

## AUDIT COMMITTEE

<b>Date of Meeting</b>	Wednesday, 13 July 2016
<b>Report Subject</b>	Wales Audit Office – Regulatory Programme – Performance work 2016-17
<b>Report Author</b>	Chief Executive

### EXECUTIVE SUMMARY

The Regulatory Programme of Performance work for 2016/17 carried out by the Wales Audit Office (WAO) is contained within this report. There are two types of work which are outlined: i) Improvement Assessment work and; ii) Local Government Studies.

Other audit work for Finance and the Clwyd Pension Fund carried out by the Wales Audit Office can be seen in the Audit papers for March 2016.

This report also includes the recently received Certificate of Compliance from the Wales Audit Office for the 2016/17 Improvement Plan publication.

### RECOMMENDATIONS

1.	To note the Regulatory Programme of Performance Work 2016/17 prepared by the Wales Audit Office.
2.	To receive the Certificate of Compliance from the Wales Audit Office for the 2016/17 Improvement Plan publication.

### REPORT DETAILS

<b>1.00</b>	<b>REGULATORY PROGRAMME 2016-17</b>
1.01	The Auditor General prepares an annual regulatory programme of work for Finance, the Clwyd Pension Fund and Performance. The 2016 programme was presented to Members at the March meeting (link to

	<p>meeting papers in section 6).</p> <p>At this time the Plan did not cover the Performance audit work and the Auditor General confirmed that he would write to confirm the 2016/17 programme of work as soon as possible.</p>
1.02	The letter in Appendix 1 was received by the authority in May and confirms the programme and the fees for the work.
1.03	<p>The programme of work is divided into two parts: i) the Improvement assessment work and; ii) Local Government Studies.</p> <p>The Improvement Assessment work is particular to this authority, although some aspects may be carried out across all 22 authorities. This programme follows up on previous work as well as introducing new aspects. For 2016/17 the following work is included:</p> <ul style="list-style-type: none"> <li>• 'Improvement Plan' audit</li> <li>• 'Assessment of Performance' audit</li> <li>• Financial Resilience review</li> <li>• Governance review</li> <li>• Transformation review</li> <li>• Review of a sample of the Council's Invest to save/change projects</li> <li>• Follow up of Corporate Assessment – Proposals for Improvement</li> </ul> <p>The Local Government Studies include:</p> <ul style="list-style-type: none"> <li>• Addressing dependency and demand for public services through the development of effective prevention approaches</li> <li>• Strategic Commissioning</li> <li>• Improving joint work on housing and health</li> </ul>
1.04	The detailed letter for the programme is attached at Appendix 1.
1.05	The fees for the work are itemised as £104,244 which is a slight rise on the previous two years' costs of £104,058 each year.
1.06	<p><b>WAO Certificate of Compliance for the Improvement Plan 2016/17</b></p> <p>The Wales Audit Office have a duty under the Local Government (Wales) Measure 2009 (the Measure) to establish if the Council has discharged its appropriate duties under the Measure in respect of the preparation and publication of the Improvement Plan.</p> <p>The positive certificate of compliance is attached as appendix 2.</p>

<b>2.00</b>	<b>RESOURCE IMPLICATIONS</b>
2.01	Proposed fees charged for the audit work for Flintshire County Council are included in the WAO report. These relate to £104,244 for 2016/17.

<b>3.00</b>	<b>CONSULTATIONS REQUIRED / CARRIED OUT</b>
3.01	Consultations with Chief Officers and Internal audit has been undertaken by Wales Audit Office in preparation of their plan.

<b>4.00</b>	<b>RISK MANAGEMENT</b>
4.01	All audit work is carried out on a risk based approach which is covered in detail within the reports from the Wales Audit Office.

<b>5.00</b>	<b>APPENDICES</b>
5.01	Appendix 1: 2016-17 Performance Audit Work and Fees.  Appendix 2: Certificate of Compliance: WAO Audit of Flintshire County Council's 2016-17 Improvement Plan

<b>6.00</b>	<b>LIST OF ACCESSIBLE BACKGROUND DOCUMENTS</b>
6.01	<a href="#">Agenda for Audit Committee on Wednesday, 16th March, 2016, 10.00 am</a> <b>Contact Officer:</b> Karen Armstrong, Corporate Business and Communications Executive Officer <b>Telephone:</b> 01352 702740 <b>E-mail:</b> <a href="mailto:Karen.armstrong@flintshire.gov.uk">Karen.armstrong@flintshire.gov.uk</a>

<b>7.00</b>	<b>GLOSSARY OF TERMS</b>
7.01	<b>Wales Audit Office:</b> works to support the Auditor General as the public sector watchdog for Wales. They aim to ensure that the people of Wales know whether public money is being managed wisely and that public bodies in Wales understand how to improve outcomes.  <b>Local Government (Wales) Measure 2009:</b> the Measure has sought to link council's shorter-term, annual improvement planning with their longer term strategic planning (the community strategy).