

AUDIT COMMITTEE

Date of Meeting	Wednesday 27 September 2017
Report Subject	Wales Audit Office study reports
Report Author	Chief Executive

EXECUTIVE SUMMARY

The Wales Audit Office (WAO) have recently completed a number of reviews:

- i) Corporate Assessment Follow-up; ii) Good Governance when determining service changes; and (iii) Effectiveness of the Council's efficiency savings programme.

The reviews are a fair reflection on the Council's practices and arrangements.

None of the reviews carry any new statutory recommendations.

There are four new proposals for improvement: three in the "Good Governance when determining service changes" and; one in the "review of Effectiveness of the Council's efficiency savings programme".

The Council has made an Executive response to each of the reviews.

RECOMMENDATIONS

1	To be assured by the review reports of the Wales Audit Office and support the Council's executive response.
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REPORT DETAILS

1.00	EXPLAINING THE WALES AUDIT OFFICE REVIEWS
1.01	During 2016-17 the Wales Audit Office undertook work on three different topics and presented their findings to the Council. The Good Governance review was held across all 22 councils. The other two reviews were local

	to Flintshire and either complemented or followed up previous reviews.
1.02	<p>The Corporate Assessment follow-up reviewed progress against the seven Proposals for Improvement issued in the 2015 Corporate Assessment report. It focused on actions which were incomplete at an earlier follow-up in 2016. These latter actions included the Council's approach to Business planning, progress with Corporate strategies (People, ICT and Asset management strategies), consistency of risk management approaches and workforce planning.</p> <p>The overall conclusion was: <i>"The Council continues to make progress in addressing the 2015 corporate assessment proposals for improvement."</i></p> <p>No further proposals for improvement were included. The final report is attached at Appendix 1, along with the Council's response at Appendix 4.</p>
1.03	<p>The Good Governance review focused on governance arrangements where there have been significant service changes. The overall conclusion was: <i>"The Council's governance arrangements for determining significant service change are generally effective, with some opportunities to further strengthen its approach."</i></p> <p>WAO identified three proposals for improvement:</p> <p>The Council's governance arrangements could be strengthened by:</p> <p>P1. Clearly defining the arrangements for scrutinising the impact of individual service changes.</p> <p>P2. Ensuring that Equality Impact Assessments (EIA) that are produced are of a consistently high quality.</p> <p>P3. Reviewing, and where necessary improving, the effectiveness of its decision-making arrangements explicitly in relation to service change.</p> <p>The final report is attached at Appendix 2, along with the Council's response at Appendix 4.</p>
1.04	<p>The review of the Council's effectiveness of the efficiency savings programme complements an earlier Financial Resilience review. The overall conclusion was: <i>"Arrangements for planning and monitoring efficiency savings are effective, but arrangements for evaluating non-financial impact and for sharing post-project learning are under-developed."</i></p> <p>WAO identified one proposal for improvement:</p> <p><i>"Introduce a more robust and systematic approach to post-project evaluation, suitable for:</i></p> <ul style="list-style-type: none"> • <i>evaluating the non-financial impact of efficiency / change initiatives;</i> • <i>capturing, sharing and promoting learning and good practice."</i> <p>The final report along with the Council's response is attached at Appendix 3 along with the Council's response at Appendix 4.</p>

1.05	Proposals for improvement, where agreed with the Wales Audit Office reviews, are actioned and monitored.
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2.00	RESOURCE IMPLICATIONS
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2.01	There are no specific resource implications regarding this report; as the reports are a view of the Council's general governance arrangements, efficiency savings planning and follow-up to a previous WAO corporate review.
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3.00	CONSULTATIONS REQUIRED / CARRIED OUT
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3.01	Wales Audit Office sought views from Chief Officers and finance colleagues to inform their reviews.
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4.00	RISK MANAGEMENT
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4.01	The Council consistently reviews risks in relation to financial planning and the resilience of its plans. The Medium Term Financial Strategy and in-year business plans are monitored monthly.
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5.00	APPENDICES
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5.01	Appendix 1 - Corporate Assessment follow-up (July 2017) Appendix 2 - Good Governance when determining significant service changes (June 2017) Appendix 3 - Review of the effectiveness of the Council's efficiency savings programme (August 2017) Appendix 4 - Council Executive response
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6.00	LIST OF ACCESSIBLE BACKGROUND DOCUMENTS
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6.01	Wales Audit Office: Annual Improvement Report incorporating the Corporate Assessment report (March 2015) Contact Officer: Karen Armstrong, Corporate Business and Communications Executive Officer Telephone: 01352 702740 E-mail: karen.armstrong@flintshire.gov.uk
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7.00	GLOSSARY OF TERMS
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7.01	Wales Audit Office (WAO) Works to support the Auditor General as the public sector watchdog for Wales. They aim to ensure that the people of Wales know whether public money is being managed wisely and that public bodies in Wales
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	understand how to improve outcomes.
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