



WALES AUDIT OFFICE
SWYDDFA ARCHWILIO CYMRU

Annual Improvement Report

Ceredigion County Council

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This Annual Improvement Report has been prepared on behalf of the Auditor General for Wales by
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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.

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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 Ceredigion County Council's (the Council's) 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 Well-being 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 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/Authority 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 in [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
January 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 our review and discussions with the Council we identified the following topics for inclusion in our 2019-20 audit programme:</p> <ul style="list-style-type: none"> • Well-being of Future Generations Act – review of the Council’s Integrated Services initiative and the steps being taken to deliver it. • Mid Wales Growth Deal – review of governance arrangements (also included in Powys County Council’s 2019-20 audit programme). • Waste Collection Service Users – Aberystwyth area – joint project with Council. • Financial Sustainability – national project to be undertaken at councils across Wales. • Assurance and Risk – assessment of the level of audit assurance in relation to risks to the Council. To include a watching brief on Estates and Environmental Health. 	Not applicable.

Issue date	Brief description	Conclusions	Proposals for improvement
April 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 in implementing the 'Growing Mid Wales' initiative (the 'step') to assist in meeting its Well-being objective to 'Enhance prosperity through collaborative and innovative partnership schemes'.</p>	<p>The Council is acting in accordance with the sustainability principle in setting the 'step' relating to 'Growing Mid Wales' and is taking account of the five ways of working in the actions it is taking to deliver it:</p> <ul style="list-style-type: none"> • the Council understands the need to act now in order to deliver economic growth and increase productivity in the long term; • the Council has a clear understanding of how local and collaborative projects will help prevent or reduce the issues associated with low levels of economic growth and productivity; • the Council is ensuring that the 'Growing Mid Wales' initiative is integrated with its own plans, those of its partners and national Well-being goals; • the Council is collaborating widely with its partners and stakeholders in the planning and delivery of the 'Growing Mid Wales' initiative; and • the Council involved partners, stakeholders and citizens during the development of the Well-being objective and the actions taken to deliver it. 	<p>The Council elected to undertake a number of actions as a result of the review, these are detailed in our full report: <u>Ceredigion County Council – Well-being of Future Generations examinations</u></p>

Issue date	Brief description	Conclusions	Proposals for improvement
November 2018	<p>Annual Audit Letter 2017-18</p> <p>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.</p>	<ul style="list-style-type: none"> • The Council complied with its responsibilities relating to financial reporting and use of resources although there remains scope for improvement regarding capital accounting. • I am satisfied that the Council has appropriate arrangements in place to secure economy, efficiency and effectiveness in its use of resources but there remains scope for the Council to make further improvements; • Local Authorities in Wales face significant financial challenges. • My work to date on certification of grant claims and returns has not identified significant issues that would impact on the accounts or key financial systems. 	None.
Local risk-based performance audit			
June 2019	<p>Corporate Safeguarding Arrangements</p> <p>Review of the effectiveness of corporate safeguarding arrangements building on the study previously undertaken by the Auditor General in this area.</p>	<p>The Council is implementing improved governance and management arrangements that should provide increased assurance that children and adults are safeguarded, although arrangements in some areas need further strengthening.</p> <ul style="list-style-type: none"> • the revised corporate safeguarding policy updates the Council's safeguarding arrangements but action is needed to improve governance and procedures in some areas: 	<p>P1 Clarify and strengthen the roles and responsibilities of the Local Operational Group, Designated Safety Officer Group and the Designated Safety Officers.</p> <p>P2 Ensure the Overview and Scrutiny Coordinating Committee receives all key safeguarding reports for them to consider for inclusion in their forward work programmes.</p>

Issue date	Brief description	Conclusions	Proposals for improvement
		<ul style="list-style-type: none"> – the roles and responsibilities of the Local Operational Group, Designated Safeguarding Officer Group and the Designated Safety Officers need to be clarified and strengthened; – the Overview and Scrutiny Co-ordinating Committee is not given the opportunity to consider all safeguarding reports; – whilst the Council includes safeguarding as a risk in its corporate risk register the identification of safeguarding risks within services is weaker, this needs to be considered in the Council's current review of how it identifies and records risk; – the Council has an effective Disclosure and Barring Service and safe recruitment process; – safe recruitment practices are considered as part of the Council's procurement process but post contract monitoring of contractor safeguarding arrangements could be strengthened; and – the Council has effective arrangements for providing safeguarding training to councillors, staff and volunteers; • the Council's arrangements to monitor and evaluate safeguarding performance do not fully comply with its safeguarding policy; and 	<p>P3 Review its arrangements for identifying and reporting service level safeguarding risks.</p> <p>P4 Implement procedures for the regular monitoring of contractors and commissioned services compliance with the Council's safeguarding requirements.</p> <p>P5 Revise the safeguarding performance management framework to ensure reporting on:</p> <ul style="list-style-type: none"> – a full range of performance information on adult safeguarding; and – the 12 national and local performance indicators specified in the safeguarding policy. <p>P6 Revise the structure and content of the Strategic Safeguarding Board's Annual Report and Action Plan to provide more detail on:</p> <ul style="list-style-type: none"> – corporate safeguarding performance; – key achievements during the year and opportunities for improvement; and – priorities and planned work for the following year.

Issue date	Brief description	Conclusions	Proposals for improvement
		<ul style="list-style-type: none"> the Council's arrangements for providing assurance on the effectiveness of its safeguarding arrangements need further development. <p>The full report is on the Wales Audit Office website: <u>Ceredigion County Council – Review of Corporate Arrangements for Safeguarding</u></p>	<p>P7 Implement a programme of Internal Audit reviews of safeguarding arrangements and procedures.</p> <p>P8 Revise its arrangements for reporting and monitoring the implementation of recommendations in Wales Audit Office reports.</p>
Improvement planning and reporting			
May 2018	<p>Wales Audit Office annual improvement plan audit</p> <p>Review of the Council's published plans for delivering on improvement objectives.</p>	The Council has complied with its statutory improvement planning duties.	None.
November 2018	<p>Wales Audit Office annual assessment of performance audit</p> <p>Review of the Council's published performance assessment.</p>	The Council has complied with its statutory improvement reporting duties.	None.
Reviews by inspection and regulation bodies			
No reviews by inspection and regulation bodies have taken place during the time period covered in this report.			

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

Cllr Ellen ap Gwynn
Leader
Ceredigion County Council
Neuadd Cyngor Ceredigion
Penmorfa
Aberaeron
Ceredigion
SA46 0PA

Reference: 934A2018-19

Date issued: 29 November 2018

Dear Cllr Ellen ap Gwynn

Annual Audit Letter Ceredigion County Council 2017-18

This letter summarises the key messages arising from my 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, although there remains scope for improvement regarding capital accounting

It is 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 me 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. On 25 September 2018 I issued an unqualified audit opinion on the accounting statements confirming that they present a true and fair view of the Council's financial position and transactions. My report is contained within the Statement of Accounts. I issued a certificate confirming that the audit of the accounts has been completed on 25 September 2018.

The key matters arising from the accounts audit were reported to members of the Audit Committee and Full Council in my Audit of Financial Statements report on the 13 September 2018 and 20 September 2018 respectively. I reported that the Council had delivered the draft financial statements in line with the statutory deadline of 30 June and that the audit was completed by the statutory deadline of 30 September. We reported some areas for improvement notably within capital accounting and Internal Audit. We are working with officers to take forward the improvements required for future years.

I am satisfied that the Council has appropriate arrangements in place to secure economy, efficiency and effectiveness in its use of resources but there remains scope for the Council to make further improvements

My 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.

Local authorities in Wales face significant financial challenges

Austerity funding remains the most significant challenge facing all local government bodies in Wales and financial pressures are likely to continue for the medium term. The recent provisional local government funding settlement will see the Council's settlement increase by 0.4%.

In 2018 we reported on the financial management arrangements at the Council and concluded that 'the Council's financial management arrangements are serving it well, developing them further will make them more effective and strengthen financial resilience'. We reported the outcome of this work to officers and the Audit Committee in December 2018.

In 2017-18 the Council set and operated within its revenue budget of £135.2 million, delivering a surplus of £0.5 million, alongside £3.7 million of required savings.

As at 31 March 2018, the Council had closing useable reserves of £29.8 million (an increase of approximately £3 million) and a Council Fund balance of £5.5 million (an increase of approximately £0.5 million).

For 2018-19, the Council has set a budget of £140.2 million. This assumes a 0.4% increase in the Welsh Government Revenue Settlement, required savings of £5.2 million

and a 4.95% Council Tax increase. At 30 June 2018, the Council is reporting a £0.4 million overspend against the budget, with a projected year-end overspend of £0.3 million. £3.9 million of the required savings have been achieved at 30 June 2018.

Financial challenges remain over the coming years and the Council's Medium Term Financial Strategy sets required savings of £4 million of savings in each of 2019-20 and 2020-21. We will continue to work with the Council as it progresses our financial management work and we will monitor the Council's financial position over the next 12 months.

My work to date on certification of grant claims and returns has not identified significant issues that would impact on the accounts or key financial systems

I have begun my audit of the 2017-18 grants. There was a key change this year as a number of previous grants were amalgamated into one Summary Return. I will report the outcomes of our grants work in early 2019 when the programme of certification work is complete. Based on the grants work to date I have not identified any significant issues that would impact on the accounts or key financial systems.

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

Yours sincerely



Richard Harries

For and on behalf of the Auditor General for Wales

cc Eifion Evans, Chief Executive

Stephen Johnson, Head of Finance and S151 officer

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
October 2018	<u>Procuring Residual and Food Waste Treatment Capacity</u>	<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 have 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 service 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 Government’s 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’ with joint priorities co-produced by partners and with citizens to address agreed challenges.

Date of report	Title of review	Recommendation
November 2018	<u>Local Government Services to Rural Communities</u>	<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.

Date of report	Title of review	Recommendation
November 2018	<u>Local Government Services to Rural Communities</u>	<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; • 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.

Date of report	Title of review	Recommendation
November 2018	<u>Waste Management in Wales: Municipal Recycling</u>	<p>R1 Benchmarking work has found that the cost of certain waste management services shows 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 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.

Date of report	Title of review	Recommendation
November 2018	<u>Waste Management in Wales: Municipal Recycling</u>	<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> <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>

Date of report	Title of review	Recommendation
November 2018	<u>Provision of Local Government Services to Rural Communities: Community Asset Transfer</u>	<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> <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 what works well; and • support community-based leadership by developing networks of interest, training and coaching, and encouraging volunteering.

Date of report	Title of review	Recommendation
December 2018	<u>The maturity of local government in use of data</u>	<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 • 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.

Date of report	Title of review	Recommendation
December 2018	<u>The maturity of local government in use of data</u>	<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 resources to build and develop capacity in data usage; and • 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.

Date of report	Title of review	Recommendation
March 2019	<p><u>Waste Management in Wales - Preventing waste</u></p>	<p>R1 Increasing the focus on waste prevention to reflect the overall aims of Towards Zero Waste</p> <p>Available data on the amount of waste produced suggests mixed progress to deliver the Welsh Government’s waste prevention targets. We recommend that the Welsh Government:</p> <ul style="list-style-type: none"> a) revisits the relative priority it gives to recycling and waste prevention as part of its review of Towards Zero Waste; b) sets out clearly the expectations on different organisations and sectors for waste prevention; and c) revisits its overall waste prevention targets and the approach it has taken to monitor them in light of progress to date, examples from other countries and in the context of current projections about waste arising through to 2050. <p>R2 Improving data on commercial, industrial, construction and demolition waste</p> <p>The Welsh Government is a partner in initial work to assess the feasibility of developing a new digital solution to track all waste. If this preferred option does not succeed, we recommend that the Welsh Government works with Natural Resources Wales to explore the costs and benefits of other options to improve non-municipal waste data in Wales, including additional powers to require waste data from businesses.</p>

Date of report	Title of review	Recommendation
March 2019	<u>Waste Management in Wales - Preventing waste</u>	<p>R3 Enhancing producer responsibility and using more legal, financial and fiscal levers</p> <p>The Welsh Government has opportunities to influence waste prevention through legislation and financial incentives. It can also influence changes at the UK level where fiscal matters are not devolved. We recommend that the Welsh Government consider whether provisions to extend producer responsibility and the use of financial powers such as grant conditions, fiscal measures and customer charges and incentives, are needed to promote and to prioritise waste prevention.</p>

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