






Audit Wales

Management Response Forms





Governance and Audit Committee

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|---|-------|--|
|  | Red | Start date passed but Not Started End Date passed but Not Complete |
|  | Amber | in Progress but Behind schedule in Progress on schedule but Not meeting targets |
|  | Green | In Progress On Schedule |
|  | Green | Completed |
|  | Pink | Status not Entered |

Use of Performance Information: Service User Perspective and Outcomes

| Recommendation | Recommendation Description | Ceredigion Response | LG Response | Start Date | Completion Date | Performance | AW - responsible Officers | Latest Update |
|----------------|---|---|-------------|------------|-----------------|-------------|-------------------------------|--|
| R1 | Information on the perspective of the service user. The Council should ensure that the information provided to its senior leaders enables them to understand the service user perspective. The council should ensure this information is drawn from the diversity of its service users. | Deliver the Engagement and Participation Strategy Action Plan | Accepted | 31/12/2023 | 30/06/2024 | ✔ | Diana Davies / Cathryn Morgan | Our Engagement and Participation policy and accompanying action plan was approved by Cabinet in October 2022. There are 12 key actions clustered under 4 separate aims. An annual report on progress is presented by Cabinet member, Cllr Matthew Vaux to Corporate Resources Overview and Scrutiny Committee and to Cabinet before being published on our website. This helps to ensure that senior leaders have good oversight of the way we manage engagement with and participation in Council matters. The Engagement and Participation policy will be reviewed in 2025 and it is likely that the action plan will include a new set of actions. This will ensure that we continue to improve our practice. |

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| | | Ensure that "performance information" on the service user perspective from engagement and consultations activities is reported to senior leaders. | Accepted | 31/12/2023 | 31/12/2024 |  | Leadership Group via Alun Williams | The results of our consultation campaigns are included in reports that require a Cabinet decision and the service user perspective is also used to inform IIAs which are presented to Cabinet. For example, the results of the Stakeholder Survey in 2023 were included in the Council's Self-Assessment Report and the results of the 2024 National Residents Survey were reported to LG/Cabinet in October 2024, Overview and Scrutiny Coordinating Committee in January 2025 and will feature in the next Self-Assessment Report due to be published in November 2025. The new Insights Board also plays a key role in not only identifying insights but also in channelling the results of consultation/engagement to the relevant officers/teams. Furthermore, the introduction of the Consultation and Engagement Register and the Annual Report have improved awareness of the consultation and engagement activities that have been undertaken. |
| | | Use the recent implementation of MyAccount and other digital technologies, such as the Council's LoRaWAN network, to capture further feedback and data on the customer experience at the point of contact and the usage of Council services. | Accepted | 31/12/2023 | 31/03/2025 |  | Leadership Group | User feedback is collected from all closed enquiries via email closure notice. Feedback is collated and a verbal update report has been given to Leadership and a written report will be reported to Insights board. Over time analysis will draw out weaknesses and an action plan produced. This will also be considered as part of the new Customer Services Strategy. |

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| | | Explore a potential involvement project that would bring together the work on strengthening citizen engagement and consultation. This could include, for example, the work with Data Cymru on developing the national Pan-Wales Survey and a group to bring insights together across the Council. | Accepted | 31/12/2023 | 30/06/2025 | ★ | Engagement and Inclusion Team / Performance Team | The Involvement Project officer team has been established and is meeting regularly to deliver the project. The Insights Board has been set up and the first two meetings have been held in September and December 2024 which are chaired by a Corporate Director. The Board sets out to use data and customer feedback to improve Council services by identifying insights, trends, areas for improvement and in raising awareness of the service user perspective data that exists. The first two meetings of the Insights Board have been considered a success with good participation, full agendas and actions to deliver. Items considered so far have included the Compliments, Complaints and Freedom of Information Annual Report and upcoming consultation and engagement opportunities and events. In addition the Council is now issuing regular updates on all consultation and engagement exercises undertaken. The Council continues to work proactively with Data Cymru and the WLGA to develop the National Residents Survey including developing an additional module of questions in 2025. |

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| R2 | Information on progress towards outcomes The Council should strengthen the information provided to senior leaders to help them evaluate whether the Council is delivering its objectives and intended outcomes. | Corporate Lead Officers and Corporate Managers to develop and identify additional outcome focused measures to demonstrate progress in delivering objectives and intended outcomes. | Accepted | 31/12/2023 | 31/03/2025 | ★ | Leadership Group via Alun Williams | The Performance Team is continuing to support Corporate Lead Officers and Corporate Managers in setting and developing their performance measures. Although this is an ongoing activity, in the last year there has been a drive to include more outcome-based measures in L1 business plans. A number of amendments have been made to the suite of measures during the 2024/25 year to strengthen them both in terms of general robustness and specifically in measuring outcomes rather than outputs. Furthermore, in preparation for the next round of business planning which launched at the beginning of February 2025, part of the launch presentation and supporting guidance featured additional information on setting outcome-based measures. The possibility of running full outcome-based training is currently being investigated. Furthermore, Ceredigion continues to work proactively with Data Cymru and the WLGA as part of the new Community of Practice looking into service user level information, part of which is the identification of outcome measures that can be added to the Local Authority Performance Profile, and the identification of best practice in the reporting of outcomes generally. Ceredigion has also been approached by the WLGA to trial its new outcome identification tool, which will take place shortly. |


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| | Local strategies, targets and performance reporting for tackling and alleviating poverty. In paragraphs 2.13 - 2.23 and paragraphs 3.33 - 3.35 we highlight that councils and partners have prioritised work on poverty, but the mix of approaches and a complicated delivery landscape mean that ambitions, focus, actions, and prioritisation vary widely. We highlight that evaluating activity and reporting performance are also variable with many gaps. We recommend that the councils use their Wellbeing Plans to provide a comprehensive focus on tackling poverty to co-ordinate their efforts, meet local needs and support the revised national plan targets and actions. This should: <ul style="list-style-type: none"> include SMART local actions with a greater emphasis on prevention; include a detailed resourcing plan for the length of the strategy; be developed with involvement from other public sector partners, the third sector, and those with experience of poverty; include a robust set of consistent outcome indicators and measures to increase understanding of poverty locally; and be subject to annual public reporting to enable a whole system view of poverty locally to help improve delivery and support. | Update Business Planning Guidance for 2024/25 to provide further support for setting performance measures, in particular outcome-based measures. | Accepted | 31/12/2023 | 31/03/2024 | | Alun Williams | An annual report on Tackling Poverty is submitted every Autumn which includes local actions and is developed and implemented with PSB partners. It was presented to Corporate Resources Overview & Scrutiny Committee on 19.10.23 and to Cabinet on 07.11.23. |
| R3 | Leadership on the poverty agenda. In paragraph 2.23 we note that just over a third of councils have lead members and lead officers for addressing poverty. Given the importance of effective leadership in driving the poverty agenda forward and breaking silos within councils and between public bodies, we recommend that each council designate a cabinet member as the council's poverty champion and designate a senior officer to lead and be accountable for the anti-poverty agenda. | Individual services continue to be responsible for the accuracy of their own data. The Internal Audit Annual Plan is prioritised according to risk. The results of Audit Wales' report will be added to Internal Audit's assurance map and considered as part of the CMIA's annual risk assessment. | Accepted | 31/12/2023 | 31/03/2024 | | Alex Jenkins | No further action required |


Digital Strategy Review

| Recommendation | Recommendation Description | Ceredigion Response | LG Response | Start Date | Completion Date | Performance | AW - responsible Officers | Latest Update |
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| R1 | To help ensure that the Council's next digital strategy supports the achievement of its objectives and secures value for money, in developing its next digital strategy the Council should: • gain an understanding of the needs of citizens by involving them in the design of its next strategy; and• review its previous digital strategy including its governance, monitoring, and reporting arrangements to inform arrangements to support delivery of its next strategy to include enabling it to;? monitor its impact; ? monitor the extent to which it provides value for money; and ? asses if intended benefits are being realised. | A consultation on our next digital strategy will be carried out | Accepted | 31/12/2023 | 31/12/2024 | ✔ | Alan Morris | Consultation has been carried out and a response is being drawn up |
| | | Work continues reviewing our previous strategy and this work along with Wales Audit recommendations will feed into the development of our upcoming strategy and its governance arrangements. | Accepted | 31/12/2023 | 31/03/2025 | ★ | Alan Morris | Digital strategy is due to be adopted by full council in January. |

Setting of well-being objectives

| Recommendation | Recommendation Description | Ceredigion Response | LG Response | Start Date | Completion Date | Performance | AW - responsible Officers | Latest Update |
|----------------|--|---|-------------|------------|-----------------|-------------|---------------------------|---|
| R1 | <p>The Council should build on the progress it has made in applying the sustainable development principle in the setting of its well-being objectives by:</p> <ul style="list-style-type: none"> • exploring new ways of drawing on the full diversity of its population to inform and deliver its WBO. • ensuring that its refreshed MTFS shows how it will resource the delivery of its new WBO over the short, medium and longer term and to reflect any potential future financial risks to deliver them. • ensuring its evolving performance management arrangements identify the most appropriate outcome measures and provide effective monitoring, reporting and scrutiny of the progress being made on delivering its WBO. | Refresh our stakeholder list that we use when arranging all engagement and consultation exercises. | Accepted | 30/06/2023 | 31/12/2023 | ✔ | Diana Davies | The stakeholder list has been refreshed and is included in the new Engagement and Consultation Toolkit. |
| | | Run a Stakeholder Survey to gain the views of our population on how the Council is delivering its Corporate Well-being Objectives and how we measure our progress. | Accepted | 30/06/2023 | 30/06/2024 | ✔ | Diana Davies | The Corporate Stakeholder Survey was run between June and August 2023 seeking views on the Council's overall performance, the way it measures its performance and its progress in delivering its Corporate Well-being Objectives. There were 148 responses and the Feedback Report was presented to Leadership Group on 22/11/2023. |
| | | The MTFS has been considered by Corporate Resources Scrutiny Committee and will be considered by Cabinet and Council in September 2023. The MTFS will 'outline the risks to the delivery of these Corporate Well-Being Objectives whilst also setting out how the Council's resources will be utilised to manage and mitigate these risks over the short to medium term.' | Accepted | 30/06/2023 | 30/06/2023 | ✔ | Duncan Hall | |
| | | Develop a Corporate Well-being Objectives Dashboard to monitor, report and scrutinise the progress being made on delivering the objectives. The Dashboards to be presented, monitored, and scrutinised at Performance Board meetings. | Accepted | 30/06/2023 | 31/12/2023 | ✔ | Diana Davies | The Corporate Well-being Objectives Dashboard has been created and provides an at-a-glance summary of progress in delivering the Council's four Corporate Well-being Objectives. The dashboard also demonstrates the 'golden thread' showing how plans link together. |

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| | | Update Business Planning Guidance for 2024/25 to provide further support for setting performance measures, in particular outcome based measures. | Accepted | 30/06/2023 | 31/03/2024 |  | Diana Davies | The Business Planning Guidance for 2024/25 has been updated to include further emphasis and guidance on the setting of outcome-based measures. The business planning process will commence in January 2024 and this will include a presentation to Corporate Managers which will emphasize these messages. The Performance Team will continue to support CLOs/CMs in setting robust measures and specifically in setting outcome based measures. |

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| | <p>The Council should build on the progress it has made in applying the sustainable development principle in the setting of its well-being objectives by:</p> <ul style="list-style-type: none"> exploring new ways of drawing on the full diversity of its population to inform and deliver its WBO. ensuring that its refreshed MTFS shows how it will resource the delivery of its new WBO over the short, medium and longer term and to reflect any potential future financial risks to deliver them. ensuring its evolving performance management arrangements identify the most appropriate outcome measures and provide effective monitoring, reporting and scrutiny of the progress being made on delivering its WBO. | <p>Targeted work with the Ceredigion Disability Forum, LGBTQ+ groups and BAME groups in order to improve relationships and regular communication. (Also included in the Draft Strategic Equality Plan 2024-2028).</p> | Accepted | 30/06/2023 | 31/12/2024 |  | Diana Davies | <p>Ceredigion Disability Forum is now a Phase 1 consultee for Traffic Regulation Orders, the Forum is particularly interested in changes to on-street/off-street parking. A member of the Forum has been nominated to respond to engagement and consultation campaigns on behalf of the Forum. A Charter and Code of Conduct has been agreed. Meetings are now attended by Elected Members, as requested by Forum members. Regular meetings are held quarterly and ad hoc meetings are called as needed. The LGBTQ+ group is slowly forming and contact has been made with various groups in the community. A networking event is planned for February 2025. A Regional Community Cohesion grant was secured to fund an event to celebrate the diversity of cultures and heritages in Ceredigion. The event, in October 2024, was attended by approximately 300 people. Cllr Catrin Davies, chair of our Corporate Equalities Workgroup, opened the event and closing remarks were made by Professor Uzo Iwobi CBE, Chief Executive of Race Council Cymru, Lead for Black History Wales and Coordinator for Black Lives Matter Wales Collective.</p> |

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| | | Performance and Research Team to work with Corporate Lead Officers and Corporate Managers to develop and identify additional outcome focused measures to demonstrate progress in delivering the Corporate Well-being Objectives. | Accepted | 30/06/2023 | 31/03/2025 | ★ | Diana Davies | <p>The Team continues to support Corporate Lead Officers and Corporate Managers in the setting of their performance measures, including outcome measures. This is an ongoing activity, and a number of amendments were made to strengthen the measures for the Level 1 Business Plans during 2024/25, both in terms of general robustness and in measuring outcomes.?</p> <p>As part of the new Business Planning process which launched in February 2025, additional guidance on outcomes and setting outcome-based measures was provided. The possibility of running full outcome-based training is currently being investigated.</p> <p>Furthermore, Ceredigion continues to work proactively with Data Cymru and the WLGA as part of the new Community of Practice looking into service user level information, part of which is the identification of outcome measures that can be added to the Local Authority Performance Profile, and the identification of best practice in the reporting of outcomes generally. Ceredigion has also been approached by the WLGA to trial its new outcome identification tool, which will take place shortly.</p> |

A Missed Opportunity - Social Enterprises

| Recommendation | Recommendation Description | Ceredigion Response | LG Response | Start Date | Completion Date | Performance | AW - responsible Officers | Latest Update |
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| R1 | To get the best from their work with and funding of Social Enterprises, local authorities need to ensure they have the right arrangements in place. We recommend that local authority officers use the checklist in Appendix 2 to: <ul style="list-style-type: none"> •self-evaluate current Social Enterprise engagement, management, performance and practice; •identify opportunities to improve joint working; and practice; •jointly draft and implement an action plan with timeframes and responsibilities clearly set out to address the gaps and weaknesses identified through the self-evaluation. | <p>The Council's approach must be holistic and coherent. To this end, the vision contained within the Corporate Strategy and the Wellbeing Objectives therein, must be equally relevant to every service area. The process to identify these objectives will involve a range of partner agencies and organisations, and will enable future joint working arrangements and practices.</p> <p>To achieve this, the Council will ensure that specific performance indicators measure the benefits of collaboration and joint working practices. Any collaboration and joint working must demonstrate added value to the Council and the citizens of Ceredigion and be aligned with the vision of the Corporate Strategy. A comprehensive evaluation of current social enterprise arrangements across all service areas and identify any gaps for joint working (e.g. community transport) and collaboration opportunities. The Public Services Board would be a key vehicle to complete this task.</p> | Accepted | 31/03/2023 | 31/03/2024 | ★ | Greg Jones | Cwmpas were commissioned by Ceredigion County Council to undertake scoping exercise and produce a report to inform the Council approach to developing Social and Micro Enterprise in the Ceredigion Social Care sector. This report for was completed in April 2023 and identified a series of recommendations from the study to help support Ceredigion County Council in taking forward the Ceredigion Catalyst for Care programme. This programme focuses on the establishment of both Social Enterprises and Micro Enterprises. |
| | | Co-construct appropriate Service Level Agreements with any external partner organisation or body, that can deliver services more efficiently and more effectively than the Council can achieve independently | Accepted | 31/03/2023 | 31/03/2025 | ★ | Greg Jones | CAVO in partnership with CWPAS have revisited there work initially undertaken to map Social Enterprises across Ceredigion and this report will be shared shortly. In addition work is underway looking at options around alliance commissioning as well as looking at the establishment of provider frameworks to help support partnership working in this area |
| | | Identify appropriate performance measures that will demonstrate added value and value for money from any social enterprise arrangement | Accepted | 31/03/2023 | 31/03/2025 | ★ | Greg Jones | We have been able to secure RIF funding to continue to support the work we are undertaking of promoting Social Enterprises with Cavo and CWPAS via the Catalyst for Care project. |

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| R2 | <p>To drive improvement we recommend that the local authority:</p> <ul style="list-style-type: none"> formally approve the completed Action Plan; regularly report, monitor and evaluate performance at relevant scrutiny committees; and revise actions and targets in light of the authority's evaluation and assessment of its performance. | These recommendations will be actioned on completion of tasks associated with R1 above | Accepted | 31/03/2023 | 31/03/2025 | ★ | Greg Jones | As part of the next phase of the Catalyst for Care project, Cwmpas and CAVO will be arranging a series of 3 Social Enterprise Workshops during Autumn - first for the Third Sector, followed by Ceredigion County Council and Hywel Dda University Health Board. Results of these discussions will inform how we best maintain dialogue in Ceredigion between service commissioners and social enterprise providers. In order for the work being undertaken under the Catalyst for Care project the project has explored the opportunity to secure grant funding via the Regional Integration Fund (RIF) which the Healthier Ceredigion has agreed the funding meaning the project will be able to run until March 2027 and be in a position to evidence the benefits of using Social and Micro enterprises with a view to embedding the approaches into core funding. |
| R3 | To ensure the local authority delivers its S.16 responsibilities to promote Social Enterprises we recommend that it reports on current activity and future priorities following the evaluation of its Action Plan including the Annual Report of the Director of Social Services. | Our vision extends more broadly than the Social Services and Wellbeing Act, however, data collated by the Authority's Corporate Performance Team will be included in the Annual Report of the Director of Social Services, thus fulfilling Section 16 responsibilities. | Accepted | 31/03/2023 | 31/03/2025 | ★ | Greg Jones | We continue to attend the regional Section 16 group, and we continue to work with CAVO as part of our wider Catalyst for Care project to promote both Micro and Social Enterprises. This work is now forming business as usual and therefore this action can be closed. |

Financial Sustainability Review - Ceredigion County Council

| Recommendation | Recommendation Description | Ceredigion Response | LG Response | Start Date | Completion Date | Performance | AW - responsible Officers | Latest Update |
|----------------|--|---|-------------|------------|-----------------|-------------|---|---|
| R1 | To ensure that the Council is able to co-ordinate and communicate its approach to longer-term financial sustainability the Council should ensure that it has a comprehensive medium to long-term financial strategy that sets out clearly how it will address its anticipated funding pressures over the life of the strategy. | <p>The current annual Local Government Settlement process in Wales and its typical annual announcement in December each year is a significant obstacle to delivering a comprehensive long term (5 years plus) financial strategy.</p> <p>Nevertheless as a result of Audit Wales' 22 local studies and the impending National report, a review of good practice in other Local Authorities will be undertaken in order to help inform the next iteration of Ceredigion's Medium Term Financial Strategy (likely to be in the summer of 2025) which will include extending the timeframe into the Longer term.</p> <p>Officers will continue to advise Members that the medium to long term financial outlook is likely to remain challenging post 25/26 and a high level financial outlook will be articulated in the 25/26 Draft Budget Papers.</p> <p>The Leader, Cabinet Members and also the wider Members are fully aware that they have difficult Budget decisions to make. Part of their ongoing deliberations (as has been brought into sharp focus through the practical public facing side of delivering on the 70 Budget Reductions totalling £5.8m required for the 24/25 Budget) is how and where those difficult decisions should fall. Part of this ongoing political debate is what is an acceptable and palatable level of Council Tax increase - as this sets the scene for the level of Budget Reductions then required and the impact on Council Services and Service delivery.</p> <p>The Leadership Group will continue to focus on the themes outlined originally under the 'Doing things Differently' programme and which are articulated in the approved Medium Term Financial Strategy including:</p> <ul style="list-style-type: none"> • Pursuing Innovation across Services • Pursuing Treasury Management Savings • Energy Efficiency measures • Investing in the Digital Strategy • Building rationalisation and/or Building usage maximisation • Fleet rationalisation and/or Fleet usage maximisation • Service delivery by the 3rd Sector (including Town & Community Councils) • Establishing a financially viable Education infrastructure • Continued focus on Income Generation • Use of Council Tax premiums within the parameters set by Full Council • Targeted Budget cuts where there is political direction to reduce or cease Services or functions | Accepted | 30/11/2024 | 30/09/2025 | ★ | Corporate Lead Officer: Finance & Procurement and the Collective Leadership Group | The 25/26 Budget was approved by Full Council on 03/03/25. Some work, albeit minimal, has started to look at other LA approaches and to start thinking through the likely approach for the next iteration of the MTFS due in Spring / Summer. The Chancellor's next fiscal event due on 23/03/25 is also a key milestone to potentially inform future core funding assumptions. |

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| | | <p>• Operational / Efficiencies savings wherever possible</p> <p>The Council will continue to ensure its Services are efficient and effective. Avoiding changes to Services, when there are more innovative and efficient delivery approaches available, would not demonstrate continuous improvement and value for money for the taxpayer.</p> <p>The Council has a strong track record and culture of being innovative and taking bold decisions in relation to Service delivery. Recent examples include:</p> <ul style="list-style-type: none"> • Transferring the Hafan y Waun Care Home in Aberystwyth into Council ownership and operation • Collaborative working with Hywel Dda Health Board in relation to their Y Bwa ward occupying a wing of the Hafan y Waun building • Moving the residents from the Tregerddan Care Home into a wing of the Hafan y Waun building • Opening a new Wellbeing Centre in Lampeter • Opening the Penmorfa Centre for Independent Living in Aberaeron to assist individuals in seeing a wider range of equipment and adaptations that are possible to help them remain in their own homes for longer and retaining their independence. <p>Continuing and building on these sorts of innovation will be a key aspect for the medium to long term.</p> | | | | | | |