



WALES AUDIT OFFICE  
SWYDDFA ARCHWILIO CYMRU

# Annual Improvement Report 2016-17 – Gwynedd Council

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This Annual Improvement Report has been prepared on behalf of the Auditor General for Wales by Paul Goodlad and Jeremy Evans under the direction of Huw Rees.

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The Auditor General is independent of government, and is 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 National Assembly.

Together with appointed auditors, 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.

Mae'r ddogfen hon hefyd ar gael yn Gymraeg. This document is also available in Welsh.

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# Summary report

## 2016-17 performance audit work

- 1 In determining the breadth of work undertaken during the year, we considered the extent of accumulated audit and inspection knowledge as well as other available sources of information including Gwynedd Council's (the Council) own mechanisms for review and evaluation. For 2016-17, we undertook improvement assessment work at all councils under three themes: governance, use of resources, and improvement planning and reporting. At some councils, we supplemented this work with local risk-based audits, identified in the Audit Plan for 2016-17.
- 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

- 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 2017-18.

## 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, and 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, a number of proposals for improvement have been made 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 2016-17

### Exhibit 1: audit, regulatory and inspection work reported during 2016-17

Issue date	Brief description	Conclusions	Proposals for improvement
<b>Governance</b>			
March 2017	<p><b>Good governance when determining service changes</b> Review of the Council's governance arrangements for determining service changes.</p>	<p>Gwynedd Council's governance arrangements for service change are sound and improving, better supporting effective decision-making</p> <p>We came to this conclusion because:</p> <ul style="list-style-type: none"> <li>• service changes are planned and implemented within a clear strategic framework;</li> <li>• governance and accountability arrangements for determining the need for, and nature of, service changes are generally clearly defined and well understood;</li> <li>• business cases are well structured and informative, but the review and challenge of service delivery options by scrutiny committees is not always timely;</li> <li>• stakeholder engagement is comprehensive and wide-ranging;</li> <li>• arrangements to monitor, assess and report the impact of service changes continue to strengthen; and</li> <li>• annual self-assessments of the Council's governance arrangements are risk-based and promote continuous improvement.</li> </ul>	<p>The Council's governance arrangements for significant service change could be strengthened by:</p> <p>P1 Scrutiny committees having the opportunity to review and challenge service change business cases in a timely manner before a final decision is made by Cabinet.</p>

Issue date	Brief description	Conclusions	Proposals for improvement
<b>Use of resources</b>			
December 2016	<p><b>Annual audit letter 2015-16</b> 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 <a href="#">Appendix 2</a> 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>• I issued a certificate confirming that the audit of the accounts has been completed on 30 September 2016; and</li> <li>• my work to date on certification of grant claims and returns has not identified significant issues that would impact on the 2016-17 accounts or key financial systems.</li> </ul>	None

Issue date	Brief description	Conclusions	Proposals for improvement
March 2017	<p><b>Savings planning</b> Review of the Council's financial savings arrangements, including how well it is delivering the required savings and whether it has robust approaches to plan, manage and deliver budget savings, at a pace that supports financial resilience.</p>	<p>The Council has an effective and well-considered savings planning approach, which is supporting future financial resilience</p> <p>We came to this conclusion because:</p> <p>Savings achievement 2015-16</p> <ul style="list-style-type: none"> <li>• the Council has reported achievement of 91% of its planned 2015-16 savings in-year and can demonstrate that individual savings have been delivered.</li> </ul> <p>Financial planning arrangements</p> <ul style="list-style-type: none"> <li>• the Council has strong financial planning arrangements in place supported by well-considered savings plans.</li> </ul> <p>Savings Plan 2016-17</p> <ul style="list-style-type: none"> <li>• the Council has detailed savings plans and is forecasting that 93% of its 2016-17 savings plan will be achieved.</li> </ul>	<p>P1 Strengthen financial planning arrangements by:</p> <ul style="list-style-type: none"> <li>• ensuring that delivery timescales in business cases are robust; and</li> <li>• establishing a more corporate approach to identifying income opportunities.</li> </ul>

Issue date	Brief description	Conclusions	Proposals for improvement
<b>Local risk-based performance audit</b>			
October 2016	<p><b>Asset Management</b> Review of the Council's land and building assets, including sites occupied by the Council to deliver its services and sites where the Council acts as landlord to public and private sector bodies.</p>	<p>Gwynedd Council's approach to property asset management supports robust and effective decision-making and improvement</p> <p>We came to this conclusion because:</p> <ul style="list-style-type: none"> <li>• property asset management is based on a clear vision which takes account of local needs and supports Council priorities, although joint asset management with partners is underdeveloped;</li> <li>• the Council has effective arrangements for managing its land and property assets;</li> <li>• the Council routinely engages with stakeholders when managing its assets; and</li> <li>• the Council's approach to performance management is promoting continuous improvement.</li> </ul>	<p>The Council, together with its partners, does not have a systematic approach to joint asset planning</p> <p>P1 The Council should take the lead on reopening discussions with local and regional partners about developing a systematic approach to joint asset planning, including opportunities to:</p> <ul style="list-style-type: none"> <li>• agree and use joint performance management systems;</li> <li>• set up joint property service provider bodies; and</li> <li>• set up joint property holding bodies.</li> </ul>

Issue date	Brief description	Conclusions	Proposals for improvement
October 2016	<p><b>Information Technology Review</b></p> <p>Review of the extent to which the Council's arrangements for developing, using and supporting technology are likely to support continuous improvement.</p>	<p>Having improved since 2011 the Council's ICT Service is now better placed to support the Council's aims and ambitions, but governance is not sufficiently robust</p> <p>We came to this conclusion because:</p> <ul style="list-style-type: none"> <li>• information technology governance arrangements are not applied consistently or robustly enough to support effective planning and investment, though the Council recognises the importance of IT to achieving its Ffordd Gwynedd vision;</li> <li>• the Council's previous IT Strategy established structures, infrastructure and service management processes, and this has enabled the ICT Service to focus the new strategy on supporting the Council's Ffordd Gwynedd vision; and</li> <li>• there have been major improvements in the Council's ICT Service since the last Wales Audit Office review in 2011.</li> </ul>	<p>P1 Review the IT Governance Group's terms of reference and membership to ensure it is effective in agreeing priorities and making recommendations to senior managers and Members. In addition, the group needs to ensure consistency in the:</p> <ul style="list-style-type: none"> <li>• prioritisation model for IT projects;</li> <li>• development of business cases for all IT projects;</li> <li>• application of post implementation reviews for all IT projects; and</li> <li>• application of the Council's adopted project management approach for all major IT projects.</li> </ul> <p>P2 Raise the profile of the IT Governance Group ensuring it meets on a regular basis and its agenda, minutes and actions / recommendations are published.</p> <p>Proposals for Improvement – IT Strategy</p> <p>P3 Ensure awareness of the new IT Strategy is raised across the Council.</p> <p>P4 Improve ownership and responsibility for the IT Strategy across the ICT Service by ensuring service plans and individual appraisals have clear links to the strategy.</p> <p>P5 Provide regular IT Strategy progress updates to senior managers and Members.</p> <p>Proposals for Improvement – ICT Service</p> <p>P6 Develop a comprehensive ICT Service Plan aligned to the new IT Strategy.</p>

Issue date	Brief description	Conclusions	Proposals for improvement
November 2016	<p>People Strategy Review of the extent to which the Council has effective people management arrangements in place to manage and whether the Council uses its workforce in a way that helps it achieve its strategic objectives.</p>	<p>Gwynedd Council is seeking to establish an effective people strategy that links with the Ffordd Gwynedd vision, but challenges remain</p> <p>We reached this conclusion because:</p> <ul style="list-style-type: none"> <li>• the Council is developing its approach to ensuring people management will support its vision but it has not yet sought formal approval or submitted the People Strategy to scrutiny by Members;</li> <li>• the Council has a set of people management policies and guidance notes in place but they do not yet fully align with the draft People Strategy;</li> <li>• whilst the Council does not have a workforce plan it is developing one; and</li> <li>• the Council has developed a business partner model where managers take a higher profile in people management but it is not applied consistently and it is unclear how HR risks are managed.</li> </ul>	<p>P1 Ensure full Member ownership through scrutiny and formal approval of the People Strategy.</p> <p>P2 Update all people management policies and managers' guide to reflect the new People Strategy.</p> <p>P3 Put in place a comprehensive corporate workforce plan.</p> <p>P4 Roll out the new appraisal process to all staff.</p>

Issue date	Brief description	Conclusions	Proposals for improvement
January 2017	<p><b>Risk Management</b> A risk based assessment of the Council's corporate arrangements.</p>	<p>The Council is making good progress in strengthening its risk management arrangements enabling them to better support robust and effective decision-making.</p>	<p>The Council's risk management arrangements would benefit from:</p> <ul style="list-style-type: none"> <li>• developing a risk summary or risk tracking document as part of its Corporate Risk Register;</li> <li>• introducing greater consistency about the identification and management of risk in papers and reports presented to Members;</li> <li>• having more explicit regard to the concept of 'risk appetite' in its approach to risk management;</li> <li>• introducing a Risk Strategy and Operations Manual to accompany the Council's refreshed arrangements; and</li> <li>• training officers and Members on risk management as part of a wider awareness raising initiative.</li> </ul>
<b>Improvement planning and reporting</b>			
April 2016	<p><b>Wales Audit Office annual improvement plan audit</b> Review of the Council's published plans for delivering on improvement objectives.</p>	<p>The Council has complied with its statutory improvement planning duties.</p>	None
November 2016	<p><b>Wales Audit Office annual assessment of performance audit</b> Review of the Council's published performance assessment.</p>	<p>The Council has complied with its statutory improvement reporting duties.</p>	None

Issue date	Brief description	Conclusions	Proposals for improvement
<b>Reviews by inspection and regulation bodies</b>			
June 2016	<p><b>National inspection of care and support for people with learning disabilities</b></p> <p>A joint inspection by the Care and Social Service Inspectorate Wales and Healthcare Inspectorate Wales. The purpose of the inspection was to assess the success of local authority social services in achieving the outcomes that matter to people</p>	<p>The report can be accessed via these links:  Full report: <a href="#">National inspection of care and support for people with learning difficulties - GWYNEDD COUNCIL</a>  <a href="#">Easy Read version of the report</a></p>	<p>Easy Read Recommendations:</p> <p>P1 Gwynedd Council needs to make good plans for the future. This means:</p> <ul style="list-style-type: none"> <li>• the Council needs to know what people with learning disabilities need.</li> <li>• Council leaders must take the lead.</li> <li>• the Council must work closely with people with learning disabilities and their family carers. Some people will need support from advocacy services to do this.</li> <li>• the Council must work closely with service providers.</li> <li>• the Council must plan with the Health Board how to choose and buy services together in the future.</li> </ul> <p>P2 The Council needs a way to check that it is keeping people safe.</p> <p>P3 The Council needs to check it is supporting the rights of people who may need their freedom limited.</p> <p>P4 The Council needs to make sure staff get the right advice, support and supervision.</p> <p>The inspection report also included a range of recommendations for Betsi Cadwaladr University Health Board to address.</p>

# Appendix 1 - Status of this report

## 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

## Annual Audit Letter

Dilwyn Williams  
Cllr Dyfed Wyn Edwards  
Gwynedd Council,  
Shirehall Street  
Caernarfon  
LL55 1SH

Dear Dilwyn and Dyfed

### **Annual Audit Letter Gwynedd Council 2015-16**

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.**

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 30 September 2016 I issued an unqualified audit opinion on the accounting statements confirming that they present a true and fair view of the Council's and the Pension Fund's financial position and transactions. My report is contained within the Statement of Accounts. The key matters arising from the accounts audit (for both the Council and Pension Fund) were reported to members of the Audit Committee in my Audit of Financial Statements report on the 29 September 2016, and I do not need to bring anything to your attention in this letter.

It is also worth noting that the Council lead on the preparation of the accounts of the GwE Joint Committee and also prepared Annual Returns for the Gwynedd Harbours, the Special Educational Needs Joint Committee (SEN) and the Joint Planning Policy Joint Committee (JPP). On 30 September 2016:

- I issued an unqualified opinion on GwE Joint Committee's accounts confirming that they present a true and fair view of the Committee's financial position and transactions; and
- I confirmed that the information contained in the annual returns for Gwynedd Harbours and the SEN and JPP Joint Committees was in accordance with proper practices.

The key matters arising from these audits were reported to the relevant committees where appropriate. Again, I do not need to bring anything to your attention in this letter.

**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 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.

**I issued a certificate confirming that the audit of the accounts has been completed on 30 September 2016.**

**My work to date on certification of grant claims and returns has not identified significant issues that would impact on the 2016-17 accounts or key financial systems.**

The financial audit fee for 2015-16 is currently expected to be in line with the agreed fee set out in the Annual Audit Plan.

Yours sincerely

A handwritten signature in black ink that reads "I C Howse". The letters "I" and "C" are stylized and connected to the word "Howse".

**Ian Howse**

**For and on behalf of the Auditor General for Wales**

# Appendix 3 - National report recommendations 2016-17

## National report recommendations 2016-17

### Exhibit 2: national report recommendations 2016-17

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
August 2016	<a href="#">Financial Resilience of Local Authorities in Wales 2015-16</a>	<p>In our report of 2014-15 (<b>The Financial Resilience of Councils in Wales, April 2015</b>) we made a number of recommendations for local authorities. Many of these recommendations remained relevant and required further work from authorities to address them during 2016-17. In addition, we also made the following recommendations based on our more recent review:</p> <p>R1 Local authorities should strengthen their financial-planning arrangements by:</p> <ul style="list-style-type: none"> <li>• developing more explicit links between the Medium Term Financial Plan (MTFP) and its corporate priorities and service plans;</li> <li>• aligning other key strategies such as workforce and asset management plans with the MTFP;</li> <li>• developing comprehensive multi-year fully costed savings plans which underpin and cover the period of the MTFP, not just the forthcoming annual budget;</li> <li>• categorising savings proposals so that the shift from traditional-type savings to transformational savings can be monitored over the period of the MTFP; and</li> <li>• ensuring timescales for the delivery of specific savings proposals are realistic and accountability for delivery is properly assigned.</li> </ul> <p>R2 Local authorities should develop corporate income generation and charging policies.</p> <p>R3 Local authorities should ensure that they have a comprehensive reserves strategy, which outlines the specific purpose of accumulated useable reserves and the impact and use of these in the MTFP.</p> <p>R4 Local authorities should develop key performance indicators to monitor the MTFP.</p> <p>R5 Local authorities should ensure that savings plans are sufficiently detailed to ensure that members are clear as to what the plans are intended to deliver and that the delivery of those plans can be scrutinised appropriately throughout the year.</p> <p>R6 Local authorities should ensure that corporate capacity and capability are at a level that can effectively support the delivery of savings plans in the MTFP at the pace required.</p>

Date of report	Title of review	Recommendation
October 2016	<a href="#"><u>Community Safety in Wales</u></a>	<p>The seven recommendations within this report required individual and collective action from a range of stakeholders – the Welsh Government, Home Office Wales Team, police and crime commissioners, public service board members and local authorities:</p> <p>R1 Improve strategic planning to better coordinate activity for community safety by replacing the existing planning framework with a national strategy supported by regional and local plans that are focused on delivering the agreed national community-safety priorities.</p> <p>R2 Improve strategic partnership working by formally creating effective community-safety boards that replace existing community-safety structures that formalise and draw together the work of the Welsh Government, police forces, local authorities, health boards, fire and rescue authorities, WACSO and other key stakeholders.</p> <p>R3 Improve planning through the creation of comprehensive action plans that cover the work of all partners and clearly identify the regional and local contribution in meeting the national priorities for community safety.</p> <p>R4 Review current grant-funding arrangements and move to pooled budgets with longer-term funding commitments to support delivery bodies to improve project and workforce planning that focuses on delivering the priorities of the national community-safety strategy.</p> <p>R5 Ensure effective management of performance of community safety by:</p> <ul style="list-style-type: none"> <li>• setting appropriate measures at each level to enable members, officers and the public to judge progress in delivering actions for community-safety services;</li> <li>• ensuring performance information covers the work of all relevant agencies; and</li> <li>• establishing measures to judge inputs, outputs and impact to be able to understand the effect of investment decisions and support oversight and scrutiny.</li> </ul> <p>R6 Revise the systems for managing community-safety risks and introduce monitoring and review arrangements that focus on assuring the public that money spent on community safety is resulting in better outcomes for people in Wales.</p> <p>R7 Improve engagement and communication with citizens through public service boards in:</p> <ul style="list-style-type: none"> <li>• developing plans and priorities for community safety;</li> <li>• agreeing priorities for action; and</li> <li>• reporting performance and evaluating impact.</li> </ul>

Date of report	Title of review	Recommendation
November 2016	<a href="#"><u>Charging for Services and Generating Income by Local Authorities</u></a>	<p>This report made eight recommendations, of which six required action from local authorities. Recommendations R4 and R6 required action from the Welsh Government and Welsh Local Government Association:</p> <p>R1 Develop strategic frameworks for introducing and reviewing charges, linking them firmly with the Medium Term Financial Plan and the Corporate Plan.</p> <p>R2 Review the unit and total costs of providing discretionary services to clearly identify any deficits and, where needed, set targets to improve the current operating position.</p> <p>R3 Use the impact assessment checklist whenever changes to charges are considered.</p> <p>R4 Identify opportunities to procure private sector companies to collect charges to improve efficiency and economy in collecting income.</p> <p>R5 Improve management of performance, governance and accountability by:</p> <ul style="list-style-type: none"> <li>• regularly reporting any changes to charges to scrutiny committee(s);</li> <li>• improving monitoring to better understand the impact of changes to fees and charges on demand, and the achievement of objectives;</li> <li>• benchmarking and comparing performance with others more rigorously; and</li> <li>• providing elected members with more comprehensive information to facilitate robust decision making.</li> </ul> <p>R6 Improve the forecasting of income from charges through the use of scenario planning and sensitivity analysis.</p>

Date of report	Title of review	Recommendation
January 2017	<a href="#"><u>Local Authority Funding of Third Sector Services</u></a>	<p>This report made three recommendations, of which two required action from local authorities. Recommendation R3 required action from the Welsh Government:</p> <p>R1 To get the best from funding decisions, local authorities and third sector bodies need to ensure they have the right arrangements and systems in place to support their work with the third sector. To assist local authorities and third sector bodies in developing their working practices, we recommend that local authority and third sector officers use the Checklist for local authorities effectively engaging and working with the third sector to:</p> <ul style="list-style-type: none"> <li>• self-evaluate current third sector engagement, management, performance and practice;</li> <li>• identify where improvements in joint working is required; and</li> <li>• jointly draft and implement an action plan to address the gaps and weaknesses identified through the self-evaluation.</li> </ul> <p>R2 Poor performance management arrangements are weakening accountability and limiting effective scrutiny of third sector activity and performance. To strengthen oversight of the third sector, we recommend that elected members scrutinise the review checklist completed by officers, and regularly challenge performance by officers and the local authority in addressing gaps and weaknesses.</p>



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