

GWYNEDD COUNCIL

COMMITTEE	AUDIT COMMITTEE
DATE	20 FEBRUARY 2014
TITLE	REPORT OF THE CONTROL IMPROVEMENT WORKING GROUP
PURPOSE OF REPORT	TO REPORT ON THE MEETING HELD ON 22 JANUARY 2014
AUTHOR	TREVOR O EDWARDS, CHAIR OF THE AUDIT COMMITTEE
ACTION	TO RECEIVE THE REPORT AND CONSIDER THE RECOMMENDATIONS

1. INTRODUCTION

1.1. At its meeting on 3 December 2013, the Audit Committee:

RESOLVED that the following members serve on the working group to consider the audits that received opinion category 'C' along with the overspend in the field of waste in the Highways and Municipal Department -

The Chairman and Vice-chairman of the Committee along with Councillors John Brynmor Hughes, Michael Sol Owen, Gethin Glyn Williams, Bob Wright and Tom Ellis (if he is available).

2. WORKING GROUP MEETING

2.1. The Working Group meeting was held on 22 January in Ystafell Glyder Fach, with the Chair and Vice-Chair of the Committee, Councillors John Brynmor Hughes, Michael Sol Owen and Bob Wright and Dewi Morgan, Senior Manager Audit and Risk present.

2.2. In accordance with the requirements of the Local Government (Wales) Measure 2011, the Audit Committee is expected to scrutinise the budget monitoring reports, where appropriate. So, as well as discussing internal audit reports that had received a 'C' opinion, attention was given by the the Working Group to revenue expenditure in the area of Waste, following the report of the Head of Finance to the Committee on 3 December that forecast a net overspend of £536k by the end of the financial year.

2.3. The executive summaries of 10 internal audit reports were presented to the Audit Committee meeting on 3 December 2013, which represented reports that had been released between 1 September 2013 and 31 October 2013. Four of these reports received a 'C' opinion:

TITLE	DEPARTMENT	SERVICE
Corporate Complaints Procedure	Corporate	
Ports	Economy and Community	Maritime and Country Parks
Direct Payments	Social Services, Housing and Leisure	Adults
Subsidised Travel Tickets - Payments to bus companies	Regulatory	Transportation and Street Care

- 2.4. The relevant Cabinet Member and Chief Officer attended to discuss the revenue budget overspend in Waste, and the relevant officers to discuss the four internal audit reports.
- 2.5. In addition, consideration was given to the Auditor General's consultation document on the Code of Audit Practice and Statement of Practice.

3. BUDGET REVIEW – OVERSPEND IN THE AREA OF WASTE

3.1. Introduction

- 3.1.1. The report of the Head of Finance on the second quarter review of the 2013/14 revenue budget was presented to the Audit Committee on 3 December 2013. In accordance with the requirements of the Local Government (Wales) Measure 2011, the Audit Committee is expected to scrutinise the budget monitoring reports, where appropriate. This is consistent with the statutory roles of the Committee to review the authority's financial affairs and scrutinise them, and to review and assess the authority's arrangements for risk management, internal control and corporate governance.
- 3.1.2. The report noted that the review had highlighted a forecast net overspend of £536k on the Highways and Municipal Waste budget, and that there is pressure on the 2014/15 budget. In the context of this overspend, it was reported to the Audit Committee that a report is to be presented soon to the Council's Cabinet on transforming the method of waste collection and disposal with an increased emphasis on recycling, and that steps have already been taken to close the Ffridd Rasmus site in Harlech as a disposal site.
- 3.1.3. It was also reported to the Audit Committee that all Council departments and Cabinet Members have been given a clear message that there is no intention to compensate departments for all their overspend at the end of the year, as in previous years, due to the challenging financial settlement for 2014/15, and managerial steps are expected to reduce the overspend during the remainder of 2013/14.
- 3.1.4. Councillor Gareth Roberts, Cabinet Member for the Environment, and Gwyn Morris Jones, Head of Highways and Municipal Services, attended to discuss what is in place to deal with the financial situation in the area of Waste. William Jones, Senior Finance Manager was also present to introduce the item, support the Working Group and offer further guidance. An apology was received by the Head of Finance as he was not able to attend.
- 3.1.5. Reference was made to the comments of the whole Department in the 2nd quarter review that had been submitted to the Cabinet and the Audit Committee:

By now, it is forecasted that the net overspend of the Highways and Municipal Department will be £447k, a reduction of (£353k) from the first quarter. As noted in July, it has been customary for the Cabinet to approve additional budget for the Department in circumstances where there has been additional effluence costs, and reduction in royalties. In addition, it has been customary to assist the Department where there has been the loss of specific grants.

Under the circumstances, if the Cabinet wished to continue with this arrangement, it would mean the approval of £306k of additional budget for the Department, and would reduce the level of Departmental overspend to £141k. Again, following the usual procedure, a specific recommendation will be made on the matter later in the year.

Meanwhile, the Department is taking steps to try and reduce the forecasted overspend, and these steps will be reported upon further in the next quarterly review.

It is estimated that the permanent effect of all the variances above, together with changes in the related requirements is approximately £851k, indicating pressure on the 2014/15 budget.

- 3.1.6. That is, because of the financial situation, the expectation now is that the Council will no longer bail out departments - they need to fund the overspend out of their own budgets.

However, it was noted by the Senior Finance Manager that the Department has had to divert money that was supposed to fund the overspend because of the recent severe weather.

3.1.7. The Head of Highways and Municipal explained the main reasons for the higher than budgeted net expenditure by heading:

3.2. Waste Disposal

3.2.1. The public are recycling and composting less than forecast at the beginning of the year; the amount of waste being sent to landfill has not reduced as much as expected. This has caused a two-fold impact on the Council financially, as it has to pay more landfill tax as well as being fined by the Welsh Government for failing to achieve recycling targets. This results in paying over £100k more in landfill tax than anticipated.

3.2.2. Asked if some areas are worse than others in terms of waste sent to landfill, the Head's response was that that Dwyfor is better than Meirionnydd and Arfon, but this is to be expected as changes were introduced there first. Things have started to improve in Meirionnydd, but Arfon is slow in changing its practices. The Department is in the process of encouraging improvement, including the use of a questionnaire for the Public, and publishing new information booklets.

3.3. Transfer Sites

3.3.1. It was reported by the Head that the Department tends to be careful with contracts to sell products - they do not agree to long-term contracts as the price received for the product is so changeable (eg oil, paper, aluminum). It was noted that the Caeryglchu site in Caernarfon is self-sufficient, but the income is not as good as expected. A project to invest in PV solar panels on the roof of Caeryglchu is currently under consideration in order to reduce electricity costs, and discussions will be held with the third sector.

3.4. Waste Collection and Recycling

3.4.1. It was reported that the Council had received a reduction in Sustainable Waste Management Grant of £105k this year because of the financial squeeze. The Council was informed about the reduction in the grant after the start of financial year; the Department has forecast a decrease, but not as much as it experienced. The Senior Finance Manager said that any loss in grant makes circumstances difficult for the Council, but if the Council is informed of the reduction 2 or 3 months into the year, the situation is even worse as plans are already in place.

3.4.2. The Head of Highways and Municipal was keen to draw the attention of the Working Group to other issues under the heading:

- **Timber recycling costs.** Over 1,700 tons of wood is received annually, and the Welsh Government has stated that wood sent for burning at biomass sites can not be counted as having been recycled – burning is not "recycling ". This weight of timber means that the Council will be fined for failing its recycling target, which is set on the basis of weight. A member asked what if someone took the wood for free. The Head replied that there is a need for an audit trail to show where the material has gone before it can be counted in the recycling statistics, so the situation is not that simple.

- **Timber and rubble.** It was asked if the timber comes from small businesses such as builders. It was answered that rubble causes the same type of situation - although the sites are supposed to take household waste only, there is suspicion that commercial waste is also left there. When asked if the arrangements are sufficiently robust at the centres at present, the Head reported that arrangements have been established at the centres where employees take down the registration numbers of vehicles bringing waste there, but ultimately the concern is that if the Council were to prevent material suspected to be from builders, "flytipping " could worsen, and that is under control in Gwynedd at the moment.
- **Street Sweepings.** The Head said that the Council is researching into innovative work by a local company for dealing with street sweepings. The Council uses a machine from a local company that cleans street sweepings (e.g. leaves), making the material suitable for composting; this has been accepted by Natural Resources Wales . It was reported that the ability to compost this material is of tremendous benefit to recycling targets - the Council collects 1,500 tons of leaves each year. Untreated, these leaves would not be counted for composting as Natural Resources Wales would regard it as being polluted.

3.5. Waste Sites

- 3.5.1. According to the Head, this is the biggest area of overspend. Landfill has come to an end in Gwynedd, but there are significant costs resulting from effluent coming out of sites, especially Ffridd Rasus. This material is being transported in tankers to Deeside to be processed. To control costs, the contract to carry the material has recently been out to tender. Due to the nature of the work to treat the material significant costs are associated with it. In closing Ffridd Rasus earlier than planned, the site can be capped. Whilst this would not completely remove the effluent problem, it will lead to a significant reduction in costs. It was emphasised, however, that there will be some costs for several years – the site cannot be stated to be free of effluent for about 50 to 60 years.
- 3.5.2. The Senior Finance Manager noted that budgetary provision is in place to deal with the effluent, but the recent heavy rains have exacerbated the situation.
- 3.5.3. Also within the overspend is a reduction in income from royalties for collecting gases at the Cilgwyn site to produce electricity. The Council has been in receipt of income based on the amount of electricity that is generated, but the volume of gas that is collected has reduced, as it is expected to. The company that is using the site to generate electricity has changed the machine that was there to a smaller one. One member asked had not the the continuous increase in the price of electricity led to a better income? The Head replied that the Council receives a share of any increase in cubic rate, but much less electricity is being generated by now.

3.6. What can be done about the matter?

- 3.6.1. In the current year the Ffridd Rasus site has closed, with a company from Wrexham receiving Gwynedd's residual waste. This will not have a financial impact in the current year, but it will in the coming years. In addition to the revenue savings, there will also be a capital saving, as the 2 new cells that had been in the capital programme will no longer be needed. The Council in partnership to deal with food and garden waste, with the food waste of Gwynedd, Anglesey and Conwy coming to Gwynedd.
- 3.6.2. The Head was keen to stress that this situation can effect the Department as a whole, leading to holding back a little on the Highways work programme.

- 3.6.3. To compound matters, the recent severe weather has caused additional costs of approximately £ 150k to the Department.
- 3.6.4. As a next step, the Head will review the work units if necessary .
- 3.6.5. Bids have been submitted for 2014/15 to try to deal with the deficit in the grant, effluent etc, but the Head recognised that a bid would not be successful without being able to demonstrate a readiness for business transformation.
- 3.6.6. According to the Head, it is increasing the food waste that is composted that will make a difference, and bring the Council back towards the recycling target.

3.7. Where the Department be in future?

- 3.7.1. In the opinion of the Head of Highways and Municipal, the Department will have implemented changes in the area of waste. Savings have already been made, but not successfully enough to reach the ambitious targets that had been set. The Head noted that he had cut costs in 9 of the last 10 years. It was noted that if the bid is unsuccessful, the current collection arrangements will need to be reviewed further, and the opening hours of the collection centres considered.
- 3.7.2. The Head was of the view that there is a role for members to support officers. Working Group members noted that some of them have already attended workshops to raise awareness, and praised their quality.
- 3.7.3. It was noted that the Department's work programme this year has prioritised those areas that were damaged in the floods of November 2012, but this year there has been further damage.
- 3.7.4. Members asked about the possibility of the Welsh Government paying for the emergency work due to the severe weather. The Senior Finance Manager explained that additional funds are not expected. The Welsh Government has set a threshold of £472,000 that the Council must first spend on relevant activities; it will then receive support of 85% of any expenditure above that.
- 3.7.5. The Working Group was grateful for the comprehensive information submitted, and accepted that the Department will proceed to deal with this situation in spite of challenging circumstances.**

4. INTERNAL AUDIT REPORTS

4.1. Corporate Complaints Procedure

4.1.1. The main findings of the report were:

There are three stages in the current policy - informal complaint, formal complaint (the response of the service) and then an independent review (the Complaints Panel which includes the Monitoring Officer and one independent Chief Officer). However the Welsh Complaints Group has submitted proposals for common complaints policy to be used by Public Service Providers in Wales. A two-step procedure is recommended of step 1 - Informal Resolution and then Step 2 - a formal internal investigation on the principle of "Investigate once, Investigate well". The emphasis is therefore on resolution at stage 1.

Some elements are unclear in the current policy eg the procedure for complainants under 18 years of age, or for making a complaint on behalf of another individual. There is no reference in the policy that the same procedure will be used for these. Furthermore the time given for the acknowledgement of a complaint is not consistent with proposals of the Welsh Complaints Group. It is clear that the complaints procedure needs to be updated and could convey some points clearer.

The Council's frontline staff who deal with customers on a daily basis have little awareness about the content of the policy even though they were aware of the website and the electronic complaints submission form. The Model Complaints Policy provided by the Welsh Complaints Group state that frontline staff should be trained and encouraged to provide appropriate information on advice and advocacy support in phase 1 of the process. There is also no advisory documentation for customers in making or presenting complaints in public establishments such as the Siopau Gwynedd. After reviewing the policy, there should be arrangements for promoting the existence of the procedure.

4.1.2. Siôn Huws, Compliance and Language Manager (Democracy and Legal Department) was welcomed to the meeting to discuss the report.

4.1.3. The report was put in its context by the Manager. It was noted that it was the corporate system, which does not include Social Services (that has separate arrangements), that was addressed in this audit.

4.1.4. Currently there are 3 stages to the process of making a complaint. If a complainant is not happy with the outcome of one stage, the complaint will move to the next step :

- Step 1: Informal Complaint to the officer (there is no corporate "complaints unit" – responsibility for dealing with complaints rests with departments).
- Stage 2: Formal complaint with the relevant department investigating.
- Step 3: Complaints Panel, comprising of the Monitoring Officer and one other independent head of department.

4.1.5. It was noted that a National Complaints Policy was published in 2011, with the intention for the same model to be adopted by all local authorities in Wales. The Manager noted that the Council will adopt it as a new complaints procedure, aiming to establish it in April. Many of the issues that have arisen in the audit will be resolved in introducing the new system.

4.1.6. There are two stages in the national policy, the informal stage to try to address the issue on the spot, and if this is not successful there will be one opportunity to investigate

thoroughly following the principle of "Investigate once, investigate well". It is therefore important to investigate in the manner most proportionate to the nature of the complaint.

4.1.7. It was noted that there isn't a central system to record complaints at the moment, but that the Customer Care Department is leading the project to address this. This may involve creating a new post.

4.1.8. The Senior Manager Audit and Risk keen to stress how important staff training will be when the new Policy is introduced. The Compliance and Language Manager agreed and explained that the Welsh Government will develop an e-learning module having regard to :

- How does the system work?
- How to deal with the complainant ?

4.1.9. The Manager acknowledges that the project to introduce a new procedures has slipped, as has been highlighted in the report.

4.1.10. The Compliance Manager was asked if a complaint needs to be made in writing. It was explained that a formal complaint needs to be in writing. Under the new regime, a formal complaint need not be in writing. However, it should be sought in writing, either from the complainant themselves or by agreeing a written summary with them.

4.1.11. The Working Group accepts that the adoption of new Complaints Procedure will address a number of issues that had been highlighted in the report.

4.2. Ports

4.2.1. The main findings of the report were:

We found that invoices are processed correctly and had been calculated and coded correctly, but some had not been paid within a certain number of days in accordance with Council policy. Weaknesses were identified in the process for charging customers and the process of receiving and banking income. In addition, weaknesses were identified in health and safety aspect at the ports, with risk assessments and records of safety equipment checks not being kept up to date. A number of weaknesses were identified in the arrangements for selling red diesel to customers, and it was not possible for the auditor to reconcile the purchase, sales and stock of red diesel from records obtained during the audit.

4.2.2. Llyr B Jones (Senior Manager Economic and Community) and Barry Davies (Maritime and Country Parks Officer) attended the meeting.

4.2.3. It was explained that the Department has identified Ports as an area of high risk, and when drawing up the audit plan for this year, the Department was eager for Internal Audit to give priority to this area.

4.2.4. The audit report contains 34 recommendations. Consideration was given to these recommendations by headings in the report:

Paying Invoices

4.2.5. It was noted that logistical issues can sometimes cause problems when trying to meet corporate targets for the payment of invoices.

Receiving details and fees

4.2.6. Officers were asked what is the procedure that is followed if the owner does not pay for boat moorings. The first step is to try to get the owner to pay in full in advance. However, if the boat remains in harbour and anchorage has not been paid for then the cost of taking it from the water (and the associated risks) must be quantified against the income that is lost. The Senior Manager Audit and Risk stated that this is a good example of trying to balance conflicting risks.

4.2.7. The officers from Economy and Community said that the Finance Department sends a list of debtors to the Department which helps to ensure that individuals pay on time. It was noted that the public launch boats without permission in some locations.

Raising invoices

4.2.8. It was reported that the Service seeks to ensure that registration forms are returned to the Council by March, with the intention of administering them in April so that the income of the invoice goes against the correct financial year. The officials acknowledged that 2013 invoices were not raised until June, and are working with the Information Technology Unit to implement a procedure to process invoices electronically.

Receiving Money and Banking

4.2.9. The officers reported that they had instructed staff to bank money once a week.

Sales of Red Diesel

4.2.10. The rules regarding red diesel were discussed, and when it could be used. It can only be used legitimately to heat the boat, not to power the boat to go out to sea. As noted in the audit report, it is necessary for boat owners to state what % of the red diesel that is bought is to be used for heating and how much for maritime purposes. It is the responsibility of boat owners to give the Council the correct information.

4.2.11. The report also noted that the auditor had identified that the diesel in stock could not be reconciled with what was supposed to be there. The officers reported that some of the confusion stems from a failure by officials in the ports to transfer figures to the forms correctly. The Working Group agreed that it is critical to have information on paper in the ports, so that an audit trail is in place.

Health and Safety

4.2.12. There were 10 recommendations in the audit regarding this point. The Senior Manager Economy and Community questioned some of the responses that were given to the auditor by officials in the Ports. He found it difficult to comprehend that Harbourmasters had not received instructions regarding Health and Safety – past experience means that the service had gone through too much to not train staff on Health and Safety matters and to not take this area seriously.

Implementation of Recommendations

4.2.13. The officers noted that the service had placed the recommendations into 3 categories:

- Recommendations where staff need to be reminded
- Recommendations where there is a need to ensure that procedures are being followed
- Recommendations where new arrangements are needed to improve controls.

4.2.14. Since this report, the service has re-examined the structure of the service in order to give more support to the Maritime and Country Parks Manager. This has resulted in the redirection of resources.

4.2.15. The Working Group was grateful to the officers for their ready answers, and was satisfied that the Maritime Service have put arrangements in place to deal with the issues that had been raised in the audit report.

4.3. Subsidised Travel Tickets - Payments to bus companies

4.3.1. The main findings of this report were:

The main finding emerging from this audit is the inability to give assurance on the accuracy of the monthly payments to operators within Gwynedd, as part of a free travel scheme for people over 60 and disabled persons, because the charges are based on figures calculated in September 2009, and there is insufficient evidence to support them. It appears that a lack of checks on the monthly applications has led to incorrect payments in the past, especially where journeys cross local authority boundaries. However, it was found that the Transportation and Street Care Service has taken appropriate steps to identify the weaknesses and strengthen internal controls that are part of the process of verifying and paying claims.

4.3.2. Dawn Sinclair (Contracts Team Leader) and Ceri Hughes (Contracts Officer) attended on behalf of the Transportation and Street Care Service. It was noted that the officers accept the 4 recommendations.

4.3.3. The Senior Manager Audit and Risk gave a background to the audit, explaining that 3 factors were behind the decision to look into this area :

- The service will appear high in the list of audits to be conducted on the basis of risk assessment.
- There was an incident a few months ago which and attracted considerable attention at the time, where an officer has sent information about the prices of all the companies to one bus company by accident
- The department has asked the Audit looks at another specific aspect because of a problem that had arisen with the administration of subsidies to some companies.

4.3.4. It was noted that the Council has identified some steps that could be implemented, but as some of those arrangements were pan-Wales there would be a need to change arrangements across Wales. One of these issues was that subsidies are based on the prices in September 2009 - the audit has suggested that it would be timely to undertake another exercise to update these figures.

4.3.5. The Working Group were assured by the Senior Manager Audit and Risk that he was satisfied that the Transportation and Street Care Service takes the issues that have been highlighted in the report seriously, and had discovered a number of the issues requiring attention themselves.

4.4. Direct Payments

4.4.1. The main findings of this report were:

Some examples of good practice were found within the Direct Payment service in that all service users have a contract in place for the service. However, there is the need to have clear arrangements in place for the production and approval of policy and guidelines for the service. Also, there is a need to receive more information and detail about the expenditure of the service users, particularly employee costs. One case has arisen where the service user had not contributed personally towards the service as they should have in accordance with the Charging Policy. As a result, appropriate steps should be taken to strengthen the arrangements within the area examined.

4.4.2. Aled Evans (Senior Performance Management and Change Officer), Rhian Wyn Powell (Direct Payments Co ordinator) and Carys Archer (Contracts Manager) attended on behalf of Social Services.

4.4.3. It was noted that the principle of direct payments is to empower individuals and allow them to have a degree of autonomy in choosing their care. The principle in terms of the care provided is consistent with the old scheme, which is to assess a person and meet their needs.

4.4.4. It was noted that individuals can use direct payments to buy services from a supplier, or a person may be employed as a personal assistant. However, if a person is employed they must be paid a standard rate. In response to a question from a member, with regards to employing a family member, the rules have been relaxed somewhat but family members can only be employed in special circumstances.

4.4.5. Officers reported that monthly monitoring takes place, with the need for individuals to send in financial transactions for verification. It was also noted that a service independent of the Council provides support to individuals.

4.4.6. In terms of some of the main weaknesses identified the report, which were a lack of guidelines, the officers reported that guidelines and procedures have been modified last year, but that some of the users are not happy with them and prevented their implementation. It was reported that a Task and Finish Group has been established, with the Senior Performance Management and Change Officer leading it. A second engagement is intended, looking at good practice elsewhere, with communication and consultation with relevant individuals.

4.4.7. It was noted that this would take some months to complete.

4.4.8. The officers reported that the majority of individuals who receive direct payments understands that is it public money, given for care purposes, but that some recipients interpret the situation differently, arguing that they had more freedom when using it. It was reported to the Working Group that direct payments will be suspended if too much money has accumulated.

4.4.9. The officials agreed with the report's recommendations, noting that what they want to get out of it is a decision by the Council on the level to which it wants to go in terms of transparency and how flexible to be when the administrating of direct payments. It was also noted that a greater focus is needed in care plans.

4.4.10. Two recommendations were addressed specifically:

4.4.11. ***Recommendation A06: A monitoring exercise should be done during one month each year to ensure that the annual financial assessment has been received for each case. In cases where an assessment has not been received, the Charging Policy Unit should be***

contacted to ensure that this has been received on time. It was reported that this arrangement has now been established .

4.4.12. ***Recommendation A03: In order to ensure that the service user receives the required care / service there is a need to ensure that an annual assessment is completed and evidenced in the annual care plan.*** It was noted that this is essential, but outside the remit of Direct Payments. This is a matter for the broader Social Services, and there is room to improve performance in this area. It was noted that, if these are done correctly, a number of other issues that have arisen in the report will also be resolved.

4.4.13. The Senior Manager Audit and Risk was asked if he would be willing for an officer from Internal Audit to attend meetings of the Task and Finish Group an an advisory capacity. The Senior Manager had no objections to this.

4.4.14. Based on the discussion, the Working Group was satisfied that the steps are to be taken by Social Services to address the issues raised in the Internal Audit report, and that the Department accepts that this area needs attention.

5. CONSULTATION ON AN AUDIT CODE OF PRACTICE AND STATEMENT OF PRACTICE

- 5.1. In November 2013, the Auditor General for Wales published a consultation on a revised Code of Audit Practice and Statement of Practice relating to audit, assessment and inspection especially for improving local government. These changes are in response to new legal requirements, as well as the strategic priorities of the Auditor General for Wales and the Wales Audit Office over the next three years.
- 5.2. These new documents are a set of basic principles for those who work on behalf of the Auditor General. The Wales Audit Office undertakes all this work at Gwynedd Council at present.
- 5.3. The consultation document contained six questions for those interested; these questions, and Gwynedd Council's response to them, were:

Question	Answer (Y / N)	Explanatory Comments
Do you agree with the five principles that should be the basis of audit work, in our opinion?	Yes	
Do you agree with the contents of the proposed General Code that denotes the way that auditors should plan and undertake their work, prepare reports and take follow up steps?	Yes	It is essential that auditors have both Welsh and English language skills in order to accomplish their functions in terms of fieldwork and reporting
Do you agree with the contents of the Specific Code that further notes how auditors should undertake their specific functions, as part of a joined-up approach for undertaking audit work?	Yes	
Do you agree with the contents of the proposed Schedule 1 to this Code, that notes the way that other specific functions should be undertaken?		No comment.
Do you agree with the proposed method of auditing smaller bodies as noted in Schedule 2?	Yes	We agree with Schedule 2, but believe that currently a disproportionate attention is given to smaller bodies, such as joint committees, that are led by, or reside within, County councils.
Do you agree with the proposed method of undertaking assessment, audit and special inspection functions in relation to local government improvement as described in the draft Statement of Practice?	Yes	We cannot disagree with the principles in the Statement, which is to focus on the public, be independent, proportionate, accountable and sustainable. Perhaps 'appreciating differences' would be worth adding. It is difficult to see how they can justify that the contact inspector for Gwynedd Council, and others who deal with us, cannot speak Welsh. The Council regularly responds to requests for English versions of internal documents that only exist in Welsh. We are also aware that the Wales Audit Office use their resources in order to translate some documents that allows them to undertake their duties.

- 5.4. Consideration was given by the Working Group to a draft response on behalf of the Council before the consultation period ended on 31 January 2014. The Working Group was satisfied with the response that had been prepared in the name of the Head of Finance as shown in the table.