

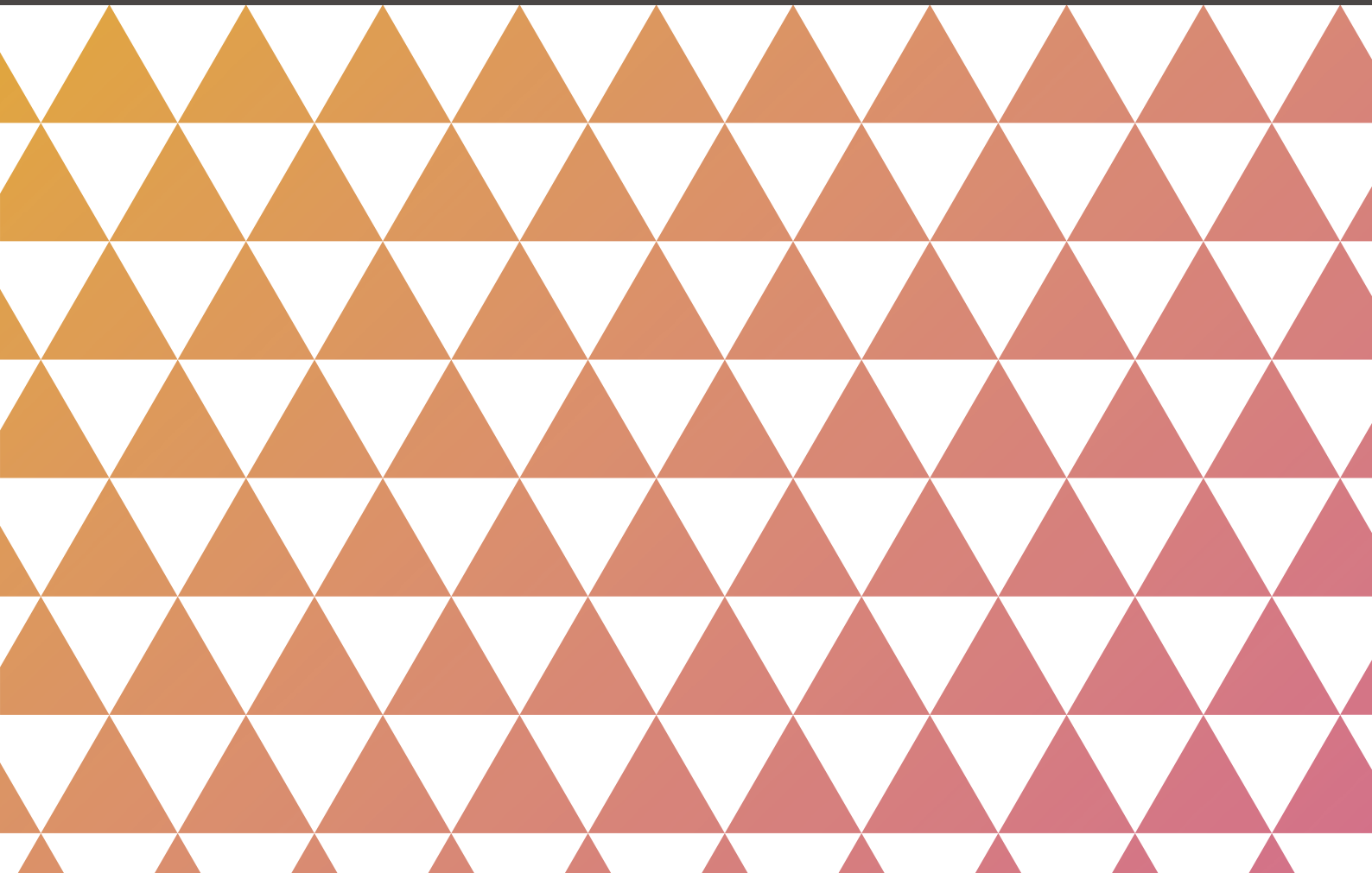
Archwilydd Cyffredinol Cymru
Auditor General for Wales

Interim Report

An assessment of progress made against
our 2017-18 Annual Plan during the period
1 April to 30 September 2017



WALES AUDIT OFFICE
SWYDDFA ARCHWILIO CYMRU



This Interim Report covers the period from 1 April to 30 September 2017 and has been jointly prepared, and is laid before the National Assembly for Wales, by the Auditor General for Wales and the Chair of the Wales Audit Office, in accordance with the requirements of the Public Audit (Wales) Act 2013.

The Interim Report includes an assessment of the extent to which:

- the exercise of the functions of both the Auditor General and the Wales Audit Office has been consistent with the Annual Plan prepared for 2017-18 under section 25 of the Public Audit (Wales) Act 2013;
- progress has been made toward achieving the priorities set out in the Plan; and
- progress has been made towards achieving our key performance indicator targets.

If you require this publication in an alternative format and/or language, or have any questions about its content, please contact us using the details below. We welcome correspondence in Welsh and English and we will respond in the language you have used. Corresponding in Welsh will not lead to a delay.

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This document is also available in Welsh.

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Contents

| | |
|---|----|
| Foreword | 4 |
| Overview | |
| During the period 1 April to 30 September 2017, the exercise of the functions of the Auditor General for Wales and the Wales Audit Office has been consistent with the strategy laid out in our 2017-18 Annual Plan | 5 |
| There has been no need to deviate significantly from the planned work programmes of the Auditor General and the Wales Audit Office | 9 |
| We are continuing to make good progress towards achieving our three-year priorities | 10 |
| Performance analysis | |
| We are continuing to make good progress towards achieving our key performance indicator targets | 14 |
| Appendix | |
| Detailed information on the programmes of work carried out by the Auditor General and the Wales Audit Office from 1 April to 30 September 2017 | 18 |

Foreword

This Interim Report describes the progress we have made to date towards delivering our **Annual Plan for 2017-18**.

Over the last six months, there has been no need to deviate significantly from the work programmes laid out in our Plan, which are underpinned by five high-level strategic themes:

- Report authoritatively on whether public bodies are acting in accordance with the sustainable development principle
- Support strong public sector financial management at a time of austerity
- Make more effective use of data and embrace cutting-edge technology
- Streamline our business processes and strengthen our governance arrangements
- Review and adapt our audit approach

All planned work has either been delivered, or is progressing to plan, which is a credit to the professionalism, dedication and hard work of the staff of the Wales Audit Office and the co-operation that we receive from the bodies that we audit.

As outlined in this Report, we have also made good progress since publishing our **Annual Report and Accounts for 2016-17** towards achieving our three-year priorities and key performance indicators, which are aimed at enhancing the effectiveness of public sector audit in Wales.



Isobel Garner
Chair, Wales Audit Office

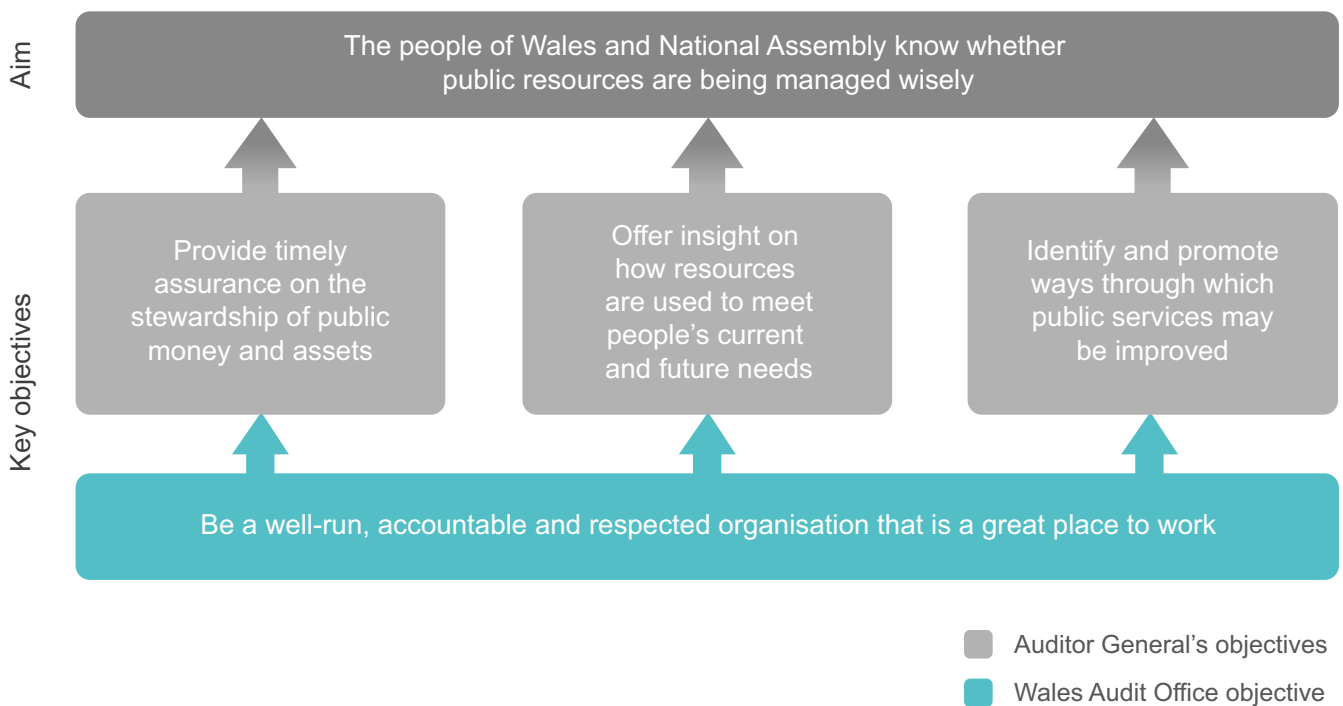


Huw Vaughan Thomas
Auditor General for Wales

Overview

During the period 1 April to 30 September 2017, the exercise of the functions of the Auditor General for Wales and the Wales Audit Office has been consistent with the strategy laid out in our 2017-18 Annual Plan

Making public money count



Taking account of the factors that we consider will have the greatest influence over the way we achieve our aim and objectives over the next three years, our **2017-18 Annual Plan** is underpinned by five high-level strategic themes.

In the following section, we provide some examples of how, during the period 1 April to 30 September 2017, the exercise of the respective functions of the Auditor General for Wales and of the Wales Audit Office has been consistent with those themes.

Report authoritatively on whether public bodies are acting in accordance with the sustainable development principle



So far in 2017-18, we have:

- started preparing commentary on the arrangements put in place by all 44 listed public bodies since the wellbeing duties commenced on 1 April 2016;
- undertaken further pilot work at a selection of public bodies;
- run a series of workshops with stakeholders to inform the future audit approach;
- been working to ensure the principles of the Act, in particular the Five Ways of Working are incorporated into the activities of our Good Practice Team; and
- developed a memorandum of understanding with the Future Generation Commissioner's Office outlining how we intend to work together in the future.

Support strong public sector financial management at a time of austerity



So far in 2017-18, we have:

- worked in partnership with the Welsh Government and Institute of Chartered Accountants in England and Wales to run a series of webinars to support public services in **improving their approaches to governance**, and to facilitate the sharing of new approaches to **building financial resilience**.
- undertaken studies and examinations of: the **Implementation of the NHS Finances (Wales) Act 2014**; the **Welsh Government's financial support for Carmarthenshire Energy Ltd**; **Savings planning in councils in Wales**; and the **Welsh Government's initial funding of the Circuit of Wales Project**.
- audited the accounts of 800 public bodies including health boards and trusts, central government bodies, unitary authorities and town and community councils. We have issued 'qualified' audit opinions for four local health boards due to breaches of approved financial resource limits, and published a **Public Interest Report** drawing attention to significant weaknesses in the way Cardiff and Vale University Health Board has procured HR consultancy services.

Make more effective use of data and embrace cutting edge technology



So far in 2017-18, we have:

- completed an initial programme of work aimed at transforming the way we use data and technology as part of our audit work, and commenced a similar programme aimed at improving the way we communicate with the public and other stakeholders;
- purchased a range of essential technology upgrades, including hybrid laptops which reduce the need for printing and reduces paper use, and commenced the process of developing our data analytics capability; and
- held two related shared learning events: a webinar on **understanding how 'open standards' can support better integration of public services**; and a seminar on **improving digital leadership and ownership**.

Streamline our business processes and strengthen our governance arrangements



So far in 2017-18, we have:

- strengthened our workforce strategy and workforce planning arrangements to help ensure we can better meet current demand and respond to future developments in our operating environment;
- allocated additional corporate lead roles to all members of our Senior Management Team to provide senior drive and accountability across a range of agreed themes, including staff engagement, people development, data analytics and compliance with the Welsh-language standards; and
- continued to seek to maximise our contribution to achieving the seven Welsh wellbeing goals, with particular focus on improving our environmental stewardship and on delivering our savings and efficiency programme, which has realised £1.269 million savings in the year to date.

Review and adapt our audit approach



So far in 2017-18, we have:

- made good progress towards adapting our audit approach and model for the deployment of audit resources, in preparation for the introduction of earlier closure of local government accounts by 2020-21.
- built on progress made towards piloting a new outcomes-based approach to grant certification. The second year of the pilot was extended to include Pembrokeshire and Cardiff councils (in addition to Neath Port Talbot and Wrexham). We are currently working with the Welsh Government and other stakeholders to determine when this pilot approach to grants work should be rolled out in full across the local government sector in Wales.

There has been no need to deviate significantly from the planned work programmes of the Auditor General and Wales Audit Office

All of our planned work for 2017-18, as laid out in our [Annual Plan](#), has either been delivered, or is progressing to plan.

Appendix – Detailed information on the programmes of work carried out by the Auditor General and the Wales Audit Office from 1 April to 30 September 2017

In the Plan, we indicated that the programme of audit work undertaken for consideration by the Public Accounts Committee retains a degree of flexibility to respond to changing circumstances, priorities and risks, and that the plans for certain value-for-money studies were under review.

Since publishing our Plan, we have changed the title of some studies as the scope of the work has become more clearly defined.

In June 2017, the Auditor General confirmed with the Public Accounts Committee plans for some new value-for-money studies to start during this year. Those pieces of work are reflected in the overview of work in progress set out in the Appendix to this Report. In some cases, the new studies will build on other parts of the Auditor General's work programme.

We are continuing to make good progress towards achieving our three-year priorities

As of 30 September 2017, we are on track to achieve each of the ten priorities set out in our [Annual Plan for 2017-18](#).

| Priority | When | Commentary |
|--|---------|--|
| 1 Develop an approach through working in collaboration with key stakeholders, to deliver the Auditor General's duties under the Well-being of Future Generations (Wales) Act 2015. | 2017-18 | <p>A project plan has now been developed and is overseen by a Programme Board comprising four members of our Management Committee and chaired by the Auditor General for Wales.</p> <p>Year-one commentary work is underway at all 44 bodies and a memorandum of understanding is being developed with the Future Generations Commissioner's Office.</p> |
| 2 Focus on work that examines regional and other partnership working arrangements, including the interface between health and social care provision. | 2017-19 | <p>We are currently in the stages of completing a local government study on improving wellbeing through housing adaptations, with a particular focus on related partnership and collaboration arrangements.</p> <p>We are also finalising a review of the strategic commissioning of learning disability services which considers the effectiveness of commissioning by social care services.</p> <p>In addition, during the last six months we have undertaken a call for evidence to inform a future examination of the collaborative and regional working arrangements established to deliver the requirements of the Social Services and Well Being (Wales) Act 2014.</p> |

| Priority | When | Commentary |
|---|----------------|--|
| <p>3 Strengthen engagement with our work among Assembly committees, and identify ways to further enhance our work on supporting effective scrutiny and accountability</p> | <p>2017-20</p> | <p>In addition to our usual extensive engagement with the Public Accounts Committee, we have recently given evidence on budgetary and fiscal matters to the National Assembly's Finance Committee. Our audit work has also served to inform a recent report by the Economy, Infrastructure and Skills Committee on the Rail franchise and South Wales metro, and we have engaged with researchers and clerks supporting the Health, Social Care and Sport Committee to discuss our review of the Implementation of the NHS Finances (Wales) Act 2014.</p> <p>In September 2017, Wales Audit Office staff participated in a network event, hosted by the National Assembly's Public Accounts Committee, to share experience about the way in which equivalent committees work across the UK and beyond.</p> |
| <p>4 Enhance the collective impact of external audit, inspection and review in Wales through working more closely with Inspection Wales and other partners and by making better shared use of intelligence and resources.</p> | <p>2017-20</p> | <p>We contribute to an agreed programme of work as part of the Inspection Wales forum, and for the second year shared a stand with our partners at the Royal Welsh Show to raise awareness of, and engagement with, our work.</p> <p>As a separate initiative, we also attend quarterly meetings held between the Public Services Ombudsman for Wales and a range of other appointed Commissioners.</p> <p>Over the last six months we have continued to liaise with Healthcare Inspectorate Wales especially in relation to our joint review of governance arrangements at Betsi Cadwaladr University Health Board.</p> |
| <p>5 Facilitate strategic transformation of audit, through improving our use of data and technology, and our methods of communication.</p> | <p>2017-20</p> | <p>Following on from our work on transforming the way we use data and technology as part of our audit work, we have recently established an internal data analytics group with a lead director. We aim to secure additional resources through the Estimate process to invest in a three-year project to support our work in this area, and have made arrangements to learn from the arrangements and experiences of the other UK audit agencies.</p> |

| Priority | When | Commentary |
|--|----------------|---|
| <p>6 Revise our model for the deployment of audit resources in preparation for upcoming changes to our operating environment, including in particular the introduction of faster closure of local government accounts.</p> | <p>2017</p> | <p>Our local audit teams have continued to work with the three pilot Councils (Torfaen, Wrexham and Pembrokeshire) in the first half of 2017-18 to make further improvements to the accounts preparation and audit processes.</p> <p>We have also delivered a number of the audits of 2016-17 accounts of other councils earlier than in previous years. Work in this area is now well progressed.</p> |
| <p>7 Refresh our people strategy and stimulate culture change within the Wales Audit Office by embedding a new framework of agreed values and behaviours.</p> | <p>2017-18</p> | <p>We are currently consulting with our staff and trade unions on a draft People Strategy, including three-year priorities.</p> <p>Our staff culture group has recently established a new suite of Wales Audit Office desired values and behaviours, linked to our objective of being an organisation that is a great place to work. Work streams are now in hand to embed these values and behaviours across the organisation, including through revising our competency framework which defines the knowledge, skills and attributes needed for people within our organisation.</p> |

| Priority | When | Commentary |
|---|----------------|--|
| <p>8 Formulate and apply action plans aimed at narrowing our overall gender, age and ethnicity pay gaps and ensuring our compliance with the new Welsh-language standards.</p> | <p>2017-18</p> | <p>Our annual Equality progress report for 2016-17 was published in September 2017, and includes a commitment to address, through the culture change project and the development of a new People Strategy, the feedback received from a staff focus group which looked at ways through which we can narrow our overall pay gaps.</p> <p>Work is also well underway to ensure our compliance with the new Welsh-language standards. A key area of focus is the Work Welsh Scheme which provides accelerated learning for staff in key roles identified in our recent role analysis. Since April 2017, we have mandated the 'Croeso' welcome course for all new starters, and offer it to all existing staff with no Welsh language skills.</p> |
| <p>9 Develop proposals for simplifying and improving the cost-effectiveness of the funding arrangements for the Wales Audit Office, for consideration by the National Assembly.</p> | <p>2017-18</p> | <p>We published our Discussion paper: Simplifying a Complex Fee Regime on 6 June 2017, which was shared with all audited bodies and other key stakeholders. We received a range of responses from across the sectors we audit. We will shortly publish a report outlining our case for change, building on our original discussion paper and making recommendations to the National Assembly for Wales.</p> |
| <p>10 Increase our engagement with stakeholders and our use of external benchmarking to help enhance the impact of our work.</p> | <p>2017-18</p> | <p>The newly established Assistant Auditor General has reviewed and reinvigorated the role of audit Engagement Directors, with the particular aim of generating and acting on high-quality feedback about our work from stakeholders.</p> <p>We also recently commissioned a team of external consultants to review our arrangements for measuring and reporting on the impact of our work. Work is now underway to implement the key recommendations from the review, a number of which will be used to inform the development of our Annual Plan for 2018-19.</p> |

Performance analysis

We have made good progress towards achieving our key performance indicator targets

A framework of key performance indicators, centred on seven themes and questions about our activities, was included in our Annual Plan for 2017-18. We also developed a suite of targets with reference to levels of performance at the end of 2016-17 and appropriate benchmarks.

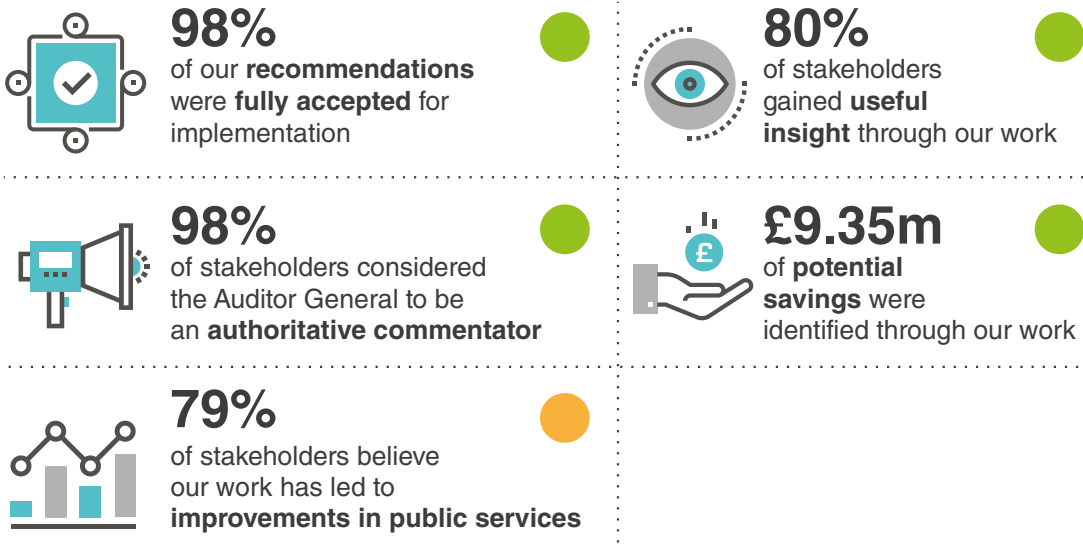
The overall position as of 30 September 2017 in terms of achieving our 35 key performance indicator targets is summarised in the remainder of this section.

Where appropriate, we assess our level of performance on a rolling annual basis. For performance measures where this applies, the figures describe our performance for the period 1 October 2016 to 30 September 2017.

We will be undertaking our 2017-18 staff survey during the third quarter of the year. Consequently, our performance in terms of staff survey related targets is based on our performance in 2016-17.

Impact

To what extent is our work informing the people of Wales and the National Assembly, helping public bodies in Wales to succeed, and valued by our stakeholders?



 Achieved our target  Close to achieving our target  Improvement required  Significant improvement required

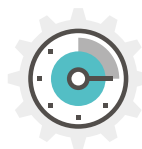
Delivery

Are we delivering our audits on time and to the required quality and professional standards?



100%

of requests to draw funds from the WCF were **processed within 24 hours**



90%

of key audit products were **delivered on time**



100%

of audits were delivered in accordance with **quality standards**



19

good practice products were **delivered**



21

National reports were published



Leadership

Are our governance and leadership arrangements operating effectively?



97%

of stakeholders said they have **confidence** in our work



99%

of staff agree their **performance is evaluated fairly**



68%

of staff feel that their team are encouraged to come up with **new ways of doing things**



80%

of staff feel **trusted** to carry out their job **effectively**



Proportion of staff that feel they have a clear understanding of the organisation's purpose (yet to be measured)



Achieved our target



Close to achieving our target



Improvement required



Significant improvement required

Financial

How well are we managing our finances and assets?



£3,231
estate cost per
full-time equivalent
member of staff



87%
of suppliers paid
within 10 days of
receipt of invoice



£1.27m
of cost savings and
efficiencies identified
throughout the business



Level of surplus at
year end forecast to
be within
0.7% of budget



£128k
of aged debts
aged over 60 days



Social

How well are we promoting and supporting equality, wellbeing and learning?



76%
of staff feel that they are
able to **access appropriate
learning opportunities**



70%
of staff feel they
are **treated fairly
at work**



71%
of staff feel that they are able
to strike a **good balance
between work and private life**



5.9
days, on average,
were **lost through
sickness** per member of staff



1
complaint was received
and upheld regarding our
Welsh language provision



Achieved our target



Close to achieving our target



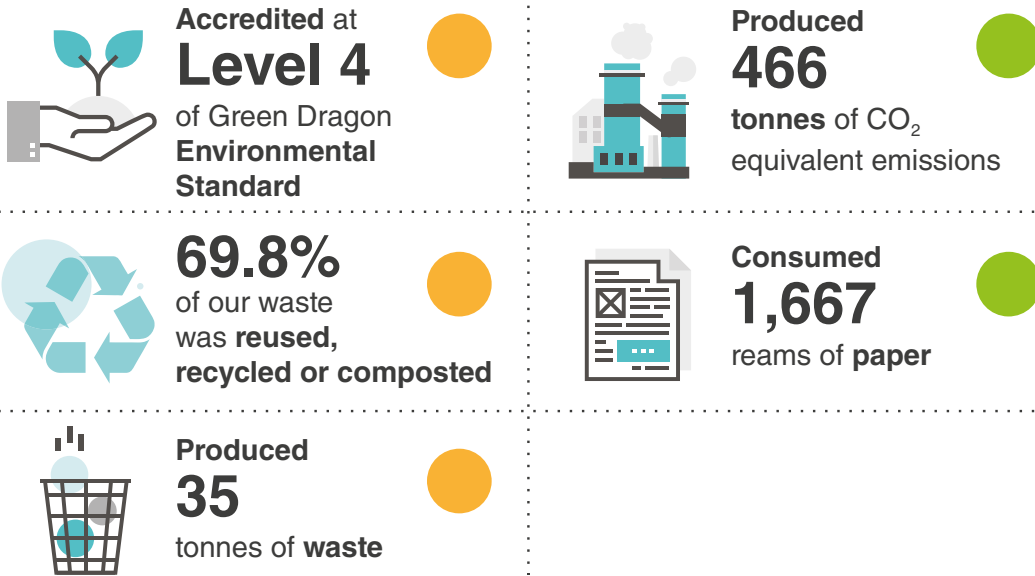
Improvement required



Significant improvement required

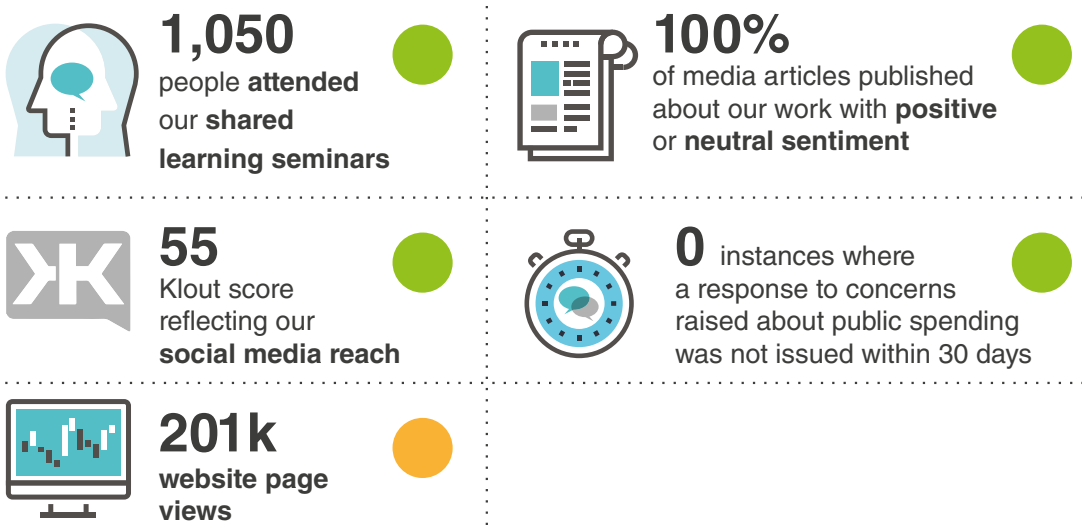
Environmental

How well are we managing our impact on the environment?



Communication

How well are we raising awareness of and encouraging engagement with our work?



● Achieved our target ● Close to achieving our target ● Improvement required ● Significant improvement required

Appendix

Detailed information on the programmes of work carried out by the Auditor General and the Wales Audit Office from 1 April to 30 September 2017

Audit work carried out at local government bodies

The Auditor General's programme of work in local government covers a broad range of bodies, including unitary authorities, fire and rescue authorities, national park authorities, police and crime commissioners and chief constables, local government pension funds and town and community councils. The programme includes audit of accounts, certification of grant claims and returns, improvement audits and assessments, local government studies and wellbeing of future generations audit work.

Audit of accounts

22 unitary authorities
3 fire and rescue authorities
3 national park authorities
4 police and crime commissioners
4 chief constables
8 pension funds
A number of other smaller local government bodies including joint committees and harbour authorities
Audits of over 735 town and community councils on a limited assurance basis

Studies completed or substantially completed

Strategic commissioning of learning disability services by local authorities
Improving well-being through housing adaptations
How local government manages demand (homelessness services)

Improvement audits and assessments

22 unitary authorities (including themed reviews of scrutiny and service user perspective)
3 fire and rescue authorities
3 national park authorities

Well-being of future generations audit work

22 unitary authorities
3 fire and rescue authorities
3 national park authorities

Certification of grant claims and returns

Up to 20 schemes worth approaching £3 billion and involving around 300 individual claims
Outcomes-focused reports

Ongoing studies

Services to rural communities
Use of data
Cross-cutting review of the Integrated Care Fund

Audit work carried out at NHS bodies

The Auditor General's work across NHS Wales covers all seven local health boards and the three NHS Trusts, as well as the work of the Welsh Government's Health and Social Services Department. The Auditor General audits the annual accounts of each NHS body, and reports on the arrangements in place to secure economy, efficiency and effectiveness in their use of resources, and on whether listed bodies are acting in accordance with the sustainable development principle.

Audit of accounts

7 local health boards
3 NHS trusts
Local health board summarised accounts
NHS trusts summarised accounts

Structured assessments

7 local health boards
3 NHS trusts
All Wales comparison of aspects of governance

Local performance audit work

7 local health boards
3 NHS trusts
Betsi Cadwaladr University Health Board governance review
Cardiff and Vale University Health Board public interest report

Ongoing studies

GP Out-of-Hours services
Discharge planning
Primary care services
Cross-cutting review of the Integrated Care Fund

Well-being of future generations audit work

7 local health boards
Velindre NHS Trust
Public Health Wales NHS Trust

Audit work carried out at central government bodies

The central government sector in Wales covers a diverse range of public bodies, including the Welsh Government and its sponsored bodies, the offices of various statutory commissioners, inspectors and regulators, and the National Assembly Commission.

Unlike for local government and health bodies, the Auditor General is not required to conduct a programme of performance audit work at each central government body, and instead only provides an annual opinion on their accounts and, for listed bodies, undertakes wellbeing of future generations audit work. Performance audit work conducted within this sector currently sits within the Auditor General's programme of value-for-money studies.

In May 2017 we published a [Summary report of the 2015-16 central government accounts](#); this was the first annual report on the audits of financial statements of central government bodies in Wales.

The Auditor General is also required by the Government of Wales Act 2006 to provide approvals for the Welsh Ministers to draw funds from the Welsh Consolidated Fund (WCF). Under the 2006 Act, an approval to draw may only be granted if, in the Auditor General's opinion, the proposed payment is authorised by a budget resolution of the Assembly or directly by legislation. These arrangements are intended to provide democratic control by the Assembly over the use of resources by the Welsh Government. This work has, however, recently been made disproportionately time consuming by complex provisions in the Public Audit (Wales) Act 2013, which require ongoing review of the Assembly's agreements for the payments of office holders' remuneration from the WCF. Nevertheless, so far in 2017-18, we have provided approvals for all valid requests within 24 hours of receipt.

Welsh Government accounts

Welsh Government consolidated accounts
Non-domestic rating account
Welsh Consolidated Fund account
Whole of Government Accounts

Accounts of Welsh Government sponsored bodies

Arts Council of Wales
Arts Council of Wales Lottery Fund
Social Care Wales
Higher Education Funding Council for Wales
National Library of Wales
National Museums and Galleries of Wales
Natural Resources Wales
Sports Council for Wales Main and Trust Accounts
Sports Council for Wales Lottery Fund
Local Democracy and Boundary Commission for Wales
Qualifications Wales

National Assembly for Wales accounts

National Assembly for Wales Commission
Assembly Members Pension Fund

Welsh Government companies

Hybu Cig Cymru
Careers Choice
Life Sciences Hub
Sector Development Wales

Accounts of commissioners, inspectors and regulators

Children's Commissioner for Wales
Older People's Commissioner for Wales
Public Services Ombudsman for Wales
Welsh Language Commissioner
Estyn
Education Workforce Council
Future Generations Commissioner

Well-being of future generations audit work

Welsh Government
Natural Resources Wales
Higher Education Funding Council for Wales
Arts Council of Wales
Sports Council for Wales
National Library of Wales
National Museums and Galleries of Wales

Audit work undertaken for consideration by the Public Accounts Committee

This programme of audit work includes value-for-money examinations, the preparation of summary reports of the findings from audit work across multiple NHS, central government and/or local government bodies, and examinations undertaken in response to issues of public concern identified through our audit work or raised with the Auditor General. The outputs from much of this programme support the work of the National Assembly's Public Accounts Committee and potentially other Assembly committees.

The Auditor General has also recently indicated that he will undertake work to support the Public Accounts Committee's planned inquiry into public services for care experienced children and young people. The scope and timing of any work to be undertaken by the Auditor General in this regard will be determined later in 2017-18 following completion of the first stage of the Committee's inquiry.

Ongoing value-for-money studies

- Waste management (waste prevention)
- Waste management (municipal recycling)
- NHS Wales Informatics Systems (NWIS)
- Access to public services with the support of specialist interpretation and translation
- Business finance
- Youth services
- Primary care services
- Public procurement landscape review
- Waste management (procurement of waste treatment infrastructure)
- Preparations for the implementation of fiscal devolution in Wales (follow-on report for consideration by the Finance Committee)
- The development of the National Procurement Service
- The 2014-2020 Rural Development Programme
- The 2014-2020 European Structural Funds programmes
- The cross-cutting review of the Integrated Care Fund

Summary reports in progress

- Radiology (linked as appropriate to NWIS reporting)

Value-for-money studies, summary reports or reactive examinations completed

- 21st century schools and education programme
- Implementation of the NHS Finances (Wales) Act 2014
- Supporting People programme
- Emergency ambulance commissioning arrangements
- The Welsh Government's Initial Funding of the Circuit of Wales Project
- Welsh Government financial support for Carmarthenshire Energy Ltd
- Cardiff and Vale University Health Board Public Interest Report

Good Practice Exchange

Our approach to knowledge exchange has been developed and applied with increasing success over recent years. One of the two main strands of our approach is the provision of freely available online resources that enable the public, service users, service providers, policy makers and decision makers to access information that will leave them better informed. In particular, we aim to promote the sharing of this information across organisational, geographical and international boundaries.

Our other strand of activity involves facilitating conversations between service providers and users where the learning from comparative successes and failures is shared face-to-face. Increasingly we are looking to bring the views and experience of global experts to these conversations.

Our Good Practice Exchange programme of seminars and webinars is flexible and further topics are added during the course of the year. More information on our [Programme of good practice work](#), can be accessed on our website.



Engagement and joint working activity

Over the reporting period, the Auditor General and the Wales Audit Office have continued to exercise their commitment to effective stakeholder engagement to inform the development, maximise the relevance, and extend the reach and impact of the Auditor General's work.

We have also worked closely with other UK audit agencies and with the other main external review bodies in Wales to enhance the efficiency and effectiveness of public audit and the collective impact of our work. We are able to make arrangements with certain types of bodies for it or the Auditor General to provide services to, or exercise the functions of those bodies, both in the UK and overseas. But we are mindful that all such activities should be self-financing and should not be undertaken to the detriment of our core audit work in Wales.

Joined up delivery

National Fraud Initiative with other UK audit agencies

Working with Estyn to undertake follow-up inspections of Regional Education Improvement Consortia and support their delivery of improvement conferences

Annual certification of the accounts of the European Agricultural Funds

Follow-up joint review with Healthcare Inspectorate Wales of governance arrangements at Betsi Cadwaladr University Health Board

Development of a memorandum of understanding with the Future Generations Commissioner

Working with other Inspection Wales partners on joint work on support for young people

Participation with observer status on external working groups

These include:

Partnership Council for Wales

Welsh Revenue Authority Implementation Programme Board

Finance Minister's Welsh Tax Forum

Local Government Data Unit Board

NHS Wales Efficiency, Healthcare Value and Improvement Group

Public Appointments Working Group

Health Education and Improvement Wales Establishment Programme Board

Membership of external working groups

These include:

EURORAI

International Integrated Reporting Council's Public Sector Integrated Reporting Network

Public Audit Forum

CIPFA/LASAAC Local Authority Code Board

ICAEW Public Sector Audit Committee

CIPFA Audit and Accounting Standards Panel

Inspection Wales initiative

DWP Housing Benefit and Welfare Reform

UK Inspectorates liaison group

Financial Reporting Council Public Sector Advisory Group

Participation in NHS Escalation and Intervention Protocol with Welsh Government and Healthcare Inspectorate Wales

Commissioned audit work

A range of charity audits

Chief Auditor to and audit of the accounts of the Government of Anguilla

Waste management and trade refuse benchmarking groups

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