



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

# Annual Improvement Report

## Flintshire County Council

Audit year: 2018-19

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This Annual Improvement Report has been prepared on behalf of the Auditor General for Wales by Gwilym Bury, Charlotte Owen, and Jeremy Evans under the direction of Huw Rees.

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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 Flintshire County 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 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 2](#).

## 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 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

Description of the work carried out since the last Annual Improvement Report, including that of the relevant regulators, where relevant.

Issue date	Brief description	Conclusions	Proposals for improvement
February 2019	<p><b>Assurance and Risk Assessment</b> 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"> <li>• putting in place proper arrangements to secure value for money in the use of resources;</li> <li>• putting in place arrangements to secure continuous improvement; and</li> <li>• acting in accordance with the sustainable development principle in setting wellbeing objectives and taking steps to meet them.</li> </ul>	<p><b>Arising from our review and discussions with the Council, we identified the following challenges for the Council for inclusion in our 2019-20 audit programme<sup>1</sup>:</b></p> <ul style="list-style-type: none"> <li>• 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.</li> <li>• Financial sustainability: a project common to all local councils that will assess financial sustainability in light of current and anticipated future challenges.</li> <li>• Well-being of Future Generations Act (Wales) 2015 (WFG Act) examinations: Focus on the creativity, capacity and rigour of partnership governance and management arrangements to consider the WFG Act (by using the PSB and one or more of their shared work programmes as a reference).</li> <li>• Rent arrears: a review to look at the Council's strategy for stabilising and recovering Council tenant rent arrears and its work on administering Discretionary Housing Payments.</li> <li>• Digital: A diagnostic study on the Council's overall planning and the sufficiency of resources to achieve the deliverables.</li> </ul>	Not applicable

<sup>1</sup> Subject to change should any matters of risk arise in year

Issue date	Brief description	Conclusions	Proposals for improvement
February 2019	<p><b>Well-being of Future Generations Act (Wales) 2015 (WFG Act) examinations</b></p> <p>Examination of the extent to which the Council has acted in accordance with the sustainable development principle when taking the following step: 'Examination of The Green Council: maximising the recovery and recycling of waste'.</p>	<p><b>The Council has mainly acted in accordance with the sustainable development principle in setting the 'step' and has generally taken account of the five ways of working in the actions it is taking to deliver it:</b></p> <ul style="list-style-type: none"> <li>• The Council needs to do more to balance current and long-term needs within the national and local context.</li> <li>• The Council understands the environmental and financial impacts of inaction and has considered how its actions can prevent these problems worsening.</li> <li>• The Council has considered how the step supports its well-being objective of a 'Green Council' and the Welsh Government's waste strategy, but it is not clear if the Council has actively considered how the step impacts on its other well-being objectives or those of other bodies.</li> <li>• The Council is collaborating with key stakeholders across north Wales to deliver its objectives and recognises there is potential to work more closely.</li> <li>• Whilst there are positive examples of stakeholder involvement, the Council could involve the public at an earlier stage and produce comprehensive equality impact assessments for all policy decisions on major service changes.</li> </ul>	<p>The Council elected to undertake a number of actions as a results of the review, these are detailed <a href="#">in our full report</a>.</p>

Issue date	Brief description	Conclusions	Proposals for improvement
November 2018	<p><b>Annual Audit Letter 2017-18</b></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. The Annual Audit Letter is in <b>Appendix 2</b> of this report.</p>	<ul style="list-style-type: none"> <li>• The Council complied with its responsibilities relating to financial reporting and use of resources.</li> <li>• I am satisfied that the Council has appropriate arrangements in place to secure economy, efficiency and effectiveness in its use of resources.</li> <li>• My work to date on certification of grant claims and returns has not identified significant issues that would impact on the 2018-19 accounts or key financial systems.</li> <li>• The Council has a track record of managing its finances, but the significant financial challenge will continue over the medium term.</li> </ul>	None

Issue date	Brief description	Conclusions	Proposals for improvement
<b>Local risk-based performance audit</b>			
December 2018	<b>Local government use of data local report</b>	The accompanying national report to the local report concluded that local authorities across Wales are slow to develop a culture that values and uses data effectively to improve services and outcomes.	<p>P1 The Authority needs to develop a more unified and corporate approach to using data. It can do this by:</p> <ul style="list-style-type: none"> <li>continuing to embed its 'tell us once' project and build on the integration of datasets as was done with the datasets which informed the Council Plan. More generally, data tool respondents feel the Authority lacks a corporate ownership of data projects. A change in culture and a stronger leadership on data will support the creation of an environment that treats data as a key resource. This will help to extend the benefits of data-led decisions to all service areas.</li> </ul> <p>P2 The Authority collects data at almost every interaction with its citizens, whether face to face, over the phone or on social media and it needs to ensure it continues to protect the information it holds whilst making the best use of this wealth of data. Updating data sharing protocols and providing refresher training – focusing on what people can do rather than what they cannot do – will help to ensure that service managers know when and what they can share, thereby helping to make better use of shared data.</p> <p>P3 Our national report highlights Flintshire County Council's approach to building capacity and driving a more collaborative culture across the county. Whilst the Digital Flintshire 2017-2022 strategy outlines how digital information and technology will be used to support the Authority's improvement priorities and strategic plans, and ensuring customers have the digital skills to access services and information online, having the right staff with the right skills to turn its wealth of data into usable evidence remains a challenge. Indeed, ensuring adequate resources and sufficient capacity are ongoing challenges for all local authorities. A significant proportion who responded to our data tool do not believe the Authority has sufficient staff with the skills to maximise the use of data. Without upskilling staff to make better use of data the Authority risks missing opportunities to better use data to improve its efficiency and effectiveness. Investing to make better use of data will result in better outcomes for citizens and create long-term efficiencies for the Authority. The Well-being of Future Generations (Wales) Act 2015 provides the perfect impetus for the Authority to think long term.</p>

Issue date	Brief description	Conclusions	Proposals for improvement
<b>Local risk-based performance audit</b>			
December 2018	<b>Local government use of data local report</b>	The accompanying national report to the local report concluded that local authorities across Wales are slow to develop a culture that values and uses data effectively to improve services and outcomes.	P4 Understanding the data and the level of analysis provided to inform business planning and decision making is an area for improvement for all local authorities. The Authority should review the range and quality of the information needed by decision makers and the format it is presented in. This will enable the Authority to set corporate data reporting standards to ensure the data that is presented to senior officer and Elected Members is accessible, easily understandable and equips decision makers to fulfil their responsibilities as effectively as possible.
<b>Improvement planning and reporting</b>			
April 2018	<b>Wales Audit Office annual improvement audit</b> Review of the Council's published plans for delivering on improvement objectives.	The Council has complied with its statutory improvement planning duties.	None

Issue date	Brief description	Conclusions	Proposals for improvement
<b>Improvement planning and reporting</b>			
October 2018	<b>Wales Audit Office annual assessment of performance audit</b> Review of the Council's published performance assessment.	The Council has complied with its statutory improvement reporting duties.	None
<b>Reviews by inspection and regulation bodies</b>			
Care Inspectorate Wales (CIW) and Estyn	<b>There were no other published Flintshire County Council inspections in this period. However Estyn inspected a number of Flintshire schools, and care services that are registered with CiW were subject to inspection.</b>		Not applicable

# 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

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Please contact us in Welsh or English.  
Cysylltwch â ni'n Gymraeg neu'n Saesneg.

Councillor Aaron Shotton – Leader  
Colin Everett – Chief Executive  
Flintshire County Council  
County Hall  
Mold  
Flintshire  
CH7 6NB  
Reference: 963A2018-19  
**Date issued:** 30 November 2018

Dear Aaron and Colin

## Annual Audit Letter – Flintshire County Council 2017-18

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

It is Flintshire County 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 financial statements 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. The draft financial statements were shared with us on 15 June 2018, two weeks earlier than the statutory deadline. Despite the shorter timescale, 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 and Council in my Audit of Financial Statements report on 12 September 2018.

On 14 September 2018, I issued an unqualified audit opinion on the group financial statements of the Council confirming that they present a true and fair view of the Council's financial position and transactions. I issued the certificate confirming that the audit of the accounts had been completed on 17 September 2018.

I also received draft financial statements for the Clwyd Pension Fund on 15 June 2018, two weeks ahead of the statutory deadline. The draft financial statements were also prepared to a good standard and I issued an unqualified opinion on the Clwyd Pension Fund financial statements on 7 September 2018.

### **I am satisfied that the Council has appropriate arrangements in place to secure economy, efficiency and effectiveness in its use of resources**

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 published his Annual Improvement Report in September 2018 and concluded that the Council was meeting its statutory requirements in relation to continuous improvement.

### **My work to date on 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 Audit Committee in my annual Grants Certification report once this year's programme of certification work is complete.

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

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. The recent provisional local government funding settlement will see the Council's Aggregate External Finance (AEF) decrease by 1.0%.

In 2017-18 Council spend was £1.6 million less than budgeted which was mainly due to the change in the Council's Minimum Revenue Provision which had a positive impact of

£1.4 million. In addition, the Council reported a greater net yield from council tax of £0.5 million, resulting in an overall Council Fund underspend of £2.1 million. At 31 March 2018, the Council had useable reserves of £28.6 million, £13.7 million in the Council Fund reserve and a further £14.9 million in earmarked and locally managed schools' reserves.

In setting its 2018-19 budget, the Council identified the need to make efficiencies and savings of £5.5 million to address its annual funding gap. As at September 2018, the Council reported that it anticipated achieving £5.3 million of the identified savings and was projecting a year-end overspend of £0.2 million without any new actions to reduce cost pressures which the Council is looking to mitigate by the end of the financial year. The Council has reported social services cost pressures, largely due to continuing pressures with Out of County placements, and an overspend in Streetscene and Transportation of £1.1 million.

Since 2008, the Council has reported nearly £85 million of efficiencies and savings. Additional efficiencies and savings will be required in the future, with the Council's latest forward financial plan projecting a revenue funding shortfall of £15.2 million in 2019-20. The Council recognises the significance of its financial position and has adopted a three-stage approach for meeting the challenge, firstly identifying solutions from corporate finance budget and secondly from service budgets. The Council approved Stage 1 and 2 solutions in November 2018, leaving a remaining shortfall of £6.7 million.

The Council is now working on Stage 3 of the approach which predominantly revolves around campaigning for additional funding from the Welsh Government and considerations around the required increase in Council Tax. This represents a significant challenge to the Council in being able to meet its statutory responsibility to set a balanced budget. We will continue to monitor progress over the coming months.

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**  
**Engagement Director**  
**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><a href="#">Procuring Residual and Food Waste Treatment Capacity</a></u>	<p><b>R1</b> 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. <b>We recommend that the Welsh Government:</b></p> <ul style="list-style-type: none"><li>• <b>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</b></li><li>• <b>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.</b></li></ul>

Date of report	Title of review	Recommendation
October 2018	<u><a href="#">Procuring Residual and Food Waste Treatment Capacity</a></u>	<p><b>R2</b> 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. <b>We recommend that the Welsh Government continue its oversight of projects during the operational phase by:</b></p> <ul style="list-style-type: none"> <li>• <b>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;</b></li> <li>• <b>setting out its expectations of councils regarding contract management;</b></li> <li>• <b>ensuring partnerships revisit their waste projections and associated risks periodically, for example to reflect updated population projections or economic forecasts; and</b></li> <li>• <b>obtaining from partnerships basic management information on gate fees paid, amount of waste sent to facilities and quality of contractor service.</b></li> </ul>

Date of report	Title of review	Recommendation
November 2018	<u><a href="#">Local Government Services to Rural Communities</a></u>	<p><b>R1</b> Socio economic change, poor infrastructure and shifts in provision of key services and facilities have resulted in the residualisation of communities in rural Wales. <b>We recommend that Welsh Government support public bodies to deliver a more integrated approach to service delivery in rural areas by:</b></p> <ul style="list-style-type: none"> <li>• <b>refreshing rural grant programmes to create sustainable financial structures, with multi-year allocations; and</b></li> <li>• <b>helping people and businesses make the most of digital connectivity through targeted and more effective business and adult education support programmes.</b></li> </ul> <p><b>R2</b> 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). <b>We recommend that PSB public service partners respond more effectively to the challenges faced by rural communities by:</b></p> <ul style="list-style-type: none"> <li>• <b>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</b></li> <li>• <b>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.</b></li> </ul>

Date of report	Title of review	Recommendation
November 2018	<u><b>Local Government Services to Rural Communities</b></u>	<p><b>R3</b> To help sustain rural communities, public services need to think differently in the future (see paragraphs 3.1 to 3.12). <b>We recommend councils provide a more effective response to the challenges faced by rural communities by:</b></p> <ul style="list-style-type: none"> <li>• <b>ensuring service commissioners have cost data and qualitative information on the full range of service options available; and</b></li> <li>• <b>using citizens' views on the availability, affordability, accessibility, adequacy and acceptability of council services to shape the delivery and integration of services.</b></li> </ul>

Date of report	Title of review	Recommendation
November 2018	<u><a href="#">Local Government Services to Rural Communities</a></u>	<p><b>R4</b> To help sustain rural communities, public services need to act differently in the future (see paragraphs 3.1 to 3.12). <b>We recommend councils do more to develop community resilience and self-help by:</b></p> <ul style="list-style-type: none"> <li>• <b>working with relevant bodies such as the Wales Co-operative Centre to support social enterprise and more collaborative business models;</b></li> <li>• <b>providing tailored community outreach for those who face multiple barriers to accessing public services and work;</b></li> <li>• <b>enhancing and recognising the role of town and community councils by capitalising on their local knowledge and supporting them to do more;</b></li> <li>• <b>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;</b></li> <li>• <b>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</b></li> <li>• <b>improving community-based leadership by developing networks of interest, training and coaching, and encouraging volunteering.</b></li> </ul>

Date of report	Title of review	Recommendation
November 2018	<u><a href="#">Waste Management in Wales: Municipal Recycling</a></u>	<p><b>R1</b> Benchmarking work has found that the cost of certain waste management services shows surprising variation (paragraphs 1.31-1.39). <b>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.</b></p> <p><b>R2</b> 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). <b>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:</b></p> <ul style="list-style-type: none"> <li>• explores how the cost of collecting dry recyclables may affect the overall cost of providing kerbside waste management services to households; and</li> <li>• 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.</li> </ul>

Date of report	Title of review	Recommendation
November 2018	<u><a href="#">Waste Management in Wales: Municipal Recycling</a></u>	<p><b>R3</b> 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). <b>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.</b></p> <p><b>R4</b> 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). <b>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.</b></p>

Date of report	Title of review	Recommendation
November 2018	<u><a href="#">Provision of Local Government Services to Rural Communities: Community Asset Transfer</a></u>	<p><b>R1</b> 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. <b>In addition, we recommend that local authorities monitor and publish CAT numbers and measure the social impact of CATs.</b></p> <p><b>R2</b> Local authorities have significant scope to provide better and more visible help and support before, during, and after the community asset transfer process. <b>We conclude that there is considerable scope to improve the business planning, preparation, and aftercare for community asset transfer. We recommend that local authorities:</b></p> <ul style="list-style-type: none"> <li>• <b>identify community assets transfer’s role in establishing community hubs, networks of expertise and clusters of advice and prevention services;</b></li> <li>• <b>work with town and community councils to develop their ability to take on more CATs;</b></li> <li>• <b>identify which assets are suitable to transfer, and clarify what the authority needs to do to enable their transfer;</b></li> <li>• <b>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</b></li> <li>• <b>support community-based leadership by developing networks of interest, training and coaching, and encouraging volunteering.</b></li> </ul>

Date of report	Title of review	Recommendation
December 2018	<u><a href="#">The maturity of local government in use of data</a></u>	<p><b>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:</b></p> <ul style="list-style-type: none"> <li>• have a clear vision that treats data as a key resource;</li> <li>• establish corporate data standards and coding that all services use for their core data;</li> <li>• undertake an audit to determine what data is held by services and identify any duplicated records and information requests; and</li> <li>• create a central integrated customer account as a gateway to services.</li> </ul> <p><b>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:</b></p> <ul style="list-style-type: none"> <li>• provide refresher training to service managers to ensure they know when and what data they can and cannot share; and</li> <li>• review and update data sharing protocols to ensure they support services to deliver their data sharing responsibilities.</li> </ul>

Date of report	Title of review	Recommendation
December 2018	<u><a href="#">The maturity of local government in use of data</a></u>	<p><b>R3</b> 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"> <li>• 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</li> <li>• invest and support the development of staff data analytical, mining and segmentation skills.</li> </ul> <p><b>R4</b> 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"> <li>• set data reporting standards to ensure minimum data standards underpin decision making; and</li> <li>• make more open data available.</li> </ul>

Date of report	Title of review	Recommendation
March 2019	<p><a href="#"><u>Waste Management in Wales - Preventing waste</u></a></p>	<p><b>R1 Increasing the focus on waste prevention to reflect the overall aims of Towards Zero Waste</b></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"> <li>a) revisits the relative priority it gives to recycling and waste prevention as part of its review of Towards Zero Waste;</li> <li>b) sets out clearly the expectations on different organisations and sectors for waste prevention; and</li> <li>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.</li> </ul> <p><b>R2 Improving data on commercial, industrial, construction and demolition waste</b></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><b>R3 Enhancing producer responsibility and using more legal, financial and fiscal levers</b></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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