



WALES AUDIT OFFICE
SWYDDFA ARCHWILIO CYMRU

Annual Improvement Report

Powys County Council

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This Annual Improvement Report has been prepared on behalf of the Auditor General for Wales by Colin Davies and Justine Morgan under the direction of Jane Holownia.

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Summary report

- 1 Each year, the Auditor General must report on how well Welsh councils, fire and rescue authorities, and national parks are planning for improvement and delivering their services. Drawing on the work of the relevant Welsh inspectorates, as well as work undertaken on his behalf by the Wales Audit Office, this report covers Powys County Council's (the Council) delivery and evaluation of services in relation to 2011-12, and its planning of improvement for 2012-13.
- 2 Overall the Auditor General has concluded that the Council is developing its improvement programme management arrangements and is prioritising cultural change, but significant weaknesses in its performance management framework mean that it is currently unable to properly evaluate the performance of services and their impact on citizens.
- 3 We found that the Council has yet to achieve the necessary improvement in some key services:
 - the Council has made adult social care a priority for improvement and Children's Services are performing well;
 - progress in improving education services for children and young people has been limited and too slow, and Estyn has placed the Council in the category of an authority in need of significant improvement; and
- 4
 - there are some key areas where the Council's performance in administering housing benefit to its citizens is below average when compared to other Welsh councils.
 - The Council has embarked on a cultural change programme to promote more open and rigorous self-evaluation but there are significant weaknesses in the performance management framework which mean that current arrangements do not provide citizens or stakeholders with a coherent picture of the Council's performance:
 - The Council has discharged its improvement reporting duties under the Local Government (Wales) Measure 2009 (the Measure). However, it should ensure that it acts more in accordance with Welsh Government guidance.
 - The Council's *Powys Change Plan Stage 2 Annual Performance Report 2012* (the Performance Report) is not yet a reliable assessment or meaningful evaluation of the Council's performance in delivering its key areas for improvement, although we note it has improved compared with previous years.
 - Although more balanced than in previous years, the Performance Report still presents citizens with an overly positive picture of the Council's performance and does not identify what the Council plans to do differently to tackle underperformance.

- 5 We also found that:
- the Council's arrangements for self-evaluation are not rigorous enough to support continuous improvement or provide citizens or stakeholders with a coherent picture of the Council's performance;
 - the Council is prioritising a cultural change programme in order to drive a more open and realistic self-assessment and evaluation of its progress in achieving its key areas for improvement;
 - the Council complied with most of its responsibilities relating to financial reporting and use of resources, although it did not publish its audited financial statements until 15 October 2012; and
 - the Council was late producing its Welsh language scheme annual monitoring report this year and the Welsh Language Commissioner (the Commissioner) has yet to complete the monitoring process.
- 6 Finally, this report sets out our views on how well the Council is planning for, and making arrangements to support, improvement. We concluded that the Council's planning for improvement and its arrangements to support improvement are appropriate in some areas and it is responsive in further developing its arrangements where issues are identified by external review, but key challenges remain if it is to achieve the necessary improvement:
- The Council has discharged its statutory improvement planning duties. However, it should ensure that its improvement plan effectively conveys what it is going to do differently and how this will affect the lives of citizens.
 - The Council has approved and is monitoring the implementation of a business plan designed to improve the performance of Adult Social Care Services.
 - The Council has embarked on a process of cultural and organisational change designed to improve focus on service outcomes, strengthen capacity and skills, and drive the achievement of its improvement objectives.
 - The Council's financial planning arrangements take account of the cost of delivering its improvement priorities.
 - The Council's recently revised approach to managing school funding appears appropriate but a significant challenge remains if it is to curtail deficits in the short term and eliminate them in the longer term.
 - The Council has only partly complied with its requirement to make arrangements to secure continuous improvement, and prompt and decisive action is needed to achieve and demonstrate improvement in key services.

Recommendations

- 7 We make no new recommendations this year, and this report sets out the progress the Council is making to address the recommendations and proposals for improvement made in our previous reports. Those proposals for improvement are set out in our improvement assessment letters issued to the Council during the course of the year. These letters are available on our website www.wao.gov.uk.

Detailed report

Introduction

- 8 Under the Measure, the Auditor General must report each year on how well Welsh councils, fire and rescue authorities, and national parks are planning for improvement and delivering their services. **Appendix 1** provides more information about the Auditor General's powers and duties under the Measure. With help from Welsh inspectorates, Estyn (for education) and the Care and Social Services Inspectorate for Wales (the CSSIW), we have brought together a picture of what each council or authority in Wales is trying to achieve and how it is going about it. This report also sets out the progress the Council has made since the Auditor General published his last annual improvement report, drawing on the Council's own self-assessment.
- 9 We do not undertake a comprehensive annual review of all Council arrangements or services. The conclusions in this report are based on our cumulative and shared knowledge and the findings of prioritised work undertaken this year.
- 10 Given the wide range of services provided and the challenges facing the Council, it would be unusual if we did not find things that can be improved. The Auditor General is able to:
- recommend to Ministers of the Welsh Government that they intervene in some way;
 - conduct a special inspection and publish the report with detailed recommendations;
 - make formal recommendations for improvement – if a formal recommendation is made the Council must respond to that recommendation publicly within 30 days; and
 - make proposals for improvement – if we make proposals to the Council, we would expect it to do something about them and we will follow up what happens.
- 11 We want to find out if this report gives you the information you need and whether it is easy to understand. You can let us know your views by e-mailing us at info@wao.gov.uk or writing to us at 24, Cathedral Road, Cardiff CF11 9LJ.

The Council is developing its improvement programme management arrangements and is prioritising cultural change, but significant weaknesses in its performance management framework mean that it is currently unable to properly evaluate the performance of services and their impact on citizens

The Council has yet to achieve the necessary improvement in some key services

The Council has made adult social care a priority for improvement and Children's Services are performing well

- 12 Together with the CSSIW, we carried out an in-depth joint inspection of adult social care which we reported in 2012. We found that the Council was delivering services for adults that were unlikely to consistently meet the needs of eligible people, and the arrangements in place were unlikely to secure either the scale or the pace of improvement needed.
- 13 In response, the Council has put a programme board in place and produced an adult social care business plan. This, together with the Powys Change Plan, has set out the response required to address the issues raised. In addition, the Council has made adult social care a priority for improvement and are supporting this commitment with significant new resources from next year's budget. Currently, however, there are a high proportion of temporary and interim managers with a number of contracts coming to an end which could result in a loss of continuity, direction and momentum.
- 14 The CSSIW has also reported on Children's Services. It found that the services are stable, perform well and benefit from strong, capable management. Particular emphasis has been placed on developing networks across staff groups and partner agencies which is crucial to the success of providing responsive services across a widely dispersed authority.
- 15 The Council is currently sharing a Director of Social Services with Ceredigion. The councils are exploring opportunities to achieve mutual benefits from collaboration; for example with out-of-hours' services, training and commissioning functions. Because the councils span two health boards which have different priorities, this will create a challenge to the extent of collaboration. It will be important to anticipate the benefits, opportunities, and also the costs and risks of working across the two authorities.
- 16 The CSSIW published its *Annual Review and Evaluation of Performance 2011-2012* in October 2012, and has identified the following potential risks:
- the work on collaboration could create uncertainty leading to delays in progressing modernisation;
 - a lack of permanency in key appointments in adult services could result in a failure to sustain and embed the change programme;
 - any overspend by the health board could impact upon services; and

- consistency of delivery of adult services across the shires has the potential to be compromised.

17 The CSSIW also reviewed the Council's Director's letter and confirmed that it gives a comprehensive account of the Council's performance and clearly sets out the improvement priorities that the Council will be working towards for the next year. The CSSIW confirmed that the evidence provided by the Council to support its evaluation is clear.

Progress in improving education services for children and young people has been limited and too slow, and Estyn has placed the Council in the category of an authority in need of significant improvement

18 Following the outcome of the inspection of education services for children and young people in February 2011, the Council was identified as requiring an Estyn monitoring visit as follow-up to that inspection. The monitoring visit¹ took place during October 2012, to review the progress made against the recommendations arising from the earlier inspection. The review also considered the current performance of the Council, which led to further areas for improvement being identified. Estyn has published a letter setting out the outcomes of the monitoring visit on its website www.estyn.gov.uk.

19 Estyn found that: 'since the inspection in February 2011, the pace of improvement within the authority and its schools, as well as the progress against the recommendations left by the inspection team, has been limited and too slow'.

20 The findings of the monitoring visit were that:

- performance levels in secondary schools have declined since the previous inspection;
- the performance of primary schools has not improved enough;
- challenge to schools is not consistent or rigorous enough to ensure that all schools improve sufficiently;
- the arrangements to provide support for school improvement are not well-managed;
- the programme of school reviews does not focus on those schools that need most improvement;
- the quality of written records of visits to schools is variable; and
- the Council has made only limited use of its full powers in order to improve schools.

21 As a result of its findings, and the slow progress against recommendations, Estyn has placed the Council in the category of an authority in need of significant improvement and will return to the Council in not less than 12 months to judge progress.

¹ There are further references in this report to Estyn findings. All such references relate to the outcomes of this same monitoring visit made during October 2012.

22 In response, the Council has appointed the Chief Executive responsible for the delivery of education services in the county, and has collaborated with senior education officers from Ceredigion County Council in preparing an action plan to outline the steps it will take to implement the necessary improvements.

There are some key areas where the Council's performance in administering housing benefit to its citizens is below average when compared to other Welsh councils

23 Processes are in place that should support timely and accurate payments to the right people although average processing times for both new claims and change of circumstance notifications are longer than Welsh averages. The percentage of new claims decided within 14 days, and the percentage of new claims outstanding for more than 50 days, is better than the Welsh average.

24 The service does not collect data showing the percentage of claims calculated correctly; therefore, a comparison on accuracy is not possible. The percentage of overpayments identified and recovered is above the Welsh average.

25 Counter-fraud activities present a mixed performance with the number of fraud referrals and investigations falling, but the number of successful sanctions increasing.

26 The service has a high number of applications for reconsideration or revision, significantly above the Welsh average. The number of appeals is also above the Welsh average; however these are submitted to the Appeals Service more quickly than the Welsh average.

27 There are a number of areas where we will monitor progress during the coming year. These include progress on implementing the recommendations set out in our previous overpayments report; the efficiency of customer access; and progress in ensuring the accurate calculation of claims and an evaluation of the reasons for the high number of applications for reconsideration or revision.

There are significant weaknesses in the performance management framework and current arrangements do not provide citizens or stakeholders with a coherent picture of the Council's performance

The Council has discharged its improvement reporting duties under the Measure. However, it should ensure that it acts more in accordance with Welsh Government guidance

- 28 By publishing the Performance Report by the deadline of 31 October 2012, the Council has complied with the statutory requirements outlined within the Welsh Government's guidance for the Measure, under section 15 (7).
- 29 The Performance Report is well-structured and of reasonable length, setting out the Council's performance against all statutory indicators and including current and prior-year performance figures. Performance against targets and comparison with the Welsh average is also included. The extent to which the Council is engaged in collaborative and partnership working in order to support achievement of its priorities is clearly explained in terms of what this has achieved and what remains to be done. This includes reference to the outcome agreement and what the Council aims to achieve through the *One Powys Plan*. The Performance Report includes the Council's response to our statutory recommendations reported in each of our 2011 and 2012 annual improvement reports and to the joint Wales Audit Office/CSSIW inspection reports into adult social care.
- 30 The relevance of statutory performance indicators to the Council's plans for improvement could be made clearer by identifying where they relate to specific improvement objectives, and the Performance Report does not clearly evidence the processes the Council has gone through to discharge its general duty to secure continuous improvement. In assessing its achievements through collaborative working, the Council could usefully seek and incorporate feedback from partners.
- 31 The Performance Report is available on the Council's website in Welsh and English, and its publication was accompanied by a press release. Hard copies are available in the main public buildings and publicised in the Council newspaper, *Red Kite*, that is distributed to all households.
- The Council's Performance Report is not yet a reliable assessment or meaningful evaluation of the Council's performance in delivering its key areas for improvement, although we note it has improved compared with previous years**
- 32 This is the second year the Council has been required to publish a backward-looking Performance Report. In our *Annual Improvement Report* in January 2012, we emphasised that councils need to be more self-critical and evaluative around how they deliver their services, and that they need to focus much more clearly on the intended outcomes and the impact of services upon citizens.

33 Our audit of the Council's self-assessment of its performance in 2011-12 found evidence that the Council is making progress in addressing the proposals for improvement set out in our previous reports, although more work needs to be done. Overall, the quality of the Council's self-assessment of its performance in delivering its key areas for improvement is improved in comparison with that of the previous year.

Although more balanced than in previous years, the Performance Report still presents citizens with an overly positive picture of the Council's performance and does not identify what the Council plans to do differently to tackle underperformance

34 A clear framework to monitor performance is in place and performance data is widely reported, but it is not sufficiently integrated with improvement planning and reporting. Furthermore, there is only limited evidence that the Council is making good use of this data to robustly challenge performance or decide what it needs to do differently to improve.

35 Estyn found that: 'The Council's new corporate performance management process has only been in operational use for limited time. As yet, this has not influenced improvement or accountability within services for children and young people. In addition, the schools service has prepared a weak performance management framework, which does not hold officers to account or monitor performance effectively. Many of

the processes to manage performance are informal and ineffective. In general, the Council has not held individual officers to account for their performance. Inadequate performance and resource management means that important areas of the Council's work are not done.'

36 The Council has used progress against key actions and quantitative and qualitative measures of performance as the main evidence to self-assess its performance. Its Performance Report includes a wide range of evidence from different sources, and this is presented in a more user-friendly way than last year. However, there remains an overreliance on reporting what the Council has done rather than the difference this is making, and targets set are not consistently challenging. The narrative section of the assessment does not always report progress in relation to targets set, making it difficult to judge whether progress is reasonable or as planned.

37 Whilst more balanced than in previous years, the Performance Report still conveys the progress the Council is making in a generally favourable light; for example through carefully chosen words, the targets it sets itself and the margin of variance from these that it considers acceptable. Although some areas of weaker performance are identified, they are often qualified with reference to 'good news' or couched in terms that are evasive or ambiguous. The Performance Report does not elaborate on what the Council plans to do differently to tackle identified areas of underperformance.

The Council's arrangements for self-evaluation are not rigorous enough to support continuous improvement or provide citizens or stakeholders with a coherent picture of the Council's performance

- 38 The Council's Performance Report lacks a robust self-evaluation of how well it considers it is performing in achieving its improvement objectives. The information needed to form an overview of the progress the Council is making is fragmented within the Performance Report and is not sufficiently drawn together to form a coherent evaluation.
- 39 We have considered the views of other regulators as to the reliability of the Council's self-evaluation arrangements, and these indicate considerable inconsistency in practice within the Council. The CSSIW reported in its *Annual Review and Evaluation of Performance 2011-12* that: 'the Director's letter gives a comprehensive account of the council's performance' and 'the evidence provided by the council to support their evaluation is clear'.
- 40 However, Estyn reports that: 'The Council's arrangements for self-evaluation are not rigorous enough. This means that important shortcomings and challenges within education services for children and young people are missed. The Council does not self-evaluate effectively, and cannot therefore use self-knowledge to plan for improvement. The weaknesses in self-evaluation at the corporate level are

also reflected at service level. As a result, the self-evaluation provided for the team, in advance of the monitoring visit, is too positive and descriptive. It does not identify the shortcomings identified by the inspection team or the lack of progress against the recommendations. In addition, too many key officers were not involved in the preparation of the self-evaluation report and it was not shared with head teachers or other stakeholders.'

The Council is prioritising a cultural change programme in order to drive a more open and realistic self-assessment and evaluation of its progress in achieving its key areas for improvement

- 41 It is evident that this year the Council's Performance Report has been subject to more rigorous internal review and challenge at various levels including senior management team, Cabinet and joint chairs of scrutiny. Whilst this is a positive step, insufficient time was provided to allow for the issues raised (in particular, those issues raised by scrutiny) to be properly considered and addressed prior to submitting the Performance Report to cabinet for approval.
- 42 Indeed the views of scrutiny, considered by Cabinet in approving the Performance Report on 2 October 2012, included comments such as: 'little information in the document about outcomes of changes – what difference has this made to the public'; and 'there are no negative comments in the document to provide a balance – this is too much of a good news story'. These

views are consistent with our own. The Council would benefit by applying and acting upon such internal challenge earlier in the development of its annual Performance Report next year to help identify and redress the balance of mainly positive reporting.

- 43 If the Council is to develop an appropriately open and realistic culture which promotes rigorous self-evaluation, the effectiveness of scrutiny and the relationship between officers and scrutiny will be key. In this respect, we are concerned that Estyn has found that: 'Since the last inspection, and under the leadership of two administrations, the scrutiny committee has found it difficult on many occasions to access important information. During the last year, members have highlighted concerns about the progress against the post-inspection plan and questioned whether officers made best use of resources to deliver the necessary actions. However, officers have not responded to these concerns.'
- 44 We are currently working alongside the Council's scrutiny members and support team who are participating in an all-Wales improvement study designed to promote and support improvement in the effectiveness of scrutiny arrangements. We will report the outcomes of the study in due course.

- 45 We are encouraged that the leadership of the Council is working to promote a culture which requires a more open and balanced self-assessment of its performance, and is more evaluative and realistic regarding progress in delivering its improvement objectives. For example, our staff and CSSIW colleagues have been invited to attend and participate in an Annual Council Reporting Framework (ACRF) Challenge Event hosted by social services in order to facilitate robust internal and external challenge of the Director's report prior to its publication.

- 46 However, it is also evident that cultural change is at an early stage and the Council is prioritising related projects and activity so as to seek to minimise the time that it will take before practices become embedded and lead to the desired outcomes.

- 47 The Council has engaged with the Welsh Local Government Association to provide a source of support and challenge in relation to its self-assessment and evaluation arrangements, and we will continue to review the Council's progress in developing its arrangements.

The Council complied with most of its responsibilities relating to financial reporting and use of resources, although it did not publish its audited financial statements until 15 October 2012

- 48 The appointed auditor recently gave his opinion on the Council's accounts and gave the view that that the Council complied with most of its responsibilities relating to financial reporting and use of resources, although it did not publish its audited financial statements until 15 October 2012. [Appendix 3](#) gives more detail.

The Council was late producing its Welsh language scheme annual monitoring report this year and the Welsh Language Commissioner has yet to complete the monitoring process

- 49 The role of the Welsh Language Commissioner was created by the Welsh Language (Wales) Measure 2011. Over time, new powers to impose standards on organisations will come into force through legislation. Until that time, the Commissioner will continue to review Welsh language schemes by virtue of powers inherited under the Welsh Language Act 1993.

- 50 The Commissioner works with all local authorities in Wales to inspect and advise on the implementation of language schemes. It is the responsibility of local authorities to provide services to the public in Welsh in accordance with the commitments in their language schemes. Every local authority is committed to providing an annual monitoring report to the Commissioner outlining its performance in implementing the language scheme. The Commissioner analyses every monitoring report, provides a formal response and collects further information as required.

- 51 The Commissioner's comments relating to her work with the Council this year are as follows: 'The Council is continuing to develop its bilingual computer systems, including bilingual on-line freedom of information requests and planning registers. It has introduced child protection e-learning courses in Welsh and English. The Children and Young People's Partnership Welsh Language Referral Group, which was dissolved last year, has been re-established. This means that a forum exists again for discussing the needs of young Welsh speakers. This year, there was a substantial delay before the Council's annual monitoring report on the implementation of its Welsh language scheme was received. As a result, the monitoring process has not yet been completed. The Council did not reach some targets for implementing its language scheme. It is expected to prioritise policy impact assessment, establishing a baseline for the number of services provided through the medium of Welsh and completing the process of recording the Welsh language skills level of staff.'

The Council's planning for improvement and its arrangements to support improvement are appropriate in some areas, and it is responsive in further developing its arrangements where issues are identified by external review, but key challenges remain if it is to achieve the necessary improvement

The Council has discharged its statutory improvement planning duties. However, it should ensure that its improvement plan effectively conveys what it is going to do differently and how this will affect the lives of citizens

52 The Council's improvement objectives and its annual improvement plan, *Powys Change Plan 2012/15* (the Plan), broadly meet statutory requirements and guidance issued by the Welsh Government although future plans could usefully make reference to the requirements of the Equality Act 2010 and how this influences the improvement programme. The Plan incorporates the Council's response to our statutory recommendations concerning adult services and capacity and capability that we made in our *Annual Improvement Report* in January 2012, although the latter is not developed in detail.

53 The Plan reaffirms the five improvement objectives that form the Council's contribution to the 10 shared *One Powys* outcomes it has jointly agreed with partners. These outcomes have been endorsed through consultation with residents and other stakeholders during summer 2011. Whilst further consultation has since taken place concerning projects designed to deliver the Council's improvement objectives, details of that consultation are not reflected in the Plan.

54 The Plan could be more effective in conveying what the Council plans to do differently or the impact its actions will have on citizens. The Council has still to address some of the proposals for improvement that we have previously identified in relation to the Plan. The Council has attempted to make the Plan more user-friendly but there remains in places an overreliance on technical terms that are unlikely to be widely understood. The Council has correctly tried to simplify the way it describes each of its five improvement objectives to focus more closely on outcomes. However, actions are expressed only in broad terms and are not consistently set in the context of current levels of performance, making it difficult to judge the extent of improvement aimed at, or what the Council intends to do differently. Measures and targets are in place but few of these are expressed in terms of the difference the Council wants to make to the lives of citizens. More work is also needed to reflect appropriate actions and measures for the Council's regeneration programme in the Plan.

55 In considering the Council's plans for education services for children and young people, Estyn found that: 'Planning at a strategic level is not focused clearly enough on outcomes. The lack of useful milestones and quantifiable outcome measures at all levels of planning means that managing and monitoring performance is difficult. Generally, the Council does not make full use of the information or data available to enable it to plan strategically or allocate resources efficiently.'

56 Over the past year, the Council has focused on putting project and programme management structures in place to support delivery of its improvement programme and monitor the progress it is making. The publication date of the Plan was brought forward to 1 March 2012 to fit with budget-setting processes and ensure that improvement objectives are adequately resourced. The Council has also worked with partners to develop better-tailored measures of success in respect of *One Powys* outcomes. More detailed information about the improvement programme is available in a range of monitoring documents that are reported to individual project boards. However, this information is primarily for the Council's own internal use and is not directly available to the public. The Council should do more to explain how the interested reader can access additional information or find out more. The Council has a comprehensive work plan for internal and external communications, tailoring messages to keep the Plan interesting and relevant to different target audiences.

57 The Plan is available on the Council's website and has been promoted through a summary article in the Council's newsletter, *Red Kite*, which is distributed to all households. Hard copies of the Plan are available in libraries, customer service points and leisure centres and it has been widely promoted in the local press, social media sites and in staff magazine articles.

58 Overall the Council's methods for collecting and reporting performance indicators are reliable, although we have reported some issues relating to a small number of indicators where arrangements need to be improved.

The Council has approved and is monitoring the implementation of a business plan designed to improve the performance of Adult Social Care Services

59 We made two statutory recommendations last year concerning the need to address poor performance in Adult Social Care Services and, in response, the Council has been receptive to our findings and conclusions and has made substantial progress in establishing appropriate arrangements in order to drive improvement.

60 The Council is actively exploring opportunities to build capacity and improve efficiency/ effectiveness through collaboration. The Director of Social Services is currently a shared post with Ceredigion County Council, while both councils explore the potential benefits of working in collaboration.

61 The Council has invested significantly in redesigning its adult social care business plan and supporting its delivery with robust project management arrangements. The Council commissioned PriceWaterhouseCoopers to assist in this work which incorporated the full engagement of Social Care staff at all levels in designing and delivering the new improvement agenda.

62 Following its approval of the new business plan, the Council set up an Adult Social Care Service Programme Board (the Board) in March 2012, chaired by the elected member with responsibility for Social Care and Housing, and including senior staff representatives from across the Council. The role of the Board has been to monitor and challenge progress and delivery of the various projects set out within the business plan, and it has been open and transparent in inviting our staff and those of CSSIW to observe the business of the Board. The Council also appointed an interim Head of the Adult Social Care Service who, together with the Director, is providing clear leadership and direction for service managers and staff; and valuable support and assurance for the business of the Board.

63 As a number of business plan projects are complete, or nearing completion, the Board considered an 'end-of-year review' at its meeting on 22 February 2013 for it to evaluate whether or not the desired outcomes are being achieved. The internal review identified a mixed picture of improvements. Improved outcomes were reported in respect of: organisational and cultural change; accessibility of services; quality of case reviews and the care management process; and the numbers of older people helped to live at home. However, the review also identified that targets set for improvement had not been achieved in relation to: staff appraisals and supervision sessions; staff sickness absence; financial management; and timeliness of care planning assessments.

64 The CSSIW conducted a routine follow-up inspection of adult services during March 2013 and will report its findings in due course.

The Council has embarked on a process of cultural and organisational change designed to improve focus on service outcomes, strengthen capacity and skills, and drive the achievement of its improvement objectives

65 In our *Corporate Assessment Update Letter 2011* and our *Annual Improvement Report* issued in January 2012, we recommended that the Council: 'establish more rigour and consistency in its arrangements to profile human resource requirements across its project portfolio to ensure that it has sufficient capacity and capability to deliver its improvement objectives'. In response, the Council has made progress in addressing the immediate skills gaps needed to deliver its improvement priorities. Work is underway to create workforce plans and further up-skill staff in the short to medium term. However, there are risks that the Council needs to manage proactively to ensure staff have manageable workloads and deliver key improvement projects in a timely manner.

66 The Council undertook a mapping exercise to identify the corporate support service requirements for all of its improvement priority projects. With the exception of school modernisation, all phase 1 projects have now been resourced. Work is underway to ensure full resourcing of the remaining projects.

- 67 The mapping also identified that although staff have been allocated to support project delivery, some officers were finding it increasingly difficult to deliver the project work alongside their day-to-day work. This is a tension and risk the Council needs to manage proactively, if it wants to ensure staff have manageable workloads, and projects are delivered in a timely manner.
- 68 The Council is including in its planning processes, the identification of human resource requirements through:
- only commissioning new projects if they include an appropriate resources plan;
 - developing service-based workforce plans over the next two years; and
 - introducing a new staff appraisal system and personal development plans.
- 69 This work should strengthen the Council's ability to match resources and skills to the delivery of its improvement objectives in the medium term. However, the Council has a poor track record in delivering a comprehensive suite of meaningful workforce plans. This area of work has, and will continue to, require the full support of the Council's senior leadership team to minimise the risk of failure.
- 70 The Council has begun to up-skill sections of its workforce. The directors have attended a coaching and mentoring course. The focus of this training is to develop further their skills in change management, and to begin to create within the Council a culture of developing people through coaching. Two cohorts of senior managers have attended a leadership course, aimed at improving their staff leadership and change management skills. The Council will need to ensure that staff appraisals, and learning and development, continues to be implemented at a suitable pace. Without this development of the workforce, the Council may lack sufficient capacity and capability necessary to deliver its priorities in the future.
- 71 The Chief Executive has recognised that there needs to be a fundamental change in behaviours that will shape cultural change to enable the Council to be successful in delivering its Change Plan. In March 2012, the Council engaged Hay Consultants to assist in improving the organisational effectiveness. Informed by this work, the Council has concluded that it needs to focus much more clearly on identifying and achieving service outcomes rather than the current practice of concentrating mainly on traditional patterns of service delivery. The Council has identified that its current organisational structure has too many layers and that frontline staff are not always empowered to undertake tasks in the most efficient way.
- 72 The Council considers that it needs to identify its priorities more rigorously and focus more on outputs and outcomes, both of which are issues that we have identified as necessary elsewhere in this report, and in our previous reports. To underpin this, the Council is considering the concept of commissioning services through the most efficient delivery mechanism, be that in-house, external agency or through collaboration to achieve the transformation of the Council described in its Powys Change Plan.

The Council's financial planning arrangements take account of the cost of delivering its improvement priorities

- 73 The Council is clear as to the impact of reduced public funding and its budget-setting arrangements together with a rolling four-year *Medium-Term Financial Plan* (MTFP) identify investment priorities and efficiency savings over the medium term.
- 74 The *Powys Change Plan 2012/15* sets out the Council's priorities relatively clearly and the financial planning process considers and costs the priorities set out in the Plan. Consultation and engagement with citizens/service users in relation to Council objectives and budget priorities is currently being updated. In response to our previous proposal for improvement, the Council has developed a corporate framework and more co-ordinated approach to better evaluate and maximise the benefit of such citizen engagement.
- 75 The Council is facing a £30 million reduction in its base budget over the next three years. The Council approved a balanced budget for 2013-14 on 4 March 2013, although the MTFP currently identifies a shortfall of £852,000 over the period to March 2016. The Council will soon need to identify how this shortfall will be met and begin planning how it will deal with the ongoing deficit after 2015-16.

The Council's recently revised approach to managing school funding appears appropriate but a significant challenge remains if it is to curtail deficits in the short term and eliminate them in the longer term

- 76 In 2011, Estyn undertook an inspection of the quality of local authority education services for children and young people in the Council. Its inspection report noted that 'too many schools have budget deficits' and recommended that the Council 'take effective action to reduce school budget deficits'. In January 2012, we undertook a review of the Council's management of school budgets. We reported the findings of our audit to the Council in August 2012, and these are summarised below.
- 77 Over the period 2006-07 to 2010-11, five of the Council's 13 secondary schools were running large surpluses and five were experiencing a pattern of significantly escalating deficits. At the end of 2011-12, there appears to have been some improvement in that four of the schools with a history of large surpluses are reported to have significantly reduced their cumulative surpluses and one school to have moved from deficit to surplus. However, there were still four secondary schools with unlicensed and increasing cumulative deficits.

- 78 Secondary school budgets have faced budget pressures through a combination of rising costs, falling school rolls and a diversion of funds by the Council, from Education to Children's Social Services. However, while these factors may have created some difficulties they do not explain the extreme variation in the cumulative financial position of individual schools over the period.
- 79 Individual schools have achieved hugely varying budget outcomes. Some have run surpluses at a level that should have been a concern to the Council for some time while others have accrued very significant unlicensed deficits that should also have been a cause for concern. It appears that individual school management teams and/or boards of governors have either failed to recognise their responsibility for managing budgets or lacked the necessary commitment and financial management expertise.
- 80 The extent and duration of secondary school budget problems demonstrate the ineffectiveness of the Council's approach to this issue. The Council has failed to provide robust and timely challenge to those schools that have chosen to continue to run large deficits; failed to monitor whether or not schools that lack the relevant expertise are taking steps to acquire it; and in extreme cases has been slow to use the intervention powers available to it.
- 81 Estyn further reviewed progress made by the Council to reduce school budget deficits during its monitoring visit undertaken in October 2012. Estyn found that: 'The Council has been slow to get in place the revised governance framework needed if it is to improve the management of delegated funding to its schools. Consequently, 18 months after the last inspection by Estyn, the Council still has its original guidance and procedures in place.
- 82 The Council has consulted upon new financial regulations and guidance. These draft revisions are now clearer about:
- the range of responsibilities of those involved in school funding;
 - the processes for monitoring expenditure;
 - the limitations to delegated authority for spending; and
 - the controls and sanctions the Council is able to apply where spending goes beyond pre-defined limits.
- However, key documents remain in draft, and have been piloted in a few schools only.
- 83 In July 2012, Cabinet agreed strict criteria for the management of the large budget deficits. These criteria are subject to approval at strategic director level and include:
- a loan facility with tightly defined conditions; and
 - the requirement for schools to produce appropriate and fully costed recovery plans within clear tight timescales.

84 The Council has also provided support to help schools improve how they manage their budget, with a particular focus on the four most overspent schools. Consequently, budget deficits are slowly reducing. All four of the secondary schools with high deficit budgets have produced draft recovery plans. However, even though these plans include reductions in staffing, none of them includes any risk analysis or impact assessment of this on the curriculum, quality of education or pupil standards. It therefore remains unclear if the proposed budget reductions will hinder or support the necessary improvements in pupil standards in each of these overspending and under-performing schools.'

85 The Council reports that currently 16 primary schools are in deficit which is an increase of one since March 2012. The accumulated value of the deficits has decreased by £80,000 since March 2012 and now stands at £263,000. Five secondary schools are in deficit and this is an increase of one since March 2012. The accumulated value of the deficits has decreased by £181,000 since March 2012 and now stands at £1,268,000. Of 13 schools with previously unlicensed deficits, all but three have set an in-year balanced budget. The three without an in-year balanced budget have small in-year deficits.

86 The Council has recognised that the situation with regard to secondary school budgets has reached a point that is unsustainable. The Council's recently revised approach to managing school funding appears appropriate but a significant challenge remains if it is to curtail deficits in the short term and eliminate them in the longer term.

The Council has only partly complied with its requirement to make arrangements to secure continuous improvement, and prompt and decisive action is needed to achieve and demonstrate improvement in key services

87 The Council has only partly complied with its requirement to make arrangements to secure continuous improvement during this financial year. We have reached that conclusion because the Council:

- has discharged its improvement planning duties under the Measure;
- has approved and is monitoring the implementation of a business plan designed to improve the performance of Adult Social Care Services;
- has embarked on a process of cultural and organisational change designed to improve focus on service outcomes, strengthen capacity and skills, and drive the achievement of its improvement objectives; and

- has financial planning arrangements that take account of the cost of delivering its improvement priorities.

But there is significant work to do in the following areas:

- implementing its recently revised arrangements to better manage school budget deficits;
- improving the performance management framework so that:
 - the performance of services is monitored and evaluated effectively; and
 - officers are routinely held to account for performance in their areas of responsibility.

88 We are aware that the Welsh Minister for Local Government and Communities wrote to the Leader of the Council on 18 December 2012 expressing his concerns, based upon his reading of our reports and those of relevant regulators, as to the Council's prospects for improving its services to citizens. Particular concerns relate to the Council's prospects for improving adult social services, education and waste services. The Minister indicates that prompt and decisive action is necessary on the part of the Council in order to achieve and demonstrate improvement in these services.

89 Estyn has reported that: 'It is clear that key elected members (leader, lead member for education, chair of scrutiny committee), the Chief Executive, and the Strategic Director are aware of the shortcomings and challenges within education services for children and young people. They know and understand what needs to be done to overcome the barriers to progress. These senior officers and members are currently leading a gradual process of cultural change in order to bring about a transparent and accountable approach to improvement within the authority. However, progress is slow and at a very early stage.'

90 Achieving improvement in the service outcomes will depend upon strong and determined leadership, the commitment and dedication of capable staff, and the able support and challenge of corporate improvement teams and political scrutiny – the arrangements will not deliver improvement in themselves.

Appendices

Appendix 1 Status of this report

The Local Government (Wales) Measure 2009 (the Measure) requires the Auditor General to undertake an annual improvement assessment, and to publish an annual improvement report, for each improvement authority in Wales. This requirement covers local councils, national parks, and fire and rescue authorities.

This report has been produced by the Wales Audit Office on behalf of the Auditor General to discharge his duties under section 24 of the Measure. The report also discharges his duties under section 19 to issue a report certifying that he has carried out an improvement assessment under section 18 and stating whether, as a result of his improvement plan audit under section 17, he believes that the authority has discharged its improvement planning duties under section 15.

Improvement authorities are under a general duty to 'make arrangements to secure continuous improvement in the exercise of [their] functions'. Improvement authorities are defined as local councils, national parks, and fire and rescue authorities.

The annual improvement assessment is the main piece of work that enables the Auditor General to fulfil his duties. The improvement assessment is informed by a forward-looking assessment of an authority's likelihood to comply with its duty to make arrangements to secure continuous improvement. It also includes a retrospective assessment of whether an authority has achieved its planned improvements in order to inform a view as to the authority's track record of improvement. This report also summarises the Auditor General's conclusions on the authority's self-assessment of its performance.

The Auditor General may also in some circumstances carry out special inspections (under section 21), which will be reported to the relevant authorities and Ministers, and which he may publish (under section 22). This published *Annual Improvement Report* summarises audit and assessment reports including any special inspections (under section 24).

An important ancillary activity for the Wales Audit Office is the co-ordination of assessment and regulatory work (required by section 23), which takes into consideration the overall programme of work of all relevant regulators at an improvement authority. The Auditor General may also take account of information shared by relevant regulators (under section 33) in his assessments.

Appendix 2

Useful information about Powys and Powys County Council

The Council

Powys County Council spends approximately £248 million per year (2013-14). This equates to about £1,872 per resident. In the same year, the Council also spent £52 million on capital items.

The average band D council tax in 2012-13 for Powys was £936 per year. This has increased by 2.75 per cent to £962 per year for 2013-14. 58 per cent of the dwellings within Powys are in council tax bands A to D.

The Council is made up of 73 elected members who represent the community and make decisions about priorities and use of resources. The political make-up of the Council is as follows:

- 24 Powys Independent Alliance
- 21 Shires Independence Group
- 9 Welsh Liberal Democrats
- 9 Welsh Conservatives
- 6 Welsh Labour Party
- 4 unaligned

Powys' Chief Executive is Jeremy Patterson.

- Strategic Director – Communities, Skills and Learning: Paul Griffiths
- Interim Strategic Director – Care and Well Being: Parry Davies
- Strategic Director – Finance and Infrastructure: Geoff Petty
- Strategic Director – Law and Governance: Clarence Meredith

Other information

The Assembly Members for Powys are:

- Montgomeryshire: Russell George (Welsh Conservative)
- Brecon and Radnorshire: Kirsty Williams (Welsh Liberal Democrat)
- Mid Wales Regional Members: Rebecca Evans, Joyce Watson (Labour Party), Simon Thomas (Plaid Cymru) and William Powell (Welsh Liberal Democrats)

The Members of Parliament for Powys are:

- Montgomeryshire: Glyn Davies (Conservative)
- Brecon and Radnorshire: Roger Williams (Liberal Democrat)

For more information see the Council's own website at www.powys.gov.uk or contact the Council at County Hall, Llandrindod Wells, Powys LD1 5LG.

Appendix 3

Appointed Auditor's Annual Audit Letter

Councillor David Jones – Leader
Jeremy Patterson – Chief Executive
Powys County Council
County Hall
Llandrindod Wells
Powys
LD1 5LG

Dear Councillor Jones and Jeremy

Annual Audit Letter to the Members of Powys County Council

This letter summarises the key messages arising from my statutory responsibilities under the Public Audit (Wales) Act 2004 as the Appointed Auditor and my reporting responsibilities under the Code of Audit Practice.

The Council complied with most of its responsibilities relating to financial reporting and use of resources, although it did not publish its audited financial statements until 15 October 2012

It is the Council's responsibility to:

- put systems of internal control in place to ensure the regularity and lawfulness of transactions and to ensure that its assets are secure;
- maintain proper accounting records;
- prepare a Statement of Accounts in accordance with relevant requirements; and
- establish and keep under review appropriate arrangements to secure economy, efficiency and effectiveness in its use of resources.

The Public Audit (Wales) Act 2004 requires me to:

- provide an audit opinion on the accounting statements;
- review the Council's arrangements to secure economy, efficiency and effectiveness in its use of resources; and
- issue a certificate confirming that I have completed the audit of the accounts.

Local authorities in Wales prepare their accounting statements in accordance with the requirements of the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom. This Code is based on International Financial Reporting Standards. The Accounts and Audit (Wales) Regulations 2005, as amended, requires the Council to publish their statement of accounts whether audited or not by 30 September each year. Due to an oversight, caused by a key member of the finance team leaving the Council's employment, the Statement of Accounts were not available on Powys County Council's website until 15 October 2012. The Council have given us assurances this will be rectified for future years.

On 28 September 2012 I issued an unqualified audit opinion on the accounting statements stating that they present a true and fair view of the Council's and the Pension Fund's financial position and transactions. My report is contained within the Statement of Accounts. The key matters arising from the accounts audit were reported to members of the Audit Committee in my Audit of Financial Statements reports on 28 September 2012.

The following issues were identified regarding the statement of accounts of both Powys County Council and Powys Pension Fund:

- In line with other local authorities in Wales, the Council is in the process of agreeing equal pay settlements with employees. The 2011-2012 accounts include a provision in respect of this liability and the related pension contributions. Legal advice obtained by the Appointed Auditor suggests that it is appropriate to recognise this liability. However, there are diverging legal views and uncertainty regarding the need to recognise a provision in respect of the pension contributions on equal pay settlements, and the Council needs to be alert to any future court decisions on this issue that could clarify the legal position.
- In 2010-11 we reported to you some concerns on the quality of your accounting practices and financial reporting. This resulted in an additional audit fee and significant amendments to the accounts. One of the key areas we had difficulty with was capital accounting and financing. We are pleased to report this year that we have seen significant improvement in the quality of the accounting practices and working papers in this area, and only relatively minor amendments were made to the draft accounts as a result of the audit process.
- There were some difficulties encountered this year as a result of a key member of staff within finance leaving the Council's employment part way through the audit process. The member of staff had been responsible for compiling the draft Financial Statements and supporting working papers. However, whilst there were some delays within the audit process, the co-operation and hard work of the finance staff has meant we were able to complete the audit process on time, and without the Authority incurring any additional audit costs.

- As part of our audit work on the Pension Fund, we place a significant amount of reliance on controls assurance statements provided by Fund Managers. These statements typically provide us with sufficient assurance that controls are in place in respect of the valuation and existence of the investments held on behalf of the Pension Fund. This is particularly important where investments are unobservable, ie they cannot be agreed to the stock exchange valuation listings. During our audit, we identified that a particular controls assurance statement was unavailable for the financial year 2011-12 in respect of CBRE. The Council should ensure that these statements are made available for its own governance requirements. Where these are not available, the Council needs to ascertain why they are not available and assess alternative arrangements to ensure they receive the appropriate assurance over the pension fund investment held by the fund manager.
- We identified a particular retirement benefit calculation where evidence of the calculation could not be provided to us as the record had not been maintained by the pension's administration teams. Whilst we were able to conclude that this was an isolated issue, we would emphasise that evidence of this nature should be maintained as part of the records management and document retention procedures.
- Our audit work also highlighted an amendment to the 2010-11 and 2011-12 figures in respect of the number of pension contributors. During the previous year, there were a number of pension contributors which remained on the pensions administration system (Altair) which should have been removed, ie a backlog had built up in the system. Appropriate amendments have been made to the financial statements in this respect. We recommend that numbers of contributors recorded on the Altair system are regularly reviewed to ensure that it is up to date.

My consideration of the Council's arrangements to secure economy, efficiency and effectiveness has been based on the audit work undertaken on the accounts, as well as placing reliance on the work completed as part of the Improvement Assessment under the Local Government (Wales) Measure (2009). Overall, I am satisfied that the Council has appropriate arrangements in place. The Auditor General will highlight areas where the effectiveness of these arrangements has yet to be demonstrated or where improvements could be made when he publishes his Annual Improvement Report. Whilst, overall, I have concluded that arrangements are in place, there are two areas that I would draw to your attention from my work:

- A review undertaken in the previous audit year highlighted that proper arrangements may not have been in place in relation to waste management procurement and partnerships with the voluntary sector. We have held further discussions with the Council to help ensure that appropriate arrangements for the inclusion of voluntary sector suppliers are put in place.
- As part of a review into issues raised by members in relation to a redevelopment scheme, we considered an associated land sale. Cabinet approved the sale in July 2011, however, there was no evidence to indicate that the concerns raised about the sale process by the Section 151 officer were given proper consideration and attention. The Council needs to ensure it has arrangements in place to document consideration of issues raised by statutory officers.

I issued a certificate confirming that the audit of the accounts had been completed on 28 September 2012.

The financial audit fee for 2011-12 is currently expected to be higher than the agreed fee set out in the Annual Audit Outline. During the year, we were requested by the Council to lead a Joint Review with Internal Audit on areas of concern raised by members, and have also dealt independently with correspondence received by electors. Some of the issues drawn to your attention in this letter are as a direct result of this work. The additional audit fee relating to this work was £12,810.

Yours sincerely

John Herniman
Group Director

For and on behalf of the Appointed Auditor
27 November 2012

Appendix 4

Powys County Council's improvement objectives and self-assessment

The Council's improvement objectives

The Council is required by the Welsh Government to make plans to improve its functions and the services it provides. Each year it must publish these plans along with specific 'improvement objectives' that set out the key things that the Council intends to do to improve. The Council must do this as soon as possible after 1 April each year.

The Council published its improvement objectives for 2012-13 in its *Powys Change Plan 2012/15* which can be found on the Council's website at www.powys.gov.uk. They are:

2011-12 key areas for improvement	2012-13 key areas for improvement
<p>Care and Wellbeing – We will work with partners to provide seamless, high quality services through better models of care which will build on the independence and resilience of individuals, families and communities and that are more efficient and sustainable.</p>	<p>Care and Wellbeing – We will work with our partners to ensure that residents can access good health and care services and receive help and support to stay in their own homes for as long as they want to. We will also ensure people have access to good quality affordable housing.</p>
<p>Learning and Community – We will reduce costs by managing community assets to provide multiple local services. We will reconfigure schools provisions to match places to students and ensure our schools are financially viable and fit for purpose.</p>	<p>Learning and Community – We will review schools and post 16 learning provision to meet the challenge of falling pupil numbers. We will bring school buildings to a fit for purpose standard ensuring they are capable of delivering high quality educational experiences for all pupils. New facilities will incorporate a range of community focussed services.</p>
<p>Regeneration – We will improve the economic wellbeing of the citizens of Powys through using council resources and influence to stimulate regeneration activity.</p>	<p>Regeneration – We will improve the economic wellbeing of Powys residents by establishing a robust and sustainable economy that is based upon vibrant and inclusive communities where businesses can invest and grow and where people want to live, work and visit.</p>
<p>Climate Change – We will help to protect and improve the environment by increasing recycling rates; reducing the amount of gasses that are harmful to our environment and ensure that the public of Powys are safe from the more extreme impacts of climate change eg, increased risk of flooding.</p>	<p>Climate Change – As a community leader we will respond to climate change by reducing our carbon footprint, change how we collect and treat refuse and how we manage our buildings and vehicles. We will help others, not only in reducing their carbon footprint, but making all services in Powys more resilient.</p>

2011-12 key areas for improvement	2012-13 key areas for improvement
<p>Council – We will work as one council, constantly challenging what we deliver and how it is delivered to improve quality and reduce cost. We will do this by transforming the ways in which our workforce operates, is remunerated and developed. We will improve how we communicate with both the community and our workforce. We will seek collaboration opportunities with other public bodies. We will utilise modern technology to improve productivity. We will improve the ways in which we procure goods and services.</p>	<p>Council – We will work as one council, constantly challenging what we deliver and how it is delivered to improve quality and reduce cost. We will do this by transforming the ways in which our workforce operates, is paid and developed; improving how we communicate with both the community and our workforce; seeking collaboration opportunities with other public bodies; utilising modern technology to improve productivity and improving the ways in which we procure goods and services.</p>

The Council's self-assessment of performance

The Council's self-assessment of its performance during 2011-12 can be found in the Performance Report located on the Council's website at www.powys.gov.uk.

Wales Audit Office
24 Cathedral Road
Cardiff CF11 9LJ

Tel: 029 2032 0500

Fax: 029 2032 0600

Textphone: 029 2032 0660

E-mail: info@wao.gov.uk

Website: www.wao.gov.uk

Swyddfa Archwilio Cymru
24 Heol y Gadeirlan
Caerdydd CF11 9LJ

Ffôn: 029 2032 0500

Ffacs: 029 2032 0600

Ffôn Testun: 029 2032 0660

E-bost: info@wao.gov.uk

Gwefan: www.wao.gov.uk