

Cyngor Sir CEREDIGION County Council

REPORT TO:	Governance and Audit Committee
DATE:	9 September 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

- Local reports received:
- National reports received:
 - *Poverty in Wales* (**Appendix 1(a)**)
 - *Building social resilience and self-resilience in citizens and communities* (**Appendix 1(b)**)
 - *Social enterprises* (**Appendix 1(c)**)
- Certificates Received: none
- Management Response Forms Update:
 - Excel Spreadsheet of MRF Responses (**Appendix 2(a)**)
 - *'Raising our Game' Tackling Fraud in Wales* (30/7/2020) (**Appendix 2(b)**) (updated response) June 2021
 - *Well-being of Future Generations: An examination of the design and implementation of the Council's Integrated Services Model* (**Appendix 2(c)**) (updated response August 2021)
- Council Protocol Update (**Appendix 3**)

2) Current Work

- Audit Wales Letter to Governance and Audit Committee Chair – Audit Wales Reports and Recommendations (**Appendix 4**)

- Audit Wales Work Programme and Timetable – Ceredigion County Council (**Appendix 5**)
- Springing Forward Project Brief (2022-2022) (**Appendix 6**)

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(a) – National report – Poverty in Wales

Appendix 1(b) – National report – *Building social resilience and self-resilience in citizens and communities*

Appendix 1(c) – National report – *Social enterprises*

Appendix 2 (a) Spreadsheet of MRFs

Appendix 2(b) Updated MRF: *'Raising our Game' tackling fraud in Wales*

Appendix 2(c) Updated MRF (final): *Well-being of Future Generations: An examination of the design and implementation of the Council's Integrated Services Model*

Appendix 3– Ceredigion Protocol (updated)

Appendix 4 – Audit Wales Letter to Governance and Audit Committee Chair – Audit Wales Reports and Recommendations

Appendix 5 - Audit Wales Work Programme and Timetable – Ceredigion County Council

Appendix 6 - Springing Forward Project Brief

Contact Name: Elin Prysor

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

Date of Report: 31 August 2021

Project Brief – Poverty in Wales

Date issued: August 2021

Document reference: 2558A2021-22

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.

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

Contents

Background to the review	4
Purpose of the review	5
Focus of the review	5
Legislative basis for the review	6
Method	6
Output	7
Timetable	7
Fieldwork schedule	8
Document request	8
Audit Wales contacts	9

Project plan

Background to the review

- 1 Poverty occurs in all countries and even the most developed places will have pockets of poverty amid wealth – e.g., the loss of livelihoods as a result of economic recession, sudden poverty as a result of disaster or conflict, the poverty of low-wage workers, and those who struggle to cope outside family support systems, social institutions and safety nets.
- 2 Consequently, poverty needs to be seen as multi-dimensional, incorporating aspects of, for example, deprivation, and psychological well-being, such as mental health and shame. Looking at deprivation allows a wide range of aspects of living standards to be included. Here, deprivation should not be seen only in terms of material deprivation but also in the social exclusion from ‘the ordinary patterns, customs and activities’ of society. This wider, multi-dimensional view is, however, difficult to measure, in particular, in a way that allows for comparisons across time.
- 3 Most official definitions of poverty use relative income to measure who is in poverty; an income threshold is set and those who fall below it are seen to be ‘in poverty’. The current benchmark for judging relative levels of poverty is the number of households who get less than 60% of the average wage. Using this measure, roughly one in four people in Wales lives in poverty, and Wales continues to have the highest levels of poverty in the United Kingdom.
- 4 Whilst data suggests that the absolute levels of income poverty are falling, the data masks some important changes. For instance, the number of children living in income poverty has fallen from 32% in 2010-11 to 28% in 2018-19. Conversely, the number of pensioners living in income poverty increased in the same time period rising from 14% in 2010-11 to 19% in 2018-19. Across work statuses, people living in a household with a full-time worker have the lowest rate of poverty at around 16%. However, four in 10 households in poverty contain a full-time worker and over half have someone in work, showing that while work reduces the risk of poverty, it often is not enough to allow someone to escape from poverty.
- 5 The most recent research highlights that whilst the precise impact of coronavirus is uncertain, it is clear that it will have had a dramatic effect on poverty levels, with bigger effects on those whose daily lives were already a struggle. We can already see differences in economic effects linked with existing disadvantages, leading to higher poverty rates in poorer areas, with people working in certain low-paying sectors likely to be hit worse by job losses. Some local areas face a much higher risk of many people losing their jobs than others, due to the types of work available in that area
- 6 Some of the levers that could affect poverty, such as taxation and welfare benefit expenditure, are beyond the direct influence of Welsh or Local Government, as they emanate from policy choices of the Westminster Government.
- 7 Consequently, in the last 15 years the Welsh Government has been committed to tackling poverty through a wide range of policies and programmes. Activity in

Wales has been captured under the banner of two broad programmes of work – the tackling Poverty Action Plan and the Child Poverty Strategy. In addition, the Welsh Government has recently established a universal duty on strategic decisions taken by public bodies – the socio-economic duty.

- 8 Whilst Welsh Government has identified the important contribution of public bodies in addressing poverty, approaches on the ground vary quite widely. Broadly, approaches can be categorised as dedicated council wide poverty strategies, PSB led approaches that often use the Wellbeing Plan as the vehicle to coordinate action, and plans that are targeted on specific aspects of poverty such as food or fuel poverty.
- 9 A significant proportion of the population are in digital poverty and increasingly are becoming digitally excluded because they lack internet access and/or have low levels of digital literacy. Even before COVID-19, digital exclusion was a reality for a fifth of the UK's population of all ages.

Purpose of the review

- 10 Poverty is a deep-rooted issue that has seen marginal change and improvement in recent years, despite the priority given to tackling poverty by Welsh and local governments.
- 11 Addressing poverty is not straightforward, given that key policy levers rest with the Westminster Government. However, there is much that local authorities can do and do better.
- 12 Audit Wales is best placed to examine the collective efforts of local government due to our independence, broad expertise and cumulative knowledge. We aim to identify opportunities for greater service integration and collaboration, whilst also highlighting potential challenges and risks.

Focus of the review

- 13 The review will focus on how local authorities ensure they deliver their services to minimise or reduce poverty. We will consider how well local authorities are targeting resources where they can have the most effect, with a focus on poverty from the service user's lived experience. We will consider how services are geared and structured to help tackle poverty.
- 14 The review will seek to answer the question: **Are local authorities doing all they can to help tackle and alleviate poverty?**
- 15 Supporting questions include:
 - Does the local authority have a comprehensive strategy for tackling and alleviating poverty?
 - Has the local authority agreed adequate resources to help it tackle and alleviate poverty?

- Is the local authority organising and delivering services in ways that help alleviate poverty?
 - Is there evidence that the local authority and its partners are making a positive impact and reducing and alleviating poverty?
- 16 We will undertake the review through analysis of key data sets and key documents, including:
- Review of Welsh and local government budgets for tackling and alleviating poverty in the last five years.
 - Review of national, regional and local plans for tackling and alleviating poverty, including Wellbeing Plans.
 - Experience mapping services to specific tracers.
 - Digital exclusion assessment of specific online services.
 - Interviews and focus groups with local authorities, key stakeholders, national organisations and representative bodies.
 - Engagement with senior managers in local authorities.

Legislative basis for the review

- 17 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.
- 18 It also supports the Auditor General in discharging some of his commitments and responsibilities in relation to the Wellbeing 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

- 19 Our methods will include:
- Review of Welsh and local government budgets for tackling and alleviating poverty in the last five years
 - Review of national, regional and local plans for tackling and alleviating poverty, including Wellbeing Plans
 - Experience mapping services for people who rely on foodbanks.
 - Digital exclusion assessment of specific online services for people in debt.
 - Interviews and focus groups with local authorities, key stakeholders, national organisations and representative bodies.
 - Engagement with senior managers in local authorities.
- 20 We will **not**:

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

Outputs

- 21 The findings from this review will be set out in a report with recommendations.
- 22 We will highlight noteworthy practice and develop support materials that will highlight what 'good' might look like and what is possible.

Timetable

Exhibit 2: timetable

The table below sets out a proposed timetable for the review at the Authority.

Proposed timetable	
Desktop and documentary analysis	July – August 2021
Data collection and analysis	July – October 2021
Experience mapping	September 2021 – January 2022
Pulse survey	September 2021 – January 2022
Digital exclusion analysis	July – November 2021
Fieldwork and interviews	October 2021 – January 2022
Report issued	July 2022

Fieldwork and audit approach

- 23 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.
- 24 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.
- 25 All fieldwork will be delivered by Audit Wales staff with fieldwork set up through the project teams and the local Audit Wales teams. 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.
- 26 We will highlight noteworthy practice and develop support materials will also allow us to highlight what 'good' might look like and what is possible.
- 27 We will ensure equalities and Welsh language matters are central to our study.

Document request

- 28 Prior to on-site interviews and observations, we will undertake a review of the documents identified below. However, we would be grateful if you could supply us with any additional documents which you feel may be relevant to our work in this area. The list is not exhaustive and requests for additional documents may be made during the course of the review. Where documents in the list below are publicly available on websites, we would be grateful if you could please direct us to where we can find them.
- 29 We will also review the findings and evidence relating to the audited and inspected bodies from previous local government studies and our Springing Forward survey.
- 30 Any documentation and data relevant to national security will be dealt with in line with our data management policy and be treated with the utmost care and sensitivity. [Please read our fair processing notice on our website.](#)

Exhibit 3: the table below sets out the documents we would like to request initially as part of this review (where possible, we will obtain this information internally or through publicly available sources)

Document Title
<ul style="list-style-type: none"> Any relevant documents and data that is not publicly accessible or is not made available from other stakeholders Current Wellbeing Plan – we will access this on your website and only contact if unable to download Most recent Wellbeing Assessment – we will access this on your website and only contact if unable to download Copies of current Corporate wide or specific anti-poverty strategies – e.g. affordable warmth, fuel poverty, food poverty, etc Cabinet and scrutiny committee reports on poverty presented for consideration by elected members in the last 2 years

Audit Wales contacts

Exhibit 4: Audit Wales contacts

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

Name	Contact details
Performance Audit Director	Matt Mortlock
Performance Audit Manager	Nick Selwyn
Performance audit team	Euros Lake Matthew Brushett Philippa Dixon Bethan Hopkins



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 – Building Social Resilience and Self-Reliance in Citizens and Communities

Date issued: August 2021

Document reference: 2544A2021-22

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.

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

Contents

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

Project plan

Background to the review

- 1 COVID-19 has created intense pressures on local authorities to respond to unprecedented challenges. Communities have become even more reliant on public services and as a result, building social resilience and self-reliance in citizens and communities in Wales has arguably never been more difficult.
- 2 Local authorities in Wales face potential budgetary pressures due to changing patterns of demands and lingering levels of dependency. Local government will also need to continue to deal with the longer-term impact of the pandemic alongside driving forward any plans for longer-term transformational change. Welsh Government budget priorities focus on public health, addressing the impact of the pandemic, supporting recovery, and aiming to build a greener future whilst making changes for a fairer, more equal Wales. Building community resilience and self-reliance is central to achieving these ambitions.
- 3 Many local authorities have recognised the need for strong networks where social capital enables communities to run local assets and services that public bodies can no longer afford to provide in the same way.
- 4 A substantial body of research concludes that community resilience can be most effectively supported and developed by informing, involving and empowering communities. For example, a report published by Public Health Wales in 2019 makes a strong case for linking community resilience with health and wellbeing outcomes. This in turn helps create strong networks required by individuals to thrive and live independently. Delivering better community resilience and self-reliance has clear links with the Sustainable Development Principle and Five Ways of Working as set out in the Well-being of Future Generations Act 2015.
- 5 However, a significant proportion of the population are in digital poverty and are becoming increasingly digitally excluded, because they lack internet access and may have low levels of digital literacy. Even before COVID-19, digital exclusion was a reality for a fifth of the UK's population of all ages.
- 6 This Project Brief gives details on a new performance audit project that is already included in the Auditor General's audit programme. The Auditor General for Wales' consultation on Local Government studies for 2021-22 identified **Local authorities building social resilience and self-reliance in citizens and communities** as an option for a future study.

Purpose of the review

- 7 Assessing social resilience and self-reliance is not straightforward. Social or community resilience and self-reliance can mean different things when applied in different contexts. Understanding this will be key to ensure this study adds value in the right areas.

- 8 Resilient individuals who can live independently are less dependent on public services. Supporting people to live independently by providing information, advice and assistance that prevents the escalation of their needs can help local authorities move to playing a more 'enabling' role, rather than/in addition to being 'providers'. This is a core principle of the Social Services and Well-being Act (Wales) 2014.
- 9 Community self-reliance is a broad term which encapsulates the wider networks that enable communities to flourish from day to day, socially and economically. Definitions vary between community cohesion, independence, emergency preparedness, and demand management. The Welsh Government definition of community resilience is 'the ability of a community to withstand stress and challenges, and encompasses both the ability to adapt and survive adverse circumstances such as environmental, societal, or economic shocks, whilst coping and thriving in everyday life'.
- 10 The challenge that local authorities face in articulating how and why communities should become more resilient and self-reliant highlights a number of tensions. The varying definitions of resilience add to this complexity. For example, the national wellbeing goal of 'A resilient Wales' largely relates to climate change and air quality and has little to do with creating the conditions that help communities manage without calling on public services.
- 11 Furthermore, there is a risk that local authorities can inadvertently create dependency amongst individuals and communities if they are not actively involving them in shaping their work. The principles behind encouraging and enabling self-reliance are inherently long term and political. Many local authorities may therefore lack a clearly defined 'end goal' in this context. In addition, whilst government definitions of community resilience can be homogeneous, local authority services are increasingly personalised.
- 12 The biggest benefit of this review will be to recognise this complexity and highlight what can work well, where, and why.
- 13 The study is timely. As local authorities recover from the pandemic they must deal with the inevitable pressures on public finances. Local authorities may have very few options other than to continue to reduce their direct provider role to becoming an increasingly enabling one.
- 14 Audit Wales is best placed to examine the collective efforts of local government due to our independence, broad expertise and cumulative knowledge. We aim to identify opportunities for greater service integration and collaboration, whilst also highlighting potential challenges and risks.

Focus of the review

- 15 The study will provide a 'real time' commentary on the benefit of new approaches to social resilience and self-reliance and provide insight to help support and inspire the Welsh Government, local authorities and their partners to shape their future policies and work programmes.

- 16 The review will seek to answer the question: **Are local authorities effectively building social resilience and self-reliance in citizens and communities?**
- 17 Supporting questions include:
- Has the local authority defined what social resilience and self-reliance are?
 - Are local authorities learning from past approaches to developing community resilience and self-reliance?
 - Are services configured in ways that help to develop community and social resilience, and self-reliance?
 - Are local authorities effectively overcoming barriers to developing self-reliant and resilient communities?

Legislative basis for the review

- 18 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.
- 19 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

- 20 Our audit methods will include:
- undertaking a thorough analysis of key data sets and key documents, including any relevant local authority documentation such as committee papers, cabinet reports, Place Plans, risk registers, and elements of Corporate Plans relating to community resilience and self-reliance.
 - an analysis of data and other key information sources.
 - designing and carrying out a short survey of members of local authority senior management teams and Elected Members to understand how well the concept of social resilience is understood and what is being done.
 - interviews will be carried out with the defined lead officer in each local authority.
 - carrying out interviews with national bodies and opinion formers.
 - in order to understand the public and user experience, we will do five things:
 - consider all relevant research and data on public attitudes towards resilience and the opportunities to improve them.

- carry out ‘mystery shopping’ and online testing of local authority online information about Community Asset Transfers and assess if websites are a community resource. We will also refer to the [Welsh Government’s digital baseline of local authorities](#).
- conduct an online survey of citizens promoted through a series of social media campaigns and online engagement.
- facilitate focus groups of citizens in areas identified by national and local stakeholders as having high levels of community resilience and self-direction.
- conducting an online survey of all Public Service Board members and Town and Community Councils to understand what they have found out about the public’s experience, and how well local authorities collaborate to develop resilience and self-reliance ‘on the ground’.
- we will conduct comparative research on approaches to community resilience and self-reliance in other parts of the UK including Cornwall County Council, the London Borough of Newham, and Glasgow City Council.
- a series of webinars will also be planned to test study findings and launch a self-assessment tool working with the Audit Wales Good Practice (GPX) team.

21 We will **not**:

- focus on community resilience as defined under the Civil Contingencies Act 2004. Community resilience is a well-known term in this context and relates to emergency planning and community preparedness for events such as pandemics, flooding, or terrorist incidents.
- carry out face to face interviews unless national social distancing policies allow.
- place an unnecessary burden on staff or partners, where we can obtain evidence through other means.

Outputs

- 22 The findings from this review will be set out in a report with recommendations.
- 23 We will highlight noteworthy practice and develop support materials that will highlight what ‘good’ might look like and what is possible.

Timetable

Exhibit 1: timetable

The table below sets out a proposed timetable for the review at the Authority.

Proposed timetable	
Desktop and documentary analysis	August – October 2021
Data collection and analysis	September – October 2021
Surveys	October 2021 – February 2022
Fieldwork and interviews	December 2021 – March 2022
Community focus groups	February – March 2022
National interviews	February 2022 – May 2022
Report issued	September 2022

Fieldwork and audit approach

- 24 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.
- 25 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.

- 26 All fieldwork will be delivered by Audit Wales staff. 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.
- 27 We will highlight noteworthy practice and develop support materials which will also allow us to highlight what 'good' might look like and what is possible.
- 28 We will ensure equalities, diversity and inclusion, and Welsh-language matters are central to our study.

Document request

- 29 Prior to on-site interviews and observations, we will undertake a review of the documents identified below. However, we would be grateful if you could supply us with any additional documents which you feel may be relevant to our work in this area. The list is not exhaustive and requests for additional documents may be made during the course of the review. Where documents in the list below are publicly available on websites, we would be grateful if you could please direct us to where we can find them.
- 30 We will also review the findings and evidence relating to audited bodies from previous local government studies undertaken during 2020-21 and our Springing Forward survey.
- 31 Any documentation and data relevant to national security will be dealt with in line with our data management policy and be treated with the utmost care and sensitivity. [Please read our fair processing notice on our website.](#)

Exhibit 2: the table below sets out the documents we would like to request initially as part of this review (where possible, we will obtain this information internally or through publicly available sources)

Documents and information
<ul style="list-style-type: none"> • Any relevant documents and data that are not publicly accessible or are not made available from other stakeholders. • Any good practice we should be made aware of. • Current community needs analysis – we will access this on your website and only contact if unable to download. • Most recent Wellbeing Assessment – we will access this on your website and only contact if unable to download. • Any new Place Plans, and place planning and community planning toolkits. • Copies of current corporate wide or specific data on take up of online services, satisfaction with digital service delivery, and any information on citizens’ digital literacy. • Policies and reports on volunteering. • Any formal reviews of learning from the COVID-19 pandemic experience. • Cabinet and scrutiny committee reports on community resilience presented for consideration by elected members in the last two years.

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	Matt Mortlock
Performance Audit Manager	Nick Selwyn
Performance audit team	Steve Frank 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 – Social Enterprises

Date issued: August 2021

Document reference: 2564A2021-22

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 Wales Audit Office 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

Background to the review	4
Purpose of the review	5
Focus of the review	5
Legislative basis for the review	5
Method	6
Output	6
Timetable	7
Fieldwork schedule	8
Document requests	8
Audit Wales contacts	9

Project plan

Background to the review

- 1 A social enterprise is a business with social objectives whose profits are principally used for a good cause, rather than being given to shareholders and owners. Their social, environmental, economic or cultural purpose is at the heart of what they do. This includes reducing social problems, tackling the climate emergency, improving the environment, building stronger communities and providing training and employment for those furthest from the labour market. They help build local economies, ensuring that wealth and resources are created and re-invested in local communities. Social Enterprises aim to make a profit, but unlike mainstream businesses the profit is reinvested in growing the business and furthering their social, environmental, economic and/or cultural purpose.
- 2 The Mapping the Social Business Sector report, published by Social Business Wales in 2019, revealed there were 2,022 social businesses in Wales, nearly 20% more than at the time of the previous report in 2016. More than half (57%) of social businesses reported that their primary objective is to improve the lives of people living in either a defined area or people with particular characteristics – for example disabled people, black and ethnic minority people or older people. Roughly half of Social Enterprises focus on supporting vulnerable people and improving health and wellbeing.
- 3 Social Enterprises therefore have the potential to benefit disadvantaged communities, an area that is often ignored by the private market, helping upskill people and put them in a better position for future employment which can help create resilient communities. Social Enterprises consequently fit well with the goals of the Wellbeing of Future Generations (Wales) Act 2015 (the 'Act'). The work of Social Enterprises support many of these goals, particularly improving community resilience and helping support the local economy.
- 4 Social enterprises can also act as a bridge between local government and the local population and provide opportunities to increase involvement levels of the wider public in service design and delivery. With increasing demand on services and limitations on capacity, a Social Enterprise can therefore directly help a local authority deliver its statutory responsibilities. Consequently, Social Enterprises have gained increasing prominence in recent Senedd Cymru legislation. Section 16 of the Social Services and Wellbeing (Wales) Act 2014 places a duty on local authorities to 'promote development of social enterprises to provide care and support and preventative services'.
- 5 Whilst there is tremendous potential within this sector, there are considerable barriers to their growth. Many Social Enterprises have been forced to close temporarily as a result of COVID-19, whilst others are in the front line of the response effort providing crucial community support to the most vulnerable. Others have diversified their products and services which has enabled them to remain operational during this difficult period. However, the main short-term objective of many Social Enterprises during the pandemic has been survival.

- 6 The umbrella body for Social Enterprises in Wales see Social Enterprises as being pivotal to changing business practice and have an ambition to make Social Enterprises the preferred business model. To achieve this vision, Social Enterprises will have to re-build from the pandemic and chart a way through the current uncertain economic environment.

Purpose of the review

- 7 Social Enterprises are becoming increasingly common vehicles for delivering services that are often not statutory but are considered essential by local communities. With public bodies in Wales experiencing the repercussions of over a decade of austerity and the challenge of recovering from COVID-19, it will be vital to maximise the possibilities of Social Enterprises.
- 8 Carrying out this audit in 2021-22 will allow Audit Wales to support local authorities to capitalise on this potential, at a time when public bodies are increasingly becoming more of an enabler than provider. An Audit Wales study on this subject will provide a timely evidence on the opportunities and barriers to expanding the Social Enterprise sector and can act as a catalyst for growth.

Focus of the review

- 9 The review will seek to answer the question: **Are local authorities doing all they can to create and support social enterprises to provide services that help people and communities?**
- 10 Supporting questions include:
 - Do local authorities have an agreed strategy and comprehensive strategic approach for social enterprises?
 - Are local authorities providing appropriate support to help unleash the full potential of social enterprises?
 - Are local authorities able to demonstrate the positive impact of social enterprises?

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 Wellbeing 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 Our audit methods will include:
- analysis of data showing economic and social impact of past social enterprises.
 - holding interviews and focus groups with local authorities, key stakeholders, national organisations and representative bodies.
 - undertaking reviews on any relevant local authority documentation such as: websites, committee minutes, funding monitoring returns, and elements of corporate strategies, Covid-19 recovery plans and Director of Social Services Annual reports that are related to social enterprises.
 - designing and carrying out a survey for local authority leads, social enterprise bodies and staff.
 - Liaising with other organisations that work in similar areas e.g. Wales Co-operative Centre to ensure minimal duplication of work.
 - conduct comparative research on approaches to social enterprises in other parts of the UK to include England and Scotland.
- 14 We will **not**:
- carry out face to face interviews unless national social distancing policies allow.
 - place an unnecessary burden on staff or partners, where we can obtain evidence through other means.

Outputs

- 15 The findings from this review will be set out in a report with recommendations.
- 16 We will highlight noteworthy practice and develop support materials that will highlight what 'good' might look like and what is possible.

Timetable

Exhibit 2: timetable

The table below sets out a proposed timetable for the review at the Authority.

Proposed timetable	
Desktop and documentary analysis	August – September 2021
Data collection and analysis	October – December 2021
Surveys	November 2021 – January 2022
Fieldwork and interviews	December 2021 – March 2022
National interviews	February 2022 – May 2022
Report issued	October 2022

Fieldwork and audit approach

- 17 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.
- 18 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.
- 19 All fieldwork will be delivered by Audit Wales staff with fieldwork set up through Audit Wales staff. 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.
- 20 We will highlight noteworthy practice and develop support materials will also allow us to highlight what 'good' might look like and what is possible.
- 21 We will ensure equalities, diversity and inclusion, and Welsh language matters are central to our study.

Document request

- 22 Prior to on-site interviews and observations, we will undertake a review of the documents identified below. However, we would be grateful if you could supply us with any additional documents which you feel may be relevant to our work in this area. The list is not exhaustive and requests for additional documents may be made during the course of the review. Where documents in the list below are publicly available on websites, we would be grateful if you could please direct us to where we can find them.
- 23 We will also review the findings and evidence relating to the audited and inspected bodies from previous local government studies undertaken during 2020-21 and our Springing Forward Survey.
- 24 Any documentation and data relevant to national security will be dealt with in line with our data management policy and be treated with the utmost care and sensitivity. [Please read our fair processing notice on our website.](#)

Exhibit 3: the table below sets out the documents we would like to request initially as part of this review (where possible, we will obtain this information internally or through publicly available sources)

Document Title
<ul style="list-style-type: none"> • Any relevant documents and data that is not publicly accessible or is not made available from other stakeholders. • Any good practice we think we should be made aware of. • Copies of current Corporate wide or specific data on social enterprises. • Policies and reports on social enterprises. • Funding monitoring returns. • Director of Social Services Annual reports. • Any formal reviews of learning from the Covid-19 pandemic experience. • Cabinet and scrutiny committee reports on social enterprises presented for consideration by elected members in the last 2 years

Audit Wales contacts

Exhibit 4: Audit Wales contacts

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

Name	Contact details
Audit Director	Matt Mortlock
Performance Audit Manager	Nick Selwyn
Performance audit team	Philippa Dixon Euros Lake Matthew Brushett Steve Frank



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 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		Council's actions	
<p>Opportunities</p> <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>The development of the Through Age and Wellbeing Strategy is progressing well. The Strategy will outline the delivery of the Through Age and Wellbeing vision from 2021-2027. The strategy will include 5 key strategic objectives and will be underpinned by an action plan that will clearly outline what is required to address the objectives and identified areas of need. These priorities 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</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 and agreed.</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>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>		

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 Plan 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> <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).
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 specialist 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>
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: WAAG 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> <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

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		Council's response
Ref	Proposal for improvement / Recommendation	
R1	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: <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. 	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. 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.
R2	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	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.

Report Title: The 'Front Door' to Adult Social Care
 Issue Date: September 2018
 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

Ref	Proposal for Improvement / Recommendation	Council's 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> <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.</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 Gymrat (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 Cymral (specialist services), e.g. DdLS, 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 (virtually) 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. 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 CVC 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 CVC 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 benefited 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: 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 control; 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

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. Update presented to & endorsed by Governance & Audit Committee 24/2/21. Final approval by Council 17/6/21. Updated copy on Council website. • 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 Cert. • 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. Following this presentation, the slides are to be used as a basis for an e-learning module for all staff. It is currently discussing content & requirements with Learning & Development.
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 CPFA, 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 CPFA Certificate in Investigative Practices (CIP) and 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. Following this presentation, the slides are to be used as a basis for an e-learning module for all staff. It is currently discussing content & requirements with Learning & Development.
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 R8 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 maximize 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	Council's response
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.	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

Ref	Proposal for Improvement / Recommendation	Council's 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. 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 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 Improvement / Recommendation	Current Response
81	Part 2 of the report highlights that despite public bodies having an increasing understanding of, and demand for, VAWDSAV 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 improved and enhanced to include all relevant stakeholders to build a more accurate picture of current service provision and identify gaps.	<p>Current Response</p> <p>The Mid and West Wales VAWDSAV Partnership Board published its strategy <i>Safe Lives Healthier Relationships VAWDSAV Strategy</i> in line with VAWDSAV 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 abuse, sexual violence or violence against women, held in perpetration to 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 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>Five focus groups were held across the region with 58 survivors who have been treated 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 2-2-1 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: https://www.cysur.wales/regional-policies-procedures/</p> <p>The Mid and West Wales VAWDSAV 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 2021 set out work to be achieved to develop a Regional Communication and engagement framework. Through the VAWDSAV 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 resources 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 VAWDSAV.</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 local only needs assessment and mapping of service provision by public bodies. This work is due to report back to the regional VAWDSAV 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 VAWDSAV Commissioning Framework Document, published on the ISB website.</p> <p>This work has highlighted gaps in service delivery and options for innovative and preventative service development. This included in the development of our consistent MWW VAWDSAV Service Specification that is currently in final draft and work will commence around implementation within 2021-22.</p>
82	Part 1 of the report describes how victims and survivors of VAWDSAV 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: <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 VAWDSAV Delivery Group collates information about the partner agencies' communication strategies and work is ongoing to produce a regional communication strategy that will ensure consistent regional messaging for VAWDSAV 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 VAWDSAV Engagement and Communication subgroup to also support the work under Survivor Engagement)</p> <p>Review existing VAWDSAV communication plans in the region</p> <p>Map available resources / evidence to inform approach of the regional Communication Strategy</p> <p>Develop a VAWDSAV key dates calendar including supporting and promoting the Welsh Government Communication Campaigns and the Use Free Five 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/websites/</p> <p>A Regional Pathway to Support was published in April 2020 and it has been designed in partnership with the VAWDSAV Specialist Providers across the region, to assist in ensuring consistency and continuity 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/423838x/mid-and-west-wales-vaawdsav-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>
83	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: <ul style="list-style-type: none"> • ensure staff who are likely to come into contact with victims and survivors have appropriate VAWDSAV 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 VAWDSAV 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 VAWDSAV 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 VAWDSAV Regional Advisor 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, referral 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 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 VAWDSAV 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. This 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) P95).</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 VAWDSAV 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/306011/safeguarding-isp-march-2019.pdf</p>
84	Part 2 of the report highlights that whilst some good progress has been made with regional working, there are not always appropriate links in place to support service transformation in line with VAWDSAV legislation. To ensure the benefits of regionalism 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>Within Mid and West Wales the governance structure surrounding the Regional VAWDSAV strategy was reviewed in 2019 to support implementation and build momentum within the Regional Partnership.</p> <p>There are now two groups dedicated to VAWDSAV; 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 Pembroys Police, Mid and West Wales Fire Service, NHS and the DPCalong with a number of other key agencies including specialised VAWDSAV Organisations.</p> <p>There are also several multi-agency sub groups in line with the objectives within the regional delivery plan.</p> <p>The VAWDSAV 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 VAWDSAV 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.</p> <p>Copies of the reporting to Welsh Government against the Annual Delivery Plan for 2020 can be seen on the Cysur website.</p>
85	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 VAWDSAV services. To address this, we recommend that local authorities review their commissioning arrangements to: <ul style="list-style-type: none"> • remove duplication and overlap between different agencies 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 VAWDSAV Partnership and Commissioning Subgroup has made significant progress towards streamlined and consistent regional commissioning in response to VAWDSAV, 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 ISB 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 VAWDSAV 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. Update presented to & endorsed by Governance & Audit Committee 3/6/21; final approval by Council 17/6/21. Updated copy on Council website.• The public are able to report any suspected incidents of Council Tax Reduction Scheme fraud and/or

Ref	Proposal for Improvement / Recommendation	Council Response
		<p>Housing Benefit / DWP benefit fraud on-line by following the instructions on the Council's website.</p> <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. Following this presentation, the slides are to be used as a basis for an e-learning module for all staff. IA currently discussing content & requirements with Learning & Development.
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.

Ref	Proposal for Improvement / Recommendation	Council Response
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.

Ref	Proposal for Improvement / Recommendation	Council Response
		<ul style="list-style-type: none"> • 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. Following this presentation, the slides are to be used as a basis for an e-learning module for all staff. IA currently discussing content & requirements with Learning & Development.
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.

Ref	Proposal for Improvement / Recommendation	Council Response
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	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 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><u>The development of the Through Age and Wellbeing Strategy is progressing well. The strategy A Through Age and Wellbeing Strategy is currently being developed that will outline the delivery of the Through Age and Wellbeing vision from 2021 - 2027 or the next 3-5 years.</u> The strategy will include <u>5a</u> number</p>

Ref	Proposal for Improvement / Recommendation	Council Response
		<p><u>key of strategic</u> objectives and <u>will be underpinned by an action plan that will clearly outline what is required to address the objectives and identified areas of need, measures that will ensure a clear direction for services.</u> These <u>priorities</u> 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</p>
R2	<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 <u>and agreed.</u></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>
R3	<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>

Audit Wales Contact 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 [correspondence received from the Council's designated AW finance team 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 [which](#) are subject to a separate protocol.

Single Point of Contact

The Single Point of Contact for Audit Wales' communications is the [post of](#) Corporate Performance and Improvement Officer, which sits within the Performance and Research Team. This post took over this role 18th May 2021.

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 and the Corporate Performance and Improvement Officer will liaise with each other to ensure each is aware of the communication or request.](#)

~~†~~The Governance Officer will respond, ~~and~~ take ownership [and track progress](#) 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.

In the absence of the Governance Officer, the Corporate Manager Internal Audit will take responsibility for the Governance communications/requests and in the absence of the Corporate Performance and Improvement Officer, the Performance and Research Manager will do the same.

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 below, 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 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/periodically with the two Officers 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 Partnership and 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. The Protocol was discussed at a meeting with Audit Wales on 6th May 2021 where it was agreed that it should go live.

Meetings with Audit Wales

It was also agreed with Audit Wales that the frequency of the regular catchup meetings will be scheduled as follows:

- Pre Governance and Audit Committee ~~Meetings-meetings~~ will take place approximately 4 weeks prior to the Committee Meeting to discuss the agenda and any issues prior to the meeting taking place.
- Monthly catchup meetings will be scheduled every month (and combined with the above pre-Governance and Audit Committee Mmeetings, where appropriate). These meetings shall and take place virtually via Microsoft Teams, ~~These meetings are~~ to discuss any issues or new developments, and for Audit Wales to share anything which may be useful to the Council.

~~These are informal~~The above meetings and the dates for 2021/22 are shown in the table below:

2021	2022
Wednesday 16 th June	Wednesday 19th Friday 10 th January
Wednesday 21 st July 2021	Wednesday Thursday 10 th February
Wednesday 18th 12 th August 2021	Wednesday 16 th March
Wednesday 15 th September 2021	
Wednesday 20 th October 2021	
Wednesday 17 th November 2021	
Wednesday 15th 22 th December	

Review of the Protocol

The effectiveness of the Protocol ~~will be~~is being monitored on an ongoing basis during the first six months, to ensure it is fit for purpose and to update it where necessary. A formal review will be conducted after the first six months, in October 2021.

The protocol has been presented to the Governance and Audit Committee.

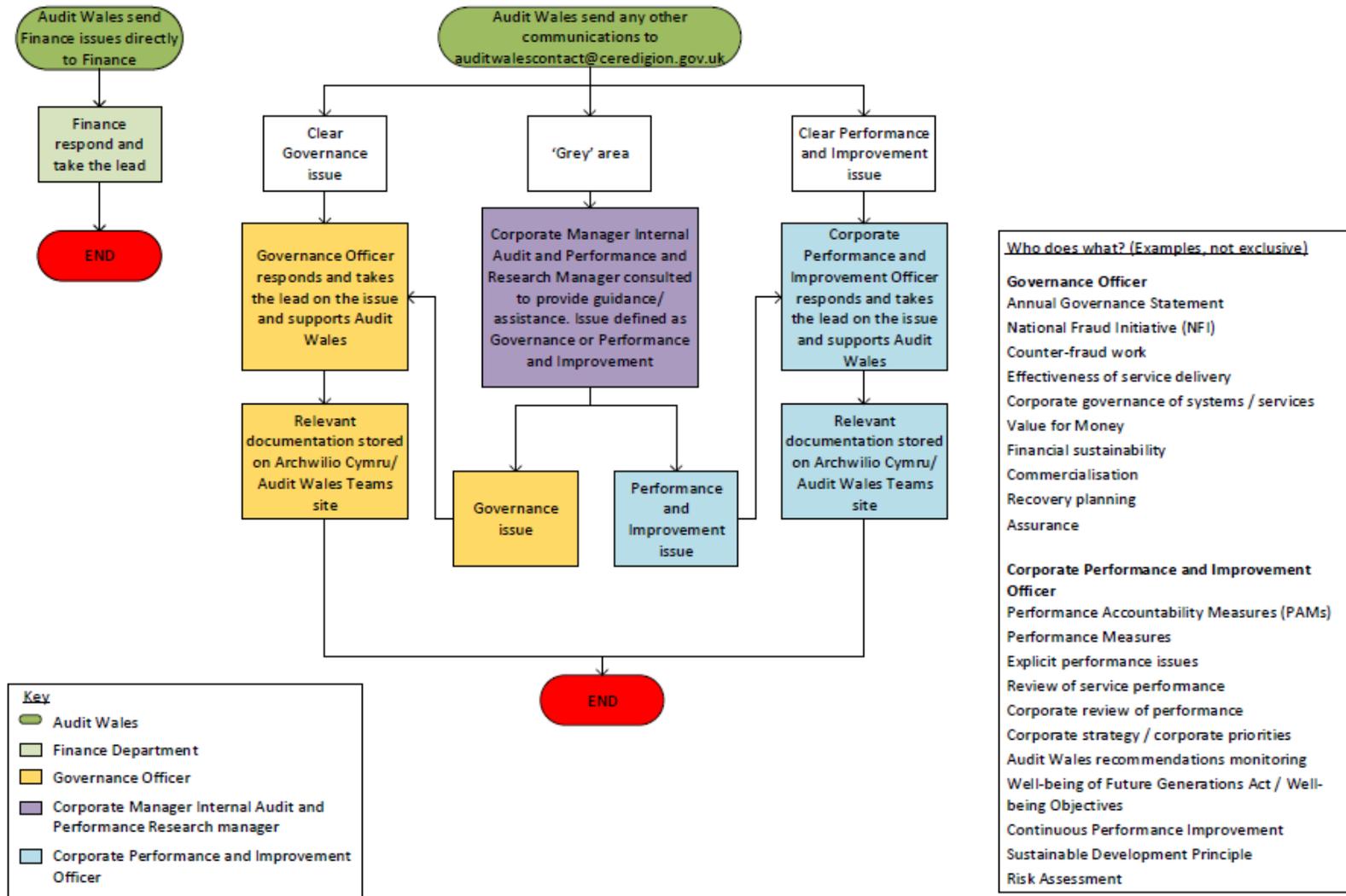
Teams Site

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. A Communications Log has been created within the Team to record communications, who it was assigned to and the action taken. 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



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

Audit Wales Work Programme and Timetable – Ceredigion County Council

Quarterly Update: 21 July 2021

Financial Audit work

Description	Scope	Timetable	Status
Audit of the Council's 2020-21 statement of accounts	To confirm whether the statement of accounts provide a true and fair view.	Audit Opinion by 30 Nov 2021	Interim audit work performed. Final audit work to be performed Sept/Oct 2021
Audit of the 2020-21 Ceredigion Harbour Return	To confirm that the return has been completed correctly.	Audit Opinion by 30 Nov 2021	Audit work to be performed Sept/Oct 2021
Audit of the Council's 2020-21 Grants and Returns	Audit of 6 claims as required by the terms and conditions of the grants.	In line with the individual deadlines for each grant claim.	Audit work to be performed Oct to Dec 2021

Performance Audit work

2021-22 Performance audit work	Scope	Timetable	Status
Well-being of Future Generations Act	We will seek to integrate the delivery of our WFG examinations	Ongoing	Ongoing

<p>(Wales) 2015 (WFG Act) examinations</p>	<p>of steps to deliver wellbeing objectives with our other audit work. We will discuss this with the council as we scope and deliver the audit projects listed in this plan.</p> <p>We will examine the extent to which the council has acted in accordance with the sustainable development principle in setting its Well-being Objectives.</p>		
<p>Improvement reporting audit</p>	<p>Audit of discharge of duty to publish an assessment of performance.</p>	<p>Ongoing</p>	<p>Ongoing</p>
<p>Assurance and Risk Assessment</p>	<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> <p>At Ceredigion County Council the project is likely to focus on:</p> <ul style="list-style-type: none"> • financial position • self-assessment arrangements • recovery planning • Performance Management • implications of the Local Government and Elections (Wales) Act • carbon reduction plans 	<p>Ongoing</p>	<p>Ongoing</p>
<p>Springing Forward – Examining the building blocks for a sustainable future</p>	<p>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>	<p>Planned for Autumn 2021 onwards – to be confirmed following scoping.</p>	<p>Project scoping</p>

2020-21 Performance audit work	Scope	Timetable	Status
Financial Sustainability	A project common to all local councils that will assess financial sustainability in light of current and anticipated future challenges building on work undertaken during 2019-20.	Draft report issued June 2021	Draft report issued to Council. National Summary Report due to be published August 2021
Review of Planning Services	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.	Draft report expected late Summer 2021	Project in progress

Local government national studies planned / in progress

Study	Scope	Timetable	Status	Fieldwork planned at Ceredigion County Council
Town Centre Regeneration	Review of how local authorities and their partners are addressing town centre regeneration	Publication September 2020	Drafting	N/A
Direct Payments	Review of how local authorities manage and promote the use of Direct payments	Publication Autumn 2021	Fieldwork complete; survey of recipients and providers	No – work being delivered via Direct Payment Forum and a selection of

			currently underway	follow up interviews
Emergency Services	Review of how well emergency services (blue light) collaborate	Publication Autumn 2021	Fieldwork until end of July	No
Follow up on People Sleeping Rough	Review of how local authorities responded to the needs of people sleeping rough during the pandemic following up on the AGWs report of July 2020	TBC	Project set up	No – work being delivered via Homelessness and Supporting People Forum
Poverty	Understanding how local authorities ensure they deliver their services to minimise or reduce poverty.	TBC	Project set up	TBC
Social Enterprises	Review of how local authorities are supporting and utilising social enterprises to deliver services	TBC	Project set up	TBC
Community Resilience	Review of how local authorities can build greater resilience in communities	TBC	Project set up	TBC

Estyn

Estyn planned work 2021-22	Scope	Timetable	Status
Local Government Education Services Inspections	Estyn have worked closely with Directors of Education to review their inspection guidance for local government education services to reflect the experiences of the pandemic. The updated guidance (published on 1 July) will be piloted on the first inspection and feedback will be sought on whether any further refinements need to be made.	LGES inspections to resume from late Autumn term	N/A
Curriculum Reform thematic review	Regional consortia and local authority support for curriculum reform.	Evidence collecting in Sept/Oct - publish in early February	N/A

Care Inspectorate Wales (CIW)

CIW planned work 2021-22	Scope	Timetable	Status
Assurance	CIW will be completing its work on Assurance Checks including publication of a national overview report.	July – September 2021	In progress
National review	Support for disabled children and their families.	tbc	In progress - Drafting report
Follow-up	CIW will be following up on areas for improvement identified in the Assurance Checks or through risk based inspection activity with individual local authorities where necessary.	tbc	Not yet started
Inspection	Risk based inspection activity will continue where required.	tbc	No inspections are scheduled at this time

Audit Wales national reports and other outputs published since 1 April 2021

Report title	Publication date and link to report
NHS finances data-tool 2020-21	June 2021

Rollout of the COVID-19 vaccination programme in Wales	<u>June 2021</u>
Quality governance arrangements at Cwm Taf UHB – follow up	<u>May 2021</u>
Welsh Health Specialised Services Committee governance arrangements	<u>May 2021</u>
At your Discretion - Local Government Discretionary Services	<u>April 2021</u>
Procuring and Supplying PPE for the COVID-19 Pandemic	<u>April 2021</u>

Audit Wales National reports and other outputs due to be published during 2021-22 (and other work in progress/planned)¹

Title	Anticipated publication date
NHS waiting times data-tool	July 2021
Supporting NHS staff well-being	August 2021
Administration of student finance	August 2021
Care home commissioning	August 2021
Picture of Public Services	September 2021
Warm Homes Programme	September 2021

¹ We will continue to keep our plans under constant review, taking account of the evolving external environment, our audit priorities, the context of our own resourcing and the capacity of audited bodies to engage with us. This includes maintaining some flexibility so that we can respond to developments in Welsh Government policy and areas of possible interest for a new Public Accounts Committee following the Senedd elections.

Welsh Government accounts commentary	Autumn 2021
Welsh Government workforce	Autumn 2021
Orthopaedic services	Autumn 2021
Unscheduled care	Autumn 2021
Collaborative arrangements for managing local public health resources	Autumn 2021
Welsh Government setting of well-being objectives	Autumn 2021
Curriculum reform	Winter 2021
COVID response & recovery / Welsh Government grants management	TBC
Equality impact assessment	TBC
Climate change – baseline review	TBC
NHS structured assessment 2021 summary commentary	TBC
Affordable housing	TBC
Broadband infrastructure	TBC
Flood risk management	TBC

Forthcoming Good Practice Exchange events and publications

Title	Anticipated publication/event date
Town Centre Regeneration	September 2 nd 2021
<p>The Good Practice Exchange Team are currently in the process of finalising the programme of events for the remainder of 2021/ 2022. Once finalised, our key contacts across local authorities will be notified and details of those events and how to register will be available on our website. Please keep a look out for an email update over the coming weeks'</p>	N/A

Project Brief – Springing Forward

Audit year: 2021-22

Date issued: July 2021

Document reference: 2522A2021-22

This document has been prepared for the internal use of the Council as part of work to be performed in accordance with statutory 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 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

Project brief	
What the review is about	4
Why we are undertaking the review	4
The legislative basis for the review	4
Focus of the review	4
Method	5
Further information	5

Project brief

What the review is about

- 1 As the world moves forward, learning from the global pandemic, this review will look at how councils are strengthening their ability to transform, adapt and maintain the delivery of services, including those delivered in partnership with key stakeholders and communities.

Why we are undertaking the review

- 2 The project, which forms part of the work contained in the 2021 Audit Plan for all councils, will help discharge the duties set out in paragraph 3 below, in doing so the project has three main aims:
 - to gain assurance that councils are putting in place arrangements to transform, adapt and maintain the delivery of services;
 - to explain the actions that councils are taking both individually and collectively to strengthen their arrangements; and
 - to inspire councils and other organisations to further strengthen their arrangements through capturing and sharing notable practice examples and learning and making appropriate recommendations.

The legislative basis for the review

- 3 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 15 of the Well-being of Future Generations (Wales) Act 2015. It may also inform a study for improving value for money under section 41 of the 2004 Act.
- 4 Our privacy notice can be found on [our website](#) and it provides information about the potential collection of personal information by the Auditor General as part of this work.

Focus of the review

- 5 This project will examine each council's overall arrangements and approach to transforming, adapting and maintaining the delivery of services. In this review we will focus on how the Council is approaching this in relation to:
 - strategic management of its assets; and
 - strategic management of its workforce.
- 6 The project will seek to answer the following question:
Is the Council's strategic approach strengthening its ability to transform, adapt and maintain the delivery of its services in the short and longer term?

Method

- 7 The project will consist of the following stages:
 - An online survey to all officers and Councillors (September – October 2021)
 - Workshops to feedback on the individual council survey findings and gather further information with CMT/SLT, Cabinet/Exec Board, selection of other Councillors, selection of HOS/managers (November – December 2021)
 - Feedback to each council on the initial findings from the survey and workshops (December 2021 – January 2022)
 - Fieldwork on tracer areas – strategic asset management and workforce management (January – February 2022)
 - Report to each council (March – April 2022)
 - Potential National summary (Summer 2022) and supportive GPX events
- 8 Specific details of fieldwork dates, documents requests and who we would like to interview as part of this project will be communicated by local audit teams through our usual liaison channels.

Further information

- 9 Please contact your local Audit Wales engagement team for further information regarding the delivery of the project.



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.