





| Audit title   | Conclusions  | Proposals for improvement |  | Where it's monitored  | Progress / Planned Action  |
|---|--|---------------------------|--|---|--|
| Good governance when determining service changes (March 2017) | Given the ambition and pace of its service change programme, there is significant scope for the Council to strengthen its governance arrangements  |                           | The Council's governance arrangements could be strengthened by:  | Governance Action Plan  | <br>2018-02-07<br>Governance Action I     |
|   |  | P1                        | Reviewing the current remit and role of the Cabinet to enable it to focus on the Council's key priorities and significant service changes.   |   |  |
|   |  | P2                        | Clarifying and strengthening the role of scrutiny committees in considering service change.  |   |  |
|   |  | P3                        | Aligning Cabinet and Scrutiny work programmes to include details of forthcoming service change proposals and making them easily accessible on the Council's website.   |   |  |
|   |  | P4                        | Improving the quality of information and options appraisals provided to Members to enable them to consider the strategic implications of the proposed service changes.   |   |  |
|   |  | P5                        | Clarify delegated authorities, particularly for significant service changes so that decisions are transparent and accountability for them is clear.  |   |  |
|   |  | P6                        | Strengthening arrangements for monitoring the impact of service changes including explicitly setting out at the point of decision what will be monitored, where this will be monitored and who will be responsible for doing so.   |   |  |
| Savings planning – Financial Resilience (March 2017)          | Whilst the Council is strengthening its arrangements for developing savings plans, some are insufficiently developed and have unrealistic delivery timescales which may not fully support future financial resilience. | P1                        | Strengthen financial planning arrangements by: <ul style="list-style-type: none"> <li>• ensuring that the service savings targets set for third party spend, income and cost improvement opportunities can be achieved in planned timescales;</li> <li>• ensuring that all savings plans are sufficiently well developed for inclusion in the annual budget; and</li> <li>• forecasting the use of reserves over the MTFS period.</li> </ul> | Corporate Leadership and Governance Plan (Improvement Area D)<br><br>Regulatory Tracker | <br>CL&G Plan Priority Improvement Area D |

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| Review of Education Finance (June 2017) | <p>We concluded that schools and councillors receive improved advice and support about the management of schools' budgets, but the Council faces challenges in achieving the pace to deliver an affordable, sustainable education service.</p> <p>We reached this conclusion because:</p> <ul style="list-style-type: none"> <li>the monitoring of schools' delegated budgets, and the support and challenge provided to schools when setting their budgets, are improving in most respects; but</li> <li>the Council faces major challenges in achieving the pace that will deliver an affordable and sustainable education service and halt the projected substantial decline in schools' financial health.</li> </ul> | P1                        | In order to provide the necessary challenge to secondary schools with regard to their financial planning, the Council should ensure that it has the capacity to analyse and evaluate schools' curricular planning.  | Review of Education Action Plan | <br>Audit Committee Report - 02.02.2018. |
|   |  | P2                        | The Council should work with schools to explore means of improving the efficiency and effectiveness with which schools procure goods and services.  |                                 |   |
|   |  | P3                        | In order to further embed resource management as a key component of school improvement, the Council should agree with schools: <ul style="list-style-type: none"> <li>a consistent template for recording key financial information within school development plans; and</li> <li>a system whereby schools' financial health might be assessed and reported annually.</li> </ul>                                |                                 |   |
|   |  | P4                        | In order to improve its clarity and transparency, the Council should review its Service Level Agreement with schools for Financial Services, ensuring that the optional element includes only those services that are not statutory functions of the Council.   |                                 |   |
|   |  | P5                        | In order to ensure a common understanding of financial data, the Council should ensure that data reported to members is consistent with that reported to the Welsh Government, and that any necessary variance between the two sets is fully explained.   |                                 |   |
|   |  | P6                        | In order to achieve an affordable and adequately resourced school system, the Council should increase the pace and scale of change in implementing its Schools Organisation Policy, Planning Education Provision. In particular, the Council should work with partners inside and outside Wales to ensure that learners aged 16 to 19 are able to access a suitable curriculum in the language of their choice. |                                 |   |

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| Local risk-based performance audit (Corporate Assessment) (May 2017) | <p>Our assessment findings underpinned the conclusions set out above and we further concluded that:</p> <ul style="list-style-type: none"> <li>• the Council has a clear and ambitious vision for transformational change but capacity, capability and pace remain as challenges;</li> <li>• the Council is working in collaboration with Powys THB through its integration plan, supporting cultural change and staff engagement; and</li> <li>• the Council has a track record of financial resilience but management information and data remains a challenge if the Council is to deliver sustainable models for Education and Social Services.</li> </ul> | <p>No specific proposals for improvement were received from WAO. However, they acknowledged in their Annual Improvement Report that the Council is developing and implementing an action plan to respond to the findings and conclusions. These actions are being delivered within the Corporate Leadership and Governance Plan.</p> | Corporate Leadership and Governance Plan (Improvement Area C) |  <p>Corporate Leadership Governance</p> |