



2016 Audit Plan

Gwynedd Council

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2016 Audit Plan

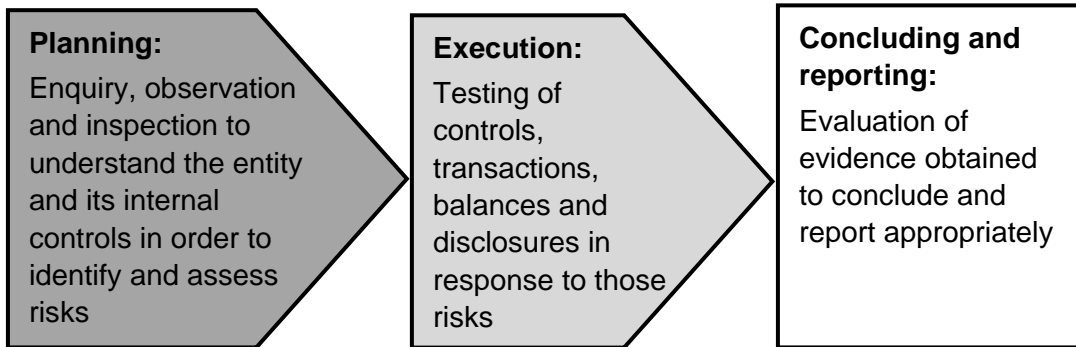
Summary

1. As your external auditor, my objective is to carry out an audit which discharges my statutory duties as Auditor General and fulfils my obligations under the Public Audit (Wales) Act 2004, the Local Government (Wales) Measure 2009 (the Measure), the Local Government Act 1999, and the Code of Audit Practice, namely to:
 - examine and certify whether your financial statements are ‘true and fair’;
 - assess whether you have made proper arrangements for securing economy, efficiency and effectiveness in the use of resources;
 - audit and assess whether you have discharged duties and met requirements of the Measure; and
 - undertake studies to enable me to make recommendations for improving economy, efficiency and effectiveness or for improving financial or other management arrangements.
2. The purpose of this plan is to set out my proposed work, when it will be undertaken, how much it will cost and who will undertake it.
3. There have been no limitations imposed on me in planning the scope of this audit.
4. My responsibilities, along with those of management and those charged with governance, are set out in [Appendix 1](#).

Financial audit

5. It is my responsibility to issue a certificate and report on the financial statements which includes an opinion on their ‘truth and fairness’.
6. I also consider whether or not Gwynedd Council has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources and report by exception if the Annual Governance Statement does not comply with requirements.
7. [Appendix 1](#) sets out my responsibilities in full.
8. The audit work I undertake to fulfil my responsibilities responds to my assessment of risks. This understanding allows me to develop an audit approach which focuses on addressing specific risks whilst providing assurance for the financial statements as a whole. My audit approach consists of three phases as set out in [Exhibit 1](#).

Exhibit 1: My audit approach



9. The risks of material misstatement which I consider to be significant in relation to the Gwynedd Council audit and which therefore require special audit consideration, are set out in [Exhibit 2](#) along with the work I intend to undertake to address them.

Exhibit 2: Financial audit risks

Financial audit risk	Proposed audit response
<p>Management override of controls</p> <p>The risk of management override of controls is present in all entities. Due to the unpredictable way in which such override could occur, it is viewed as a significant risk [ISA 240.31-33].</p>	<p>My audit team will:</p> <ul style="list-style-type: none">• test the appropriateness of journal entries and other adjustments made in preparing the financial statements using enhanced data analytics to analyse the whole journal population for characteristics of interest;• perform the design and implementation testing of controls over journal entries to the financial ledger;• review accounting estimates for biases; and• evaluate the rationale for any significant transactions outside the normal course of business including those with related parties.

Financial audit risk**Completeness and recognition of grant income**

We have identified completeness and recognition of grant income as a significant risk as there is a need to apply management judgement on recognition of grant income, including determining whether a grant has conditions and whether they have been met to allow recognition.

There are two types of grant income which we have considered to be relevant to this risk, these being, specific revenue grants and capital grants and contributions.

Proposed audit response

My audit team will:

- carry out detailed testing of grant income as the specific income risk to the financial statements to check that recognition of income properly reflects the grant scheme rules, that entitlement is in agreement with the draft or final grant claim and that the grant control account balance has been properly reconciled;
- review correspondence attached to specific grants and compare to the Council's accounting treatment; and
- test the design and implementation of controls around recognition of grant income.

Pension Liability

The Council currently holds a material net liability in respect of its pension obligations on the balance sheet, the calculation of which is based on a series of actuarial judgements.

My audit team will:

- obtain the IAS19 valuation as at 31 March 2016, and will engage experts to assist with our review of the appropriateness of the IAS19 valuation bases, assumptions and financial statement disclosures.

Accounting for Provisions

In 2014-15, the Council provided £490,000 to cover the future loss in respect of Council Tax reclaims made by home owners with a second property that is used commercially and meets the requirements to become entitled to transfer to paying National Non-Domestic Rates (NNDR). When transferring these properties to NNDR the homeowner is able to reclaim the difference between NNDR and Council Tax paid on the property backdated to 1 April 2010.

In addition, the Council provided £335,000 in their 2014-15 statement of accounts to contribute towards the Council's share of the existing pension deficit in the Gwynedd Pension Fund, however, the liability was already reflected in the accounts through the International Accounting Standard 19 – Employee Benefits (IAS19) entries.

A reclassification in relation to these provisions was subsequently made in 2015-16 to reclassify the provisions into reserves.

My audit team will:

- review the appropriate accounting treatment applied with regards to the reclassification of the 2014-15 pension and Council Tax provision; and
- test the appropriateness of other provisions in the 2015-16 statement of accounts and supporting calculations in accordance with IAS 37 Provisions, Contingent Liabilities and Contingent Assets.

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10. I do not seek to obtain absolute assurance on the truth and fairness of the financial statements and related notes, but adopt a concept of materiality. My aim is to identify material misstatements, that is, those that might result in a reader of the accounts being misled. The levels at which I judge such misstatements to be material will be reported to the Audit Committee prior to completion of the audit.
11. For reporting purposes, we have determined an anticipated materiality of £3.2 million, based on forecast net expenditure of £202.9 million (as per the third quarter Finance and Capital Monitoring Report). The materiality will be updated at the year-end in accordance with the year-end outturn of gross expenditure and we will update management and the Audit Committee of any changes. I will treat any misstatements below a 'trivial' level (the lower of five per cent of materiality or £100,000) as not requiring consideration by those charged with governance and therefore I will not report them. My fees are based on the following assumptions:
- information provided to support the financial statements is timely, to the quality expected and has been subject to quality assurance review;
 - all appropriate officials will be available during the audit;
 - you have all the necessary controls and checks in place to enable the Responsible Financial Officer to provide all the assurances that I require in the Letter of Representation addressed to me; and
 - Internal Audit's planned programme of work is complete and management has responded to issues that may have affected the financial statements.
12. In addition to my responsibilities in respect of the audit of Gwynedd Council's statutory financial statements set out above, I am also required to certify a return to the Welsh Government which provides information about Gwynedd Council to support preparation of Whole of Government Accounts.
13. I am also responsible for the audit of Gwynedd Council's pension fund accounts. I wish to draw your attention to the following risk areas I have identified in relation to the Pension Fund which are over and above those mandated by ISA 240:

Exhibit 3: Gwynedd Pension Fund financial audit risks

Financial audit risk	Proposed audit response
<p>Accuracy of membership data Following an issue identified and reported in previous years there is a risk that membership data provided to the actuary for use in the preparation of the annual disclosures under International Accounting Standard 19 (Employee Benefits), is not sufficiently robust.</p>	<p>My audit team will review the process undertaken by the pension administration staff to work with Admitted Bodies to ensure that data is accurate and consider whether we can obtain assurance over its accuracy.</p>

Financial audit risk	Proposed audit response
<p>Completeness and accuracy of contributions</p> <p>Unlike the position in the private sector, we are not required to issue a separate statement on contributions for the Fund. Nevertheless, in view of the complexity arising from the participation of different employers within the Fund, we have included the identification, calculation and payment of contributions as an area of significant risk.</p>	<p>My audit team will perform the following tests to address the significant risk around contributions:</p> <ul style="list-style-type: none"> • we will perform testing on the design and implementation of controls present in the Fund for ensuring contributions from all Scheduled and Admitted bodies are identified and calculated correctly; and • we will perform sample tests of details to test whether each material income stream was calculated in accordance with the actuarial valuation and schedule of rates.
<p>Valuation of investments</p> <p>The Fund makes some use of investments in unquoted investment vehicles, such as private equity funds.</p> <p>Market volatility raises questions about how to value private equity funds. It would normally be expected that the reasonableness of the Fund managers' valuation could be assessed by comparison with the funds' latest available audited accounts as adjusted for subsequent cash movements (investments and distributions) between the pooled investment vehicle and the investors. However, market volatility means such comparison may be inappropriate especially when there is a significant time period between the latest audited accounts and the Fund year-end.</p>	<p>My audit team will perform the following tests to address the significant risk around investments:</p> <ul style="list-style-type: none"> • we will perform testing on the design and implementation of controls present at the Fund for ensuring investments are valued correctly; • we will review the internal control reports to gain an understanding of the control environment at the investment managers and review management's consideration of these reports; • we will obtain third-party confirmations of investment balances as at 31 March 2016; • we will select a sample of investments and consider the assumptions adopted in the valuations to assess their appropriateness with reference to independently obtained valuations; and • we will engage our internal financial instrument experts to ensure our testing approach was appropriate given the Fund's specific investment strategy and portfolio.

Financial audit risk	Proposed audit response
<p>Accuracy of benefit calculations</p> <p>Changes were made to the Local Government Pension Scheme in April 2008 which introduced complexities into the calculation of both benefits in retirement and ill health and death benefits which are in addition to the annual increases required by the 1997 Regulation and Pension (Increases) Act 1971. The risk noted was that benefits payable could be inaccurately recorded and that unauthorised payments could be made to non-existent members.</p>	<p>My audit team will perform the following tests to address the significant risk around benefits:</p> <ul style="list-style-type: none"> • We will perform testing on the design and implementation of controls present at the Fund for ensuring the accuracy, completeness and validity of benefits through discussion with the pensions team and we will test that controls were in force during the year under review. • We will obtain a schedule of benefits paid and select a sample of benefits for detailed testing. The sample will be tested through agreement to supporting documentation and review of the calculation, by reference to the qualifying service, Fund rules and benefit choices made by the member. • We will gain additional assurance over the balance by developing an expectation based on the prior-year balance and adjust for changes in membership numbers and pension increases to analytically review the pension benefits paid in the year.

Certification of grant claims and returns

14. I have been requested to undertake certification work on Gwynedd Council's grant claims and returns.
15. My audit fee for this work is set out in [Exhibit 6](#).

Other work undertaken

16. I am also responsible for the audit of three Joint Committees for which Gwynedd Council are the host Authority. These are the GwE Joint Committee, the Special Educational Needs Joint Committee and the Joint Planning Policy Committee. In addition, I am responsible for the four harbours, these are Pwllheli, Barmouth, Porthmadog and Aberdyfi for which Gwynedd Council is the Harbour Authority. I wish to draw your attention to the following risk area I have identified in relation to the joint committees which are over and above those mandated by ISA 240.

Exhibit 4: GwE Joint Committee financial audit risks

Financial audit risk	Proposed audit response
Grant income and expenditure The Committee receives significant grant funding, most of which is distributed to local authorities and schools. There is a risk that the financial statements inappropriately include or exclude this grant funding as the Committee will need to make an assessment of whether it is acting as an agent or principal body.	My audit team understand the Committee's recognition policy for grant income and expenditure which will include a review of whether the Committee is acting as principal or agent. We will perform tests of detail to confirm whether recognition criteria have been met.

17. There are no additional financial audit risks that I wish to draw to your attention in relation to the Special Educational Needs Joint Committee, the Joint Planning Policy Committee or the Harbour Authority.
18. My audit fee for this work is set out in [Exhibit 7](#).

Performance audit

19. The components of my performance audit work are shown in [Exhibit 5](#) and have been designed in order to help deliver the high-level objectives set out in our [2013-2016 corporate strategy](#).

Exhibit 5: Components of my performance audit work



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- 20.** Local government in Wales is going through an unprecedented period of change. Austerity continues to bite, audited bodies will be required to adopt the principle of sustainable development from April 2016, and the draft Local Government (Wales) Bill proposes fewer councils and a renewed performance framework. The Minister for Public Services has publicly stated that he would like to see a refreshed audit regime in advance of the legislative timetable with a view to supporting change. In January this year the minister advised me of a substantial reduction in the grant that subsidises my local government performance audit work under the Measure.
 - 21.** I have taken into consideration that the Local Government (Wales) Measure 2009 will be extant, and that councils will be under an obligation to adopt the sustainable development principle from April 2016, as set out in the Well-being of Future Generations (Wales) Act 2015 (WFG Act).
 - 22.** Whilst the Local Government (Wales) Measure 2009 continues to apply to councils in 2016-17, I will still need to satisfy audit requirements under section 17. I will do this through a basic audit check of local authority publications and will provide a certificate of compliance.
 - 23.** However, as the draft Local Government (Wales) Bill proposes that the 2009 Measure will no longer apply to councils, the challenge for me in these uncertain times is to balance my existing, new and proposed statutory duties with the need to continue to undertake meaningful, risk-based and proportionate audits and assessments. Therefore, I intend to minimise work that focusses on the process of improvement planning in favour of work that focusses on councils' capacity and capability to effect change whilst maintaining good governance.
 - 24.** In terms of my section 18 assessment requirements, I will discharge this by undertaking three thematic reviews at all councils with the aim of providing assurance and insight as to where arrangements can support improvement and change, taking into account the requirements of the WFG Act. In addition to reporting to each council on their own arrangements, I will also publish national summary reports, funded by the WPI grant that will provide all-Wales overviews and signpost good practice and shared learning. As well as responding to the fast changing environment for local government, my choice of thematic reviews has been influenced by responses to my local government studies consultation. In brief, the three thematic reviews that I have decided upon are as follows, and I will provide councils with a detailed project brief in due course.

Exhibit 6: Performance Audit Themed reviews

Theme	
Financial resilience review	Councils are continuing to deal with austerity and an uncertain future. This review will seek to provide assurance that arrangements are focussed on maintaining resilience over the medium to long term.
Governance review	With the introduction of CIPFA's revised framework for 'Delivering good governance in local government', and the requirement for councils to adopt the sustainable development principle from April 2016, this review will provide councils with a baseline from which to plan improvements to governance.
Transformation review	This baseline review will examine how councils are approaching 'transformational change'. In particular how key corporate enabler functions work in an integrated way to support change programmes.

25. I intend to leave some headroom within the fee structure for agreeing local risk-based work following discussion with each council. As each of the thematic reviews will result in a local report, annual reporting will be by means of an annual letter providing summary highlights and linking to local reports.
26. In March 2016 I will be engaging in a consultation with public service bodies on how I can best discharge my various duties whilst striking the most appropriate balance and adding value by:
 - providing assurance on the governance and stewardship of public money and assets;
 - offering insight on the extent to which resources are used wisely in meeting people's needs; and
 - identifying and promoting ways by which the provision of public services may be improved.
27. The performance audit projects included in last year's Audit Plan, which are either still underway or which have been substituted for alternative projects in agreement with you, are set out in [Appendix 3](#).

Fee, audit team and timetable

Fee

28. The Wales Audit Office does not generate profits on fees. Legislation requires that the fees charged may not exceed the full cost of exercising the function to which the fee relates. The fee rates are set at a level to recover that full cost. My fee rates have been held static for 2016 and my audit teams will continue to look for efficiencies in their audits whilst maintaining audit quality and welcome working with you constructively on this.
29. Your estimated fee for 2016 is set out in [Exhibit 7](#). This figure represents no change compared to the fee set out in the 2015 annual audit plan.

Exhibit 7: Audit fee

Audit area	Proposed fee (£) ¹	Actual fee last year (£)
Financial audit work¹	£180,450	£180,450
Performance audit work:²		
• Improvement audit and assessment work and follow-up	£99,036	£99,198
Total fee	£279,486	£279,648
Other financial audit work³		
Gwynedd Pension Fund	£32,594	£32,594
GwE Joint Committee	£7,590	£7,590
Special Educational Needs Joint Committee	£920	£920
Joint Planning Policy Committee	£920	£920
Harbour Authorities	£650	£650
Total fee for other audit work	£42,674	£42,674
Grant certification work⁴	£110,000 - £125,000	£110,000 - £125,000

Notes:

¹ Payable November 2015 to October 2016.

² Payable April 2016 to March 2017.

³ Payable as work is undertaken – fee based on current understanding of the turnover of the bodies in accordance with our limited assurance regime.

⁴ Payable as work is undertaken and subject to the level of testing required.

30. Planning will be ongoing, and changes to my programme of audit work and therefore my fee, may be required if any key new risks emerge. I shall make no changes without first discussing them with Gwynedd Council.
31. Further information on my [fee scales and fee setting](#) can be found on the Wales Audit Office website.

¹ The fees shown in this document are exclusive of VAT, which is no longer charged to you.

Audit team

32. The main members of my team, together with their contact details, are summarised in Exhibit 8.

Exhibit 8: My team

Name	Role	Contact number	E-mail address
Ian Howse	Engagement Lead – Financial Audit	02920 264319	ihowse@deloitte.co.uk
Clare Edge	Financial Audit Manager	02920 264341	cedge@deloitte.co.uk
Derwyn Owen	Engagement Director	029 20320651	Derwyn.Owen@audit.wales
Jane Holownia	Engagement Lead – Performance Audit	029 20320565	Jane.Holownia@audit.wales
Jeremy Evans	Performance Audit Manager	07825 052861	Jeremy.Evans@audit.wales
Nigel Griffiths	Performance Audit Lead	07798 503065	Nigel.Griffiths@audit.wales

33. I can confirm that my team members are all independent of Gwynedd Council and your officers. In addition, I am not aware of any potential conflicts of interest that I need to bring to your attention.

Timetable

34. I will provide reports, or other outputs as agreed, to Gwynedd Council covering the areas of work identified in this document. My key milestones are set out in Exhibit 9.

Exhibit 9: Timetable

Planned output	Work undertaken	Report finalised
2016 Audit Plan	March – April 2016	April 2016
Financial accounts work: <ul style="list-style-type: none">Audit of Financial Statements Report; andOpinion on Financial Statements	July – September 2016	September 2016

Planned output	Work undertaken	Report finalised
Performance work: <ul style="list-style-type: none"> • Improvement Plan audit • Annual Performance Report audit • Local Performance work • Themed Studies <ul style="list-style-type: none"> – Financial Resilience Review – Governance Review – Transformation Review • Annual Improvement Letter 	<p>On publication of the plan November 2016</p> <p>May 2016 to March 2017</p> <p>June to Dec 2016 Sept to Dec 2016 Dec 2016 to Feb 2017</p> <p>Summary of work undertaken</p>	<p>Six weeks after publication</p> <p>Six weeks after publication</p> <p>On completion of the projects in consultation with the Council</p> <p>December 2016 January 2017 March 2017</p> <p>March 2017</p>
2017 Audit Plan	October – December 2017	February 2017

Future developments to my audit work

35. The Well-being of Future Generations (Wales) Act 2015 (the Act) requires me to have undertaken an examination in each of the public bodies specified within the Act and to have provided a report to the National Assembly, by 2020.
36. As referred to in [paragraph 23](#), I will be consulting on my proposed response to the Act in spring 2016. This consultation will feature a commitment to engage and work collaboratively with public bodies in developing an audit approach which is rigorous, meaningful and proportionate. I propose using 2016-17 as a transition year during which my teams work with a limited number of public bodies to develop and test my approach.
37. As we confirm our audit approaches and respond to continuing consultation from the Welsh Government, we will be talking to audited bodies about the implications for their fees from 2017-18 onwards and will be exploring alternative funding models with the next National Assembly's Finance Committee.

Appendix 1

Respective responsibilities

Financial audit

As amended by the Public Audit (Wales) Act 2013, the Public Audit (Wales) Act 2004 sets out my powers and duties to undertake your financial audit. It is my responsibility to issue a certificate and report on the financial statements which includes an opinion on:

- Their 'truth and fairness', providing assurance that they:
 - are free from material misstatement, whether caused by fraud or error;
 - comply with the statutory and other applicable requirements; and
 - comply with all relevant requirements for accounting presentation and disclosure.
- The consistency of information in the Annual Report with the financial statements.

I must also state by exception if the Annual Governance Statement does not comply with requirements, if proper accounting records have not been kept, if disclosures required for remuneration and other transactions have not been made or if I have not received all the information and explanations I require.

The Public Audit (Wales) Act 2004 requires me to assess whether Gwynedd Council has made proper arrangements for securing economy, efficiency and effectiveness in the use of resources. To achieve this, I consider:

- the results of the audit work undertaken on the financial statements;
- Gwynedd Council's system of internal control, as reported in the Annual Governance Statement and my report thereon;
- the results of other work carried out including work carried out under the Local Government (Wales) Measure 2009 (the Measure), certification of claims and returns, and data-matching exercises;
- the results of the work of other external review bodies where relevant to my responsibilities; and
- any other work that addresses matters not covered by the above, and which I consider necessary to discharge my responsibilities.

The Public Audit (Wales) Act 2004 sets out the rights of the public and electors to inspect Gwynedd Council's financial statements and related documents, to ask me, as the Appointed Auditor questions about the accounts and, where appropriate, to challenge items in the accounts. I must also consider whether in the public interest, I should make a report on any matter which comes to my notice in the course of the audit.

My audit work does not relieve management and those charged with governance of their responsibilities which include:

- the preparation of the financial statements and Annual Report in accordance with applicable accounting standards and guidance;
- the keeping of proper accounting records;
- ensuring the regularity of financial transactions; and

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- securing value for money in the use of resources.

Management agrees to provide me with:

- access to all information of which management is aware that is relevant to the preparation of the financial statements such as records, documentation and other matters;
- additional information that I may request from management for the purpose of the audit; and
- unrestricted access to persons within Gwynedd Council from whom I determine it necessary to obtain audit evidence.

Management will need to provide me with written representations to confirm:

- that it has fulfilled its responsibilities for the preparation of the financial statements;
- that all transactions have been recorded and are reflected in the financial statements;
- the completeness of the information provided to me for the purposes of the audit; and
- to support other audit evidence relevant to the financial statements or specific assertions in the financial statements if I deem it necessary or if required by ISAs.

Performance audit

The Measure places a general duty on improvement authorities to 'make arrangements to secure continuous improvement in the exercise of [their] functions'. It also places specific requirements on authorities to set improvement objectives, and to publish annual improvement plans and assessments of performance. Improvement authorities are defined as county and county borough councils, national park authorities, and fire and rescue authorities.

The Measure also requires me to carry out an improvement assessment for each improvement authority every year, to determine whether the authority is likely to comply with its general duty and requirements of the Measure. The Auditor General must also carry out an audit of whether the authority has discharged its improvement planning and reporting duties.

The Auditor General may also in some circumstances carry out special inspections (under section 21), in respect of which he will provide a report to the relevant authorities and Ministers, and which he may publish (under section 22). The Auditor General will summarise audit and assessment reports in his published Annual Improvement Report (under section 24). This will also summarise any reports of special inspections.

Appendix 2

Performance work in last year's audit outline still in progress

Performance audit project	Status	Comment
HR Review	Fieldwork	Finalising evidence base prior to report drafting
Asset Management Review	On hold	Planned for delivery in May 2016
ICT Review	On hold	Planned for delivery in May 2016
The strategic approach of councils to income generation and charging for services.	Fieldwork completed	National Report to be published Summer 2016
The effectiveness of local community partnerships	Fieldwork completed and national report being drafted	National Report to be published Summer 2016
Council funding of third sector services.	Fieldwork started but not completed on all sites	National Report to be published Summer 2016
Local review to the extent of which the Council's education service is well placed to deliver its role within a changing internal and external environment	Draft Report issued to Council during March 2016	Local report to be published Spring 2016

Appendix 3

National value-for-money studies

Gwynedd Council may also be interested in the national value-for-money examinations which I undertake, some of which will be of particular relevance to, and may involve evidence gathering across, local government. These studies are funded by the National Assembly. Reports are presented to the National Assembly's Public Accounts Committee to support its scrutiny of public expenditure and potentially support scrutiny by other National Assembly committees.

The table below covers all of the value-for-money studies work currently programmed. The programme includes all-Wales summaries of audit work undertaken locally in the NHS and reactive examinations into specific issues of public concern that have been raised with me. In addition to the work outlined below, I may decide during the year to prepare other national reports summarising local audit work or based on the findings of reactive examinations.

Further updates on my programme of value-for-money studies will be provided to you within the regular progress reports prepared by my team.

Topic	Anticipated publication timeframe
Welsh Government acquisition and ownership of Cardiff Airport	Late January 2016
The development of Natural Resources Wales	Early February 2016
Operating theatres	February 2016
Impact of private practice on NHS provision	February 2016
Wales Life Sciences Investment Fund	March 2016
Welsh Government responses to audit recommendations (memorandum for the Public Accounts Committee)	Spring 2016
Coastal flood and erosion risk management	Spring 2016
Rail services	Spring 2016
Governance of the National Library of Wales	Spring 2016
Welsh Government oversight of further education institutions' finances and delivery	Autumn 2016
Public procurement (including development of the National Procurement Service)	Winter 2016

Topic	Anticipated publication timeframe
Early intervention and behaviour change	Spring/summer 2017 ²
Welsh Government interventions in local government	TBC ³

I have been considering over recent months the inclusion in my programme of a number of new studies on:

- The NHS Wales Informatics Service
- Capital investment in schools (21st Century schools programme) and school places
- Further education finances
- Waste management
- The Supporting People programme
- Access to public services for people whose first language may not be English or Welsh and those who may be disadvantaged without access to specialist interpretation services

With the exception of the further education study, referred to in the table above, firm plans for these new studies are yet to be confirmed, although initial scoping work is underway.

² My programme of good practice work includes a project that will aim to explore the range of behaviour change work across Welsh public services and opportunities to improve practice, deliver better outcomes for citizens, and achieve better value for money. The project will include a range of engagement events and the development of a community of practice to share learning and experience. I anticipate that the information and evidence gathered through this work will support the production of a report on this topic, although this is unlikely to be a traditional audit report and it would not be prepared until the first half of 2017.

³ Plans for this work have been under review in light of the Welsh Government commissioned review of the Anglesey intervention by the Public Policy Institute for Wales, and also to consider the implications for the work of plans for local government reform.

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