

Flintshire County Council

Annual Audit Summary 2023

This is our audit summary for Flintshire County Council. It shows the work completed since the last Annual Audit Summary, which was issued in March 2023. Our audit summary forms part of the Auditor General for Wales' duties.



More information about these duties can be found on our [website](#).

About the Council

Some of the services the Council provides



Key facts

The Council is made up of 67 councillors who represent the following political parties:

- Labour 31
- Independent 26
- Liberal Democrats 4
- Eagle 3
- Conservative 2
- Non Aligned 1

The Council spent £332.6 million on providing services¹ during 2022-23².

¹ We define spending on services as the cost of services charged to the general fund from the Expenditure Funding Analysis, less any Housing Revenue Account cost of services, plus precepts, levies and debt interest.

² Source: 2022-23 Statement of Accounts

Key facts

As at 31 March 2023, the Council had £49.7 million of useable financial reserves³. This is equivalent to 14.9% of the Council's annual spending on services⁴.

Flintshire has three of the most-deprived 10% of areas in Wales, this is the fifth lowest of the 22 unitary councils in Wales⁵.

Flintshire's population is projected to increase by 2.8% between 2023 and 2043 from 157,626 to 162,030, including a predicted 3.4% decrease in the number of children, a 2.6% decrease in the number of the working-age population, and a 22.6% increase in the number of people aged 65 and over⁶.

The Auditor General's duties

We completed work during 2022-23 to meet the following duties

- **Audit of Accounts**

Each year the Auditor General audits the Council's financial statements to make sure that public money is being properly accounted for.

- **Value for money**

The Auditor General examines whether the Council has put in place arrangements to get value for money for the resources it uses, and he has to be satisfied that it has done this.

- **Sustainable development principle**

Public bodies need to comply with the sustainable development principle when setting and taking steps to meet their well-being objectives. The Auditor General must assess the extent to which they are doing this.

³ We define useable financial reserves as reserves usable for revenue costs, where the purpose is not protected by law. This is the total of the general fund, earmarked reserves and schools' balances. It excludes Housing Revenue Account reserves, capital receipts and capital grants unapplied.

⁴ Source: 2022-23 Statement of Accounts

⁵ An area in this context is defined as a 'Lower Super Output Area'. Source: Stats Wales

⁶ Source: [Stats Wales, Population Projections](#)

What we found

Audit of Flintshire County Council's 2022-23 Accounts

Each year we audit the Council's financial statements.



To meet the Auditor General's duties we complete specific projects, but we also rely on other audit work, and the work of regulators such as Care Inspectorate Wales and Estyn (the education inspectorate). We take the findings of our audit work into account when assessing whether the Council has put in place arrangements to secure value for money. Our findings and conclusions are summarised below.

For 2022-23:

- the draft statements were presented for audit on 12 July 2023. This was before the deadline of 31 July 2023 set by the Welsh Government.
- the quality of the draft statements presented for audit was generally good, but some significant issues were identified relating to accounting for capital transactions and with valuations completed on the Council's land and buildings.
- the Auditor General gave an unqualified true and fair opinion on the Council's financial statements on 12 April 2024 after the deadline agreed with the Welsh Government of 30 November 2023. The audit was delivered later than in previous years mainly due to the impact of new auditing standard requirements. These were covered in our audit plan considered by the Governance and Audit Committee on 27 September 2023.
- The Council's Annual Governance Statement and Narrative Report were prepared in line with the CIPFA Code and relevant guidance. They were also consistent with the financial statements and our knowledge of the Council.
- A number of changes were made to the Council's financial statements arising from our audit work, which were reported to the Governance and Audit Committee in our Audit of Financial Statements Report in April 2024.
- In addition to the Auditor General's responsibilities for auditing the Council's financial statements, he also has responsibility for the certification of a number of grant claims and returns. Our work to date has not identified any significant issues.
- The Auditor General issued the certificate confirming that the audit of accounts for 2022-23 has been completed.

Assurance and risk assessment review

We reviewed the arrangements the Council has put in place to secure value for money in the use of its resources. We produced the following reports from our assurance and risk assessment work:

- Setting of well-being objectives – we looked at the Council's approach to setting its well-being objectives. Our findings are currently being finalised and will be published shortly.
- Use of performance information – service user perspective and outcomes – we looked at the service user perspective and outcome data provided to members and senior officers, and how this information is used. We found that limited performance information is provided to senior leaders at the Council to enable them to understand the service user perspective and the outcomes of its activities.

Digital Strategy

During 2022-23, we examined the Council's strategic approach to digital, and specifically the extent to which this has been developed in accordance with the sustainable development principle; and that it will help to secure value for money in the use of the Council's resources. We found that the Council has a clear and integrated strategic approach to digital but there are weaknesses in arrangements to monitor and evaluate value for money.

Springing forward

We reviewed the Council's arrangements for managing its assets and workforce. For assets, our primary focus was on office accommodation and buildings from which the Council delivers services to its residents. For workforce, our focus has been on the challenges highlighted during the pandemic that have exacerbated some long-standing workforce issues. We found that the Council is actively working on its vision and plans across all services, but looking further ahead will strengthen the Council's consideration of the sustainable development principle.

Homelessness

In 2023, we examined the Council's strategic approach to delivering a long-term sustainable and preventative approach to homelessness provision. We found that the Council is delivering a high-quality service, but this is unsustainable with its current funding.

Other inspectorates

We also took into account the reports of Care Inspectorate Wales (CIW) and Estyn as well as any subsequent actions taken by the Council in response.

Planned work for 2023-24

We also looked at the key challenges and opportunities facing the Council. These could have an effect on the Council's ability to meet its legal obligations in relation to the sustainable development principle and the use of its resources.

Our planned work for 2023-24 includes:

- Assurance and risk assessment (completed)
- Thematic review – financial sustainability
- Thematic review – commissioning and contract management
- Local review – planning

The Auditor General is independent of government and was appointed by Her Majesty the Queen. The Auditor General undertakes his work using staff and other resources provided by the Wales Audit Office, which is a statutory board established for that purpose and to monitor and advise the Auditor General. The Wales Audit Office is held to account by the Senedd.

The Auditor General audits local government bodies in Wales, including unitary authorities, police, fire and rescue authorities, national parks, and community councils. He also conducts local government value for money studies, assesses compliance with the remaining requirements of the Local Government (Wales) Measure 2009 and may undertake special inspections under the Local Government and Elections (Wales) Act 2021.

Beyond local government, the Auditor General is the external auditor of the Welsh Government and its sponsored and related public bodies, the Senedd Commission, and National Health Service bodies in Wales.

Audit Wales is the non-statutory collective name for the Auditor General for Wales and the Wales Audit Office, which are separate legal entities with their own legal functions, as described above. Audit Wales is not a legal entity.

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.