



WALES AUDIT OFFICE
SWYDDFA ARCHWILIO CYMRU

Annual Improvement Report

Gwynedd Council

Issued: August 2019

Document reference: 1358A2019-20



This Annual Improvement Report has been prepared on behalf of the Auditor General for Wales by Alan Hughes and Jeremy Evans under the direction of Huw Rees.

Adrian Crompton
Auditor General for Wales
Wales Audit Office
24 Cathedral Road
Cardiff
CF11 9LJ

The Auditor General is independent of government, and is appointed by Her Majesty the Queen. The Auditor General undertakes his work using staff and other resources provided by the Wales Audit Office Board, which is a statutory board established for that purpose and to monitor and advise the Auditor General. The Wales Audit Office is held to account by the National Assembly.

The Auditor General audits local government bodies in Wales, including unitary authorities, police, probation, fire and rescue authorities, national parks and community councils. He also conducts local government value for money studies and assesses compliance with the requirements of the Local Government (Wales) Measure 2009.

Beyond local government, the Auditor General is the external auditor of the Welsh Government and its sponsored and related public bodies, the Assembly Commission and National Health Service bodies in Wales.

The Auditor General and staff of the Wales Audit Office aim to provide public-focused and proportionate reporting on the stewardship of public resources and in the process provide insight and promote improvement.

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.

This document is also available in Welsh.

Contents

Summary report

2018-19 performance audit work	4
The Council is meeting its statutory requirements in relation to continuous improvement but, as with all councils in Wales, it faces challenges going forward	4
Recommendations and proposals for improvement	4
Audit, regulatory and inspection work reported during 2018-19	6

Appendices

Appendix 1 – Status of this report	14
Appendix 2 – Annual Audit Letter	15
Appendix 3 – National report recommendations 2018-19	18

Summary report

2018-19 performance audit work

- 1 To decide the range and nature of the work we would undertake during the year, we considered how much we already know from all previous audit and inspection work and from other sources of information including Gwynedd Council's (the Council) own mechanisms for review and evaluation. For 2018-19, we undertook improvement assessment work; an assurance and risk assessment project and work in relation to the Wellbeing of Future Generations Act at all councils. At some councils, we supplemented this work with local risk-based audits, identified in the Audit Plan for 2018-19.
- 2 The work carried out since the last Annual Improvement Report (AIR), including that of the relevant regulators, is set out in [Exhibit 1](#).

The Council is meeting its statutory requirements in relation to continuous improvement but, as with all councils in Wales, it faces challenges going forward

- 3 Based on, and limited to, the work carried out by the Wales Audit Office and relevant regulators, the Auditor General believes that the Council is likely to comply with the requirements of the Local Government Measure (2009) during 2019-20. However, all councils face significant financial pressures which will need continued attention in the short and medium term to enable them to reach a stable and sustainable financial position.

Recommendations and proposals for improvement

- 4 Given the wide range of services provided by the Council and the challenges it is facing, it would be unusual if we did not find things that can be improved. The Auditor General is able to:
 - make proposals for improvement – if proposals are made to the Council, we would expect it to do something about them and we will follow up what happens;
 - make formal recommendations for improvement – if a formal recommendation is made, the Council must prepare a response to that recommendation within 30 working days;
 - conduct a special inspection, publish a report and make recommendations; and

- recommend to ministers of the Welsh Government that they intervene in some way.

5 During the course of the year, the Auditor General did not make any formal recommendations. However, we have made a number of proposals for improvement and these are repeated in this report. We will monitor progress against them and relevant recommendations made in our national reports ([Appendix 3](#)) as part of our improvement assessment work.

Audit, regulatory and inspection work reported during 2018-19

Exhibit 1: audit, regulatory and inspection work reported during 2018-19

Issue date	Brief description	Conclusions	Proposals for improvement
February 2019	<p>Assurance and Risk Assessment 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:</p> <ul style="list-style-type: none"> • putting in place proper arrangements to secure value for money in the use of resources; • putting in place arrangements to secure continuous improvement; and • acting in accordance with the sustainable development principle in setting wellbeing objectives and taking steps to meet them. 	<p>Arising from this project we identified the following topics for inclusion in our audit programme at the council for 2019-20:</p> <ul style="list-style-type: none"> • Assurance and Risk Assessment: 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; • A review of the Council's financial sustainability (national themed review across 22 councils); • Well-being of Future Generations Act (Wales) 2015 (WFG Act) examinations, focus on Area Teams; • Review of working with others, the Council is involved in several partnerships, joint working, shared services and alternative delivery models; and • Review of Ffordd Gwynedd. To reflect work around how Ffordd Gwynedd is embedded, achievements to date and how the Council is learning from it to help it achieve its aims. 	Not applicable

Issue date	Brief description	Conclusions	Proposals for improvement
June 2019	<p>Well-being of Future Generations Act (Wales) 2015 (WFG Act) examinations</p> <p>Examination of the extent to which the Council has acted in accordance with the sustainable development principle when ‘establishing a new youth service across Gwynedd to support young people to learn and develop skills for personal, emotional, social and educational purposes’ towards meeting its well-being objective - ‘Enjoy happy, healthy and safe lives’.</p>	<p>The Council has acted in accordance with elements of the sustainable development principle, but further work is needed to fully embed the five of ways of working</p> <ul style="list-style-type: none"> • The Council has remodelled the youth service to make it more sustainable, but service provision is mostly driven by financial constraints rather than an understanding of long-term service demand. • The Council recognises the preventative benefits that a sustainable and accessible youth service provides, but could do more to understand the root causes of the problems that the service is trying to prevent. • Despite some examples of integration, the Council cannot clearly demonstrate its consideration of how the step contributes to its wider well-being objectives, those of its partners, or the national well-being goals. • There is evidence of increased collaboration at an operational level and in appraising the value of long-standing partnerships, but the allocation of transformation fund monies was reactive and not strategically planned, potentially compromising value. 	<p>The Council elected to undertake a number of actions as a result of the review, these are detailed in our full report.</p>

Issue date	Brief description	Conclusions	Proposals for improvement
		<ul style="list-style-type: none"> The Council consulted widely with service users in the remodelling of its youth service but, there was a key weakness in how it informed people of the service change. 	
November 2018	<p>Annual audit letter 2017-18 Letter summarising the key messages arising from the Auditor General's statutory responsibilities under the Public Audit (Wales) Act 2004 and his reporting responsibilities under the Code of Audit Practice. The Annual Audit Letter is in Appendix 2 of this report.</p>	<ul style="list-style-type: none"> The Council complied with its responsibilities relating to financial reporting and use of resources; The Auditor General is satisfied that the Council has appropriate arrangements in place to secure economy, efficiency and effectiveness in its use of resources; To date my work on behalf of the Auditor General on the certification of grant claims and returns has not identified significant issues that would impact on the 2018-19 accounts or key financial systems; and The Council has a track record of managing its finances, but the financial challenge will continue over the medium term. 	None
Improvement planning and reporting			
July 2018	<p>Wales Audit Office annual improvement plan audit Review of the Council's published plans for delivering on improvement objectives.</p>	<ul style="list-style-type: none"> The Council has complied with its statutory improvement planning duties. 	None

Issue date	Brief description	Conclusions	Proposals for improvement
November 2018	<p>Wales Audit Office annual assessment of performance audit</p> <p>Review of the Council's published performance assessment.</p>	<ul style="list-style-type: none"> The Council has complied with its statutory improvement reporting duties. 	None
Reviews by inspection and regulation bodies			
Estyn	<p>Estyn did not undertake a Gwynedd Council inspection in this period, but several school inspections were carried out. Full details are on Estyn's website https://www.estyn.gov.wales/</p>	Not applicable	Not applicable
<p>Care Inspectorate Wales</p> <p>August 2018</p>	<p>Inspection of Children's services</p> <p>This inspection focused on the effectiveness of local authority services and arrangements to help and protect children and their families.</p>	<p>Overview of Findings</p> <ul style="list-style-type: none"> We found Gwynedd children's services demonstrated significant strengths and has a committed and stable workforce who are responding to an increasing but manageable workload both in terms of complexity and volume. Staff demonstrated dedication and commitment to promoting best outcomes for children and families; The Information Advice and Assistance (IAA) service is an area for ongoing development. The authority had only recently implemented the requirements of the Social Services and Well Being Act (SSWBA) and it recognised that the service needed to be embedded and further developed, informed by learning from 	<p>Areas for Development</p> <p>Access arrangements: Information, Advice and Assistance</p> <ol style="list-style-type: none"> Address recognised gaps in preventative and early intervention and strengthen the proactive offer of support in developing stronger links with community services, strengthen signposting to agencies along with the development of a range of accessible and available services. Recent developments in IAA need to be underpinned by continued work to facilitate appropriate and timely

Issue date	Brief description	Conclusions	Proposals for improvement
		<p>operational practice. Work is required in developing how people are informed about services offered by the department, what they can expect and what's available within the community;</p> <ul style="list-style-type: none"> • Referrals were responded to in a timely manner, and on the whole we saw effective decision making with conversations held by duty workers in respect of eligibility in line with requirement of the SSWBA. An area for further development is the proactive offer of support with focus on strengthening links with 3rd sector and preventative services; • Gwynedd Council's supporting families' strategy is being developed and requires greater identification of need/unmet need within the county. Priority should be given to progress this strategy and strengthen preventative services for young people and families. There were recognised gaps in prevention and early intervention across Gwynedd and a lack of awareness of support services available amongst staff; • Assessments on the whole were timely, responsive to children's emerging needs and of a good quality. We saw examples of assessments which focussed on children's outcomes with clear analysis in balancing risks, strengths and barriers. Where the assessment 	<p>referrals and involvement with partner agencies.</p> <ol style="list-style-type: none"> 3. Develop a resource for IAA staff to keep them up to date with local services to enable them to effectively carry out the functions of providing information. 4. Ensure chronologies are used consistently and updated to assist practitioners to access relevant and significant case information in a timely manner to facilitate effective decision making. <p>Assessment</p> <ol style="list-style-type: none"> 5. Assessments must be updated following a significant change in circumstances to enable effective care planning and improved engagement with and outcomes for children and young people. <p>Care and Support and Pathway planning</p> <ol style="list-style-type: none"> 6. Further develop reviewing arrangements for children looked after, and offer consistent opportunities for children and young people to meet

Issue date	Brief description	Conclusions	Proposals for improvement
		<p>identified eligible need, a timely care and support plan was developed. The quality of the care and support plans seen was inconsistent and where there had been a significant change in the individuals or family's circumstances assessments were not routinely updated to assist more effective care planning and support;</p> <ul style="list-style-type: none"> • Social work staff told inspectors that the timeliness and quality of partners' contributions to assessments was generally good. Inspectors saw some effective multi agency partnership working and a commitment to supporting families and maintaining children within their families. We saw examples where the intensive involvement of the children's social worker, the social services edge of care team, and partner agencies had resulted in good outcomes for the child and their family; • We saw evidence of care and support plans regularly reviewed in collaboration with children, families and partner agencies. There is a need to strengthen the care and support plans to enable children, young people and families to have a clearer understanding of decisions made, and in a format which is easy to follow; 	<p>with the independent reviewing officer (IRO) prior to review. Areas to focus upon include the outcomes the child wants to achieve, having regard to a child/young person's wishes in respect of location of the review, and improvements in the recording of the child's needs and direct work already undertaken.</p> <p>7. Further develop care planning and engagement with children, young people and carers to ensure consistently developed co-produced plans. Children, young people and carers need to be supported to understand decisions underpinning care and support plans.</p> <p>8. Strengthen fostering arrangements and adherence to regulations. Priority should be given to recruitment of foster carers to enable improved placement choice.</p> <p>Leadership and Governance</p> <p>9. Develop stronger quality assurance mechanisms across the department to be assured services provided and commissioned for children and families</p>

Issue date	Brief description	Conclusions	Proposals for improvement
		<ul style="list-style-type: none"> • Looked after Children’s Reviews were held in line with requirements; however work needs to be undertaken to strengthen reviewing arrangements for children and young people creating improved experiences of reviews. Some children and young people did not view their review or pathway process positively; • Keeping children safe was a high priority for Gwynedd children’s services. Procedures were robust and timely; staff were confident in their application and took pride in the positive outcomes they achieved for children through their work. Gwynedd Council is seeking to further strengthen performance in focusing on their engagement with families in developing an ‘effective child protection model’; • We saw strong leadership and governance in Gwynedd Council. The corporate parenting board is ambitious to develop best outcomes for looked after children with good support from across the council; • The head of service led the children’s services department with confidence, demonstrated strong leadership and commitment to continuous development. Professional social work expertise is located at this tier of the organisation. The senior management team created a positive, ambitious and supportive work culture. Senior managers within children’s 	<p>are timely, of a good quality and deliver good outcomes.</p>

Issue date	Brief description	Conclusions	Proposals for improvement
		<p>services were knowledgeable, experienced and offered stability for the workforce. There had been changes at team manager tier with some managers new to their role;</p> <ul style="list-style-type: none"> • On the whole children, young people and families were positive in respect of the support provided by Gwynedd Council. Young people told us they particularly valued honesty and viewed the role of the personal advisors as key in assisting their transition to adulthood; • The Welsh active offer was fully embedded within the local authority; and • There is a need to strengthen fostering arrangements to ensure children receive consistent positive experiences and improved outcomes when looked after. The availability of foster carers and suitable placements is an area of challenge given the change of profile of Gwynedd's looked after children population with an increase of looked after children living with parents and connected persons and difficulties in finding suitable placements for children with profound needs. 	

Appendix 1

Status of this report

The Local Government (Wales) Measure 2009 (the Measure) requires the Auditor General to undertake a forward-looking annual improvement assessment, and to publish an annual improvement report, for each improvement authority in Wales. Improvement authorities (defined as local councils, national parks, and fire and rescue authorities) have a general duty to 'make arrangements to secure continuous improvement in the exercise of [their] functions'.

The annual improvement assessment considers the likelihood that an authority will comply with its duty to make arrangements to secure continuous improvement. The assessment is also the main piece of work that enables the Auditor General to fulfil his duties. Staff of the Wales Audit Office, on behalf of the Auditor General, produce the annual improvement report. The report discharges the Auditor General's duties under section 24 of the Measure, by summarising his audit and assessment work in a published annual improvement report for each authority. The report also discharges his duties under section 19 to issue a report certifying that he has carried out an improvement assessment under section 18 and stating whether (as a result of his improvement plan audit under section 17) he believes that the authority has discharged its improvement planning duties under section 15.

The Auditor General may also, in some circumstances, carry out special inspections (under section 21), which will be reported to the authority and Ministers, and which he may publish (under section 22). An important ancillary activity for the Auditor General is the co-ordination of assessment and regulatory work (required by section 23), which takes into consideration the overall programme of work of all relevant regulators at an improvement authority. The Auditor General may also take account of information shared by relevant regulators (under section 33) in his assessments.

Appendix 2

Annual Audit Letter

Dilwyn Williams
Cllr Dyfrig Seincyn
Gwynedd Council,
Shirehall Street
Caernarfon
LL55 1SH

Reference IH 201718

Date 27/11/2018

Pages 1 of 4

Dear Dilwyn and Dyfrig

Annual Audit Letter – Gwynedd Council 2017-18

This letter summarises the key messages arising from the Auditor General for Wales's (Auditor General's) statutory responsibilities under the Public Audit (Wales) Act 2004 and my reporting responsibilities under the Code of Audit Practice.

The Council complied with its responsibilities relating to financial reporting and use of resources.

It is Gwynedd Council's (the Council's) responsibility to:

- put systems of internal control in place to ensure the regularity and lawfulness of transactions and to ensure that its assets are secure;
- maintain proper accounting records;
- prepare a Statement of Accounts in accordance with relevant requirements; and
- establish and keep under review appropriate arrangements to secure economy, efficiency and effectiveness in its use of resources.

The Public Audit (Wales) Act 2004 requires the Auditor General to:

- provide an audit opinion on the accounting statements;
- review the Council's arrangements to secure economy, efficiency and effectiveness in its use of resources; and
- issue a certificate confirming that I have completed the audit of the accounts.

Local authorities in Wales prepare their accounting statements in accordance with the requirements of the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom. This Code is based on International Financial Reporting Standards.

The draft financial statements were prepared to a good standard and were supported by comprehensive and timely working papers. The key matters arising from the audit of the financial statements were reported to members of the Audit Committee in my Audit of Financial Statements report on the 27 September 2018.

On 28 September 2018, the Auditor General issued an unqualified audit opinion on the financial statements confirming that they present a true and fair view of the Council's financial position and transactions.

It is also worth noting that the Council lead on the preparation of the accounts of the GwE Joint Committee and also prepared Annual Returns for the Gwynedd Harbours, and the Joint Planning Policy Joint Committee (JPP). On 28 September 2018:

- The Auditor General issued an unqualified opinion on GwE Joint Committee's accounts confirming that they present a true and fair view of the Committee's financial position and transactions; and
- The Auditor General confirmed that the information contained in the annual returns for Gwynedd Harbours and JPP Joint Committees was in accordance with proper practices.

The key matters arising from these audits were reported to the relevant committees where appropriate.

The Auditor General is satisfied that the Council has appropriate arrangements in place to secure economy, efficiency and effectiveness in its use of resources

The Auditor General's consideration of the Council's arrangements to secure economy, efficiency and effectiveness has been based on the audit work undertaken on the accounts as well as placing reliance on the work completed under the Local Government (Wales) Measure 2009. The Auditor General will highlight areas where the effectiveness of these arrangements has yet to be demonstrated or where improvements could be made when he publishes his Annual Improvement Report.

To date my work on behalf of the Auditor General on the certification of grant claims and returns has not identified significant issues that would impact on the 2018-19 accounts or key financial systems

My ongoing work on the certification of grants claims and returns has not identified any significant issues to date in relation to the accounts or the Council's key financial systems. I will report any key issues to the Council once this year's programme of certification work is complete.

The Council has a track record of managing its finances but the financial challenge will continue over the medium term

In 2017-18, the Council reported an overspend of £0.573m in respect of its net expenditure and decreased its useable reserves by £1.088m. As at 31 March 2018, the Council had useable reserves of £56.220m of which £42.476m was held in earmarked reserves and £4.018m held by schools. Austerity funding remains the most significant challenge facing local government bodies in Wales and these financial pressures are likely to continue for the medium term. In setting its 2018-19 budget, the Council identified the need to make savings of £5.90m. The recent provisional local government funding settlement will see the Council's settlement decrease by 0.8% for the 2019/20 financial year.

To respond to these pressures, the council has had to make tough decisions about where to devote scarce resource and consider new ways to deliver services to people. In its medium term financial plan it has identified the following targets and savings to achieve those targets.

Short Term: To reduce the funding gap of £5.90m through a total of £2.75m of efficiency savings and approved budget cuts and a Council Tax increase of 4.5% creating £3.20m of additional income.

Medium Term: Plans to save £20m over the years from 2018/19 - 2020/21 through continuing with the savings strategy. As part of its medium term plan, the authority expects to apply its usable reserves from a specific fund to finance £1.51m of one-off bids which are required to ensure continuation of basic services but does not intend to use general balances in 2018/19.

The financial audit fee for 2017-18 is expected to be in accordance with the agreed fee set out in the Annual Audit Plan.

Yours sincerely

Ian Howse
For and on behalf of the Auditor General for Wales

Appendix 3

National report recommendations 2018-19

Exhibit 2: national report recommendations 2018-19

Summary of proposals for improvement relevant to local government, included in national reports published by the Wales Audit Office, since publication of the last AIR.

Date of report	Title of review	Recommendation
October 2018	<u>Procuring Residual and Food Waste Treatment Capacity</u>	<p>R1 The projections for the three residual waste projects in the Programme assume that, across the 14 councils involved, the overall amount of residual waste will increase through the lifetime of the contracts. If these projections are accurate then something significant would have to occur beyond 2040 to reach zero waste across these council areas by 2050. If the projections are not accurate then there is the risk that councils will pay for capacity they do not need. We recommend that the Welsh Government:</p> <ul style="list-style-type: none">• in reviewing the Towards Zero Waste strategy, considers how its ambition of there being no residual waste by 2050 aligns with current projections for residual waste treatment; and• works with councils to consider the impact of changes in projections on the likely cost of residual waste projects and any mitigating action needed to manage these costs.

Date of report	Title of review	Recommendation
		<p>R2 The Welsh Government’s programme support to date has mainly focused on project development and procurement. Now that most of the projects are operational, the focus has shifted to contract management. We recommend that the Welsh Government continue its oversight of projects during the operational phase by:</p> <ul style="list-style-type: none"> • building on its existing model of providing experienced individuals to assist with project development and procurement and making sure input is available to assist with contract management if required; • setting out its expectations of councils regarding contract management; • ensuring partnerships revisit their waste projections and associated risks periodically, for example to reflect updated population projections or economic forecasts; and • obtaining from partnerships basic management information on gate fees paid, amount of waste sent to facilities and quality of contractor service.

Date of report	Title of review	Recommendation
November 2018	<u>Local Government Services to Rural Communities</u>	<p>R1 Socio economic change, poor infrastructure and shifts in provision of key services and facilities has resulted in the residualisation of communities in rural Wales. We recommend that Welsh Government support public bodies to deliver a more integrated approach to service delivery in rural areas by:</p> <ul style="list-style-type: none"> • refreshing rural grant programmes to create sustainable financial structures, with multi-year allocations; and • helping people and businesses make the most of digital connectivity through targeted and more effective business and adult education support programmes. <p>R2 The role of Public Service Boards is evolving but there are opportunities to articulate a clearer and more ambitious shared vision for rural Wales (see paragraphs 2.2 to 2.9 and 2.28 to 2.31). We recommend that PSB public services partners respond more effectively to the challenges faced by rural communities by:</p> <ul style="list-style-type: none"> • assessing the strengths and weaknesses of their different rural communities using the Welsh Governments Rural Proofing Tool and identify and agree the local and strategic actions needed to support community sustainability; and • ensuring the Local Well-Being Plan sets out a more optimistic and ambitious vision for 'place'

Date of report	Title of review	Recommendation
		<p style="text-align: center;">with joint priorities co-produced by partners and with citizens to address agreed challenges.</p> <p>R3 To help sustain rural communities, public services need to think differently in the future (see paragraphs 3.1 to 3.12). We recommend councils provide a more effective response to the challenges faced by rural communities by:</p> <ul style="list-style-type: none"> • ensuring service commissioners have cost data and qualitative information on the full range of service options available; and • using citizens' views on the availability, affordability, accessibility, adequacy and acceptability of council services to shape the delivery and integration of services. <p>R4 To help sustain rural communities, public services need to act differently in the future (see paragraphs 3.1 to 3.12). We recommend councils do more to develop community resilience and self-help by:</p> <ul style="list-style-type: none"> • working with relevant bodies such as the Wales Co-operative Centre to support social enterprise and more collaborative business models; • providing tailored community outreach for those who face multiple barriers to accessing public services and work;

Date of report	Title of review	Recommendation
		<ul style="list-style-type: none"> • enhancing and recognising the role of town and community councils by capitalising on their local knowledge and supporting them to do more; • encouraging a more integrated approach to service delivery in rural areas by establishing pan-public service community hubs, networks of expertise, and clusters of advice and prevention services; • enabling local action by supporting community asset transfer identifying which assets are suitable to transfer, and having the right systems in place to make things happen; and • improving community-based leadership by developing networks of interest, training and coaching, and encouraging volunteering.
November 2018	<u>Waste Management in Wales: Municipal Recycling</u>	<p>R1 Benchmarking work has found that the cost of certain waste management services show surprising variation (paragraphs 1.31-1.39). The Welsh Government should work with councils to understand better the basis of the variation in spending on waste management services that are fundamentally the same and ensure that waste management costs are accounted for in a consistent way.</p> <p>R2 The Welsh Government believes that, if applied optimally, its Collections Blueprint offers the most cost-effective overall means of collecting recyclable resources but is planning</p>

Date of report	Title of review	Recommendation
		<p>further analysis (paragraphs 1.40-1.51). When undertaking its further analysis to understand better the reasons for differences in councils' reported costs, and the impact on costs where councils have adopted the Collections Blueprint, we recommend that the Welsh Government:</p> <ul style="list-style-type: none"> • explores how the cost of collecting dry recyclables may affect the overall cost of providing kerbside waste management services to households; and • compares the actual costs with the costs modelled previously as part of the Welsh Government-commissioned review of the Collections Blueprint for councils that now operate the Collections Blueprint. <p>R3 The Welsh Government has undertaken to consider alternatives to the current weight-based recycling targets which can better demonstrate the delivery of its ecological footprint and carbon reduction goals (paragraphs 2.38-2.45). We recommend that the Welsh Government replace or complement the current target to recycle, compost and reuse wastes with performance measures to refocus recycling on the waste resources that have the largest impact on carbon reduction, and/or are scarce. We recognise that the Welsh Government may need to consider the affordability of data collection for any alternative means of measurement.</p>

Date of report	Title of review	Recommendation
		<p>R4 In refreshing Towards Zero Waste, the Welsh Government needs to show that wider sustainability benefits sought through municipal recycling offer value and cannot be more readily attained in other ways and at lower cost including, but not necessarily limited to, other waste management interventions (paragraphs 2.52-2.53). The Welsh Government should demonstrate in the revised waste strategy that not only is it possible to recycle a greater proportion of municipal waste, but how doing so maximises its contribution to achieving its sustainable development objectives.</p>
November 2018	<p><u>Provision of Local Government Services to Rural Communities: Community Asset Transfer</u></p>	<p>R1 Local authorities need to do more to make CATs (Community Asset Transfers) simpler and more appealing, help build the capacity of community and town councils, give them more guidance in raising finance, and look to support other community development models such as social enterprises that support social value and citizen involvement. In addition, we recommend that local authorities monitor and publish CAT numbers and measure the social impact of CATs.</p> <p>R2 Local authorities have significant scope to provide better and more visible help and support before, during, and after the community asset transfer process. We conclude that there is considerable scope to improve the business planning, preparation, and aftercare for community asset transfer. We recommend that local authorities:</p>

Date of report	Title of review	Recommendation
		<ul style="list-style-type: none"> • identify community assets transfer's role in establishing community hubs, networks of expertise and clusters of advice and prevention services; • work with town and community councils to develop their ability to take on more CATs; • identify which assets are suitable to transfer, and clarify what the authority needs to do to enable their transfer; • ensure their CAT policy adequately covers aftercare, long term support, post transfer support, signposting access to finance, and sharing the learning about works well; and • support community-based leadership by developing networks of interest, training and coaching, and encouraging volunteering.
December 2018	<p><u>The maturity of local government in use of data</u></p>	<p>R1 Part 1 of the report highlights the importance of creating a strong data culture and clear leadership to make better use of data. We recommend that local authorities:</p> <ul style="list-style-type: none"> • have a clear vision that treats data as a key resource; • establish corporate data standards and coding that all services use for their core data; • undertake an audit to determine what data is held by services and identify any duplicated records and information requests; and

Date of report	Title of review	Recommendation
		<ul style="list-style-type: none"> • create a central integrated customer account as a gateway to services. <p>R2 Part 2 of the report notes that whilst it is important that authorities comply with relevant data protection legislation, they also need to share data with partners to ensure citizens receive efficient and effective services. Whilst these two things are not mutually exclusive, uncertainty on data protection responsibilities is resulting in some officers not sharing data, even where there is agreement to provide partners with information. We recommend that authorities:</p> <ul style="list-style-type: none"> • 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>R3 In Part 3 of our report, we conclude that adequate resources and sufficient capacity are ongoing challenges. However, without upskilling staff to make better use of data, authorities are missing opportunities to improve their efficiency and effectiveness. We recommend that authorities:</p> <ul style="list-style-type: none"> • identify staff who have a role in analysing and managing data to remove duplication and free up

Date of report	Title of review	Recommendation
		<p>resources to build and develop capacity in data usage; and</p> <ul style="list-style-type: none"> • invest and support the development of staff data analytical, mining and segmentation skills. <p>R4 Part 4 of our report highlights that authorities have more to do to create a data-driven decision-making culture and to unlock the potential of the data they hold. We recommend that local authorities:</p> <ul style="list-style-type: none"> • set data reporting standards to ensure minimum data standards underpin decision making; and • make more open data available.

Wales Audit Office

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

Swyddfa Archwilio Cymru

24 Heol y Gadeirlan

Caerdydd CF11 9LJ

Ffôn: 029 2032 0500

Ffacs: 029 2032 0600

Ffôn testun: 029 2032 0660

E-bost: post@archwilio.cymru

Gwefan: www.archwilio.cymru