

Meeting of:	Governance and Audit Committee
Date of Meeting:	Monday, 21 July 2025
Relevant Scrutiny Committee:	Resources Scrutiny Committee
Report Title:	Vale of Glamorgan Council: Review of Arrangements for Commissioning Services
Purpose of Report:	To advise Members of the findings of the Auditor General for Wales' review of the Council's arrangements for commissioning services.
Report Owner:	Tom Bowring, Director of Corporate Resources
Responsible Officer:	Tom Bowring, Director of Corporate Resources
Elected Member and Officer Consultation:	No specific ward member consultation has been undertaken. Regulatory reports apply to the whole authority and inform Scrutiny Committees' annual work programme, the Cabinet annual work programme and the Council's improvement programme. Progress in relation to areas for improvement arising from the Annual Regulatory Plan (including local and national reviews) is regularly reported via the Council's Strategic Insight Board Insight Tracker to the Strategic Leadership Team, relevant Scrutiny Committees, Governance & Audit Committee and Cabinet for final oversight.
Policy Framework:	This is a matter for Executive decision by Cabinet.
<p>Executive Summary:</p> <ul style="list-style-type: none"> As part of the Council's annual audit work programme for 2024/25, the Auditor General for Wales undertook a review of the Council's arrangements for commissioning services. The report's key findings are detailed in (Appendix A). The review was undertaken to help fulfil the Auditor General's duties under section 15 of the Well-being of Future Generations (Wales) Act 2015 and section 17 of the Public Audit (Wales) Act 2004 (the 2004 Act). These duties enable the Auditor General to be satisfied (or not) that the Council has put in place proper arrangements to secure value for money in the use of its resources and that the Council have acted in accordance with the sustainable development principle in taking steps to meet their well-being objectives. The review will also help inform a national study for improving value for money under section 41 of the 2004 Act. The review sought to provide assurance that the Council is acting in accordance with the sustainable development principle in the commissioning of its services and has proper 	

arrangements for the commissioning of services to secure value for money in the use of resources.

- The review formed part of a thematic study undertaken across all Welsh local authorities and there was limited opportunity to amend the objectives, scope and project brief to ensure more meaningful learning for the Council to inform our evolving work in this area. The evidence used to inform the review findings was based on document reviews, interviews with the senior officer(s) responsible for the development of the Council's strategic approach to commissioning and those with responsibility for services that the Council had commissioned externally. Additionally, a sample of two service areas were reviewed from a list provided by the Council. The review did not cover the Council's procurement arrangements or contract management arrangements.
- Audit Wales concluded that, 'The Council can provide examples where in commissioning services it has arrangements in place to secure value for money and apply the sustainable development principle. But it cannot demonstrate that similar arrangements exist across all service areas. Without that assurance, there is a risk that the Council is not consistently securing value for money through its commissioned services.'
- Three recommendations have been made in relation to the review.
- In line with the Council's performance monitoring arrangements, progress against regulatory improvement areas will be monitored via the Strategic Insight Board Insight Tracker. Governance & Audit Committee will continue to be informed of progress against our regulatory improvement areas through a six monthly and annual review of regulatory progress, with Cabinet having final oversight. Progress will also be monitored by Audit Wales as part of the Council's annual audit work programme.
- In response to the recommendations, the Director of Corporate Resources and the Head of Financial Services (Section 152 Officer) have developed an action plan which will be progressed by the Council. This is attached as **Appendix B**.
- Governance & Audit Committee members are being asked to consider the contents of the appended report (**Appendix A**) including the Council's response (in the form of an action plan - **Appendix B**) with any recommendations /comments being referred onto Cabinet for their consideration and endorsement of the proposed actions to address the recommendations.

Recommendations

1. That members consider the findings from Audit Wales' review of the Council's arrangements for commissioning services (**Appendix A**) and the response to the review findings and Audit Wales' recommendations (**Appendix B**).
2. That, subject to recommendation one, the report be referred to Cabinet for their oversight and endorsement of the proposed Council actions (**Appendix B**) to address the recommendations.

Reasons for Recommendations

1. To provide for scrutiny of the findings of Audit Wales' review of the Council's arrangements for commissioning services.
2. To ensure the Council responds appropriately and implements areas of improvement as identified by Audit Wales.

1. Background

The review of the Council's commissioning arrangements was undertaken to help fulfil the Auditor General's duties under section 15 of the Well-being of Future Generations (Wales) Act 2015 and section 17 of the Public Audit (Wales) Act 2004 (the 2004 Act). These duties enable the Auditor General to be satisfied (or not) that the Council has put in place proper arrangements to secure value for money in the use of its resources and that the Council has acted in accordance with the sustainable development principle in taking steps to meet its well-being objectives. The review will also help inform a national study for improving value for money under section 41 of the 2004 Act

- 1.1 This review has been undertaken as part of the Council's annual audit plan for 2024.

2. Key Issues for Consideration

- 2.1 **Appendix A** contains the Audit Wales report outlining the key findings of the review the Council's commissioning arrangements.
- 2.2 The review sought to provide assurance that the Council is acting in accordance with the sustainable development principle in commissioning its services and has proper arrangements for the commissioning of services to secure value for money in the use of resources.
- 2.3 The review formed part of a thematic study undertaken across all Welsh local authorities and there was limited opportunity to amend the objectives, scope and project brief to ensure more meaningful learning for the Council to inform

our evolving work in this area. The evidence used to inform the review findings was based on document reviews, interviews with the senior officer(s) responsible for the development of the Council's strategic approach to commissioning and those with responsibility for services that the Council had commissioned externally. Additionally, a sample of two service areas were reviewed from a list provided by the Council. The review did not cover the Council's procurement arrangements or contract management arrangements and Audit Wales had asked that the schedule of commissioned services from which the sample was drawn should exclude Social Services. The audit questions and audit criteria are detailed in the Audit Wales report in **Appendix A**.

2.4 The review concluded that, 'The Council can provide examples where in commissioning services it has arrangements in place to secure value for money and apply the sustainable development principle. But it cannot demonstrate that similar arrangements exist across all service areas. Without that assurance, there is a risk that the Council is not consistently securing value for money through its commissioned services.'

2.5 Three recommendations have been made in relation to the review. These are:

- **R1:** To enable the Council to assess and report on value for money of commissioned services, it should ensure that:
 - 1.1 comprehensive options appraisals are routinely undertaken when commissioning services and these include each option's full costs and benefits;
 - 1.2 commissioning decisions: are supported by appropriate records; consider short, medium and long-term factors; are informed by the views of those impacted by the commissioned service; and include an assessment of risk.
 - 1.3 contract monitoring routinely assesses and monitors value for money.

2.6 **R2:** To avoid duplication and identify opportunities to secure multiple benefits, the Council should take account of its own well-being objectives, partners' well-being objectives and the national well-being goals when commissioning services.

- **R3:** To ensure that the Council identifies opportunities to improve value for money and outcomes it should:
 - 3.1 routinely and consistently evaluate the effectiveness of its commissioning arrangements across the organisation.
 - 3.2 share learning from commissioning activity across the Council.

- 2.7** In response to the recommendations, the Director of Corporate Resources and the Head of Financial Services (Section 152 Officer) have developed an action plan which will be progressed by the Council. This is attached as **Appendix B**.
- 2.8 R1:** The Full Audit Wales report is being discussed with SLT as well as being shared with all Chief Officers to cover the issues covered in Recommendation 1. Further, contract monitoring is being build into the Council's annual Internal Audit Plan with a focus on best value.
- 2.9 R2:** Officers are being reminded of the requirement to fully consider the Council's and Partner's well-being objectives alongside the national well-being goals in their commissioning decision making.
- 2.10 R3:** The annual Internal Audit Plan will also include a rolling value for money programme of reviewing commissioning activity and learning will be shared through a number of forums including the Strategic Insight Board.
- 2.11** In line with the Council's performance monitoring arrangements, progress against regulatory improvement areas will be monitored via the Strategic Insight Board Insight Tracker. Governance & Audit Committee will continue to be informed of progress against regulatory improvement areas through a six monthly and annual review of regulatory progress, with Cabinet having final oversight. Progress will also be monitored by Audit Wales as part of the Council's annual audit work programme.
- 2.12** Governance & Audit Committee members are being asked to consider the contents of the appended report (**Appendix A**) including the Council's response (in the form of an action plan - **Appendix B**) with any recommendations /comments being referred onto Cabinet for their consideration and endorsement of the proposed actions to address the recommendations.

3. How do proposals evidence the Five Ways of Working and contribute to our Well-being Objectives?

Performance Management is an intrinsic part of corporate governance and integrated business planning which underpins the delivery of Vale 2030, the Council's Corporate Plan. Vale 2030 details five new Well-being Objectives which provide a framework for the next five years and how the Council will contribute to the national well-being goals. The five ways of working have been embedded in the development of the new Plan and are reflected in the work that will be undertaken to deliver Vale 2030.

- 3.1** External Regulation is an important vehicle for driving continuous improvement across our services. Progressing the improvement areas identified by our regulators not only enables us to demonstrate our commitment to continuous service improvement but also contributes to further strengthening our impact on

the national well-being goals through the achievement of our well-being objectives.

- 3.2** The areas of improvement identified by our external regulators and the associated action plan produced by officers has been developed with the five ways of working in mind. The focus of these is on developing innovative ways of working that better integrate services, whilst enabling us to work more collaboratively with our partners and citizens to involve them in improving service delivery. These improvement actions also focus on preventative actions that will enable us to sustain and future proof our services into the longer term

4. Climate Change and Nature Implications

- 4.1** The climate change and nature implications in respect of our regulatory recommendations will be considered as part of the development of our response (action plan) where required and will identify mitigating actions required to minimise any adverse consequences.

5. Resources and Legal Considerations

Financial

- 5.1** There is an annual audit fee aligned with the Vale of Glamorgan Annual Audit Work Programme.
- 5.2** There are no additional budgetary implications directly arising from this report, although failure to progress the improvement areas outlined in the report could have a negative impact on any future external regulatory assessments of the Council which could in turn put funding opportunities at risk.

Employment

- 5.3** There are no direct workforce related implications associated with this report.

Legal (Including Equalities)

- 5.4** The statutory duties of the Auditor General are contained within the Local Government & Elections (Wales) Act 2021, the Well-being of Future Generations (Wales) Act 2015, the Public Audit (Wales) Act 2004, the Local Government Act 1999 and the Code of Audit Practice.
- 5.5** There are no implications directly arising from this report, although failure to respond to our regulatory recommendations could have a negative impact on any future external regulatory assessments and could result in a special

inspection by the Auditor General for Wales if deemed that the Council is not meeting the performance requirements.

6. Background Papers

None

Arrangements for commissioning services – Vale of Glamorgan County Council

Audit year: 2023-24

Date issued: February 2025

Document reference: 4853A2025

This document has been prepared as part of work performed in accordance with statutory functions.

We welcome correspondence and telephone calls in Welsh and English. Corresponding in Welsh will not lead to delay. Rydym yn croesawu gohebiaeth a galwadau ffôn yn Gymraeg a Saesneg. Ni fydd gohebu yn Gymraeg yn arwain at oedi.

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

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Summary report

Why we did this audit

Our audit duties

- 1 We are conducting this audit under the duties contained within:
 - section 17 of the Public Audit (Wales) Act 2004 (the 2004 Act) to help enable the Auditor General to be satisfied (or not) that the Council has put in place proper arrangements to secure value for money in the use of its resources and;
 - section 15 of the Well-being of Future Generations (Wales) Act 2015 to help enable the Auditor General to assess the extent to which the Council is acting in accordance with the sustainable development principle in taking steps to meet its well-being objectives.
- 2 This audit may also inform a study for improving value for money under section 41 of the 2004 Act.

Our objectives for this audit

- 3 Our objectives for this audit are:
 - provide assurance that councils have proper arrangements for commissioning services to secure value for money in the use of resources;
 - provide assurance that councils are acting in accordance with the sustainable development principle in commissioning services; and
 - explain how councils approach the commissioning of services and inspire and empower councils and other public sector bodies by identifying and sharing examples of notable practice/approaches where relevant.

Why commissioning is important

- 4 Commissioning is the process by which the Council designs services it intends to deliver. It starts with defining the service and the desired outputs and outcomes and ends when the Council organises its method of delivery. For example, by establishing a delivery team internally, or through procuring an external supplier.
- 5 Commissioning arrangements can help to ensure services are delivered economically, efficiently and effectively. Conversely, weaknesses in commissioning arrangements can reduce both the impact and value for money of services, even if the processes which follow, such as procurement and contract management, are robust.



What we looked at and what does good look like¹

- 6 We reviewed the Council's arrangements for commissioning services and specifically the extent to which this has been developed in accordance with the sustainable development principle; and that it will help to secure value for money in the use of the Council's resources.
- 7 This audit did not cover procurement arrangements or the Council's contract management arrangements.
- 8 The audit sought to answer the overall question: **In commissioning services does the Council put in place proper arrangements to secure value for money in the use of its resources?**
- 9 We used the audit criteria set out in **Appendix 1**, which also shows how the criteria relate to the audit questions. This has been informed by our cumulative knowledge as well as the question hierarchy and positive indicators we have developed to support our Sustainable Development Principle examinations.



Our audit methods and when we undertook the audit

- 10 Our findings are based on document reviews, and interviews with the senior officer(s) responsible for the development of the Council's strategic approach to commissioning. We also interviewed senior officers with responsibility for services that the Council has commissioned externally.
- 11 Given the wide range of council services, we undertook sample testing of the Council's arrangements for commissioning services. To do this we selected several services where the Council has taken the decision to commission services externally, and examined the commissioning arrangements the Council has put in place. The sample of service areas we reviewed in the Council were:
 - Ty Catwg complex needs hostel;
 - violence against Women, Domestic Abuse and Sexual Violence; and
 - we also received specific evidence from other service areas such as an options appraisal and a service area commissioning strategy.
- 12 The evidence we have used to inform our findings is limited to these sources. We undertook this work during August 2024.

¹ Defined as 'what should be' according to laws or regulations, 'what is expected' according to best practice, or 'what could be', given better conditions.

- 13 We are undertaking this work at each of the 22 principal councils in Wales and, as well as reporting locally to each council, we also intend to produce a national report.



What we found

- 14 The Council can provide examples where in commissioning services it has arrangements in place to secure value for money and apply the sustainable development principle. But it cannot demonstrate that similar arrangements exist across all service areas. Without that assurance, there is a risk that the Council is not consistently securing value for money through its commissioned services. We set out below why we reached this conclusion.

The Council's commissioning arrangements

- 15 All services, irrespective of their delivery mechanism, are commissioned. The Council has chosen not to implement a Council-wide approach to commissioning. Instead, it expects each service area to organise appropriate commissioning arrangements.

Rationale for commissioning services

- 16 Based on the two services we reviewed, the Council clearly explains what services it wants to commission and why. But it does not have arrangements in place to ensure this happens consistently across the organisation. Having a clear understanding of why services are being commissioned, what they are intended to achieve, and the different options available are important elements of arrangements to secure value for money.
- 17 For example, in Housing Support Grant funded services and social services commissioning documents, the Council uses a detailed service specification. This defines the service being commissioned and the need for it. However, the Council did not provide evidence of similar arrangements across the organisation as a whole.
- 18 The Council provided evidence of an options appraisal it undertook for the Direct Payments service, including an external provider option. However, the Council did not conduct a similar exercise for the other services we looked at. Furthermore, it does not have arrangements to ensure that it conducts comprehensive options appraisals consistently across the organisation. This means that the Council is not always considering all options to ensure it secures the best value for money.
- 19 The Council has a Procurement Policy and Strategy 2022-23 to 2026-27. However, this does not set out how service areas should decide whether to commission a service before entering the procurement process. We found examples of service level commissioning strategies, such as for adults with learning disabilities and

placements for children who are looked after. But the Council has not defined a consistent commissioning approach for the whole organisation. This increases the risk that the Council commissions services that do not represent good value for money.

Planning over an appropriate timescale

- 20 For the services we reviewed, the Council was planning over an appropriate timescale and there was a clear rationale for the length of contracts employed. For example, contract lengths and contract review periods take account of the relevant grant funding cycle. In the Housing Support Grant Delivery Plan Update 2022-2025, the Council has set out different options depending on various future levels of grant funding received. This demonstrates that it is planning ahead for a range of possible scenarios. The services we reviewed had well-established processes for monitoring service delivery over the contract period.
- 21 The Council does not have organisational-wide arrangements in place to consistently consider:
- whether the initial decision to commission the service represents good value for money; and
 - a formal requirement to consider value for money as part of the contract monitoring.
- 22 Therefore, it cannot be assured that its commissioning approach is consistently delivering value for money for all its services in the short, medium and long term.

Wider impact

- 23 The Council does not always consider the wider impact of its commissioned services. Those decisions that require Cabinet level approvals must show how they relate to the Council's well-being objectives, through use of the relevant report template.
- 24 However, the Council did not provide any evidence that it considers how its commissioned services relate to other organisations or the national well-being goals. By not doing this, the Council might be missing opportunities to minimise duplication, secure multiple benefits or improve outcomes and value for money.

Working with others

- 25 We found some evidence that the Council involves partners and service users when commissioning services. For example, the Council commissioned the VAWDASV² project in partnership with the Police and Crime Commissioner's

² Violence Against Women, Domestic Abuse and Sexual Violence.

Office. Some service areas also involved service users when designing commissioned services.

- 26 However, the Council does not have corporate arrangements to ensure that those affected by a service participate in its commissioning across all service areas. By not having arrangements to consistently involve the right people, the Council increases the risk that it commissions services that do not meet people's needs and therefore do not represent value for money.

Evaluating its own approach

- 27 The Council has limited arrangements in place to assess the value for money of its commissioned services. In the services we looked at, we saw arrangements to assess and monitor if those services meet their objectives and provide value for money. However, the Council does not have arrangements to routinely and consistently evaluate the effectiveness of its commissioning arrangements across the organisation.
- 28 In addition, the Council does not have a consistent way to share lessons learned from commissioning activity across the organisation. This is important because some service areas are less experienced at commissioning than others. Evaluating the cost and effectiveness of commissioning arrangements could identify improvements and ways to secure value for money. By not sharing information across the organisation, the Council increases the risk that lessons are not learned and value for money is not secured.



Our recommendations for the Council

Recommendations

- R1 To enable the Council to assess and report on value for money of commissioned services, it should ensure that:
- 1.1 comprehensive options appraisals are routinely undertaken when commissioning services and these include each option's full costs and benefits; (**paragraph 18**)
 - 1.2 commissioning decisions:
 - are supported by appropriate records;
 - consider short, medium and long-term factors;
 - are informed by the views of those impacted by the commissioned service; and
 - include an assessment of risk (**paragraphs 20 to 26**).

Recommendations

- 1.3. contract monitoring routinely assesses and monitors value for money (**paragraph 21**).
-

- R2 To avoid duplication and identify opportunities to secure multiple benefits, the council should take account of its own well-being objectives, partners' well-being objectives and the national well-being goals when commissioning services (**paragraph 23**).
-

- R3 To ensure that the Council identifies opportunities to improve value for money and outcomes it should:
- 3.1 routinely and consistently evaluate the effectiveness of its commissioning arrangements across the organisation (**paragraph 26**); and
 - 3.2 share learning from commissioning activity across the Council (**paragraph 28**).

Appendix 1

Audit questions and criteria

Overall question: In commissioning services does the Council put in place proper arrangements to secure value for money in the use of its resources?

Level 2 questions	Level 3 questions	Criteria
Does the Council have a clear rationale for commissioning services?	Does the Council clearly define the services it intends to commission and why?	<ul style="list-style-type: none">• The Council sets out a clear definition of the services it intends to commission• The Council sets out 'why' it needs to commission the services including:<ul style="list-style-type: none">– the intended outcomes/impact of delivering the service– if/how the service helps the Council meet its statutory duties
	Does the Council conduct a comprehensive options appraisal of commissioning options before deciding to commission a service?	<ul style="list-style-type: none">• The Council considers the full range of commissioning options for providing the service – options might include, for example:<ul style="list-style-type: none">– in-house provision– partnership arrangements or approaches to commissioning within and across sectors– externalising the service to another provider through a trust or other arrangement– contracting the service through a tender process• The Council considers the cost-benefits of the options from the perspective of economy, efficiency and effectiveness – including over the short, medium and long term• The Council includes the costs of contract management within its assessment of commissioning options• The Council includes an assessment of risk for each commissioning option as part of the assessment of cost-benefits• The Council uses a broad range of information from internal and external sources to develop an understanding of the current and long-term factors that are likely to impact on commissioned services

Is the Council planning over an appropriate timescale?	Does the Council consider what long-term means when commissioning services?	<ul style="list-style-type: none"> • The Council considers what long term means in planning its approach to commissioning services – ie how far ahead it can/should plan and why • The Council considers how it will balance short and long-term needs when planning the commissioning of services including, for example when determining the timeframe for contracts or other commissioning arrangements
	Does the Council understand long-term resource implications when commissioning services?	<ul style="list-style-type: none"> • The Council thinks about the resources it will need over the medium and longer term (whole life costs) to deliver commissioned services • The Council considers how a range of future budget reduction scenarios could be implemented to commissioned services
	Does the Council set out how it will monitor the value for money of commissioned services over the short, medium and long term?	<ul style="list-style-type: none"> • The Council sets out the monitoring arrangements it will follow for the commissioned service • The Council should set out how value for money of commissioned services will be assessed and monitored including: <ul style="list-style-type: none"> – costs and benefits – progress towards short, medium and longer-term milestones and measures
Has the Council thought about the wider impacts its commissioned service could have?	In commissioning services, does the Council consider how it can maximise their contribution to the Council's well-being objectives?	<ul style="list-style-type: none"> • The Council considers how commissioned services will impact on all of its own well-being objectives to secure multiple benefits, avoid duplication or any unintended consequences. Eg consideration of longer-term objectives, local supply chain, market resilience and impact of contract length of time, bio-diversity, carbon reduction
	In commissioning services, does the Council consider how services can maximise their contribution to the well-being objectives of other public sector bodies?	<ul style="list-style-type: none"> • The Council considers how commissioned services will impact on the well-being objectives of other public sector bodies to secure multiple benefits and avoid duplication or any unintended consequences
	In commissioning services, does the Council consider how services can maximise	<ul style="list-style-type: none"> • The Council considers how commissioned services will impact on the national well-being goals to secure multiple benefits and avoid duplication or any unintended consequences

	their contribution to the National Well-being Goals?	
Is the Council working with the right people and partners to design and deliver its commissioned services?	Has the Council identified who it needs to involve?	<ul style="list-style-type: none"> The Council understands who will be directly and indirectly affected by commissioned services. This has been informed by a stakeholder analysis or similar.
	Is the Council involving the full diversity of people?	<ul style="list-style-type: none"> The Council involves the full diversity of views in deciding how to commission services. The Council uses the results of involvement activity to inform how it will commission services, including its impact on groups who share protected characteristics
	Is the Council collaborating with the right partners?	<ul style="list-style-type: none"> The Council has a good understanding of which partners and potential partners it could work with to commission services to improve value for money. This has been informed by comprehensive analysis of potential partners and their priorities Where opportunities to improve value for money by commissioning of services in partnership are identified, the Council pursues them
Does the Council have arrangements in place to evaluate the value for money of its approach to commissioning?	Does the Council routinely evaluate the effectiveness of commissioning arrangements?	<ul style="list-style-type: none"> The Council regularly reviews the effectiveness of its approach to commissioning including: <ul style="list-style-type: none"> the extent to which commissioned services meet the objectives the Council has set the value for money of chosen commissioning models including consideration of inputs, outputs and outcomes
	Does the Council routinely share any lessons learned to inform future commissioning exercises?	<ul style="list-style-type: none"> The Council shares and applies any lessons learned from its approach to commissioning widely across the organisation, and with partners where relevant.



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

Management response form



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Audited body	Vale of Glamorgan County Council
Audit name	Arrangements for Commissioning Services
Issue date	02.05.25

Ref	Recommendation	Commentary on planned actions	Completion date for planned actions	Responsible officer (title)	Audit Wales only
R1	<p>To enable the Council to assess and report on value for money of commissioned services, it should ensure that:</p> <p>1.1 comprehensive options appraisals are routinely undertaken when commissioning services and these include each option's</p>	<p>The Full Audit Wales report will be discussed with SLT and shared with all Chief Officers to cover 1.1 to 1.3.</p>	<p>30 June 2025</p>	<p>Head of Finance/s15 1 Officer</p>	<p>We are assured that the Council will act on the recommendation. Timescales are acceptable and responsibilities have been allocated appropriately.</p>

Ref	Recommendation	Commentary on planned actions	Completion date for planned actions	Responsible officer (title)	Audit Wales only
	<p>full costs and benefits; (paragraph 18)</p> <p>1.2 commissioning decisions:</p> <ul style="list-style-type: none"> • are supported by appropriate records; • consider short, medium and long-term factors; • are informed by the views of those impacted by the commissioned service; and • include an assessment of risk (paragraphs 20 to 26). <p>1.3. contract monitoring routinely assesses and monitors value for money (paragraph 21).</p>	<p>Further for 1.3 contract management arrangements to be included in the Annual Audit Plan on a sampled basis.</p>	<p>30 June 2025</p>		

Ref	Recommendation	Commentary on planned actions	Completion date for planned actions	Responsible officer (title)	Audit Wales only
R2	To avoid duplication and identify opportunities to secure multiple benefits, the council should take account of its own well-being objectives, partners' well-being objectives and the national well-being goals when commissioning services (paragraph 23).	<p>These are covered in the Cabinet report template and officers will be reminded of the importance of ensuring these are effectively covered.</p> <p>As part of the comms in 1. above service will be reminded of the importance of making these connections.</p>	<p>Ongoing</p> <p>30 June 2025</p>	Head of Finance/s151 Officer	We are assured that the Council will act on the recommendation. Timescales are acceptable and responsibilities have been allocated appropriately.
R3	<p>To ensure that the Council identifies opportunities to improve value for money and outcomes it should:</p> <p>3.1 routinely and consistently evaluate the effectiveness of its commissioning arrangements across the</p>	Independent review of commissioning activity will be built into the Council's annual Audit Plan. This will be a rolling programme of work and picking up VFM as well as compliance.	31 July 2025	Head of Finance/s151 Officer with Head of Regional Internal Audit Service	We are assured that the Council will act on the recommendation. Timescales are acceptable and responsibilities have been

Ref	Recommendation	Commentary on planned actions	Completion date for planned actions	Responsible officer (title)	Audit Wales only
	<p>organisation (paragraph 26); and</p> <p>3.2 share learning from commissioning activity across the Council (paragraph 28).</p>	<p>Arrangements will be made for sharing learning, most notably through the Council's Strategic Insight Board.</p>	Ongoing		allocated appropriately.