway to Support was published in April 2020 and it has been designed in partnership with the VAWDASV Specialist Providers across the region, to assist in assuring consistency and continuation of service availability and accessibility for citizens of the Mid and West Wales region. It can be seen with the following link: https://www.cysur.wales/media/42mb3km/mid-and-west-wales-vawdsv-regional-pathway-to-support.pdf</p> <p>** this is also supported by the work with independent consultants on the development of our Regional Communication and Engagement Framework. As outlined above.</p>
R3	<p>Part 2 of the report notes that whilst it is important that organisations comply with relevant data protection legislation, they also need to share data with partners to better meet the needs of victims and survivors. We recommend that authorities:</p> <ul style="list-style-type: none"> ensure staff who are likely to come into contact with victims and survivors have appropriate VAWDASV training; provide refresher training to service managers to ensure they know when and what data they can and cannot share; and review and update data sharing protocols to ensure they support services to deliver their data sharing responsibilities. 	<p>Ceredigion local authority has ensured that staff who are likely to come into contact with victims and survivors of VAWDASV receive appropriate training in line with the National Training Framework (NTF) and this includes references to the importance of data sharing.</p> <p>We recognise the crucial role the local authority plays in the early identification of those experiencing VAWDASV and our rolling programme of Ask and Act training, (which commenced September 2019 in line with the Mid and West Wales delivery plan) ensures that public facing professionals have regular opportunities to attend.</p> <p>Following a brief pause in training due to Covid 19 related issues in early 2020, Ceredigion were the first local authority within Mid and West Wales to restart delivery of Ask and Act training online.</p> <p>The Learning and Development team continue to work closely with colleagues in the Safeguarding Team, the VAWDASV Regional Adviser for Mid and West Wales and local specialist domestic abuse services to ensure training delivery is fit for purpose and strengthens our joined up approach to targeted enquiry, referrals and consideration of the whole family and complex needs.</p> <p>Ask and Act training is co-delivered by a training officer from the local authority and an external trainer from a local domestic abuse charity. English and Welsh medium courses are available and every participant receives supporting information to take away e.g. how to respond sensitively to disclosures and contact information for domestic abuse services both locally and nationally. Following completion of Ask and Act courses, participants are given access to an online resource via an internal Microsoft team's page where they can view or download supporting information at any time.</p> <p>In addition to Ask and Act, a number of specialist training opportunities have been made available to staff such as stalking awareness training, honour based abuse and the 'Respect' training programme, organised by Welsh Government for front line professionals working with families experiencing VAWDASV to recognise and respond to perpetrators of abuse.</p> <p>Ask and Act - Refresher training</p> <p>Ask and Act training commenced in September 2019 and we are approaching the recommended 2 year refresher period. Welsh Government have noted that 'that capacity within relevant authorities will challenge the availability of staff to undertake formal refresher training to 'Ask and Act' in the same form that the initial training will be delivered. The requirement to provide refresher training can be met through the provision of blended and online learning and materials will be made available in due course to meet this requirement' (national training framework on violence against women domestic abuse and sexual violence statutory guidance.pdf (gov.wales) P36).</p> <p>We are awaiting an update regarding what form refresher training will take.</p> <p>The key partner agencies who are represented on the VAWDASV Board have signed up to an information sharing protocol under the auspices of the Mid and West Wales Regional Safeguarding Board published in Sept 2019 and reviewed annually. https://www.cysur.wales/media/g0ebuz0/safeguarding-isip-march-2019.pdf</p>
R4	<p>Part 2 of the report highlights that while some good progress has been made with regional working, there are not always appropriate levers in place to support service transformation in line with VAWDASV legislation. To ensure the benefits of regionalisation are realised, we recommend that delivery agencies (local authorities, health bodies, the police, fire and rescue authorities and the third sector) review their approach to regional working to better integrate services and maximise the positive impact they can make on victims and survivors.</p>	<p>Within Mid and West Wales the governance structure surrounding the Regional VAWDASV strategy was reviewed in 2019 to support implementation and build momentum within the Regional Partnership.</p> <p>There are now two groups dedicated to VAWDASV, a Strategic Group and a Delivery Group. The Strategic Group agree on high-level arrangements which are then implemented at Delivery Group level.</p> <p>Both groups consist of membership from Ceredigion CC and the three other Local Authorities, both Health Boards and Dyfed Powys Police, Mid and West Wales Fire Service, NPS and the OPC along with a number of other key agencies including specialised VAWDASV Organisations. There are also several multi-agency sub groups in line with the objectives within the regional delivery plan.</p> <p>The VAWDASV Strategic and Delivery groups are overseen by the Regional Safeguarding Board Executive.</p> <p>A Regional Advisor has been in post since 2019. This appointment along with the structural arrangements above provide significant leverage in supporting service transformation and integrated multi-agency regional approaches in line with VAWDASV legislation.</p> <p>The Regional Advisor monitors and reports on regional progress against the MWW strategy and delivery plans to Welsh Government, effectively discharging the responsibilities of relevant authorities under the Act.</p> <p>The Advisor provides regular reports to all the regional and local operational groups along with the delivery and strategic groups. Copies of the reporting to Welsh Government against the Annual Delivery Plan for 19/20 can be seen on the Cysur.org website.</p>
R5	<p>Part 3 of the report highlights that the complex and short-term funding mechanisms, lack of data and insufficient consultation with stakeholders, are not supporting sustainable commissioning of VAWDASV services. To address this, we recommend that local authorities review their commissioning arrangements to:</p> <ul style="list-style-type: none"> remove duplication and overlap between different approaches within the authority and with partners; establish administration arrangements to improve efficiency and value for money; streamline and standardise commissioning arrangements to reduce the burden of administration on all parties; and set appropriate performance measures, targets and benchmarks to judge the impact and outcome of commissioned services. 	<p>The MWW Regional VAWDASV Partnership and Commissioning Subgroup has made significant progress towards streamlined and consistent Regional commissioning in response to VAWDASV, with consistent and informative monitoring.</p> <p>We have an established Commissioning Subgroup, chaired by Chris Harrison, with an agreed TOR and action plan.</p> <p>The Regional Commissioning Document has been published on the RSB website, following a robust assessment of current need and service provision. Highlighting service gaps and opportunities for innovation and development.</p> <p>Within 2020-21, the focus of the Commissioning Subgroup has been the development of a Regional Service Specification in respect of VAWDASV service delivery across Mid and West Wales.</p> <p>The Service Specification includes a Regional Outcomes framework that has been informed by a regional outcomes and data mapping exercise.</p> <p>This is now in it's first draft and the focus for 2021-22 will be implementation and identification of joint commissioning opportunities across the region.</p> <p>The focus for 2021-22 will be the implementation of the Service Specification across the Region.</p> <p>This will include reference to the gap analysis within the Regional Commissioning Document and allocation of resources.</p>

AW National Report Summary and Proposals for Improvement

Regulatory Authority: Audit Wales

Report title: 'Raising our Game' Tackling Fraud in Wales

Issue date: 30 July 2020

Audit Committee:

Document reference: https://www.audit.wales/sites/default/files/2020-11/raising_our_game_tackling_fraud_in_wales_english.pdf

Report Summary

This report examines seven 'key themes' that all public bodies need to focus on in raising their game to tackle fraud more effectively:

- leadership and culture;
- risk management and control frameworks;
- policies and training;
- capacity and expertise;
- tools and data;
- collaboration; and
- reporting and scrutiny.

Recommendations

Ref	Proposal for Improvement / Recommendation	Council Response
R1	The Welsh Government should enhance its strategic leadership of counter-fraud across the public service in Wales, playing a coordinating role where it can, while recognising that individual bodies remain responsible for their own counter-fraud activities.	The Council would welcome a co-ordinating role by Welsh Government in this area, which would assist and support collaboration and consistency in working practices within Local Government.
R2	All public bodies should champion the importance of a good anti-fraud culture and actively promote its importance to give confidence to staff and members of the public that fraud is not tolerated.	<ul style="list-style-type: none">• The Council has a comprehensive 'Strategy on Countering Fraud, Corruption and Bribery (to include Anti-Money Laundering)' which is due for its 3-yearly review in April 2021.• The public are able to report any suspected incidents of Council Tax Reduction Scheme fraud and/or Housing Benefit / DWP benefit fraud on-line by following the instructions on the Council's website.

Ref	Proposal for Improvement / Recommendation	Council Response
		<ul style="list-style-type: none"> • As part of the Council’s safeguarding arrangements, the website also has a page detailing how suspected financial abuse (which includes fraud/theft) against a vulnerable adult should be reported. • The Council undertakes the National Fraud Initiative exercise regularly in order to prevent and detect fraud via data matching. Notifications publicising this exercise to staff and the public are placed on the Council website and on Ceri. • Internal Audit use ‘Activedata’ software to undertake data analytic techniques within systems where appropriate eg during the processing of covid grants. • Zurich, the Council’s insurer, is due to provide a training module on Ethics & Fraud to the Council’s Corporate Workshop on 28 May 2021.
R3	All public bodies should undertake comprehensive fraud risk assessments, using appropriately skilled staff and considering national intelligence as well as organisation-specific intelligence.	<ul style="list-style-type: none"> • All Managers produce business plans which include their business risks – fraud can be input as a risk if deemed appropriate, with mitigating actions noted. • Fraud appears as a priority heading in the Internal Audit annual audit plan of work. This is supported by notifications from external bodies such as NAFN and CIPFA, as well as other Local Authorities via the Welsh Chief Auditor Groups and by undertaking internal risk assessments.
R4	Fraud risk assessments should be used as a live resource and integrated within the general risk management framework to ensure that these risks are appropriately managed and escalated as necessary.	All risks within business / service plans are assessed for impact & likelihood in accordance with the Council’s Risk Management Framework. Any risks with a resultant score falling in the high or critical risk categories are escalated to the Corporate Risk Register which is monitored by

Ref	Proposal for Improvement / Recommendation	Council Response
		Leadership Group and reported to Governance & Audit Committee.
R5	All public bodies need to have a comprehensive and up-to-date set of policies and procedures which together represent a cohesive strategy for identifying, managing and responding to fraud risks.	<ul style="list-style-type: none"> • The 'Strategy on Countering Fraud, Corruption and Bribery (to include Anti-Money Laundering)' covers the prevention, detection and investigation of fraud. • The Risk Management Framework provides a comprehensive process for identifying and mitigating all risks. • The 'Policy and Guidelines for Safeguarding Children & Adults at Risk' contains a referral process with supporting forms, if financial abuse is suspected. • The Council has a Whistleblowing Policy if staff wish to report a concern, which can be made anonymously. • All the above policies & procedures are supported by various training packages for staff.
R6	Staff working across the Welsh public sector should receive fraud awareness training as appropriate to their role in order to increase organisational effectiveness in preventing, detecting and responding to fraud.	<ul style="list-style-type: none"> • Enforcement Officers such as Trading Standards staff are qualified to conduct PACE interviews. • The Council's HR service arranges in-house training for staff who are designated 'investigating officers' for disciplinary matters. • Each service has a trained designated safeguarding officer to which allegations of abuse against vulnerable persons are reported. • Two members of internal audit staff hold a CIPFA Certificate in Investigative Practices (CCIP) & another is an Accredited Counter Fraud Technician (ACFTech). • Zurich is due to provide a training module on Ethics & Fraud to the Council's Corporate Workshop (all managers) on 28 May 2021.

Ref	Proposal for Improvement / Recommendation	Council Response
R7	Cases where fraud is identified and successfully addressed should be publicised to re-enforce a robust message from the top that fraud will not be tolerated.	<ul style="list-style-type: none"> • Any enforcement work resulting in successful court cases are covered by the local press. • Internal audit counter-fraud work undertaken is reported to Governance & Audit Committee annually. • Any member of staff responsible for a risk on the corporate risk register, or an action in an audit report can be called to the Governance & Audit Committee to provide assurances that appropriate systems / actions are in place.
R8	All public bodies need to build sufficient capacity to ensure that counter-fraud work is resourced effectively, so that investigations are undertaken professionally and in a manner that results in successful sanctions against the perpetrators and the recovery of losses.	The Council does not have a dedicated fraud team, but investigations are undertaken by officers who are deemed appropriate to each case, as per their experience / qualifications (see point R6 above).
R9	All public bodies should have access to trained counter-fraud staff that meet recognised professional standards.	As per point R8 above.
R10	All public bodies should consider models adopted elsewhere in the UK relating to the pooling /sharing of resources in order to maximise the availability of appropriately skilled staff.	The North & Mid Wales Chief Auditor Group is currently in the process of resurrecting the Specialist Fraud Working Group, which will assist with support and consistency in internal audit fraud practices throughout member authorities.
R11	All public bodies need to develop and maintain dynamic and agile counter-fraud responses which maximise the likelihood of a successful enforcement action and re-enforces the tone from the top that the organisation does not tolerate fraud.	As per point R8 above.
R12	All public bodies should explore and embrace opportunities to innovate with data analytics in order to strengthen both the prevention and detection of fraud.	Internal Audit use 'Activedata' software to undertake data analytic techniques within systems where appropriate eg during the processing of covid grants.
R13	Public bodies should work together, under the Digital Economy Act and using developments in data analytics, to share data and information to help find and fight fraud.	The Council undertakes the National Fraud Initiative exercise regularly in order to prevent and detect fraud via data matching between own services and with other national public sector bodies.

Ref	Proposal for Improvement / Recommendation	Council Response
R14	Public bodies need to collate information about losses and recoveries and share fraud intelligence with each other to establish a more accurate national picture, strengthen controls, and enhance monitoring and support targeted action.	The Council perceives this as a task appropriate to WG if it accepts the coordinating role of strategic leadership of counter-fraud across the public services in Wales (see point R1 above).
R15	Governance & Audit Committees must become fully engaged with counter-fraud, providing support and direction, monitoring and holding officials to account.	<ul style="list-style-type: none"> • Internal audit counter-fraud work undertaken is reported to Governance & Audit Committee annually. • Any member of staff responsible for a risk on the corporate risk register, or an action in an audit report can be called to the Governance & Audit Committee to provide assurances that appropriate systems / actions are in place.

AW National Report Summary and Proposals for Improvement

Regulatory Authority: Audit Wales

Report title: Review of Public Service Boards

Issue date: 07 October 2019

Audit Committee: 05 February 2020

Document reference: https://www.audit.wales/sites/default/files/review-of-public-service-boards-english_11.pdf

Report Summary

On behalf of the Auditor General for Wales, we have examined how PSBs are operating; looking at their membership, terms of reference, frequency and focus of meetings, alignment with other partnerships, resources and scrutiny arrangements.

Overall, we have concluded that Public Services Boards are unlikely to realise their potential unless they are given freedom to work more flexibly and think and act differently.

Recommendations

Ref	Proposal for Improvement / Recommendation	Council Response
R1	<p>In Part 1 of the report we set out that understanding the impact of choices and decisions requires public bodies to fully involve citizens and stakeholders and undertake comprehensive Impact Assessments. However, we found that current practice is insufficient to provide assurance that the needs of people with protected characteristics are fully considered when reviewing choices and the voice of citizens is not sufficiently influencing decisions. We recommend that PSBs:</p> <ul style="list-style-type: none">• conduct formal assessments to identify the potential impact on people with protected characteristics and the Welsh language and review agreed actions to ensure any adverse impacts are addressed;• improve transparency and accountability by making PSB meetings, agendas, papers and minutes accessible and available to the public;• strengthen involvement by working to the guidance in the National Principles for Public Engagement in Wales; and• feedback the outcome of involvement activity identifying where changes are made as a result of the input of citizens and stakeholders.	<p>It is felt that current practice is sufficient to provide assurance that the needs of people with protected characteristics are fully considered when reviewing choices and the voice of citizens is influencing decisions.</p> <p>All PSB agendas, papers and minutes are published on the Council's website and meetings are public (during the Covid pandemic members of the public can ask to listen in on the virtual meetings).</p>
R2	<p>In Part 2 of the report we review arrangements for PSB scrutiny and conclude that there are shortcomings and weaknesses in current performance and</p>	<p>Although it is felt that Scrutiny arrangements are working well, steps have been taken to strengthen the process.</p>

Ref	Proposal for Improvement / Recommendation	Council Response
	<p>practice. To improve scrutiny, we recommend that:</p> <ul style="list-style-type: none"> • PSBs and public bodies use the findings of the Auditor General for Wales' Discussion Paper: Six themes to help make scrutiny 'Fit for the Future' to review their current performance and identify where they need to strengthen oversight arrangements and activity; and • PSBs ensure scrutiny committees have adequate engagement with a wider range of relevant stakeholders who can help hold PSBs to account. 	<p>There is a designated Ceredigion County Council Scrutiny Committee that receives reports following each PSB meeting. The Chair of the Scrutiny Committee is also invited to PSB meetings in order to feed-back and discuss the main points. In moving forward, the Chairs of each of the 6 PSB Project Groups will be invited to present a detailed report on their work at a future Scrutiny Committee.</p>
R3	<p>In Part 3 of the report we summarise the difficulty of developing, implementing and resourcing PSBs and the challenges of managing multiple partnerships that can often have overlap and duplication. To help build capacity, consistency and resourcing of activity we recommend that:</p> <ul style="list-style-type: none"> • PSBs take the opportunity to discharge other plan and strategy obligations through the Local Wellbeing Plan; • the Welsh Government enables PSBs to develop flexible models of working including: <ul style="list-style-type: none"> – merging, reducing and integrating their work with other forums such as Regional Partnership Boards; and – giving PSBs flexibility to receive, manage and spend grant monies subject to PSBs ensuring they have adequate safeguards and appropriate systems in place for management of funding; effective budget and grant programme controls; and public reporting, scrutiny and oversight systems to manage expenditure. 	<p>Opportunities to discharge other plans and projects through the delivery of the Local Wellbeing Plan are actively and continuously explored. An example of this is the linkages that have been made with the RPB to utilise some transformation funding to deliver PSB priorities.</p>
R4	<p>To help build capacity, consistency and resourcing of activity we recommend that the Welsh Government and Welsh Local Government Association in their review of strategic partnerships take account of, and explore, the findings of this review.</p>	N/A

AW National Report Summary and Proposals for Improvement

Regulatory Authority: Audit Wales

Report title: Rough Sleeping in Wales – Everyone’s Problem; No One’s Responsibility

Issue date: 23 July 2020

Audit Committee:

Document reference: https://www.audit.wales/sites/default/files/2020-11/Rough-sleeping-Eng_0.pdf

Report Summary

On behalf of the Auditor General for Wales, we have examined how public bodies are responding to and addressing wicked issues using people sleeping rough as a tracer. Overall, we have concluded that responding to COVID-19 is an opportunity for public bodies to start addressing long standing weaknesses in partnership working which has stopped them from tackling rough sleeping in the past.

Recommendations

Ref	Proposal for Improvement / Recommendation	Council Response
R1	<p>Public bodies and third sector partners should ensure they use data to plan the right future services, and to put in place effective data sharing protocols to ensure they respond effectively and safely to people sleeping rough. We recommend that councils and their partners:</p> <ul style="list-style-type: none">• invest in data analytical skills to better understand the current situation and predict future demand to prevent future homelessness;• review and update data sharing protocols to ensure they support services to deliver their data sharing responsibilities effectively; and• introduce a single data capture and risk assessment process for to help support safe decisions making in dealing with people sleeping rough.	<p>The LA have implemented an Assertive Outreach approach to meet this requirement and bring these identified clients into and through Housing Options Services. It is also looking at differing housing models to ensure clients don’t return to streets and progress onto suitable housing. Housing First is one initiative that has been developed and being enhanced. This involves a multi-agency approach to ensure positive outcomes and prevent further crisis.</p> <p>The LA work closely with the support services, who provide both the management and support functions are our Temporary Accommodation and therefore lines of communication are in place, as well as sharing protocols.</p>
R2	<p>Because public bodies are responding to people in crisis, they often deal with acute issues in isolation and rarely address the fundamental cause of the crisis. To do this requires public bodies to design and create service delivery models that are responsive. We recommend that public bodies use our complex needs</p>	<p>As part of the LA response to Covid19 and utilising Phase 2 funding by Welsh Government, Ceredigion will be transforming its Temporary Accommodation portfolio to encompass a ‘Triage’ facility at the point of access. This</p>

Ref	Proposal for Improvement / Recommendation	Council Response
	self-reflection tool to improve how they can jointly address complex needs in the future.	will ensure the prompt needs assessments are undertake, with Rapid Re-housing at the forefront. Housing Support Grant while also enable this initiative to develop further with the implementation of 'Critical Time Interventions' role in partnership with 3 rd Sector Partners, with timely intervention and prevention work underpinning this approach.

AW National Report Summary and Proposals for Improvement

Regulatory Authority: Audit Wales

Report title: The 'Front Door' to Adult Social Care

Issue date: 11 September 2019

Audit Committee: 05 February 2020

Document reference: https://www.audit.wales/sites/default/files/Front-door-to-adult-social-care-english_11.pdf

Report Summary

The focus of our work has been to judge the effectiveness of this new 'front door' to social care, looking specifically at services for adults. Our review has considered the comprehensiveness of IAA services, the availability of preventative and community-based support, and the assurance systems put in place to ensure those who need care and support or are at risk are identified and assisted. Finally, we consider the impact of the front door on demand for social care (expenditure, assessments and services) but also in respect of improving wellbeing. The report concludes that Councils are preventing social-care demand, but information, advice and assistance are not consistently effective.

Recommendations

Ref	Proposal for Improvement / Recommendation	Council Response
R1	<p>Part 1 of the report sets out how authorities promote access to the 'front door' and provide information, advice and assistance to help people to improve their wellbeing and prevent their needs from deteriorating. To improve awareness of the front door we recommend that:</p> <ul style="list-style-type: none">local authorities:<ul style="list-style-type: none">review their current approaches, consider their audience, and ensure that good-quality information is made available in a timely manner to avoid needs deteriorating and people presenting for assistance in 'crisis';work in partnership with public and third-sector partners to help ensure people accessing via partner referrals, or other avenues, are given the best information to help them;ensure that advocacy services are commissioned and proactively offered to those who need them at first point of contact;	<p>Ceredigion County Council are implementing a transformation programme across a range of services including social care.</p> <p>The Council front of house, Clic, will act as the first point of contact for all enquiries to the authority collecting a minimum data set dependent upon type of enquiry. They will provide information for enquirers where possible signposting to digital data services such as DEWIS where appropriate, and where further assistance and advice is needed correctly direct enquiries to Porth Cymorth Cynnar (Early Help and Prevention services) and Porth Gofal (Social care integrated assessment and targeted Short Term services).</p> <p>Safeguarding concerns are escalated in a timely manner to the right department and make referrals</p>

Ref	Proposal for Improvement / Recommendation	Council Response
	<ul style="list-style-type: none"> ○ take local ownership and lead on the co-ordination and editing of local information published on Dewis Cymru locally. ● The Welsh Government: <ul style="list-style-type: none"> ○ Improve carers' awareness and understanding of their rights to be assessed for their own care and support needs, aimed at generating demand for local authorities' preventative services; and ○ undertake a full evaluation of the role of Dewis Cymru in the wider implementation of the Act and use the data gained to build on its potential as a national information sharing portal. 	<p>directly to Porth Cynnal (specialist services), e.g. DoLS, MCA.</p> <p>Porth Gofal services will act as gatekeeper for all enquiries coming from Clic and will triage all cases, including the gathering of additional information where required. They will provide Information or Advice where required and if appropriate close the enquiry.</p> <p>For the remainder, provide Assistance that may lead a proportionate assessment; then either assign to a relevant service or close if no further action or Information/Advice can be provided.</p> <p>Ceredigion have been the regional pilot site for the roll out of an Independent Professional advocacy project which has been evaluated and being rolled out across the region.</p>
R2	<p>In Part 2 of the report we review arrangements for PSB scrutiny and conclude that there are shortcomings and weaknesses in current performance and practice. To improve scrutiny, we recommend that:</p> <ul style="list-style-type: none"> ● local authorities: <ul style="list-style-type: none"> ○ map the availability of preventative services in their area to better understand current levels of provision and identify gaps and duplication; ○ involve third-sector partners in co-producing preventative solutions to meet people's needs and ensure people have equitable access to these services; ○ work with third-sector partners to tailor and commission new services where gaps are identified; and ○ work with partners to improve data to evaluate the impact of preventative services on individuals and the population more generally. ● Welsh Government 	<p>Dewis Cymru Working Group established to provide support and encourage services to upload and maintain their resources on the national platform.</p> <p>Collaborative working between our team of Community Connectors and our CVC to regular update and maintain a directory of local services, especially new COVID-19 response groups and organisations.</p> <p>A Local Resource Map (virtual) has been created in partnership CAVO which links with Dewis and Info-engine.</p> <p>Internal mapping of local third sector services providers available through a targeted focus group, contributing to the Local Authority's Transformation Programme of Social Care Services. This involved an internal mapping exercise of all known groups,</p>

Ref	Proposal for Improvement / Recommendation	Council Response
	<ul style="list-style-type: none"> ○ improve the cost evaluation in relation to the impact of the Act in a national context, and support local authorities to ensure that the desired impact of prevention on overall social-care expenditure becomes a demonstratable reality." 	<p>networks and forums to identify what services/provision/opportunities are in place and where and also to identify what services need to be developed within the County (to support the development of our TAW programme)</p> <p>A number of grant schemes are jointly managed / distributed by Local Authority and CVC (CAVO). PSB Subgroup; Understanding our Communities is chaired by CVC CEO.</p> <p>A number of consultation responses have been completed jointly with third sector groups to ensure views are represented, for example the recent consultation on the National Plan for Carers and a Strategy for an Ageing Society.</p> <p>Work plans include the contribution of third sector partners through contracts and SLAs, including the Children and Communities Grant, namely Families First which includes a number of direct third sector providers.</p> <p>The Local Authority work very closely with third-sector partners and this partnership has grown and developed during the last 12 months. At the beginning of the pandemic last year CCC and CAVO created a list of all local resources (meal deliveries, shopping and medication collection, new and established COVID-19 support groups and national organisations) based on geographical areas in response to the pandemic. Both CCC and CAVO worked in collaboration to ensure that we responded effectively to emerging needs during these challenging times, by arranging food deliveries,</p>

Ref	Proposal for Improvement / Recommendation	Council Response
		<p>pharmacy deliveries etc. to the residents of Ceredigion.</p> <p>A recent example of work with third-sector partners to tailor and commission new services where gaps are identified include a recent 'digital connectivity' project conducted in partnership between Flying Start, Families First, CAVO and Digital Communities Wales. This is a commissioned project based on identified need during the pandemic, whereby support is required for vulnerable families of children under 4 to be supported and equipped with connectivity to access support, namely virtual parenting groups programmes.</p> <p>Another example includes collaboration between the Local Authority, Hywel Dda Health Board and CVC (lead) in implementing the Welsh Government's Volunteer Recovery Grant. A joint work plan was submitted and now implemented. A number of focus areas are based on clear identified need, namely a commissioned project to research the impact of volunteers on wellbeing hubs, which will contribute in supporting the development of local wellbeing hubs. Social Care transformation programmes enable us to work with parents to improve data to evaluate the impact of preventative services on individuals and the population generally, for example our team of community connectors and our regional partners have benefitted from social prescribing training to strengthen our data collection opportunities to build strong, accountable services.</p> <p>A new perinatal mental health project funded by the Integrated Care Fund has enabled us to work with our</p>

Ref	Proposal for Improvement / Recommendation	Council Response
		Health colleagues to develop the evaluation of early intervention support for new or expecting parents in key locations in Ceredigion, and how the intervention has supported, has it reduced the need for specialist mental health support etc

AW National Report Summary and Proposals for Improvement

Regulatory Authority: Audit Wales

Report title: Progress in implementing the Violence Against Women, Domestic Abuse and Sexual Violence Act

Issue date: 21 November 2019

Audit Committee: 05 February 2020

Document reference: https://www.audit.wales/sites/default/files/VAWDASV_eng_11.pdf

Report Summary

On behalf of the Auditor General for Wales, we have examined how the new duties and responsibilities of the Act are being rolled out and delivered. Overall, we have concluded that victims and survivors of domestic abuse and sexual violence are often let down by an inconsistent, complex and fragmented system.

Recommendations

Ref	Proposal for Improvement / Recommendation	Council Response
R1	Part 1 of the report highlights that despite public bodies having an increasing understanding of, and demand for, VAWDASV services, significant gaps remain and engagement with survivors and victims in reviewing and developing services is inconsistent. To address this, we recommend that needs assessment and mapping of service provision by public bodies are revisited and involvement widened and enhanced to include all relevant stakeholders to build a more accurate picture of current service provision and identify gaps.	<p>The Mid and West Wales VAWDASV Partnership Board published its strategy Safer Lives Healthier Relationships VAWDASV Strategy in line with VAWDASV legislation in November 2018. The Strategy outlines key information on the prevalence and scale of domestic in the region and how the Partnership organisations will support anyone who is experiencing or has experienced domestic abuse, sexual violence or violence against women, hold perpetrators to account, ensure professionals have the tools and knowledge to act, increase awareness of the issue and how to access support and help children and young people to understand inequality in relationships and that abusive behaviour is always wrong.</p> <p>The Strategy was developed following large scale engagement and consultation with survivors, specialist</p>

Ref	Proposal for Improvement / Recommendation	Council Response
		<p>service providers, generic service providers, commissioners, stakeholders and members of the Mid and West Wales Domestic Abuse, Sexual Violence and Violence against Women Strategic Group.</p> <p>Nine focus groups were held across the region with 56 survivors who have been involved in services.</p> <p>The Strategy was taken back to survivors for their views and comments as part of the consultation providing an opportunity for them to consider how their input had shaped and informed the draft document. A total of 8 focus groups were held across the region in addition to 1-2-1 interviews with a total of 56 survivors engaging in the consultation activity.</p> <p>The range of engagement activity provided an opportunity for stakeholders, commissioners, providers and survivors to directly contribute to the development of the strategy, identify what works, highlight gaps in current provision and opportunities for improvement. Participants were also provided with an opportunity to articulate their vision for the strategy and to identify priorities for action.</p> <p>Participants were highly engaged in providing observations of the current and future landscape and the information gathered during this process provided a broad spectrum of opinions which were reflected within the identified and approved strategic priorities.</p> <p>See published Strategy document:</p> <p>https://www.cysur.wales/regional-policies-procedures/</p>

Ref	Proposal for Improvement / Recommendation	Council Response
		<p>The Mid and West Wales VAWDASV Annual Delivery Plan is reviewed and developed to reflect the changing needs and priorities across MWW. It sets out the agreed regional and local actions and objectives to achieve the agreed strategic priorities.</p> <p>The Annual Delivery Plan for 20/21 set out work to be achieved to develop a Regional Communication and engagement framework. Through the VAWDASV Regional Working group a series of consultations have included work with independent consultants to map existing Regional and National best practice in relation to this area and the regional resource available to support this function.</p> <p>The intention is to develop a consistent and inclusive framework for communication and engagement of the communities across MWW and using this to shape and inform our work to improve responses to VAWDASV.</p> <p>In Ceredigion a call out to survivors has been made and the consultants are interviewing and gaining their views on how best to ensure feed into needs assessment and mapping of service provision by public bodies This work is due to report back to the regional VAWDASV regional team after Easter 2021.</p> <p>This work will help identify further gaps in service provision and inform the development of our Regional Framework that is included within the Annual Delivery Plan for 21/22.</p>

Ref	Proposal for Improvement / Recommendation	Council Response
		<p>The work completed within the Commissioning Subgroup has also supported this in completing a more recent assessment of need and service provision across the region.</p> <p>This has resulted in our MWW Regional VAWDASV Commissioning Framework Document, published on the RSB website.</p> <p>This work has highlighted gaps in service delivery and options for innovative and preventative service development. This is included in the development of our consistent MWW VAWDASV Service Specification that is currently in first draft and work will commence around implementation within 2021-22.</p>
R2	<p>Part 1 of the report describes how victims and survivors of VAWDASV often find it difficult to navigate a fragmented system of service delivery. To support victims and survivors to access and use services we recommend that public bodies:</p> <ul style="list-style-type: none"> • produce comprehensive and relevant information in a variety of media on the full range of services available to protect and support victims and survivors; and • create a joint pathway to access services and support for both victims and professionals and advertise access arrangements widely. 	<p>The Communications Sub group of the VAWDASV Delivery Group collates information about the partner agencies' communications strategies and work is ongoing to produce a regional communication strategy that will ensure consistent regional messaging for VAWDASV and Equality. The regional communication Strategy will be informed and supported by evidence and resources. The relevant actions in the Delivery Plan are as follows;</p> <p>Establishment of a VAWDASV Engagement and Communication subgroup (to also support the work under Survivor Engagement)</p>

Ref	Proposal for Improvement / Recommendation	Council Response
		<p>Review existing VAWDASV communication plans in the region</p> <p>Map available resources / evidence to inform approach of the regional Communication Strategy</p> <p>Develop a VAWDASV key dates calendar including supporting and promoting the Welsh Government Communication Campaign and the Live Fear Free Helpline.</p> <p>Design and deliver a regional awareness raising campaign for Coercive and Controlling Behaviour.</p> <p>Consideration for how learning from DHRs will be included within the Regional Communication strategy.</p> <p>Current communication methods used by the partner agencies are varied and broad and resources produced and promoted can be viewed on the CYSUR website</p> <p>https://www.cysur.wales/vawdasv/</p> <p>A Regional Pathway to Support was published in April 2020 and it has been designed in partnership with the VAWDASV Specialist Providers across the region, to assist in assuring consistency and continuation of service availability and accessibility for citizens of the</p>

Ref	Proposal for Improvement / Recommendation	Council Response
		<p>Mid and West Wales region. It can be seen with the following link;</p> <p>https://www.cysur.wales/media/42mh3kxm/mid-and-west-wales-vawdasv-regional-pathway-to-support.pdf</p> <p>** this is also supported by the work with independent consultants on the development of our Regional Communication and Engagement Framework- As outlined above.</p>
R3	<p>Part 2 of the report notes that whilst it is important that organisations comply with relevant data protection legislation, they also need to share data with partners to better meet the needs of victims and survivors. We recommend that authorities:</p> <ul style="list-style-type: none"> • ensure staff who are likely to come into contact with victims and survivors have appropriate VAWDASV training; • provide refresher training to service managers to ensure they know when and what data they can and cannot share; and • review and update data sharing protocols to ensure they support services to deliver their data sharing responsibilities. 	<p>Ceredigion local authority has ensured that staff who are likely to come into contact with victims and survivors of VAWDASV receive appropriate training in line with the National Training Framework (NTF) and this includes references to the importance of data sharing.</p> <p>We recognise the crucial role the local authority plays in the early identification of those experiencing VAWDASV and our rolling programme of Ask and Act training, (which commenced September 2019 in line with the Mid and West Wales delivery plan) ensures that public facing professionals have regular opportunities to attend.</p> <p>Following a brief pause in training due to Covid 19 related issues in early 2020, Ceredigion were the first</p>

Ref	Proposal for Improvement / Recommendation	Council Response
		<p>local authority within Mid and West Wales to restart delivery of Ask and Act training online.</p> <p>The Learning and Development team continue to work closely with colleagues in the Safeguarding Team, the VAWDASV Regional Adviser for Mid and West Wales and local specialist domestic abuse services to ensure training delivery is fit for purpose and strengthens our joined up approach to targeted enquiry, referrals and consideration of the whole family and complex needs.</p> <p>Ask and Act training is co-delivered by a training officer from the local authority and an external trainer from a local domestic abuse charity. English and Welsh medium courses are available and every participant receives supporting information to take away e.g. how to respond sensitively to disclosures and contact information for domestic abuse services both locally and nationally. Following completion of Ask and Act courses, participants are given access to an online resource via an internal Microsoft team's page where they can view or download supporting information at any time.</p> <p>In addition to Ask and Act, a number of specialist training opportunities have been made available to staff such as stalking awareness training, honour based abuse and the 'Respect' training programme, organised by Welsh Government for front line professionals working with families experiencing</p>

Ref	Proposal for Improvement / Recommendation	Council Response
		<p>VAWDASV to recognise and respond to perpetrators of abuse.</p> <p>Ask and Act - Refresher training</p> <p>Ask and Act training commenced in September 2019 and we are approaching the recommended 2 year refresher period. Welsh Government have noted that ‘that capacity within relevant authorities will challenge the availability of staff to undertake formal refresher training to “Ask and Act” in the same form that the initial training will be delivered. The requirement to provide refresher training can be met through the provision of blended and online learning and materials will be made available in due course to meet this requirement’ (national-training-framework-on-violence-against-women-domestic-abuse-and-sexual-violence-statutory-guidance.pdf (gov.wales) P36).</p> <p>We are awaiting an update regarding what form refresher training will take.</p> <p>The key partner agencies who are represented on the VAWDASV Board have signed up to an information sharing protocol under the auspices of the Mid and West Wales Regional Safeguarding Board published in Sept 2019 and reviewed annually.</p> <p>https://www.cysur.wales/media/g0ebu2il/safeguarding-isp-march-2019.pdf</p>

Ref	Proposal for Improvement / Recommendation	Council Response
R4	<p>Part 2 of the report highlights that while some good progress has been made with regional working, there are not always appropriate levers in place to support service transformation in line with VAWDASV legislation. To ensure the benefits of regionalisation are realised, we recommend that</p> <ul style="list-style-type: none"> • delivery agencies (local authorities, health bodies, the police, fire and rescue authorities and the third sector) review their approach to regional working to better integrate services and maximise the positive impact they can make on victims and survivors. 	<p>Within Mid and West Wales the governance structure surrounding the Regional VAWDASV strategy was reviewed in 2019 to support implementation and build momentum within the Regional Partnership.</p> <p>There are now two groups dedicated to VAWDASV; a Strategic Group and a Delivery Group. The Strategic Group agrees on high-level arrangements which are then implemented at Delivery Group level.</p> <p>Both groups consist of membership from Ceredigion CC and the three other Local Authorities, both Health Boards and Dyfed Powys Police, Mid and West Wales Fire Service, NPS and the OPCC along with a number of other key agencies including specialised VAWDASV Organisations. .</p> <p>There are also several multi-agency sub groups in line with the objectives within the regional delivery plan.</p> <p>The VAWDASV Strategic and Delivery groups are overseen by the Regional Safeguarding Board Executive.</p> <p>A Regional Advisor has been in post since 2019. This appointment along with the structural arrangements above provide significant leverage in supporting service transformation and integrated multi-agency regional approaches in line with VAWDASV legislation.</p> <p>The Regional Advisor monitors and reports on regional progress against the MWW strategy and</p>

Ref	Proposal for Improvement / Recommendation	Council Response
		<p>delivery plans to Welsh Government, effectively discharging the responsibilities of relevant authorities under the Act.</p> <p>The Adviser provides regular reports to all the regional and local operational groups along with the delivery and strategic groups.</p> <p>Copies of the reporting to Welsh Government against the Annual Delivery Plan for 19/20 can be seen on the Cysur.org website.</p>
R5	<p>Part 3 of the report highlights that the complex and short-term funding mechanisms, lack of data and insufficient consultation with stakeholders, are not supporting sustainable commissioning of VAWDASV services. To address this, we recommend that local authorities review their commissioning arrangements to:</p> <ul style="list-style-type: none"> • remove duplication and overlap between different approaches within the authority and with partners; • rationalise administration arrangements to improve efficiency and value for money; • streamline and standardise commissioning arrangements to reduce the burden of administration on all parties; and • set appropriate performance measures, targets and benchmarks to judge the impact and outcome of commissioned services. 	<p>The MWW Regional VAWDASV Partnership and Commissioning Subgroup has made significant progress towards streamlined and consistent Regional commissioning in response to VAWDASV, with consistent and informative monitoring.</p> <p>We have an established Commissioning Subgroup, chaired by Chris Harrison, with an agreed TOR and action plan.</p> <p>The Regional Commissioning Document has been published on the RSB website, following a robust assessment of current need and service provision. Highlighting service gaps and opportunities for innovation and development.</p> <p>Within 2020-21, the focus of the Commissioning Subgroup has been the development of a Regional</p>

Ref	Proposal for Improvement / Recommendation	Council Response
		<p data-bbox="1211 185 1986 252">Service Specification in respect of VAWDASV service delivery across Mid and West Wales.</p> <p data-bbox="1211 312 1986 416">The Service Specification includes a Regional Outcomes framework that has been informed by a regional outcomes and data mapping exercise.</p> <p data-bbox="1211 477 1986 580">This is now in it's first draft and the focus for 2021-22 will be implementation and identification of joint commissioning opportunities across the region.</p> <p data-bbox="1211 641 1986 708">The focus for 2021-22 will be the implementation of the Service Specification across the Region.</p> <p data-bbox="1211 769 1986 873">This will include reference to the gap analysis within the Regional Commissioning Document and allocation of resources.</p>

AW Local Report Summary and Proposals for Improvement

Regulatory Authority: Audit Wales

Report title: Well-being of Future Generations: An examination of the design and implementation of the Council's Integrated Services Model – Ceredigion County Council

Issue date: 20 December 2019

Audit Committee: 05 February 2020

Document reference:

Report Summary

We examined the extent to which the Council is acting in accordance with the sustainable development principle in the design and implementation of the Integrated Services Model. In order to act in accordance with the sustainable development principle public bodies must take account of the following 'ways of working': Long term, prevention, integration, collaboration and involvement.

Our examination found that the Council is effectively considering and applying the sustainable development principle in designing and implementing the Integrated Services Model and is pursuing opportunities to further embed the five ways of working.

Recommendations

Ref	Proposal for Improvement / Recommendation	Council Response
R1	<p>Long term:</p> <ul style="list-style-type: none">• Further analysis of the funding, estimated costs and savings will assist in providing further clarity around the financial and operational sustainability of the Integrated Services Model.• The Council has undertaken detailed data analysis to help it design the Integrated Services Model but needs to develop measures to help it assure itself that it is making progress towards its longer term and prevention goals.	<p>The implementation of the integrated services was delayed for some months as a result of the COVID 19 pandemic. The programme was re-established in August 2020 and relaunched as the Through Age & Wellbeing Programme. A range of priority work streams have been established these included work streams that will focus on financial management to ensure that future services are developed delivered and in a financially resilient way.</p> <p>A Through Age and Wellbeing Strategy is currently being developed that will outline the delivery of the Through Age and Wellbeing vision for the next 3-5 years. The strategy will include a number of strategic objectives and measures that will ensure a clear direction for services. These will inform business</p>

Ref	Proposal for Improvement / Recommendation	Council Response
		<p>planning and progress on the changes required across the programme and ensure that local assessment of performance on a quarterly basis through the Council quarterly performance arrangements</p>
<p>R2</p>	<p>Integration:</p> <ul style="list-style-type: none"> • Undertake a full Equality Impact Assessment to examine how ‘due regard’ has been given to the ‘implementation of a new practice’: <ul style="list-style-type: none"> – impacts on the ability of the Council to meet the General Equality Duty; – supports, and is compatible with, the European Convention on Human Rights Article 8 protects the right to a private family life which includes matters of autonomy and self-determination as well as the privacy and confidentiality of personal documents and correspondence; and – meets the Welsh Language Standard. • Undertake a full Privacy Impact Assessment Required under GDPR where processing is planned which could have a significant impact on ‘the rights and freedoms of individuals. Includes development of a new or enhanced system, processes or activities which involve personal data. 	<p>Corporate Managers have now been appointed and the completion of a full EIA has commenced this will be further progressed once the Through Age & Wellbeing Strategy has been finalised.</p> <p>The full PIA will also be progressed once the Through Age & Wellbeing Strategy has been finalised and it is clear the business processes required</p>
<p>R3</p>	<p>Involvement:</p> <ul style="list-style-type: none"> • The Council has the opportunity to involve the public in the later stages of model design to help them shape delivery portals. • The Council could use the outcome of its EIA to ensure it has involved all relevant diverse sections of service users in service design including those in hard to reach groups. 	<p>A comprehensive public engagement exercise undertaken six months after the implementation of the new structure.</p> <p>This will be captured as part of the engagement exercise.</p>

WAO National Report Summary and Proposals for Improvement

Regulatory Authority: Wales Audit Office

Report title: The National Fraud Initiative in Wales 2018-20

Issue date: 12th October 2020

Audit Committee: 12th November 2020

Document reference: https://www.audit.wales/sites/default/files/NFI_interactive_PDF_2018_20_eng_0_10.pdf

Report Summary

Whilst the majority of Welsh NFI participants display a strong commitment to counter fraud and the NFI, as reported in my recent report on counter-fraud arrangements across Wales, some bodies do not demonstrate a commitment to address fraud and do not ensure that sufficient, skilled staff resource is in place to investigate matches, prevent frauds and correct errors.

The COVID-19 pandemic has brought significant challenges across the public sector as bodies seek to deliver services for individuals, communities and businesses in an extremely difficult time. Since the start of the pandemic, the risk of fraud has increased as organisations become stretched and controls and governance are changing

Recommendations

Ref	Proposal for Improvement / Recommendation	Council Response
R1	All participants in the NFI exercise should ensure that they maximise the benefits of their participation. They should consider whether it is possible to work more efficiently on the NFI matches by reviewing the guidance section within the NFI secure web application	The NFI exercise is co-ordinated by the Audit Manager. All reports are run in conjunction with IT & results are sent to the appropriate services for processing. Report matches are produced in order of risk & sample testing is undertaken based on the risk priority. All participants are encouraged to read the guidance & undertake the training within the NFI secure web application prior to each exercise.
R2	Governance & Audit committees, or equivalent, and officers leading the NFI should review the NFI self-appraisal checklist. This will ensure they are fully informed of their organisation's planning and progress in the 2020-22 NFI exercise.	Plans were in hand to complete the self-assessment to report to Leadership Group and Governance & Audit Committee at the beginning of this financial year, but were put on stop due to the pandemic. This is now scheduled for October 2021 at the conclusion of the current exercise.

Ref	Proposal for Improvement / Recommendation	Council Response
R3	Where local auditors have identified specific areas where improvements could be made, the public bodies should act on these as soon as possible.	See R1 above - the NFI exercise is co-ordinated by the Audit Manager. All reports are run in conjunction with IT & results are sent to the appropriate services for processing. All recommended matches are required to be completed by end of May; all matches to be finalised by end of September. Report closure is checked by the Audit Manager.
R4	All participants should be aware of emerging fraud risks e.g. due to COVID-19, and take appropriate preventative and detective action.	<ul style="list-style-type: none"> • All Managers produce business plans which include their business risks – fraud can be input as a risk if deemed appropriate, with mitigating actions noted. • All risks within business / service plans are assessed for impact & likelihood in accordance with the Council’s Risk Management Framework. Any risks with a resultant score falling in the high or critical risk categories are escalated to the Corporate Risk Register which is monitored by Leadership Group and reported to Governance & Audit Committee. • Fraud appears as a priority heading in the Internal Audit annual audit plan of work. This is supported by notifications from external bodies such as NAFN and CIPFA, as well as other Local Authorities via the Welsh Chief Auditor Groups and by undertaking internal risk assessments.

WAO National Report Summary and Proposals for Improvement

Regulatory Authority: Wales Audit Office

Report title: Welsh Community Care Information System

Issue date: 14th October 2020

Audit Committee: 12th November 2020

Document reference: https://audit.wales/sites/default/files/WCCIS-Eng_10.pdf

Report Summary

The Welsh Community Care Information System (WCCIS) is intended to enable health and social care staff to deliver more efficient and effective services using a single system and a shared electronic record. The arrangements for reporting the benefits from WCCIS roll-out have been the subject of discussion and review from the outset. Work is still ongoing to develop a suitable reporting framework.

Recommendations

Ref	Proposal for Improvement / Recommendation	Council Response
R1	<p>We recommend that, before committing any further central funding, the Welsh Government works with the WCCIS National Programme Team, health boards, local authorities and the supplier to:</p> <ul style="list-style-type: none"> • produce an updated business case that takes account of local, regional and national costs and sets out expectations for further roll-out of the system, its use over the remainder of the contract term, the development of national data standards and planning for any successor arrangements; • ensure the organisations involved have the necessary capacity to support implementation and are giving enough priority to the programme against a clearly agreed plan; and • pull together a clear national picture on feedback from front-line users about the performance and general functionality of the system. 	<p>Clear development plan between the Local Authority and Health on future development of the system. Regionally we are sharing data with our Health Board through the system and have worked in partnership to develop the system. Other Local Authority's in the region have yet to sign the deployment order, therefore we currently have had limited engagement.</p> <p>Regionally we are developing local plans on the development of national data standards and interoperability of all the systems within the region</p>
R2	<p>We recommend that the Welsh Government works with the National Programme Team to consider:</p> <ul style="list-style-type: none"> • how the WCCIS contract might have been strengthened to support and incentivise delivery and manage risk; and 	<p>Central resource of business design and development – plan once for all users, common data sets, common workflows</p>

Ref	Proposal for Improvement / Recommendation	Council Response
	<ul style="list-style-type: none"> • how relevant lessons can be applied to any successor contracting arrangements and wider public procurement. 	<p>All stakeholders must be committed to the product and give a clear timeline of implementation. This can only be achieved if all are part of the specification and procurement process</p>

WAO National Report Summary and Proposals for Improvement

Regulatory Authority: Wales Audit Office

Report title: The Effectiveness of Local Planning Authorities in Wales

Issue date: 06 June 2019

Audit Committee: 17 July 2019

Document reference: <http://www.audit.wales/publication/effectiveness-local-planning-authorities-wales>

Report Summary

The planning system controls the use of land and what is built on it, and is enforced by planning authorities, which are responsible for deciding whether a proposed development should be allowed to go ahead by granting or refusing planning permission. Planning applications must be decided in line with the Local Development Plan¹ unless there is a very good reason not to do so. Planning therefore ensures that the right development happens in the right place at the right time.

Recommendations

Ref	Proposal for Improvement / Recommendation	Council Response
R1	<p>Part 1 of the report sets out the complexities of the planning system showing how challenging it is for local planning authorities to effectively engage with and involve stakeholders in choices and decisions. To improve involvement with stakeholders and ownership of decisions we recommend that:</p> <ul style="list-style-type: none"> • local planning authorities: <ul style="list-style-type: none"> – test current engagement and involvement practices and consider the full range of other options available to ensure involvement activities are fit for purpose; – use ‘Place Plans’ as a vehicle to engage and involve communities and citizens in planning choices and decision making; and – improve transparency and accountability by holding planning meetings at appropriate times, rotating meetings to take place in areas which are subject to proposed development, webcasting meetings and providing opportunities for stakeholders to address committee meetings. 	<p>The Council engages and consults with a wide range of stakeholders during the plan preparation and when planning applications are received. The Council is also working with Town and Community Councils to prepare Place Plans.</p> <p>The Council will:</p> <ul style="list-style-type: none"> i) Review consultation methods and consider whether improvements can be implemented. ii) To continue to support the preparation of Place Plans iii) To consider opportunities to introduce webcasting of Development Control Committee meetings (subject to proposals to improve equipment to allow wider webcasting of meetings).

Ref	Proposal for Improvement / Recommendation	Council Response
	<ul style="list-style-type: none"> • Welsh Government: <ul style="list-style-type: none"> – review the Development Management Procedure Order 2012 and update the engagement and involvement standards for local planning authorities. 	
R2	<p>Part 2 of the report highlights that local planning authorities have been subject to significant reductions in funding and struggle to deliver their statutory responsibilities. To improve resilience, we recommend that local planning authorities:</p> <ul style="list-style-type: none"> • review their building control fee regimes to ensure the levels set, better reflect the actual cost of providing these services and make the service self-funding; and • improve capacity by working regionally to: <ul style="list-style-type: none"> – integrate services to address specialism gaps; – develop joint supplementary planning guidance; and – develop future local development plans regionally and in partnership with other local planning authorities. 	<p>The Council managed to maintain resources to support the Development Management, Planning Policy and Building Control teams. To ensure budgets are used efficiently as possible the Council will:</p> <ul style="list-style-type: none"> i) Review the structure of the service of the service during 2019/20 ii) Review budget regimes for 2020/21 iii) Identify opportunities to work in partnership with other authorities to prepare planning policy and undertake specialist areas of planning.
R3	<p>Part 2 of the report highlights that the cost of development control services is not reflected in the charges set for these services and progress in developing regional responses to strengthen resilience has been slow. We recommend that the Welsh Government:</p> <ul style="list-style-type: none"> • reviews development control fees to ensure the levels set, better reflect the actual cost of providing these services; and • consider how to use the powers in the Planning (Wales) Act to support and improve local planning authority capacity and resilience. 	<p>Although a recommendation for Welsh Government to respond to, the Council would welcome fee increases and additional resources to support improvements to its planning services.</p>

Ref	Proposal for Improvement / Recommendation	Council Response
R4	<p>Part 3 of the report summarises the effectiveness and impact of local planning authorities decision making and how well they are performing against national measures. We recommend that local planning authorities improve the effectiveness of planning committees by:</p> <ul style="list-style-type: none"> • reviewing their scheme of delegation to ensure planning committees are focussed on the most important strategic issues relevant to their authority; • revising reporting templates to ensure they are clear and unambiguous to help guide decision making and reduce the level of officer recommendations overturned; and • enforcing the local planning authorities' standards of conduct for meetings 	<p>The Council will continue to monitor performance of its decision making and consider:</p> <ul style="list-style-type: none"> i) Further changes to the scheme of delegation ii) Standardising report templates for Committee iii) Review guidance available to Members and to members of the public regarding the decision making process.
R5	<p>Part 4 of the report identifies the central role of planning to delivering the ambitions of the Wellbeing of Future Generations Act. We recommend that local planning authorities:</p> <ul style="list-style-type: none"> • set a clear ambitious vision that shows how planning contributes to improving wellbeing; • provide planning committee members with regular and appropriate wellbeing training and support to help deliver their wider responsibilities; • set appropriate measures for their administration of the planning system and the impact of their planning decisions on wellbeing; and • annually publish these performance measures to judge planning authorities impact on wellbeing. 	<p>The Council is currently reviewing its Local Development Plan (LDP) and this document will explain the role of the plan and decision making will have towards delivering the ambitions of the Wellbeing and Future Generations Act. In addition, the Council will:</p> <ul style="list-style-type: none"> i) Continue to hold briefing sessions with members about plans and the contribution makes towards the W&FG Act ii) Monitor the LDP and decision making iii) Publish annual monitoring and performance reports

Audit Wales Protocol

Introduction

This protocol outlines how communications from Audit Wales will be managed within Ceredigion County Council. Recent restructuring separated the governance and performance/improvement functions, which had previously been undertaken by one post. This, combined with the challenges of the coronavirus pandemic, mean there is need to monitor communications from Audit Wales closely. This is to ensure that all requests are assigned to the appropriate officer and resolved in a timely manner.

NOTE:

- 1 This protocol does not apply to financial audits (including grant certification correspondence), which will continue to be dealt with by the Finance and Procurement Service; and
- 2 The Management Response Forms noted as 'outstanding' by Audit Wales in respect of eight reports issued in 2019/20 and 2020/21 are subject to a separate protocol.

Single Point of Contact

The Single Point of Contact for Audit Wales' communications is the Corporate Performance and Improvement Officer, which sits within the Performance and Research Team. However, this post is currently vacant and not expected to be filled for approximately three months. In the interim period, the new Governance Officer within Legal and Governance Services will undertake this role.

Roles and Responsibilities

Both the Governance Officer and the Corporate Performance and Improvement Officer have responsibilities in relation to supporting Audit Wales. As the job titles suggest, the Governance Officer focuses primarily on governance related issues and the Corporate Performance and Improvement Officer focuses on matters relating specifically to performance and improvement. These are outlined in the relevant Job Descriptions:

The Governance Officer – *“To act as a point of contact to support working and coordination with Audit Wales, other inspectorates and regulators to ensure suitable and effective arrangements are achieved (excluding performance and improvement).”*

The Corporate Performance and Improvement Officer – *“To coordinate and support work with Audit Wales and other inspectorates to ensure robust and effective audit arrangements are in place in relation to performance and improvement matters”*

Assigning Ownership of Communications/Requests

Upon receipt of a communication or request from Audit Wales, the Governance Officer will respond and take ownership if it is a governance matter and the Corporate Performance and Improvement Officer will do the same if it is a performance or improvement matter.

National Reports received from Audit Wales that need to go to Leadership Group as a matter of course, will be taken by the appropriate Corporate Lead Officer (CLO) – if it's a governance issue the CLO for Governance and Legal will lead on the item at Leadership Group, if it's a performance or improvement issue the CLO for Policy, Performance and Public Protection will lead.

An example of the split between governance and performance/improvement issues is shown in the table overleaf, although this list is not exhaustive.

Who Does What?	
Governance Officer	Corporate Performance and Improvement Officer
<ul style="list-style-type: none"> Annual Governance Statement 	<ul style="list-style-type: none"> Performance Accountability Measures (PAMs)
<ul style="list-style-type: none"> National Fraud Initiative (NFI) 	<ul style="list-style-type: none"> Performance Measures
<ul style="list-style-type: none"> Counter-fraud work 	<ul style="list-style-type: none"> Review of service performance
<ul style="list-style-type: none"> Effectiveness of service delivery 	<ul style="list-style-type: none"> Corporate review of performance
<ul style="list-style-type: none"> Corporate governance of systems / services 	<ul style="list-style-type: none"> Corporate strategy / corporate priorities
<ul style="list-style-type: none"> Value for Money 	<ul style="list-style-type: none"> Audit Wales recommendations monitoring
<ul style="list-style-type: none"> Financial sustainability 	<ul style="list-style-type: none"> Well-being of Future Generations Act / Well-being Objectives
<ul style="list-style-type: none"> Commercialisation 	<ul style="list-style-type: none"> Continuous Performance Improvement
<ul style="list-style-type: none"> Recovery planning 	<ul style="list-style-type: none"> Sustainable Development Principle
<ul style="list-style-type: none"> Assurance 	<ul style="list-style-type: none"> Risk Assessment

‘Grey Areas’

It is recognised that there will be some ‘grey areas’ that do not immediately fall into either category of governance or performance/improvement, such as the Annual Audit Summary and matters relating to the Public Services Board. Therefore, at the point of contact the Corporate Performance and Improvement Officer will, in conjunction with the Governance Officer, make a judgement on the request and agree who will lead on it through to completion (see process diagram attached as Appendix A). During the first few months of this process, the Corporate Manager Internal Audit and Performance and Research Manager will meet regularly to provide support and guidance in using the new process.

Shared Audit Wales Email

A new shared email address has been set-up to allow multiple staff across the Legal and Governance, and the Policy, Performance and Public Protection services to monitor incoming communications from Audit Wales. The address is auditwalescontact@ceredigion.gov.uk. The Corporate Manager Policy & Performance, Corporate Manager Internal Audit, Governance Officer, Corporate Performance and Improvement Officer and the Performance and Research Manager have access to this email address.

Audit Wales Contacts

The main contacts at Audit Wales from which most communications will come are the Performance Audit Manager and Programme Audit Lead. A meeting was held on 18 January 2021 with the Programme Audit Lead to discuss the new arrangements. Once the protocol has been agreed by Leadership Group, the Performance Audit Manager and Programme Audit Lead will be informed in writing of the new arrangements and provided with a copy of the protocol for reference.

Review of the Protocol

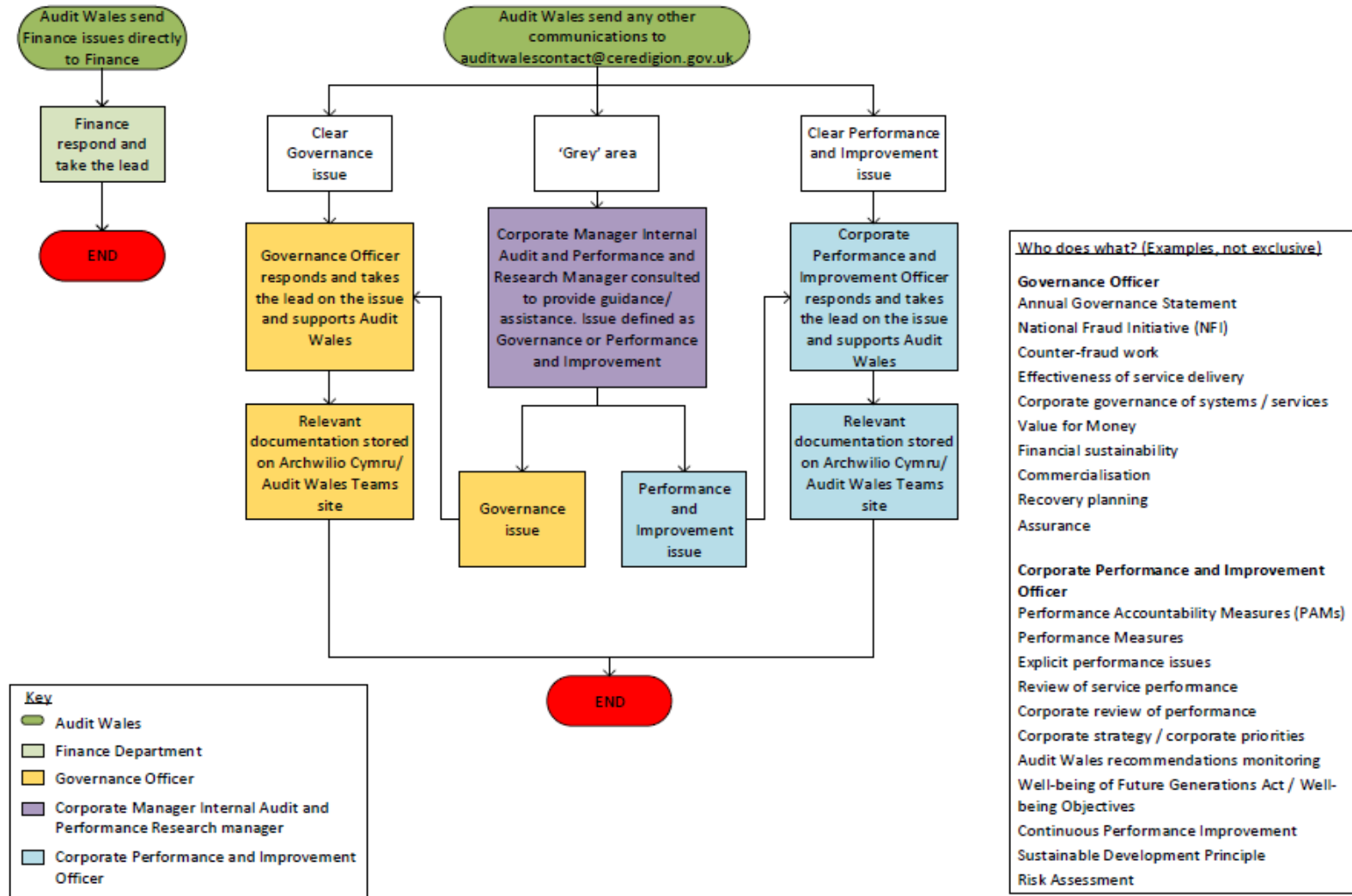
The Protocol itself will be reviewed during the first three months to ensure it is fit for purpose and update where necessary. It is anticipated that the vacant Corporate Performance and Improvement Officer will not be filled until March/April 2021, therefore the review period will continue until June 2021.

Teams Site

A Microsoft Teams site has been created to provide a dedicated store for all Audit Wales correspondence documents and initial contacts, and also to ensure we know the latest position with each enquiry. The working documents for each Audit Wales enquiry are not stored on this Teams site, instead a link or reference to where the working documents are stored will be provided. The shared site is called “Archwilio Cymru / Audit Wales” and the following officers have access:

- CLO Policy and Performance
- CLO Legal and Governance
- Corporate Manager Partnerships & Performance
- Corporate Manager Internal Audit
- Governance Officer
- Corporate Performance and Improvement Officer
- Performance and Research Manager

Appendix A – Process Map



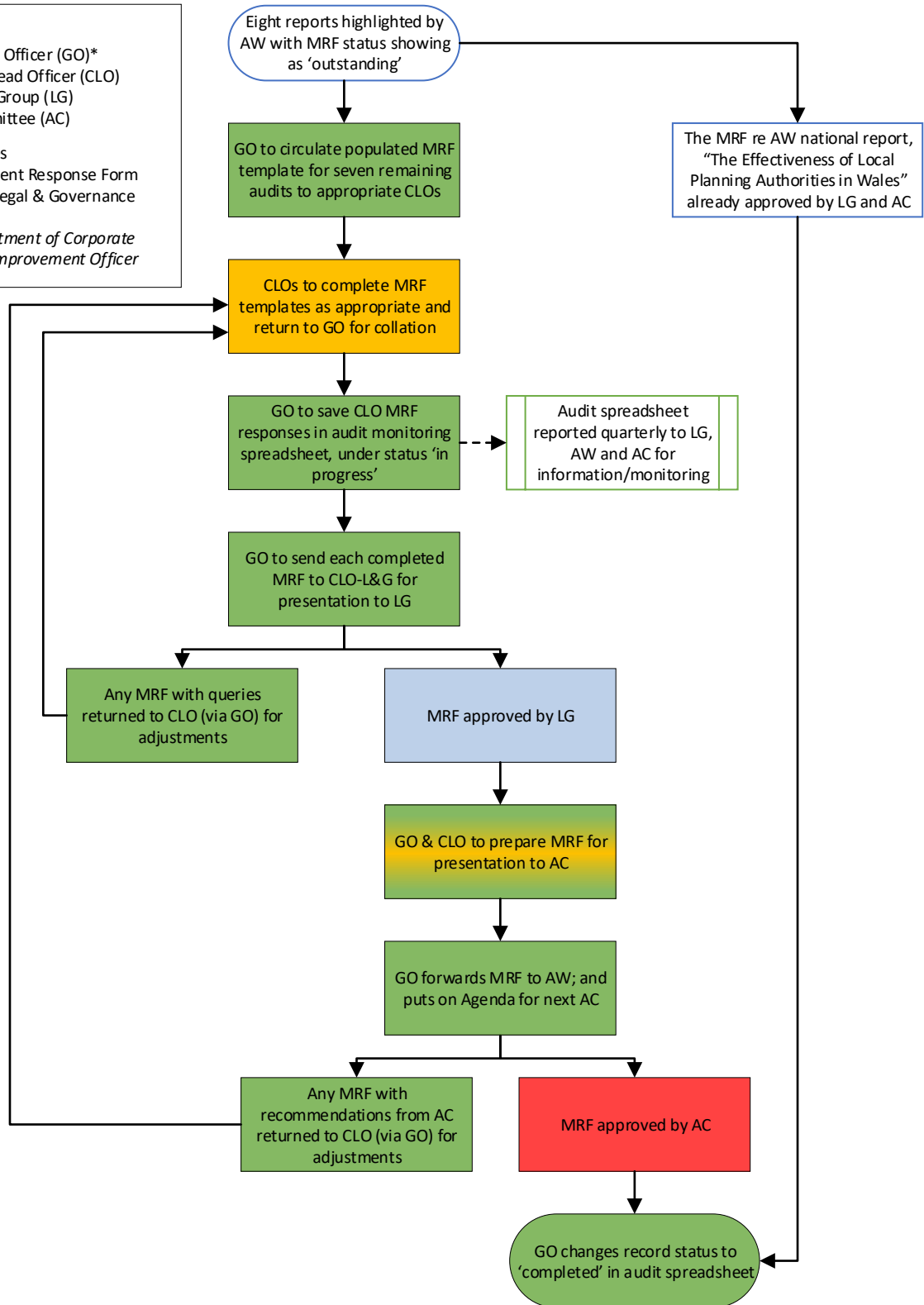
AW Reports' Management Response Forms outstanding from 2019/20 & 2020/21 – Monitoring Flowchart

Key

- Governance Officer (GO)*
- Corporate Lead Officer (CLO)
- Leadership Group (LG)
- Audit Committee (AC)

AW = Audit Wales
MRF = Management Response Form
CLO-L&G = CLO Legal & Governance

**pending appointment of Corporate Performance & Improvement Officer*



Project Brief – Value for Money of Direct Payments

Date issued: November 2020

Reference: 2061A2020-21

This document has been prepared as part of work performed in accordance with statutory functions.

In the event of receiving a request for information to which this document may be relevant, attention is drawn to the Code of Practice issued under section 45 of the Freedom of Information Act 2000. The section 45 code sets out the practice in the handling of requests that is expected of public authorities, including consultation with relevant third parties. In relation to this document, the Auditor General for Wales and Audit Wales are relevant third parties. Any enquiries regarding disclosure or re-use of this document should be sent to Audit Wales at infoofficer@audit.wales.

We welcome correspondence and telephone calls in Welsh and English. Corresponding in Welsh will not lead to delay. Rydym yn croesawu gohebiaeth a galwadau ffôn yn Gymraeg a Saesneg. Ni fydd gohebu yn Gymraeg yn arwain at oedi.

Mae'r ddogfen hon hefyd ar gael yn Gymraeg. This document is also available in Welsh.

Contents

Project brief	
Background to the review	4
Purpose of the review	4
Focus of the review	5
Legislative basis for the review	5
Method	6
Outputs	7
Timetable	7
Fieldwork and audit approach	8
Documents and data review	9
Audit Wales contacts	10

Project brief

Background to the review

- 1 Direct Payments help Local Authorities meet an individual's eligible need for social care and support, or a carer's need for support. They are provided to enable eligible individuals to purchase the assistance or care services that the Local Authority would otherwise arrange on their behalf. This is intended to give individuals greater choice and control over their own lives by providing an alternative to social care arranged directly by their Local Authority. Individuals in receipt of Direct Payments have more freedom to decide who provides their social care and support and to control how, where and when it is provided.
- 2 The Social Services and Well-being (Wales) Act 2014 (the Act) underpins the use of Direct Payments in Wales, although it has been mandatory for Local Authorities to offer Direct Payments to all eligible people since 2003. Local Authorities must consider Direct Payments as an integral part of meeting people's needs through care and support planning and must not regard them as a separate, secondary consideration.
- 3 If an individual chooses to receive Direct Payments, they should agree with their Local Authority how the money will be used to meet their assessed needs. Where a Direct Payment is used to employ someone, recipients or their representatives must be made fully aware of their legal responsibilities as an employer and they should receive the support and resources needed to manage their employment responsibilities. Every Local Authority maintains an administrative service to help support people to access and manage Direct Payments.
- 4 The value of a Direct Payment must be equivalent to the reasonable cost of securing the care and support required, subject to any contribution or reimbursement the recipient is required to make. While there is no limit on the maximum or minimum amount of a Direct Payment, it must be enough to enable the individual's outcomes to be met. In calculating the value of a Direct Payment, a Local Authority must include inherent costs associated with being a legal employer.
- 5 As well as improving people's independence and wellbeing, Local Authorities can make financial savings through using Direct Payments. Once the initial process has been set up, people can generally make necessary arrangements largely independently of their Local Authority. Although it is an area of relatively low spend, Direct Payments provision is a good indicator of how Local Authorities are ensuring value for money in their social care expenditure and how they promote people's voice, choice and control in line with the aspirations of the Act.

Purpose of the review

- 6 Very little data is collated and published nationally on Local Authorities' performance regarding the provision of Direct Payments. As a result, the public cannot easily compare performance in this area or gain assurance on the value for

money provided. This study will provide assurance on the extent to which Direct Payments are well managed and how they meet people's needs.

- 7 Figures published prior to the inception of the Act revealed a lower take-up of Direct Payments in Wales compared to England. We will benchmark current performance and identify if public bodies in Wales are doing all they can to market and increase take-up of Direct Payments. We will also examine how well Local Authorities have supported recipients of Direct Payments to resolve any issues they may have encountered during the pandemic and how their safety and wellbeing have been ensured throughout.

Focus of the review

- 8 Focusing on value for money, we will review how Local Authorities are overcoming barriers that need to be addressed in increasing the take-up of Direct Payments, including any potential challenges around the local workforce. We will consider what Local Authorities are doing to ensure equitable access to Direct Payment, as well as the arrangements they have in place to gain assurance on whether Direct Payments are delivering what is intended.
- 9 The review will seek to answer the overall question: **Are Direct Payments an effective, efficient and economical way of providing care for adults in need?**
- 10 Supporting questions include:
 - Are Local Authorities using Direct Payments to improve people's range of choice, control and independence? (Providing direct payments efficiently)
 - Are Local Authorities shifting resources to support people to use Direct Payments to sustain their wellbeing? (Ensuring direct payments are economic)
 - Are Local Authorities' delivery of Direct Payments improving people's quality of life? (Ensuring Direct Payments are effective)
 - Are Local Authorities ensuring all those who will benefit from Direct Payments can access these services? (Ensuring there is equitable access to Direct Payments)

Legislative basis for the review

- 11 This project is being undertaken in accordance with Section 41 of the Public Audit Wales Act 2004. This Act places a duty on the Auditor General to undertake studies designed to enable him to make recommendations for improving economy, efficiency and effectiveness in the discharge of the functions or services of local government bodies in Wales.
- 12 It also supports the Auditor General in discharging some of his commitments and responsibilities in relation to the Well-being of Future Generations Act (the Act)

which requires public bodies in Wales to think about the long-term impact of their decisions, to work better with people, communities and each other.

Method

- 13 In undertaking this project, we will draw on the findings of other stakeholders' ongoing and recent work. **Our methodology has been designed to minimise the burden on public bodies and considers practical restraints brought about as a result of COVID-19 restrictions.**
- 14 Our methods will include:
- an analysis of performance data collated nationally prior to the inception of the Act and locally collated performance data post-April 2016.
 - an analysis of financial data to establish spend patterns in relation to Direct Payments provision as part of our audit of accounts.
 - a review of Local Authorities' internal policies and guidance documents, as well as published information and arrangements to support recipients of Direct Payments, to determine availability and accessibility. Further information on our documents and data review is set out in **paragraphs 25 to 27**.
 - a series of online focus groups with members of the national Direct Payments Forum – we have engaged with the Forum in developing the project.
 - interviews with Elected Members, Direct Payments lead officer(s), social workers, heads of adult services and finance and procurement professionals in a sample of local authorities. Wherever possible we will undertake engagement via established forums and on-line meetings to avoid adding any further burden to the work of council members and officers.
 - interviews with organisations commissioned by councils to provide administrative support to Direct Payment recipients.
 - online focus group with carers – both current recipients and non-recipients of Direct Payments.
 - a telephone survey of Direct Payments recipients across Wales to understand the service user perspective.
 - an online focus group of third-sector bodies and interviews with national bodies, policy setters, regulators and opinion formers.
 - research with organisations across the UK to compare different approaches.
 - a call for evidence from private care agencies in Wales.
- 15 Key partners and experts are participating in a study Reference Group established specifically to ensure the study focuses on the right areas throughout and to maximise impact.

16 We will **not**:

- carry out face-to-face interviews unless national social distancing policies allow;
- place an unnecessary burden on local authority staff or partners, where we can obtain evidence through other means.

Outputs

- 17 The findings from this review will be set out in a report that will include proposals for improvement and comparison and commentary on different approaches to Direct Payments provision.
- 18 We will highlight noteworthy practice and develop support materials to support improvement.
- 19 We will openly publish data where it may help to support improvement.

Timetable

Exhibit 1: timetable

The table below sets out a proposed timetable for the review:

Proposed timetable	
Distribution of project brief	November 2020
Data and documentary analysis	November 2020 – January 2021
Call for evidence from private sector care agencies	November 2020 – March 2021
Surveys	November 2020 – March 2021
National interviews, research and good practice work across UK	January – March 2021

Proposed timetable	
Focus groups and interviews with council staff and Elected Members	January – June 2021
Drawing conclusions and report drafting	July – September 2021
Report issued	September 2021

Fieldwork and audit approach

- 20 Like everyone, Audit Wales has been closely monitoring the fast-moving situation regarding the spread of the COVID-19 virus. Whilst we have to ensure we deliver our statutory responsibilities, the Auditor General's priority has been to ensure the health, safety and wellbeing of Audit Wales staff, their families and those of our partners elsewhere in the public service at this incredibly challenging time.
- 21 Consequently, we will seek to ensure wherever possible that our audit work does not have a detrimental impact on the public body and its staff at a time when public services are stretched and focused on more important matters. We will continue to be as supportive and flexible as possible in the delivery of our work. We will engage with stakeholders and public bodies to agree how we will deliver our interviews and fieldwork. Whilst we are conscious that our audit must not detract from the important work of public bodies at this critical time, we also believe it can add value and insight to support organisations to become more resilient.
- 22 All focus groups and interviews will be delivered by Audit Wales staff with fieldwork set up through the project team and local Audit Wales colleagues. The service user telephone survey will be delivered by a third-party research company commissioned by Audit Wales. The outputs for this work will include a national report summarising our key findings and openly published data where it may help to support improvement.
- 23 We will highlight noteworthy practice and develop support materials to support improvement.
- 24 We will ensure equalities and Welsh-language matters are central to our study.

Documents and data review

- 25 We will undertake a review of the documents and data listed in **Exhibit 2**. The list is not exhaustive and requests for additional documents may be made during the course of the review.
- 26 Some of the documents in **Exhibit 2** are publicly available. We will download these where possible and liaise with the nominated contact in each authority only to access those that are not otherwise publicly available.
- 27 Any documentation and data will be dealt with in line with our data management and privacy policy and be treated with the utmost care and sensitivity. Further instructions and guidance will be provided to each local authority's nominated contact in respect of individuals' personal data, any documents we have been unable to access online, and to arrange secure transfer.

Exhibit 2: the table below sets out the documents and data we will review as part of the study (where possible, we will obtain this information internally or through publicly available sources).

Documents	Data
<ul style="list-style-type: none"> • Local Direct Payments Policy. • Local Direct Payments guidance provided to social work practitioners. • Local Direct Payments guidance provided to finance officers. • Details of any reviews or evaluation of the impact and effectiveness of Direct Payments since April 2016. • Details of any locally set agreed rates for Direct Payments and evidence of how this was determined. • Tender documents used in the appointment of external suppliers to provide Direct Payments administrative support to service users. If this function is delivered directly by the council, please include the relevant service plan and business case for delivering this 'in-house'. 	<ul style="list-style-type: none"> • Any locally collated performance indicators relating to the provision of Direct Payments. • Name of organisation commissioned to provide Direct Payments administrative support on behalf of the council (if applicable) and relevant contact details. • Details of every adult who has received direct payments by each authority since April 2016. Details for each individual to include: <ul style="list-style-type: none"> – Date of birth – Identified need – Telephone number (of service user or advocate) – Payments received (obtained where possible via authorities' financial accounts accessed by Audit Wales for financial audit purposes)

Documents	Data
<ul style="list-style-type: none"> Any COVID-19 specific guidance and public information relating to Direct Payments. National Direct Payments Forum Terms of Reference and meeting minutes. Any relevant previous reports from other inspection and regulatory bodies. 	

Audit Wales contacts

Exhibit 3: Audit Wales contacts

The table below sets out the Audit Wales team that will be working on this review.

Name	Contact details
Audit Director	Huw Rees
Audit Manager	Nick Selwyn
Audit team	Philippa Dixon Euros Lake Matthew Brushett



Audit Wales

24 Cathedral Road
Cardiff CF11 9LJ

Tel: 029 2032 0500

Fax: 029 2032 0600

Textphone: 029 2032 0660

E-mail: info@audit.wales

Website: www.audit.wales

We welcome correspondence and telephone calls in Welsh and English.
Rydym yn croesawu gohebiaeth a galwadau ffôn yn Gymraeg a Saesneg.

Project Brief: Review of Planning Service – Ceredigion County Council

Issue Date: March 2021

Background

- 1 Following our Assurance and Risk work in 2019-20 and 2020-21, we agreed with the Council to undertake a review of their Planning Service.

What will the audit look at?

- 2 The review will provide assurance and insight as to whether the Planning Service is effectively and sustainably meeting its objectives and contributing towards the achievement of the priorities in the Council's Corporate Strategy.
- 3 In our work we will also have regard to the economy, efficiency and effectiveness of the Planning Service and the extent to which the Council is acting in accordance with the sustainable development principle in delivering the Service. The work will include a review of the performance of the Planning Service.

How will the audit be done?

- 4 Our work will include a review of documents and interviews with officers and members. We will also observe relevant meetings.

What will be the output?

- 5 We will agree with the Council how best to feed back the findings of our work and will provide a summary output.

Documents we would like to review

- 6 We request copies of all documents relevant to the review including:
- Corporate Strategy
 - Planning Service Business Plans for the last three years
 - Performance data for the Service for the last three years
 - Corporate Risk Register
 - Service Risk Register
 - Departmental budget for the last three years
 - Relevant reports on the Planning Service's delivery and performance in the last three years including to Leadership Group, Council, Cabinet, Performance Panel, Overview and Scrutiny Committees and Audit Committee
 - Planning Service response to COVID-19 eg progress vs the Council's COVID-19 Phase 3: Adjustment and Long-Term Resilience Plan
 - Any customer surveys which have been undertaken by the Planning Service
 - Scheme of Delegation
 - Training materials for the Development Control Committee
 - Summary of reasons for the Development Control Committee granting applications against officer advice

Timescale and contacts

- 7 Our work is planned to take place between March 2021 and May 2021. We are, however, mindful of the current pressures on officers and members and, if necessary, will adjust our plans accordingly.
- 8 If you would like to discuss any aspect of this review, please contact
- Nigel Griffiths – nigel.griffiths@audit.wales
 - Bethan Hopkins – bethan.hopkins@audit.wales

Legislative basis for the review

- 9 This project is being undertaken to help discharge the Auditor General's duties under section 17 of the Public Audit (Wales) Act 2004 (the 2004 Act) and section 18 of the Local Government (Wales) Measure 2009. It may also inform a study for improving value for money under section 41 of the 2004 Act, and/or an examination undertaken by the Auditor General under section 15 of the Well-being of Future Generations Act (Wales) 2015.
- 10 **Appendix 1** contains a privacy notice that provides information about the potential collection of personal information by the Auditor General as part of this work. Further information can be found on our website.

Appendix 1

Auditor General for Wales – Privacy Notice

This privacy notice tells you about how the Auditor General for Wales and staff of Audit Wales process personal information collected in connection with our work which includes audit and other professional, technical or administrative work.

Who we are and what we do

The Auditor General for Wales' work includes examining how public bodies manage and spend public money, and Audit Wales provides the staff and resources to enable him to carry out his work.

Data Protection Officer (DPO)

Our DPO is Martin Peters, who can be contacted by telephone on 029 2032 0500 or by email at: infoofficer@audit.wales

The relevant laws

We process your personal data in accordance with data protection legislation, including the Data Protection Act 2018 (DPA) and the General Data Protection Regulation (GDPR). Our lawful basis for processing is the statutory powers and duties under legislation including Public Audit (Wales) Act 2004, Public Audit (Wales) Act 2013, Government of Wales Act 1998, Government of Wales Act 2006, Local Government (Wales) Measure 2009; Well-being of Future Generations (Wales) Act 2015.

Who will see the data?

The Auditor General and the Audit Wales study team will have access to the information you provide. We may share some information with senior management at the audited body(ies). We may also share some data with other public service regulators, such as Care Inspectorate Wales, Estyn or the Public Services Ombudsman for Wales, where the law permits this.

How long we keep the data

We will keep your data for six years (or 25 years if it is included in a published report).

Our rights

The Auditor General has rights to information, explanation and assistance under paragraph 17 of schedule 8 of the Government of Wales Act 2006 and/or section 52 of the Public Audit (Wales) Act 2004 and/or section 26 of the Local Government (Wales) Measure 2009. It may be a criminal offence, punishable by a fine, for a person to fail to provide information.

Your rights

You have rights to ask for a copy of the current personal information held about you and to object to data processing that causes unwarranted and substantial damage and distress. To obtain a copy of the personal information we hold about you or discuss any objections or concerns, please write to The Information Officer, Audit Wales, 24 Cathedral Road, Cardiff, CF11 9LJ or email infoofficer@audit.wales. You can also contact our Data Protection Officer at this address.

Information Commissioner's Office

To obtain further information about data protection law or to complain about how we are handling your personal data, you may contact the Information Commissioner at: Information Commissioner's Office, Wycliffe House, Water Lane, Wilmslow, Cheshire, SK9 5AF, or by email at casework@ico.gsi.gov.uk or by telephone 01625 545745.

Reference: 2186A2020-21

Date issued: November 2020

Financial Sustainability Assessment 2020-21: Project Brief

Purpose

- 1 The aims of the project are:
 - to explain from an independent perspective the initial impact of COVID-19 on local authorities' financial position and anticipated impact going forward (including identifying key risks to financial sustainability over the short and medium term);
 - to gain assurance that local authorities are putting in place proper arrangements to maintain financial sustainability in view of the ongoing COVID-19 pandemic; and
 - to identify notable practice in meeting the financial challenges associated with COVID-19 both from within Wales and elsewhere that may be replicable in other local authorities in Wales.

Legislative basis

- 2 This project is being undertaken to help discharge the Auditor General's duties under section 17 of the Public Audit (Wales) Act 2004 (the 2004 Act) and section 18 of the Local Government (Wales) Measure 2009, and it may also inform a study for improving value for money under section 41 of the 2004 Act, and/or an examination undertaken by the Auditor General under section 15 of the Well-being of Future Generations Act (Wales) 2015.

Processing of Personal Data

- 3 Where we process personal data, this is in accordance with data protection legislation, including the Data Protection Act 2018 and the General Data Protection Regulation. Further information is set out in our fair processing notice attached in **Appendix 1**. We ask that you share this project brief with any officers and members that we will be interviewing or meeting with as part of this work. This will help to ensure they understand the purpose of our review and how we will use the information we collect.

Approach

- 4 In keeping with our wider commitment at this time, we will follow an approach that seeks to minimise the burden on local councils whilst they are dealing with the pandemic and its impact.
- 5 We worked with the Society of Welsh Treasurers, WLGA and Welsh Government in planning this review.
- 6 This project is the second part (Phase 2) of our review into financial sustainability in Welsh councils. Set out below is the approach we followed for Phase 1, and the approach we will be following for Phase 2.

Phase 1 – baseline assessment of the initial impact of COVID-19 on local authorities' financial position

- 7 Phase 1 was a baseline assessment of the initial impact of COVID-19 on local authorities' financial position. It drew on:
 - the year-end position for 2019-20;
 - the position at the end of quarter 1 for 2020-21; and
 - projections for quarter 2 for 2020-21.
- 8 The national summary report was published in October 2020 (include link). The report included the reserves position at the end of 2019-20, some commentary on key themes and issues arising from the pandemic, as well as demand pressures.

Phase 2 – Will draw on the position and themes identified during Phase 1 and focus on financial planning at each council

- 9 Phase 2 of the financial sustainability work will be undertaken over the remainder of 2020-21. This work will draw on the position and themes identified during Phase 1 as well as focus on financial planning.
- 10 The approach to Phase 2 is likely to be iterative and ongoing. The work at each council will involve a combination of document reviews, a small number of interviews and observations.
- 11 As a minimum we would like to speak with the Council's Section 151 Officer as part of the review, and may also wish to speak with relevant cabinet members and/or other key senior officers. Local Audit Wales audit teams will discuss specific details of who we would like to interview and if we have any document requests through our usual liaison channels.
- 12 Wherever possible we will source publicly available documents to minimise the impact on council staff. We will also consider the Council's response to the

WLGA's Financial Planning survey issued to councils on 16 November 2020. The WLGA have agreed to share councils' responses with us.

- 13 We will also seek to provide real-time and/or regular feedback where we think this would be appropriate and beneficial including where possible sharing notable examples of practice from elsewhere.
- 14 At the conclusion of Phase 2 we will produce a local output for each council summarising our findings.
- 15 We will also produce a national summary report at the conclusion of Phase 2 reflecting on the position and issues set out in the Phase 1 summary report and the extent to which that position has changed over 2020-21. The summary report is also likely to comment on future challenges and risks as well as highlighting notable practice from Wales or elsewhere.

The focus of Phase 2

- 16 During the local work at each Council we propose to focus on the following areas:
 - projected funding gap over the medium term.
 - plans to close the funding gap including overall financial strategy and savings plans.
 - the projected costs of the pandemic over 2020-21 and 2021-22 at each council – including income loss and additional expenditure. This will include actual costs to date, and projections at the point of agreeing the 2021-22 budget.
 - progress on the delivery of identified savings for 2020-21 and 2021-22 onwards where known.
 - analysis of key demand pressures and how these are calculated.
 - analysis of key patterns of overspend/underspend and mitigating actions.
 - examination of financial elements of recovery plans and/or response plans (if relevant/depending on the course of the pandemic).
- 17 The data we are proposing to collate and include in local and national reports on a consistent basis, including comparisons, is:
 - usable reserves levels.
 - usable reserves as a proportion of net cost of services.
 - identified funding gaps for each council over the next three years. To ensure comparability we will calculate drawing on councils' own projections, but where relevant using common and consistent definitions and assumptions. The funding gap at the time each council approves the 2021-22 budget will be taken as the consistent date for comparative purposes.
 - identified funding gaps relative to net cost of services.

- delivery against revenue spend.
- working capital ratio/liquidity– including total current assets/total current liabilities.
- the estimated costs and income losses associated with COVID-19 for 2020-21.

Timescale for Phase 2

- 18 Evidence gathering for Phase 2 will build on our ongoing engagement with the council through our recovery planning, accounts audit and assurance and risk assessment work. We envisage that any interviews we undertake specifically for this project will take place in January/February 2021 with the local output issued in c. April 2021. Although as mentioned above regular feedback will be provided, where appropriate.
- 19 The approximate 'cut-off point' for evidence gathering will be the final budget setting report to council in each council This is the date at which we will draw conclusions on the financial sustainability of each council.
- 20 The second national summary (Phase 2) report will be issued in summer 2021 and will aggregate and summarise our findings from local work at each council as well as draw conclusions on the national picture for local government as a whole, taking into account the year-end position for 2020-21.

Appendix 1

Date issued: April 2020

Auditor General for Wales – Privacy Notice

This privacy notice tells you about how the Auditor General for Wales and staff of the Wales Audit Office (WAO) process personal information collected in connection with our work which includes audit and other professional, technical or administrative work.

Who we are and what we do

The Auditor General for Wales' work includes examining how public bodies manage and spend public money, and the WAO provides the staff and resources to enable him to carry out his work.

Data Protection Officer (DPO)

Our DPO is Martin Peters, who can be contacted by telephone on 029 2032 0500 or by email at: infoofficer@audit.wales

The relevant laws

We process your personal data in accordance with data protection legislation, including the Data Protection Act 2018 (DPA) and the General Data Protection Regulation (GDPR). Our lawful basis for processing is the statutory powers and duties under legislation including Public Audit (Wales) Act 2004, Public Audit (Wales) Act 2013, Government of Wales Act 1998, Government of Wales Act 2006, Local Government (Wales) Measure 2009; Well-being of Future Generations (Wales) Act 2015.

Who will see the data?

The Auditor General and the WAO study team will have access to the information you provide. We may share some information with senior management at the audited body(ies) and our published report may include some information. We may share some data with other public service regulators, such as Care Inspectorate Wales, Estyn or the Public Services Ombudsman for Wales, where the law permits this.

How long we keep the data

We will keep your data for six years (or 25 years if it is included in a published report).

Our rights

The Auditor General has rights to information, explanation and assistance under paragraph 17 of schedule 8 Government of Wales Act 2006 and/or section 52 Public Audit (Wales) Act 2004 and/or section 26 of the Local Government (Wales) Measure 2009. It may be a criminal offence, punishable by a fine, for a person to fail to provide information.

Your rights

You have rights to ask for a copy of the current personal information held about you and to object to data processing that causes unwarranted and substantial damage and distress.

To obtain a copy of the personal information we hold about you or discuss any objections or concerns, please write to The Information Officer, Wales Audit Office, 24 Cathedral Road, Cardiff, CF11 9LJ or email infoofficer@audit.wales. You can also contact our Data Protection Officer at this address.

Information Commissioner's Office

To obtain further information about data protection law or to complain to complain about how we are handling your personal data, you may contact the Information Commissioner at: Information Commissioner's Office, Wycliffe House, Water Lane, Wilmslow, Cheshire, SK9 5AF, or by email at casework@ico.gsi.gov.uk or by telephone 01625 545745.

Cllr. Elizabeth Evans
Ceredigion County Council
Neuadd Cyngor Ceredigion Penmorfa
Aberaeron
Ceredigion
SA46 0PA

24 Cathedral Road / 24 Heol y Gadeirlan
Cardiff / Caerdydd
CF11 9LJ
Tel / Ffôn: 029 2032 0500
Fax / Ffacs: 029 2032 0600
Textphone / Ffôn testun: 029 2032 0660
info@audit.wales / post@archwilio.cymru
www.audit.wales / www.archwilio.cymru

Reference: HR21-03

Date issued: 25 May 2021

Dear Governance and Audit Committee Chair

Audit Wales Reports and Recommendations

I hope you are well.

You may recall that at the end of November 2020, some Audit Wales staff came along to a meeting of the Audit Committee Wales chairs' network to talk about the implications for audit committees as a result of the then Local Government and Elections (Wales) Bill. As part of this session, we also briefly mentioned our expectation that audit committees actively consider our reports. The purpose of this letter is to clarify and expand upon this.

As you will be aware, our performance audit work comprises national studies, local government studies (such as our recent report about discretionary services), thematic work (such as our financial sustainability assessments) and more locally risk-based work. We consult audited bodies about potential topics for our national and local government studies, and our local risk-based work is determined through our assurance and risk assessment process. Our programme of work for each council is set out in our annual audit plans.

We have found that councils' approaches to dealing with our performance audit reports, proposals for improvement and Local Government studies' recommendations are variable. Councils' approaches vary from regular reviews, audit trackers and action plans to reports and recommendations only being seen when we present our annual audit summary. We are, therefore, not assured that all councils are consistently actively considering the findings of our reports.

Given the role of the Governance and Audit Committee is to review and assess the risk management, internal control, performance management and corporate governance arrangements of the Council, we would expect that all councils' Governance and Audit Committee formally consider all reports of external review bodies – principally; Audit Wales, Estyn and the Care Inspectorate Wales (CIW).

As well as actively considering reports we would expect committees to assure themselves that there are arrangements in place to monitor and evaluate progress against any recommendations contained in them. The focus here should be on holding executives and officers to account to ensure that reports and recommendations have been acted upon. Some of our reports may be relevant for consideration by scrutiny committees also.

To help councils to do this, we will have a more targeted approach of distributing final reports upon publishing, set out our expectations of how councils should deal with our recommendations and find out whether these expectations have been met. In addition, under the Local Government and Elections (Wales) Act, the Auditor General for Wales must produce a timetable which sets out the dates or periods when Audit Wales, Estyn and Care Inspectorate Wales will be undertaking their work. We intend to issue this timetable to councils and cc to Governance and Audit Committee chairs every quarter. We don't intend to formally present this to Governance and Audit Committees each quarter but will liaise with councils to discuss our local approach.

Audit Wales staff will continue to work flexibly to deliver our programme of work. In response to any government advice and subsequent restrictions, we will continue to work remotely, building on the arrangements made in 2020, until such time that it is safe to resume on-site activities. I remain committed to ensuring that the work of Audit Wales staff will not impede the vital activities that public bodies need to do to respond to ongoing challenges presented by the COVID-19 pandemic.

I hope you find this letter helpful. Please liaise with our local team if you have any specific needs or concerns.

Yours sincerely

A handwritten signature in black ink, appearing to read 'Huw Rees', with a horizontal line underneath.

Huw Rees

Audit Director

Version control: Dated 25th May 2021

Ceredigion County Council – Progress summary of Audit Wales work programmes

2021-22 Performance Audit Work Programme

Project	Description of work	Further notes including timings, progress, and updates
Assurance and Risk Assessment	<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.</p>	<ul style="list-style-type: none"> • Work due to commence in May 2021 and thereafter work ongoing during 2021-22 to gain understanding and assurance of the council’s position across service areas and governance arrangements. • Key themes and focus including: <ul style="list-style-type: none"> – financial position; – recovery planning; – developing self-assessment arrangements; – other new duties contained in the Local Government and Elections (Wales) Act 2021, including the introduction of corporate joint committees; and – climate change / carbon reduction plans. • ARA work includes ongoing engagement with the Council. • Outputs from ARA on above listed themes to be discussed in further detail on an ongoing basis with the Council and based on emerging findings. Also, include presentation summarising overall findings to Corporate Management Team in early 2022.

		<ul style="list-style-type: none"> • ARA work includes joint working and engagement with regulators and inspectorates to gain assurance of key risks at the council. Information and insight from ARA will be key for assessing further audit work planning for 2022-23
Springing Forward – Examining the building blocks for a sustainable future	<p>Thematic work - As the world moves forward, learning from the global pandemic, this review looks at how effectively councils are strengthening their ability to transform, adapt and maintain the delivery of services, including those delivered in partnership with key stakeholders and communities.</p>	<ul style="list-style-type: none"> • Aim to complete work between September 2021 – March 2022. • Further details to follow and focus to be discussed with the Council in due course.
Performance Management	<p>The Council will be reviewing its Performance Management arrangement and we will work alongside them</p>	<ul style="list-style-type: none"> • Aim to work alongside the Council's own performance management review during 2021-22
Assessment of performance	<p>Audit to discharge duty to publish an assessment of performance</p>	<ul style="list-style-type: none"> • Aim to complete work and issue certificate following Council's publication of document. • It will be the last year for this type of audit, as the 2009 Measure was largely repealed from 1 April 2021 and we will not have the requirement to 'audit' the document and to report/produce the certificate as in previous years. The retrospective performance reporting elements of s15 under the 2009 Measure are still applicable for 2020-21. Likewise, the AGW's duty to "audit" such report under s17 and reporting that under s19.

Annual Audit Summary	<p>This is our audit summary for Ceredigion. It shows the work completed since the last Annual Audit Summary. Our audit summary forms part of the Auditor General for Wales' duties.</p>	<ul style="list-style-type: none"> • Aim to complete work around October / November 2021 • Document summarises work completed during 2020-21 including financial audit summary of work, performance audit summary of publications, inspectorate/regulators summary and national studies.
Well-being of Future Generations Act (Wales) examinations	<p>Further details to follow</p>	<ul style="list-style-type: none"> • Approach and timings to be confirmed. • Further details to follow and focus to be discussed with the Council in due course.

2020-21 Finance Audit Work Programme

Work	Further information
Audit of the Council's financial statements	<p>Our objective is to provide:</p> <ul style="list-style-type: none">• an opinion on the 'truth and fairness' of the Council's financial statements for the financial year ended 31 March 2021; and• an assessment as to whether the Council's Narrative Report and Annual Governance Statement is prepared in line with the CIPFA Code and relevant guidance and is consistent with the financial statements and with my knowledge of the Council. <p>Audit progress and aim:</p> <ul style="list-style-type: none">• Interim audit work is ongoing.• Draft financial statements expected June/July 2021• Final audit planned between September and November 2021• Audit of Financial Statements Report (ISA 260 report) November 2021• Opinion on Financial Statements by 30 November 2021 <p>Current Issues:</p> <p>Concerns around the audit of the Council's asset revaluations:</p> <p>You will be aware that we have reported difficulties for a number of years around our audit of asset revaluations, including delays in responses to queries, insufficient audit trail and lack of effective Quality Assurance.</p> <p>As usual we planned to undertake early testing in this area starting 18 January 2021. However:</p> <ul style="list-style-type: none">• on Friday 15 January 2021 (one working day before our staff were due to start), we were told that the valuations were not ready. We received no responses to our communications about rescheduling so had to pull out our staff on 21 January 2021.• on 11 March 2021 we met with the s151 officer and Estates to set out our concerns but despite assurances from Estates, we received no response from Estates to our requests for a September audit. We escalated the position to the Chief Executive on 22 April 2021 to relay our concerns regarding progress but more importantly the lack of communication and engagement from Estates.• We met with Estates on 26 April 2021, attended by the Deputy Chief Executive. The September dates for the audit work were agreed.

	<p>Officers have assured us that the Estates team will ensure good communication and engagement going forward and that a more robust internal Quality Assurance is now in place. However, the delays to date mean that we are in a worse position in terms of audit progress than in previous years and this along with historic issues within this key part of the audit increases the risk of not meeting the November deadline.</p> <p>Concerns around communication:</p> <p>Minutes of the February 2021 Audit Committee state “Concerns were raised on the pressure from Audit Wales in relation to completing the Statement of Accounts earlier, when the settlement for the Council was not received until March”.</p> <p>We are disappointed to note this and would like to be clear that there has been no pressure from Audit Wales on bringing the audit deadline forward: we have slipped work to respond to pressure on staff since the start of the COVID pandemic, including moving the audit of the 2020-21 financial statements from June/July to September/October 2021.</p>
<p>Audit of the Annual Return for Ceredigion Harbour Authority</p>	<p>Work includes:</p> <ul style="list-style-type: none"> • An opinion on whether the information contained in the Annual Return is in accordance with proper practices and no matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met. <p>Planned audit dates:</p> <ul style="list-style-type: none"> • Audit work will take place between September and November 2021 following receipt of the draft Annual Return in June/July 2021 with audit sign off by 30 November 2021. <p>Planned audit dates:</p> <p>Audit work will take place between September and November 2021 following receipt of the draft Annual Return in June/July 2021 with audit sign off by 30 November 2021.</p>
<p>Certification of a number of grant claims and returns as agreed with the funding bodies</p>	<p>The number of grant claims that are required to be audited by the Welsh Government for 2020-2021 is expected to be in line with those audited in 2019-20. Audit work is due to be undertaken between October and December 2021.</p>

2020-21 Performance Audit Work Programme - Summary

Project	Overall progress
Assurance and Risk Assessment	Complete
COVID-19 Learning / Recovery	Complete
Annual Audit Summary	Complete. Link is found HERE
Financial Sustainability	Draft Report stage. Currently going through internal clearance. Aim to share with Council in June 2021
Review of Planning Services	This work is in progress and will aim to complete early summer 2021.

Audit Wales National Reports:

Recent & Upcoming National Reports from Audit Wales	Publication date and link if published
COVID Learning Project	Ongoing publication of outputs found HERE
Test, Track and Protect	Published March 2021. Link is found HERE
Local Government Discretionary Services	Published April 2021. Link is found HERE .
Audit Wales Annual Plan 2021-22	Published April 2021. Link is found HERE .
Procuring and Supplying PPE for the COVID-19 Pandemic	Published April 2021. Link is found HERE .
Welsh Health Specialised Services Committee Governance Arrangements	Published May 2021. Link is found HERE .
Picture of public services	Anticipated publication Summer 2021
Financial Sustainability National Report 2021	Anticipated publication Summer 2021

Town centre regeneration	Anticipated publication Autumn 2021
Emergency services	Anticipated publication Autumn 2021
Direct payments	Anticipated publication Autumn 2021