



# Interim Report

An assessment of progress made against our 2023-24 Annual Plan during the period 1 April to 30 September 2023.

October 2023

This Interim Report covers the period from 1 April to 30 September 2023. It has been jointly prepared, and is laid before the Senedd, 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 2023-24;
- progress has been made towards achieving the priorities set out in the Plan; and
- progress has been made towards achieving our key performance indicator targets.

Audit Wales is the non-statutory collective name for the Auditor General for Wales and the Wales Audit Office, which are separate legal entities with their own legal functions. Audit Wales is not a legal entity. Consequently, in this Report, we make specific reference to the Auditor General or Wales Audit Office in sections where legal precision is needed.

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We welcome correspondence and telephone calls in Welsh and English.  
Corresponding in Welsh will not lead to delay

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

# Contents

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<b>Foreword</b>	<b>4</b>
<b>Audit delivery</b>	<b>6</b>
<b>Running the business</b>	<b>8</b>
<b>Priority areas for action in 2023-24</b>	<b>10</b>
<b>Key performance indicators</b>	<b>25</b>
<b>Appendices</b>	
1 Local audit work	31
2 National value for money examinations and studies	32
3 Supporting effective scrutiny and accountability	35



# Foreword

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This Interim Report describes the progress we have made towards delivering our Annual Plan 2023-24, which is the second plan to support the achievement of the key areas set out in our five-year strategy – Assure, Explain, Inspire: Our Strategy 2022-27.

Delivery of our audit of accounts work has remained a priority over these first six months of the financial year; NHS and Central Government accounts have been delivered by the deadlines set, however resourcing pressures have meant that the delivery of local government sector accounts will be later than predicted and this will have a knock-on impact on the delivery timetable for 2023-24 accounts. Resourcing has remained a key strategic risk and the Executive Leadership Team and Board are supporting the audit teams to try to get back on track, with various actions taken to bridge the resourcing gap; including diverting staff from other planned work which has impacted on the ability to deliver those work streams to the planned timetable.

During quarter 1 of 2023 for the first time, we used an independent research company to obtain stakeholder feedback on our behalf. We were extremely pleased with the positive messages we received, especially the level of appreciation from our stakeholders with 87% stating our reports were clear and easy to understand, 87% rating our staff expertise and 87% agreeing or strongly agreeing that our staff were easy to work with. 89% of respondents agreed or strongly agreed that audit teams communicated effectively, and overall, 92% were satisfied with their main contact with us. This was great feedback and reflects on the amazing work of our teams and individuals working across the organisation.

We are acutely aware of our responsibility to other parts of the public sector to contain our own operating costs and the fees we charge, provided that does not risk audit quality and the assurance we can provide. Over the reporting period, to help offset increasing staff costs we have taken difficult decisions to reduce our non-staff expenditure. We have completed moves to smaller, cheaper offices in both South and North Wales and significantly reduced our travel and associated costs. We started a Financial Sustainability Review, setting a challenging financial target of making savings of £500,000 to balance our finances for 2023-24, which has been successfully identified. The review has now established a mechanism to challenge our operating model and identify further opportunities for savings and efficiencies in the coming years.

Despite resourcing challenges, we remain committed to providing high quality public audit to ensure the value for money from every pound of public spending, and for trusted, timely assessment of the state of financial management and governance in the Welsh public sector. Our staff are our greatest asset to achieving this and we continue to focus on the recruitment, training, and development of our professionally qualified staff to provide a strong, sustainable, independent public audit office.



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**Adrian Crompton**

Auditor General for Wales



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**Dr Kathryn Chamberlain**

Chair, Wales Audit Office

# Audit delivery

## Core work



Undertaking audit work at over **800** public bodies



Delivering a programme of **value for money** examinations and studies



Certifying grant schemes worth approaching **£1.5 billion**



Approving around **£1.8 billion** of payments out of the Welsh Consolidated Fund every month



**Supporting effective scrutiny** including the work of the Senedd Committees



Sharing the **good practice** we see across Wales's public services



Facilitating the **detection of fraud and error** through the National Fraud Initiative



Participating with **observer status** on a range of key policy working groups

- 1 Work is on-going to complete our audit of accounts work for 2022-23 accounts and despite efforts, such as introducing overtime for this work and diverting staff from other projects, which has had a knock impact on the delivery of other work, the deadline to complete audit of accounts remains challenging. We continue to monitor the delivery of audit of accounts work and work with the audited bodies to mitigate delays wherever possible. A comprehensive list of the public bodies that we audit, and the type of audit work carried out is provided in **Appendix 1**.

- 2 Our national value for money examinations and studies programme is regularly reviewed, taking account of audit priorities the context of our own resourcing and the capacity of our audited bodies to engage with us. An up-to-date list of work completed, in progress and to be started during the remainder of 2023-24 is provided in **Appendix 2**.
- 3 Our work has continued to play a key role in supporting the work of the Public Accounts and Public Administration Committee (PAPAC) in its consideration of the use of resources and the discharge of public functions in Wales. In **Appendix 3** we provide more detail on how we have supported effective scrutiny and accountability in the first half of 2023-24.

# Running the business

## Core work



Setting the overall budget of **£24.3 million** and charging fees for audit work



Employing around **290 staff** and managing a diverse range of physical and information assets



Providing **strong leadership** and embedding our values and behaviours



**Monitoring** the exercise of the Auditor General's functions and providing him with advice

- 4 At the end of March 2023, we completed the move of our Cardiff office to new premises in Capital Quarter. The move followed extensive engagement with staff to secure premises that meet our evolving business needs and supported staff wellbeing, feedback from staff has been universally positive. The approach and lessons learned from this successful office move were used in the subsequent planning and delivery of the relocation of our North Wales office from Abergele to space in the Welsh Government's office in Llandudno Junction in September 2023.



- 5 Another key focus for running the business has been a review of travel centres for staff and we launched a consultation in July 2023. We had originally looked at this as part of the travel allowance review in 2021. At that time, we agreed to pause and revisit once that review had been concluded, so we could reflect on how we work in a post lockdown world and ensure compliance with HMRC rules. The focus of the review is on fairness and consistency, feedback from the consultation, which closed in September, has been positive about the proposals; although staff have requested examples for clarity on the implementation of the new arrangements.
- 6 This year we set a challenging financial savings target to balance our finances for 2023-24 and put in place a task and finish group focused on identifying innovative and challenging options to achieve savings.
- 7 Further details on these key deliverables and the other priorities identified in our Annual Plan are laid out in the next section of this report.

# Priority areas for action in 2023-24

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- 8 In response to our operating environment and to help us deliver our strategic ambitions by 2027; we identified 16 priority areas to delivery during 2023-24.
- 9 Our priorities are organised around the three areas of focus identified in [Our Strategy 2022-2027](#);
  - Strategic, dynamic, and high-quality audit programme;
  - Targeted and impactful approach to communications and influencing;
  - Culture and operating model that enables us to thrive both now and in the future.
- 10 The progress we have made towards delivering each of these during the first half of the year is summarised in the following tables.

## Strategic, dynamic, and high-quality audit programme

Area of focus	What has been delivered so far in 2023-24
<b>Audit Delivery</b>	<p>Over the reporting period we have completed training for all audit staff on our new accounts audit approach and audit evidence platform in SharePoint; implement at the end of last year to ensure compliance with the revised ISA315 Auditing Standard. This approach is designed to identify and respond to risk more effectively so teams can focus on the most important areas in accounts. We have used it for the first time in the completion of the NHS audits. We have also used it for the completion of a number of central government audits with our work on-going at some central government bodies and local government.</p> <p>We have engaged the Quality Assurance Department (QAD) of the Institute of Chartered Accountants in England and Wales (ICEAW) to carry out a quality review of one of the Health Board audits; and have also undertaken an internal sector wide post project learning session to identify any opportunities for further developments and improvements to our new approach. Both these initiatives will help us embed the new approach into business as usual.</p> <p>Our updated Performance Audit Development Manual has also been embedded across teams to support compliance with INTOSAI professional standards, this was supported by an ongoing programme of learning and development and will continue to enhance the clarity and impact of our reports.</p>

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**Area of focus****What has been delivered so far in 2023-24**

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Deliver a more dynamic programme of high-quality audit work that reflects the challenges facing the public sector locally and nationally.

During the reporting period we published our [2023-2026 work programme](#), which is shaped by stakeholder engagement activity and our [Picture of Public Services analysis](#).

While this medium-term programme has a particular focus on our national value for money examinations and studies, including thematic local reviews, it also touches on areas of focus for local performance audit work at individual bodies and sits alongside our annual audit of accounts at over 800 public bodies in Wales. Alongside work starting in 2023-24, it sets out indicative topics for national work to start in 2024-25 or 2025-26.

In April 2023, we ran a 'Quality Symposium' for staff setting out our approach to improving audit quality and celebrating the importance of our work in the public sector. With the operational pressures staff are under this event provided an opportunity to come together and step back to recognise and reflect on the impact of our work. The day was followed up with a series of 'Lunch and Learn' workshops.

Our work programme is under constant review; for example, resourcing challenges and a priority of getting the 2022-23 audit of accounts back on track has involved staff being released from other work to support delivery of accounts and has impacted on the published work programme. A revisit to consider and prioritise future topics has begun and will continue through the autumn and winter.

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**Area of focus****What has been delivered so far in 2023-24**

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Work with key stakeholders to identify, agree and bring forward audit deadlines for our accounts work for 2023 and future years.

Resourcing of our 2022-23 accounts audit programme has remained a priority during the first half of 2023-24; balanced with managing the impact on our performance audit and wider work programme. Against a difficult recruitment market and staff turnover, the Executive Leadership Team (ELT) and Directors have explored ways to increase capacity to get our accounts work back on track. Over the reporting period this has included recruiting placement students and using people from across the organisation to support accounts audit work. We also undertook an overtime pilot which proved its worth and has now been adopted as an offer in place when business needs justify.

An important aspect of getting audit of accounts work back on track has been good communication and transparency with our audited bodies; over the reporting period we worked closely with them to manage expectations and in local government we attended the Society of Welsh Treasurers to agree priorities.

We have agreed a three-year delivery timetable with the NHS and local government sectors. Over the three years we aim to make progressive advancements in the sign-off timetable for accounts audits to return to pre-Covid timetable.

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**Area of focus****What has been delivered so far in 2023-24**

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**Running the Business**

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Develop our approach to integrated performance management.

We continue to evolve and improve our approach to providing our ELT, Board and Committees with more integrated performance management reporting, to enable each to carry out its functions and inform better decision making. The report provides a governance overview and consolidates information under key themes of people, pounds, and plan delivery, highlighting actions taken to address areas of concern. It is supported by updated online financial and management information dashboards which pull together information from our finances, strategic risks, performance against key performance indicators (KPIs) and delivery of our strategic plan into easy-to-use reporting tools which can be interrogated to drill down into the details behind the headlines.

As part of our drive to increase transparency in decision making the integrated performance report which goes to Board is also made available for all staff to view on our internal Hub site.

Work has also been undertaken by our Data Analytics team to develop a tool to allow for overall monitoring of the audit work plan and this will be ready for deployment for monitoring of audit of accounts work later in the year. Alongside this the implementation of our new time recording and management (TRM) system has facilitated the ongoing development of management information reporting to start to establish a clearer understanding of demand and availability of staff for audit work at both individual and team level. (See later in this report for more details).

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**Area of focus****What has been delivered so far in 2023-24**

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Scope our Financial Sustainability Review and begin to implement changes necessary to live within our means in 2023-24 and future years, demonstrating our own commitment to value for money.

During the reporting period, a financial sustainability group was established and has started exploring how we can deliver savings with a focus on delivery models, efficiencies, and income generation. We set ourselves a challenging target of making £500,000 savings in 2023-24 and the group has been successful in identifying these savings, focusing on efficiencies and right sizing budgets, and has identified further opportunities for generating savings and additional income by reviewing what we do, and how we do it.

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## Targeted and impactful approach to communications and influencing

Area of focus	What has been delivered so far in 2023-24
<b>Audit Delivery</b>	
<p>Implement new stakeholder engagement approach to gather independent feedback from our audited bodies.</p>	<p>Between February and May 2023, two significant pieces of independent stakeholder research were run to gauge the awareness and impact of our work.</p> <p>The first was the inclusion of questions in a regular Welsh omnibus survey which enabled us to gain an understanding about the general public's knowledge of Audit Wales and our role. Unprompted, participants referred to us as being professional, accountable, knowledgeable, and independent.</p> <p>The second involved another independent company undertaking online surveys and more in-depth qualitative interviews with our stakeholders. We were extremely pleased with the positive results from this work, scoring very highly on perceptions of independence, professionalism, and the strength of our relationships with audited bodies.</p> <p>We are using the outcomes from both pieces of research to inform how we continue to promote our work and support the messaging around the impact our vital work has across the public sector in Wales.</p> <p>The work provided strong positive messages which we shared across the whole organisation and will be feeding back to all our external stakeholders over the autumn.</p>



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**Area of focus****What has been delivered so far in 2023-24**

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Refresh our website.

During the reporting period we started a project to review the content, layout, and design of the Audit Wales website. The project has followed a user-centred, agile methodology with a discovery phase completed that looked at the specific needs of Audit Wales stakeholders when using the website.

With the user needs mapped, work is underway to design and code the multiple website elements which will form a digital style guide for the organisation. This digital guide will enable new pages and content to be created at pace.

A key focus for the team has been to develop a more dynamic, content-rich homepage driven by our work programme with new structures that will enable tagging of related content and publications, opportunities for different types of content and to highlight topical work in progress. The digital style guide is due for completion in October 2023.

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**Area of focus****What has been delivered so far in 2023-24**

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Deliver a refreshed, rolling programme of good practice sharing (GPX), which is aligned to our audit programme and planned in from the outset.

A full programme of GPX events has been finalised and published on our website. By putting in place a strategic forward-looking audit work programme, as mentioned earlier in this report, our good practice team has been able to forward plan and focus its work to ensure it is aligned to that programme.

So far in the reporting period we have held several good practice events - both webinars and face to face. An example in May 2023 being two events held in partnership with the Welsh Language Commissioner and Future Generations Commissioner - 'A Wales of vibrant culture and thriving Welsh language'. The aim was to inspire and empower public services to embrace the cultural diversity of modern Wales and work beyond compliance, ultimately improving public services for the citizens of Wales. Feedback received from participants was very positive.

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**Area of focus****What has been delivered so far in 2023-24**

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**Running the Business**

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Improve our internal communication arrangements including frequent ELT engagement sessions, sharing stories focused on the quality, impact, and interactions we have through our work, and refreshing communication channels including our intranet.

Following feedback from our 2022 people survey and an Internal audit on internal communications, the ELT introduced a new approach to communicating its key messages. Feedback indicated that staff preferred a direct email rather than a blog on the Hub these emails on key matters are now sent every two to three weeks.

The internal audit also recommended that we provide guidance to staff on the various internal communications channels and how to get the best out of them. This was issued in July 2023 and will be continually reviewed as new products and functionality emerge.

This year the ELT and Board members also started holding roadshows with all areas of the business. The first round in the spring, and following feedback the second round in the autumn were more interactive with information circulated in advance for consideration and staff asked to suggest key topic areas they would like to discuss. These sessions will now become a regular feature every Spring and Autumn.

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## Culture and operating model that enables us to thrive both now and, in the future

Area of focus	What has been delivered so far in 2023-24
<b>Audit Delivery</b>	
<p>Embed our new time recording and management (TRM) system so as to provide better management information, ensuring more efficient and effective use of staff skills and supporting more accurate income profiling.</p>	<p>The new TRM system- HubPlanner, is now fully embedded to support weekly timesheet reporting and with further changes made during the interim reporting period to streamline the timesheet process for individual staff. We are continuing to develop our understanding of the system itself and it is supporting a range of reports for management teams in respect of both audit projects and individuals' time-charging, including a live report on timesheet completion that enables prompt intervention.</p> <p>Work has continued to populate the system with forward looking staff plan information that has previously sat outside it. That work has been affected by competing priorities and further consideration is being given to the level of forward-looking detail that we want within the system to ensure that it addresses key requirements while being able to be maintained in a proportionate and sustainable way.</p> <p>Our internal auditors are planning a review of system implementation during the remainder of 2023-24.</p>

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**Area of focus****What has been delivered so far in 2023-24**

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Enhance the capacity and capability of our workforce through implementation of the People & Organisation Development Plan and the Strategic Equality Plan.

Revised outcomes and measures for our People and Organisation Development Strategy were approved by the Board in November 2022. Over the reporting period we have:

- reviewed our recruitment arrangements;
- achieved a 'Top 10 Employer' accreditation in the [Working Families list 2023](#), recognising our support for staff in their experiences of work and family life;
- completed cohort 2 of our People Manager Development Programme, with positive feedback received from those who attended; and
- begun talks on collaborating with Audit Scotland on a joint leadership programme

Our [Strategic Equality Plan 2022-26](#) was published in September 2022 and we will shortly be publishing Our Equality Report for 2022-23 outlining the progress made against our objectives in the first year of the plan.

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**Area of focus****What has been delivered so far in 2023-24**

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**Running the Business**

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Address falling performance on engagement and employee experience.

Over the reporting period a task and finish group was established to consider what is needed to develop a 'One Audit Wales' culture and gain a better understanding of key issues behind previous employee engagement and experience ratings and how they can be addressed.

A new approach to employee engagement has also been introduced, to replace the Civil Service People Survey (CSPS). This new approach enables greater flexibility and scope for engagement and provides us with an opportunity to understand employee experiences in a much more dynamic way. We will be taking some key questions from the CSPS into the new approach to ensure we can track against our previous results. However, it will provide us with greater opportunity to benchmark beyond the civil service and give us direct access to best practice support and advice. A cross organisation implementation group has been established to embed the system and design the first survey which will be taking place in the autumn.

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Area of focus	What has been delivered so far in 2023-24
<p>Embed net zero ambitions through ways of working, travel plan and estates development.</p>	<p>The delivery of our estates strategy is on target with the Cardiff office move to Capital Quarter delivered. The move was delivered substantially under budget through a combination of smart procurement, and recycling furniture and equipment, and the running costs have been over £200,000 less than our former premises, with substantially improved environmental performance, making a significant contribution to our net zero plans. The approach and lessons learned were used in the subsequent planning and delivery of the relocation of our North Wales office from Abergele to Llandudno Junction in September 2023.</p> <p>Our travel plan was endorsed by the Board in July 2023 and will be launched in the autumn. It is designed to help reduce the environmental and financial impacts of both business travel and commuting, to encourage greater levels of physical activity and promote wellbeing.</p> <p>We have successfully maintained Green Dragon Level 5 (the highest level) for four years now with the most recent external audit completed in June 2023. Level 5 demonstrates our commitment to continual environmental improvement.</p>
<p>See a return to regular in-person working, as part of a hybrid working model, for all teams in Audit Wales to enhance productivity, quality, and organisational culture.</p>	<p>Over the reporting period we have seen a shift to a more balanced approach to hybrid working with increased use of offices for team working and collaboration. Feedback is that this is enhancing productivity and quality and is building a sense of teamwork.</p>

Area of focus	What has been delivered so far in 2023-24
<p>Deliver and realise benefits of the Wellbeing Strategy.</p>	<p>Our original Wellbeing Strategy and action plan was launched in September 2022, and over the reporting period we have continued to roll out a programme of Wellbeing actions and have in place Wellbeing champions to support teams.</p> <p>The Wellbeing champions have received additional training for their roles, with many choosing to also train as mental health first aiders. They were actively involved in the move to our new offices to ensure staff wellbeing was central to the designs and office layouts.</p> <p>A review of the Well-being strategy has recently started, involving the champions to reflect on the work undertaken to date and its impact.</p>
<p>Embed effective ways of working in the new Cardiff office that support productivity, quality, and collaborative organisational culture, and utilise learning across all Audit Wales offices.</p>	<p>When we moved into the new Cardiff office all staff were offered inductions and a follow up survey sought views, identified any ongoing areas of concerns, and evaluated how well teams and individuals were establishing new ways of working in the new premises.</p> <p>The learning from the Cardiff office relocation informed the North Wales office relocation, this has included high levels of engagement with staff affected and opportunities for staff to input into changes in their office environment. In West Wales we ran a design session for staff to suggest ways to improve their office, to ensure colleagues have access to similar experiences and facilities.</p>



# Reporting on our performance

## Key performance indicators

- 11 The position as of 30 September 2023 in terms of achieving the 18 key performance indicator (KPI) targets set out in our **Annual Plan 2023-24** is summarised below.

### Audit delivery KPIs

#### Strategic, dynamic, and high-quality audit programme

No	Indicator	Description	Target for 2023-24	Performance to 30 September 2023
1	Statutory deadlines	Proportion of audit products delivered by the required statutory deadline.	100%	95.8% <sup>1</sup>
2	On time	Proportion of other key audit products delivered in accordance with the planned timetable for ensuring timely and impactful reporting.	90%	100% <sup>2</sup>
3	Quality	Proportion of reviewed audits that are delivered in accordance with Financial Reporting Council (FRC) quality standards.	100% of sample assessed as in the highest two audit quality categories	Not yet available <sup>3</sup>

1 The exception being BCUHB where audit teams identified a range of errors and deficiencies and were not being provided with complete and accurate information on a timely basis to complete the audit by the specified deadline.

2 The reported figure for end of Q2 reflects a relatively small number of products(nine). We expect to report a greater number of products for the second half of the year.

3 Reviews will be completed in the second half of 2023-24.

No	Indicator	Description	Target for 2023-24	Performance to 30 September 2023
4	Credibility	Proportion of stakeholders that consider us to be an independent and authoritative communicator on the governance and stewardship of public money and assets.	At least 90%	85% <sup>4</sup>
5	Providing insight	Proportion of stakeholders who said that through our work, they gained useful insight that they would not have acquired otherwise.	At least 80%	71%
6	Driving improvement	Proportion of stakeholders who believe our work has led to improvements in the provision of public services.	At least 80%	81%
7	Savings identified	Value of potential savings, income, productivity gains and other financial benefits identified through our work.	At least £30 million during 2023-2026	Not yet available <sup>5</sup>

4 During quarter 1 of 2023 for the first time, we used an independent research company to obtain stakeholder feedback on our behalf. This included both quantitative and qualitative research resulting in a wider and deeper analysis of our impact than previous internal processes

5 Whilst we do not have a quantified figure to report at this stage, there are a number of pieces of work in progress, in addition to the rolling National Fraud Initiative, which we anticipate will identify potential savings or other financial benefits. This will be reported in our Annual Report & Accounts for 2023-24.

## Targeted and impactful approach to communications and influencing

No	Indicator	Description	Target for 2023-24	Performance to 30 September 2023
8	Good practice events	Proportion of stakeholders who rated our good practice events useful or very useful.	At least 90%	92%
9	Website visits	Number of visits to our website where at least one action is performed, e.g., download a report, click on a video.	35,000	24,053
10	Social media	Number of social media engagements, i.e., interactions with our posts such as a like, a comment, or a retweet/share.	3,000	2,135
11	Sharing audit learning	Number of instances where we present audit learning to key policy working groups or at relevant externally hosted events.	50	21 <sup>6</sup>

<sup>6</sup> This number is checked at the end of the year to adjust, for example to ensure repeat attendance as observers at ongoing groups is counted as a single entry.

## Running the business KPIs

### Culture and operating model that allows us to thrive both now and in the future

No	Indicator	Description	Target for 2023-24	Performance to 30 September 2023
12	Employee engagement	Percent positive annual staff survey engagement index score, aligned with that for the Civil Service People Survey (CSPS).	At least the median benchmark score for the latest CSPS	60% <sup>7</sup>
13	Employee experience	Percent positive annual staff survey thematic employee experience scores.	At least the median benchmark scores for the latest CSPS	2 out of 9 themes scored higher than the benchmark <sup>8</sup>
14	Sickness absence	Average working days lost per member of staff per annum.	Less than six days	6.41 days
15	Financial balance	Level of variance in gross income and expenditure from that set out in our Estimate for the current year.	Less than 2% of gross expenditure budget	2.2%
16	Cost savings and efficiencies	Value of cost savings and efficiencies identified throughout the business.	£1.4 million	£1.9 million
17	Greenhouse gas emissions	Total CO <sub>2</sub> equivalent emissions.	20% reduction on a recalculated 2019-20 baseline	93 tonnes

<sup>7</sup> The CSPS 22 median engagement score is 65%

<sup>8</sup> We score higher than the benchmark in two of the themes. Pay and benefits and Inclusion and Fair treatment. The remaining themes where we scored lower than the benchmark are My work, Organisational objectives, and purpose, My manager, My team, Learning and Development, Resource and workload and Leadership and managing change.

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<b>No</b>	<b>Indicator</b>	<b>Description</b>	<b>Target for 2023-24</b>	<b>Performance to 30 September 2023</b>
18	Trainee success rate	Proportion of trainees achieving first-time passes in their Professional and Advanced level examinations with the Institute of Chartered Accountants in England and Wales.	At least 90%	80%

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# Appendices

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- 1 Local audit work**
- 2 National value-for-money examinations and studies**
- 3 Supporting effective scrutiny and accountability**

# 1 Local audit work

The Auditor General carries out local work at most public bodies in Wales. The programme includes audit of accounts, local performance audit work and well-being of future generations work.

Public body	Audit of accounts	Local performance audit work <sup>9</sup>	Well-being of future generations work
Senedd Commission	✓		
Welsh Government	✓		✓
11 Welsh Government sponsored bodies	✓		✓ <sup>10</sup>
Welsh Revenue Authority including the tax statement	✓		
5 Welsh Government companies	✓		
6 Commissioners, Inspectorates and Regulators	✓		
7 Local Health Boards	✓	✓	✓
3 NHS Trusts and 2 Special Health Authorities	✓	✓	✓ <sup>11</sup>
22 Councils (Unitary Authorities)	✓	✓	✓
4 Police and Crime Commissioners and Chief Constables	✓	✓	
3 Fire and Rescue Authorities	✓	✓	✓
3 National Park Authorities	✓	✓	✓
9 Pension funds	✓		
Corporate Joint Committees	✓	✓	✓
City region growth deals	✓	✓	
Several smaller local government bodies including joint committees, and harbour authorities	✓		
Over 730 Town and Community Councils	✓ <sup>12</sup>		

9 The Auditor General is not required to conduct a programme of local performance audit work at each central government body. Performance audit work conducted within this sector currently sits within his programme of national value for money examinations and studies.

10 Only for listed bodies under the Well-being of Future Generations (Wales) Act 2015.

11 Only for listed bodies under the Well-being of Future Generations (Wales) Act 2015.

12 On a limited assurance basis.

## 2 National value-for-money examinations and studies

This programme of work includes value for money examinations, local government studies, and the preparation of summary reports of the findings from local audit work across multiple NHS, central government and/or local government bodies.

It also includes examinations undertaken in response to issues of public concern identified through our audit work or raised with the Auditor General through correspondence. The outputs from much of this programme support the work of the Senedd Public Accounts and Public Administration Committee and other Senedd committees - see **Appendix 3**.

We keep our plans under regular review, taking account of our audit priorities, the context of our own resourcing and the capacity of our audited bodies to engage with us. For example, although not featured at the time of our Annual Plan, we are now planning to publish an update report on the A465 Section 2 road project following our [interim findings report](#) in February 2020. We have also confirmed recently that we intend to progress some work on the Velindre Cancer Centre.

In addition to the work in progress listed, other outputs may also emerge from work we are undertaking in response to issues that have been raised with us, from follow up work, or from our wider research and development activity.



**Work completed as of 30 September 2023**

Maximising EU Funding – the Structural Funds Programme and Rural Development Programme

‘Cracks in the Foundations’ – Building safety in Wales

Cwm Taf Morgannwg University Health Board – Quality Governance Arrangements Joint Review Follow-up

NHS Wales finances data tool – up to March 2023

Springing Forward: Lessons from our work on workforce and assets (in local government)

Approaches to achieving net zero across the UK

Income diversification for National Park Authorities in Wales

NHS workforce – data briefing

### Work in progress or to be started during the remainder of 2023-24

Covering teachers' absence – follow up	Corporate Joint Committees
Fire and rescue – false alarm reduction	NHS quality governance
Planning for sustainable development – brownfield regeneration	Governance of special purpose authorities - National Parks
Use of performance information in local government	A465 Section 2 - update
Ukrainian refugee services	Digital strategy in local government
Affordable housing	Governance of special purpose authorities - Fire and Rescue
Active travel	Unscheduled care
NHS workforce	Welsh Government capital and infrastructure investment
Cancer services	Velindre Cancer Centre
Addressing biodiversity decline	Further and higher education funding and oversight – Commission for Tertiary Education and Research
The senior public service	Challenges for the cultural sector
Homelessness	Rebalancing care and support
Access to education for children with Additional Learning Needs	Tackling NHS waiting lists
Financial sustainability in local government	Commissioning and contract management in local government

## 3 Supporting effective scrutiny and accountability

### Supporting the work of the Public Accounts and Public Administration Committee and other Senedd Committees

Our work plays a key role in supporting the work of the Public Accounts and Public Administration Committee (PAPAC) in its consideration of the use of resources and the discharge of public functions in Wales.

During the reporting period, the outputs from our work supported eight PAPAC meetings, including evidence sessions on matters arising from our work on [Regenerating Town Centres](#), the [Welsh Government's purchase of Gilestone Farm](#), and on [Maximising EU Funding](#). Our February 2016 report on the [Establishment and oversight of the Wales Life Sciences Investment Fund](#) also informed an evidence session in September examining the latest position following a [Welsh Government statement about the closure of the Fund](#). The Committee also considered some of the work completed during the reporting period outlined in **Appendix 2**.

The eight PAPAC meetings included one joint meeting in May with the Health and Social Care Committee which considered the evaluation of the Social Services and Well-being (Wales) Act 2014, issues relating to Betsi Cadwaladr University Health Board, and the committees' inquiry work ahead of their [joint report on Digital Health and Care Wales](#) in July 2023.

We have continued to engage with clerking teams to other Senedd committees to discuss our work where this is of mutual interest and to respond to relevant consultations. This included, for example, discussing our [submission to the Local Government and Housing Committee](#) as part of its inquiry on local authority leisure and library services. [The Committee's report](#) drew on various parts of our written evidence.

Overall, we responded formally during the period to three consultations launched by the Senedd or its committees.

## **Supporting the work of the audit and scrutiny committees of public bodies**

Through the interim reporting period, we have attended meetings of the audit and scrutiny committees of the principal bodies that we audit. We continue to provide briefings and reports on our audit work together with support to strengthen governance effectiveness.

## **Supporting the public and their local representatives**

We regularly receive correspondence from the public, their local and national elected representatives and others that raises potential concerns about the stewardship of public money and assets.

During the reporting period, we received 57 items of correspondence and ensured that we responded to those concerns in a fair, proportionate, and professional manner. In addition, 8 individuals contacted us between 1 April and 30 September 2023 indicating that they wished to make a whistleblowing disclosure.



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We welcome correspondence and  
telephone calls in Welsh and English.

Rydym yn croesawu gohebiaeth a  
galwadau ffôn yn Gymraeg a Saesneg.