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WALES **AUDIT** OFFICE
SWYDDFA **ARCHWILIO** CYMRU

The Wales Audit Office programme of value for money studies

Briefing Paper for the Public Accounts Committee

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Contents

Introduction	4
The Wales Audit Office draft strategy: 2013-2016	5
Work in progress	7
Support for National Assembly committees	9
Potential topic areas for future value for money studies	10
Enhancing our Good Practice Exchange/shared learning work in 2013-14	14
Appendix 1 Work in progress – scope and planned timescales	15

Introduction

- 1** The primary purpose of this paper is to provide the Public Accounts Committee (the Committee) with:
 - an update on the Wales Audit Office programme of value for money studies¹ and other audit work in progress that could result in published outputs for consideration by the Committee; and
 - an opportunity to comment on potential topic areas for future value for money studies.
- 2** I would welcome any views the Committee may have about the prioritisation of the potential value for money studies identified in this paper. As ever, I am also happy to consider other specific issues of concern that the Committee might be keen for the Wales Audit Office to examine.
- 3** I shall be finalising my plans in early April 2013 alongside the process of finalising the Wales Audit Office strategy for 2013-2016 and my 2013-14 programme of local government performance audit work². I shall also be taking into account the views of Welsh Government officials and the views and plans of colleagues in Estyn, Healthcare Inspectorate Wales and the Care and Social Services Inspectorate Wales as well as our counterparts in the other UK audit offices. In keeping with commitments set out in the Wales Audit Office Strategic Equality Plan, I have also invited the views of organisations representing protected groups.

¹ These studies examine issues relating to the economy, efficiency and effectiveness with which the Welsh Government and its sponsored and related public bodies use their resources to discharge their functions.

² Consultation on local government performance audit work has sought views on the relative merits of future audit work on: collaboration and partnerships; implementation of strategic equality plans; welfare reform; safeguarding arrangements (from a human resources perspective); the impact of cuts on services and citizens; workforce planning; and the interface between health and social care.

The Wales Audit Office draft strategy: 2013-2016

- 4** The Wales Audit Office strategy 2009-2012 set out a range of factors that, alongside the wider policy context and our statutory obligations, helped to steer decisions on our programme of work. Those factors included:
- the levels of public interest and concern;
 - whether the Wales Audit Office is in a position to facilitate or achieve a suitable outcome;
 - the scale of the issues and the risks involved;
 - whether the lessons learned will be transferable;
 - if the work is timely; and
 - whether it is better to work solely or with others.
- 5** In November 2012, I launched a consultation on the Wales Audit Office draft strategy for 2013-2016³. While the factors listed above remain important considerations, the draft strategy set out our intended responses to the key factors in our operating environment that we felt needed to shape what we do to over the next three years (Figures 1 and 2).
- 6** Overall, the feedback we received – from a wide-ranging consultation exercise – affirmed our evaluation of the main environmental influences on public audit delivery over the next few years and agreed with our proposed response. Following further discussions across the organisation, including with our Shadow Board, I intend to launch the final strategy document in April 2013. Delivery of the strategy will be underpinned by a three-year business plan covering the breadth of the work to be undertaken by the Wales Audit Office. This plan will set out how, in practice, we intend to translate the strategy into action.

³ http://www.wao.gov.uk/assets/englishdocuments/WAO_Strategy_Consultation_English_Final.pdf

Figure 1: Core aim and objectives set out in the Wales Audit Office draft strategy 2013-2016

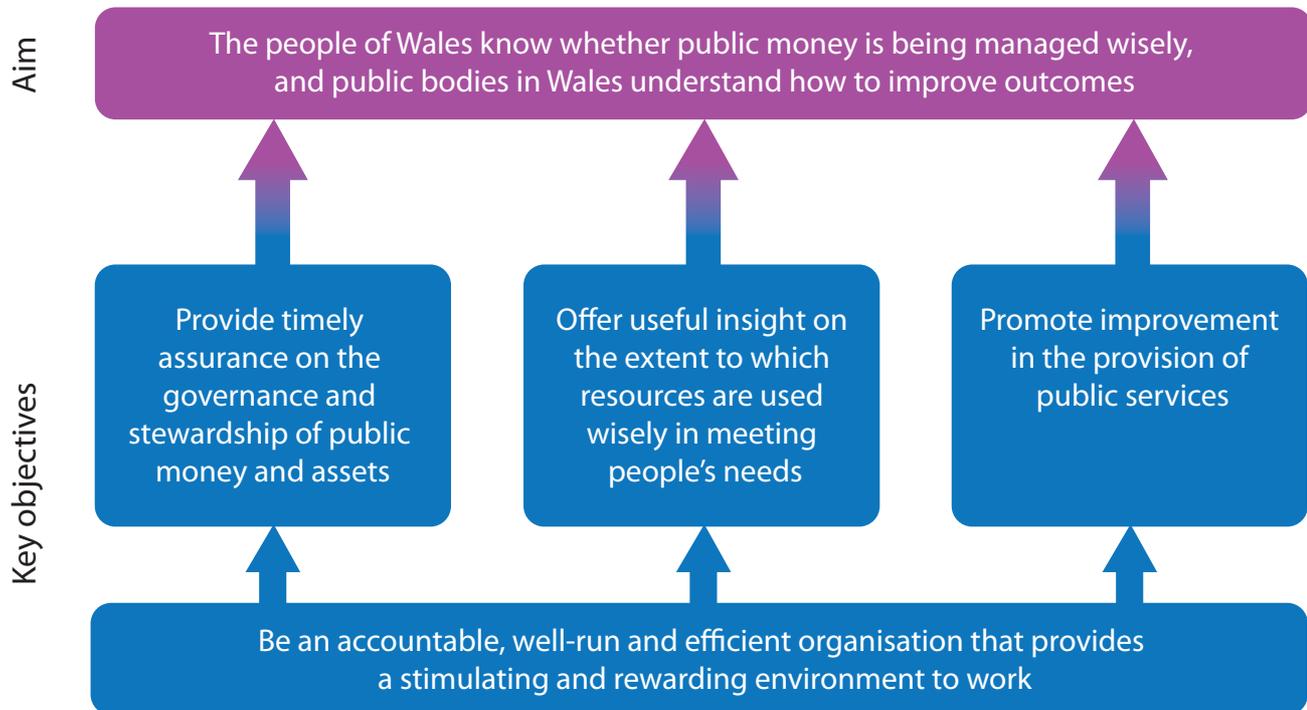


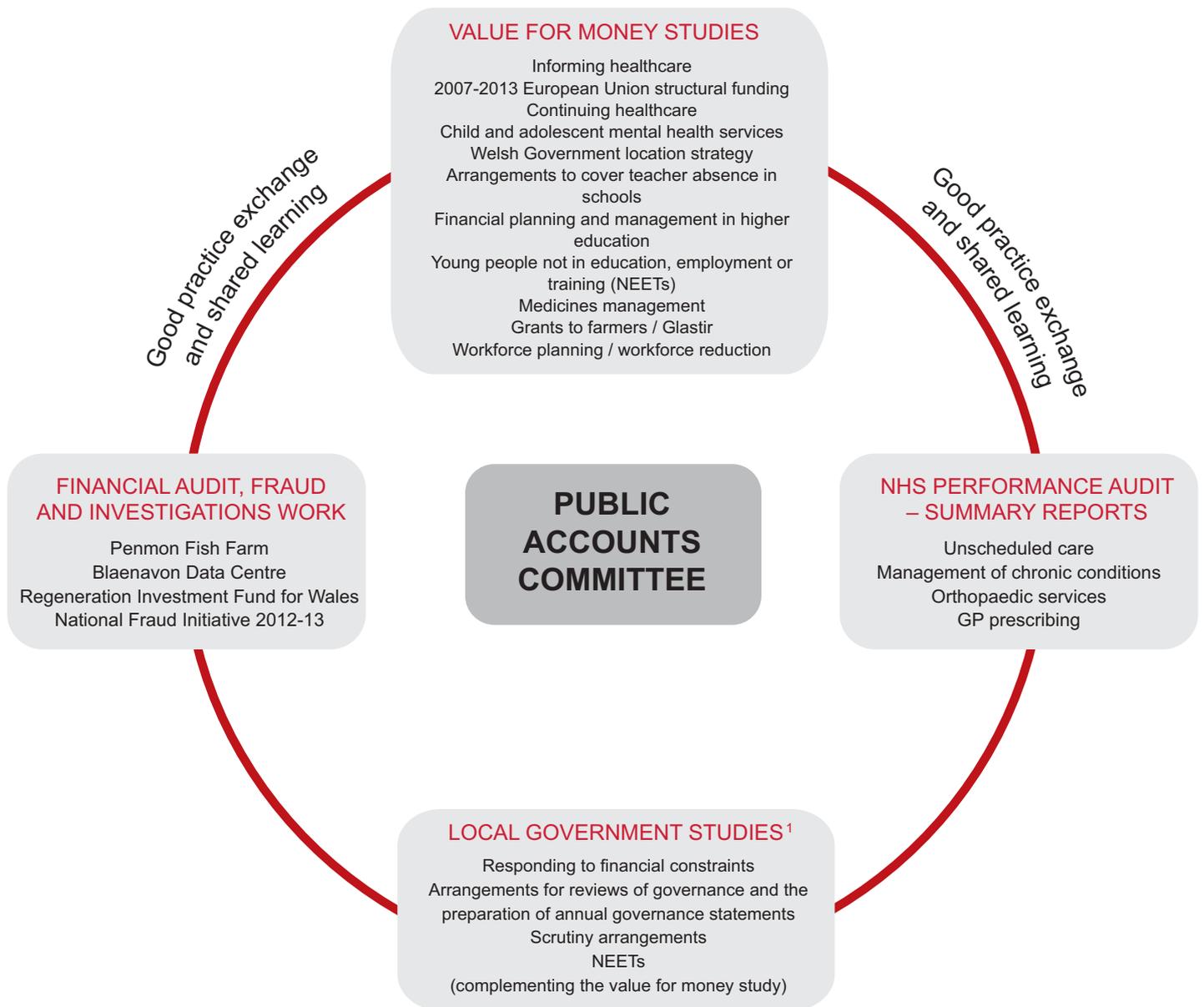
Figure 2: The proposed response to our operating environment, as set out in the Wales Audit Office draft strategy 2013-2016

Key environmental factors	Actions we intend to take in response
We are in a period of financial constraint	Undertake our value for money work with an austerity emphasis
Welsh policy continues to diverge through incremental devolution	Enhance our work on benchmarking and performance comparison, sharing of audit knowledge and exchange of good practice
Interest in the effectiveness of governance arrangements is growing and reporting requirements now have a wider scope	Provide further assurance on the effectiveness of governance arrangements and other issues of public interest
New public sector 'cross-cutting' duties and standards have been and are continuing to be introduced in Wales	Report more comprehensively on sustainable development, equality and use of the Welsh language
The external review landscape continues to evolve	Work more closely with other external review bodies and improve the way we run our business through a period of transition
We live in an increasingly networked society	Increase awareness of and engagement with our work, including through more effective use of information technology

Work in progress

- 7 **Figure 3** depicts the range of work in progress that the Wales Audit Office is currently engaged in and that we expect to report publicly. This body of work is in addition to the regular financial and performance audit work reported locally to individual audited bodies. **Appendix 1** provides further details about the work depicted in **Figure 3**, including expected timescales for the completion of individual projects. I expect to provide the Committee with a further update in October 2013 alongside my estimate of income and expenditure for 2014-15.
- 8 I have decided to defer, for the time being, my planned review of Welsh Government arrangements for working with the voluntary sector. I had previously put this work on hold while we completed our review of *The Welsh Government's relationship with the All Wales Ethnic Minority Association*.
- 9 Given the considerable scrutiny that the Committee has given to Welsh Government grants management arrangements over the past year, I am concerned that any work on arrangements for working with the voluntary sector risks duplicating messages that have already emerged from that work. In the meantime, my recent report on Civil Emergencies in Wales gave the Committee the opportunity to consider how public bodies engage with the voluntary sector in that particular area of service delivery and the same is likely to be true of some other future reports.
- 10 I am also aware of Welsh Government plans to update the Voluntary Sector Scheme and the Code of Practice for Funding the Third Sector in Wales and to redefine policy direction regarding support for engagement with the third sector during 2013. Wales Audit Office staff will be keeping abreast of these developments, with a view to reconsidering the merits of further work in this area in 2014-15.

Figure 3: Work in progress



Note

¹ My local government studies and the public interest reports of my appointed auditor for local government are not undertaken with the Committee as the primary intended audience. However, these reports are still likely to be of interest to Committee members and, depending on their scope, can potentially feed the Committee's own work programme.

Support for National Assembly committees

- 11** I and the staff of the Wales Audit Office shall continue to provide support to the Committee in its crucial role in holding the Welsh Government and other public bodies to account, on the basis of our audit reports.
- 12** One of the options open to the Committee when it considers my reports is to refer the matter on for possible scrutiny by another National Assembly committee. In this vein, I am pleased to have recently accepted a request from the Chair of the Environment and Sustainability Committee for Wales Audit Office staff to support that committee's inquiry on waste management. That inquiry should provide an opportunity to follow up issues arising from my February 2012 report on *Public Participation in Waste Recycling*⁴. Our input to that committee's work will draw on our wider audit experience in waste management issues.
- 13** Over recent months⁵, Wales Audit Office staff have also provided formal responses and/or informal feedback to support the work of other National Assembly committees including:
- the Finance Committee inquiries on the Welsh Government Invest to Save Fund and on Asset Management;
 - the Communities, Equality and Local Government Committee inquiry on Home Adaptations; and
 - the Communities, Equality and Local Government Committee's scrutiny of the Local Government (Democracy) (Wales) Bill.

⁴ The Public Accounts Committee decided not to pursue an inquiry into the issues raised by this report although it received written evidence from the Welsh Government in response to certain concerns that Committee members had identified. The Committee also reflected specific evidence in relation to waste management grant funding in its subsequent interim report on grants management: *Grants Management in Wales – Interim Report*, August 2012.

⁵ Looking further back, Wales Audit Office staff also provided evidence to support the May 2012 Enterprise and Business Committee report on *Influencing the Modernisation of EU Procurement Policy*.

Potential topic areas for future value for money studies

- 14** Figure 4 lists a wide variety of topics that we have been considering as part of work to identify potential future value for money studies. The topics that we believe may be stronger candidates for work to start in 2013-14 feature at or towards the top of each sub-section. We have also indicated how we see each topic making a particular contribution to the actions that will underpin delivery of the Wales Audit Office strategy 2013-2016 (Figure 2)⁶.
- 15** In deciding which and how many of these topics to take forward, and when best to start work, I will be taking into account the nature and volume of work already in progress (Figure 3). This is all with a view to providing a steady stream of material for the Committee covering the full breadth of Wales Audit Office work.
- 16** However, I have already decided to take forward further work on health finances. I am also minded to take forward a piece of work to examine Welsh Government arrangements for responding to audit recommendations (my own and those of the Committee). As well as testing aspects of the Welsh Government's corporate governance, that work will provide opportunities to:
- identify any need for more in-depth follow-up work in particular areas; and
 - assess the impact of our previous work, as part and parcel of a more systematic approach to measuring the impact of our work⁷.

⁶ We have not included in Figure 4 reference to the actions identified in our draft strategy that focus on core business processes: working more closely with other external review bodies; improving the way we run our business through a period of transition; and increasing awareness of and engagement with our work, including through more effective use of information technology.

⁷ In its November 2012 report on my estimate of income and expenses for 2013-14, the Committee recommended that I produce impact reports on the quantifiable and non-quantifiable benefits realised from my investigations, including those delivered as a consequence of the Good Practice Exchange.

Figure 4: Topics under consideration for future value for money work

A Undertake value for money work with an austerity emphasis.	B Enhance work on benchmarking and performance comparison, sharing of audit knowledge and exchange of good practice.	C Provide further assurance on the effectiveness of governance arrangements and other issues of public interest.	D Report more comprehensively on sustainable development, equality and use of the Welsh language.	A	B	C	D
Health and social services							
Health finances				•	•		
NHS waiting times and data quality				•	•	•	
NHS Wales informatics programme					•	•	
Welsh Health Specialised Services Committee commissioning arrangements				•		•	
NHS shared services				•	•	•	
Value for money from primary care contracts				•	•		
Sustainable futures							
The development of Natural Resources Wales						•	•
Responding to climate change – inland flooding					•		•
Tackling fuel poverty/promoting home energy efficiency				•	•		•
Local government, communities and transport							
Highways maintenance				•	•		
Successful interventions in local government					•	•	
Working with the voluntary sector				•	•		•
Rail services in Wales						•	•

- A Undertake value for money work with an austerity emphasis.
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A B C D

Business, enterprise, technology and science

	A	B	C	D
Public Sector Broadband Aggregation	•	•	•	
Enterprise zones		•	•	
Finance Wales	•		•	•
Public investment in tourism promotion		•		•

Education and skills

	A	B	C	D
Improving teaching standards and attainment in schools (school effectiveness grant and pupil deprivation grant)		•		•
Jobs Growth Wales and other employment support schemes	•	•		•
Surplus school places	•	•		•

Pan-public sector

	A	B	C	D
Managing the impact of welfare reform in Wales	•	•		•
Securing public behaviour change to support public service delivery		•		•
Investing to save and option appraisal	•	•		•
Public sector buildings management/rationalisation	•	•		•
Compliance with/preparedness for key legislative duties: <ul style="list-style-type: none"> • Equality • Welsh language • Climate change • Sustainable development 		•		•

- A Undertake value for money work with an austerity emphasis.
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- D Report more comprehensively on sustainable development, equality and use of the Welsh language.

A B C D

Central government administration

Welsh Government arrangements for responding to audit recommendations

Governance of publicly owned companies/joint ventures

Back-office functions across central government

Role of the commissioners

	A	B	C	D
Welsh Government arrangements for responding to audit recommendations			•	
Governance of publicly owned companies/joint ventures	•		•	
Back-office functions across central government	•	•		
Role of the commissioners			•	•

17 When considering my estimate of income and expenditure for 2013-14, the Committee approved additional funding of £250,000 to enable the Wales Audit Office to respond promptly to issues of concern and public interest that may emerge during the course of the year while mitigating the impact on the delivery of other work. Such examples include our current work on the Regeneration Investment Fund for Wales, public funding of the Penmon Fish Farm and the Blaenavon Data Centre⁸, although these now form part of our planned programme and their draw on resources in 2013-14 will influence my decisions on the volume of new work to be taken forward. The additional contingency funding will, therefore, be used to support my response to new issues of concern that may emerge in 2013-14.

18 Similarly, opportunities can emerge through the course of the year to develop other unplanned reports drawing on local audit work and/or responding to issues of the day. For example, against the backdrop of the recent Mid Staffordshire NHS Foundation Trust inquiry I am currently considering how best to draw together evidence on governance arrangements in the NHS based on our 'structured assessments' of NHS bodies in 2012⁹. I am also likely to draw together in a single report, findings from my assessments on how 'improvement authorities'¹⁰ are planning for, delivering and reporting on improvement. That improvement assessment work is in accordance with the requirements of the Local Government (Wales) Measure 2009.

⁸ Part of the costs of the Blaenavon Data Centre work will be met through local audit fees.

⁹ My 2013 programme of local performance audit work in the NHS includes reviews of clinical coding and community nursing.

¹⁰ Improvement authorities being local councils, fire authorities and national park authorities.

Enhancing our Good Practice Exchange/shared learning work in 2013-14

- 19** Alongside our Good Practice Exchange website, we facilitate knowledge exchange through shared learning seminars, which bring together experienced individuals from across the Welsh public service to share their knowledge and experience. These outputs can flow directly from other audit work or, as in the case of a forthcoming seminar on 'Working Across the Generations', they can be developed in more of a stand-alone way. In considering my estimate of income and expenditure for 2013-14, the Committee approved my request for an additional £250,000 to develop this area of Wales Audit Office work.
- 20** The priority areas for development, underpinned by the additional resources approved by the Committee, will be to:
- increase the number of shared learning events to at least 12 a year, building on the success of this format to date;
 - enhance the social media presence of the Wales Audit Office to support the dissemination of good practice information;
 - take forward a stand-alone good practice project on 'Making Budgets Work'; and
 - update parts of the existing Good Practice Exchange in collaboration with key stakeholders (specifically our content on the 'Managing Sickness Absence' and on 'Smarter Ways of Working').

Appendix 1

Work in progress – scope and planned timescales

Planned publications by July 2013

Informing healthcare – briefing paper

This study focused initially on the set-up of the Informing Healthcare Programme and the associated governance arrangements. That work has been concluded and the findings will be summarised in the form of a short briefing paper. Meanwhile, we have been considering taking forward additional work to examine more explicitly implementation of the NHS Wales informatics programme and the arrangements for oversight of the programme following the creation of the NHS Wales Informatics Service.

Wales Audit Office Director: Dave Thomas

Wales Audit Office Project Manager: Mandy Townsend

Public funding of Penmon Fish Farm

We began looking into public funding of the Penmon Fish Farm – specifically just under £5 million of Welsh Government funding from the Welsh European Funding Office (WEFO) and the Department for Rural Affairs – in mid-2012 following correspondence from Assembly Members. In November 2012, I decided that we should publish a report on the matter.

Wales Audit Office Director: Paul Dimblebee

Wales Audit Office Project Manager: Alastair McQuaid

2007-2013 European Union structural funding

Wales is eligible to receive around €2.22 billion (€317 million a year) from the 2007-2013 European Union for the Convergence and Competitiveness programmes, mostly to fund activities to improve the economy of West Wales and the Valleys. The programmes operate within a tight framework of spending targets and regulations on expenditure, management and financial control. The report will examine progress in delivering the programmes and assess whether they are on track to deliver their expected benefits. It will also examine the arrangements that the Welsh Government has put in place to administer the programmes and evaluate their impact.

Wales Audit Office Director: Ann-Marie Harkin

Wales Audit Office Project Manager: Ben Robertson

Continuing healthcare

To help ensure more appropriate, fair and consistent access to Continuing NHS Healthcare (CHC), the Welsh Government issued a framework in 2010, which set out the revised Welsh Government policy for eligibility for CHC and the responsibilities of health boards and local authorities. Our report will examine whether the framework is being applied effectively to ensure individual cases are dealt with fairly and consistently. Our report will inform a planned review of the framework by the Welsh Government.

Wales Audit Office Director: Paul Dimblebee

Wales Audit Office Project Manager: Steve Ashcroft

Planned publications between April 2013 and July 2013 (continued)

Unscheduled care – follow-up work

Local audit work has examined the progress made by health boards in addressing the challenges identified in previous Wales Audit Office reports on unscheduled care that were published in 2009. The delivery of that local audit work was combined with a review of chronic conditions management services, given the linkages between the two topics in respect of demand management and the development of services to avoid over-reliance on the acute sector. However, we intend to produce separate reports on the two topics.

Wales Audit Office Director: Dave Thomas

Wales Audit Office Project Manager: Tracey Davies

Management of chronic conditions – follow-up work

Local audit work has examined progress made in developing chronic conditions management services since the Wales Audit Office reported on this topic in 2008. Our report will examine whether services are being delivered in line with the expectations set out in the Welsh Government Chronic Conditions Management Framework and Setting the Direction.

Wales Audit Office Director: Dave Thomas

Wales Audit Office Project Manager: Tracey Davies

Planned publications between August 2013 and December 2013

Child and adolescent mental health services – follow-up work

In November 2009, the Wales Audit Office published, with Healthcare Inspectorate Wales, Estyn and the Care and Social Services Inspectorate Wales, the findings from a joint review on *Services for children and young people with emotional and mental health needs*.

This follow-up work, undertaken jointly with Healthcare Inspectorate Wales, will examine whether the Welsh Government and local health boards have addressed adequately the original issues identified as putting children and young people at risk. The safety issues that have been considered include: the inappropriate placement of young people on adult mental health wards; information sharing and safeguarding; and discharging practices following non-attendance at appointments.

Wales Audit Office Director: Paul Dimblebee

Wales Audit Office Project Manager: Steve Ashcroft

Blaenavon Data Centre

We have received a number of items of correspondence relating to the establishment and running of the Shared Resource Service (SRS: also known as the Shared Resource Centre or the Blaenavon Data Centre). The SRS is a collaboration between Torfaen County Borough Council, Monmouthshire County Borough Council and Gwent Police to deliver shared IT services to the three bodies. As a result, we are planning to examine issues relating to the establishment of the SRS and its management and governance arrangements.

Wales Audit Office Director: Richard Harries

Wales Audit Office Project Manager: Nick Selwyn

Local government study – responding to financial constraints

This report will consider how local authorities are responding to the impact of reduced budgets, and how they are identifying and securing efficiencies and the potential impact on services and outcomes. The underpinning work has not comprised a comprehensive examination of all local authorities' responses to the fiscal situation, but it will provide an overview of these approaches.

Wales Audit Office Director: Alan Morris

Wales Audit Office Project Manager: Louise Fleet

Planned publications between August 2013 and December 2013 (continued)

Local government arrangements for reviews of governance and the preparation of annual governance statements

This study will evaluate the effectiveness of local authorities' reviews of governance with a view to identifying how they can be improved to give assurance that they are reliable mechanisms of self-evaluation.

Wales Audit Office Director: Jane Holownia

Wales Audit Office Project Manager: Huw Rees

Orthopaedic services

This report will examine the extent to which current service provision is efficient, effective and economical, and consider how additional funds made available for orthopaedic services are being used to secure sustainable service improvements. The work will include a focus on specific patient pathways, and will consider the extent to which demand for orthopaedic services is being managed through preventative approaches and alternatives to surgery.

Wales Audit Office Director: Dave Thomas

Wales Audit Office Project Manager: Anne Beegan

Welsh Government Location Strategy

The Welsh Government published its Location Strategy in 2002, with the aim of decentralising services from Cardiff. Intended benefits of the programme included redistributing wealth from Cardiff to the Valleys, and to Mid and North Wales; gaining closer engagement with local community needs; providing employment in a modern, sustainable and bilingual working environment; and taking advantage of opportunities to rationalise and make better use of the Welsh Government estate.

Our report will examine whether the Location Strategy has delivered its objectives in a way that is sustainable and provides value for money.

Wales Audit Office Director: Paul Dimblebee

Wales Audit Office Project Manager: Andy Phillips

Arrangements to cover teacher absence in schools

This study will address the question of whether pupils, schools and the public purse are well served by arrangements to cover teacher absence. The study has been developed and is being delivered in collaboration with Estyn. The intention is that Estyn and the Wales Audit Office will produce separate but complementary reports focusing on different issues related to cover arrangements.

Wales Audit Office Director: Paul Dimblebee

Wales Audit Office Project Manager: Stephen Martin

Financial planning and management in higher education

This work will consider whether financial planning and management within the higher education sector is sufficiently robust to meet current and future financial challenges. It will examine: the way in which the Welsh Government has managed delivery of its policy on higher education student finance; aspects of HEFCW regulatory, funding and advisory activities and the way in which these promote the financial health of higher education institutions and support the delivery of Welsh Government policy; and the financial health of higher education institutions themselves and the robustness of their financial planning and management arrangements.

Wales Audit Office Director: Paul Dimblebee

Wales Audit Office Project Manager: Matthew Mortlock

Planned publications between August 2013 and December 2013 (continued)

Local government scrutiny arrangements

This work differs from a traditional audit approach in that it is involving real-time shared activity and joint working with local councils, self-evaluation, and peer learning to identify the extent to which challenge and scrutiny are operating effectively in local government and to support improvement. The work will produce various outputs, including a national summary report.

Wales Audit Office Director: Alan Morris

Wales Audit Office Project Manager: Non Jenkins

Planned publications between January 2014 and July 2014

Young people not in education, employment or training

This combined value for money and local government study will consider whether the Welsh public sector is well placed to enable better outcomes for young people who are, or are at risk of becoming, NEET. The value for money study will focus on whether the Welsh Government is well placed to maximise its contribution to enabling better outcomes for young people who are, or are at risk of becoming, NEET. The local government study will consider where there are lessons for local government to learn from efforts to secure better outcomes for young people who are, or are at risk of becoming, NEET.

Wales Audit Office Director: Alan Morris

Wales Audit Office Project Manager: Stephen Martin/Louise Fleet

GP prescribing

Local audit work is currently taking place to examine health boards' arrangements for promoting cost-effective and safe prescribing in primary care, the findings of which will be summarised in a national report.

Wales Audit Office Director: Dave Thomas

Wales Audit Office Project Manager: Malcolm Latham

Medicines management

In addition to our work on GP prescribing, a national review of medicines management will examine the cost-effectiveness of prescribing in secondary care and the management of the interface with primary care. This and the GP prescribing work will be considering the scope for making cost savings without any detriment to patient care.

Wales Audit Office Director: Paul Dimblebee

Wales Audit Office Project Manager: Steve Ashcroft

Grants to farmers/Glastir

We are still to confirm the final scope of this study. However, we are likely to examine how the Glastir scheme incorporates the lessons learnt from Tir Gofal and evidence from other agri-environment schemes. In particular, we would examine how the Welsh Government has framed the scheme to meet new objectives for climate change mitigation, water management and biodiversity and arrangements for the administration of the scheme and evaluation of its long-term impacts.

The Wales Audit Office reported on the Tir Gofal scheme in November 2007 and the [then] Audit Committee of the National Assembly for Wales produced its own report in September 2008.

Wales Audit Office Director: Paul Dimblebee

Wales Audit Office Project Manager: Andy Phillips

Planned publications between January 2014 and July 2014 (continued)

Workforce planning/workforce reduction

The need to make financial savings has led many public bodies to reduce and/or reshape their workforces. The scope of this work is still being developed but we are likely to examine the progress that public bodies are making to reduce staff costs and whether related changes are being made in a planned and sustainable way in keeping with good practice principles. There will be opportunities through this work to draw on the methodologies for, and findings of, similar work undertaken recently by other UK audit offices.

Wales Audit Office Director: Paul Dimblebee

Wales Audit Office Project Manager: Matthew Mortlock

National Fraud Initiative 2012-13

This report will set out the results from the current 2012-13 National Fraud Initiative exercise. Since its commencement in 1996, National Fraud Initiative exercises have resulted in the identification of more than £22 million of fraud and overpayments in Wales, and £939 million across the UK.

The Committee considered my report on the 2010-11 exercise in May 2012. In keeping with the broad timetable in previous years, and aligning with the publication of the Audit Commission report for England, our report on the 2012-13 exercise is unlikely to be published until June 2014. The lead time reflects the fact that, following the provision of data matching results following data collection in 2012-13, these matches are reviewed and investigated as appropriate by individual public bodies before the overall results of the exercise are collated.

Wales Audit Office Director: Anthony Barrett

Wales Audit Office Project Manager: To be confirmed

Planned publication date still to be confirmed

Regeneration Investment Fund for Wales

Regeneration Investment Fund for Wales (RIFW) is a 'Limited Liability Partnership' wholly-owned by the Welsh Ministers, but operating at arms-length from them. The fund is worth £55 million, of which £25 million is European Regional Development Fund funding from WEFO.

We are examining the aims, governance and operations of RIFW, including its ongoing investment business, together with consideration of the effectiveness of the Welsh Government oversight arrangements for the fund. A particular area of focus is the disposal by RIFW of the land and property portfolio that was transferred to it at the outset by the Welsh Government.

Wales Audit Office Director: Mike Usher

Wales Audit Office Project Manager: Alastair McQuaid