

Flintshire County Council

Annual Audit Summary 2024

Date Published: March 2025

This is our audit summary for Flintshire County Council. It shows the work completed since the last Annual Audit Summary, which was issued in June 2024. Our audit summary forms part of the Auditor General for Wales' duties.



More information about these duties can be found on our [website](#).

About the Council

Some of the services the Council provides



Key facts

The Council is made up of 67 councillors who represent the following political parties:

- Labour: 29
- Independent: 13
- Conservatives: 1
- Liberal Democrats: 3
- True Independents: 6
- Flintshire Peoples Voice: 7
- Eagle: 6
- Non-aligned: 2

Key facts

The Council spent £364 million on providing services¹ during 2023-24².

As at 31 March 2024, the Council had £38 million of useable financial reserves³. This is equivalent to 11% of the Council's annual spending on services⁴.

Flintshire County Council has 3% of the most-deprived 10% of areas in Wales, this is the 17th highest of the 22 unitary councils in Wales⁵.

Flintshire County Council's population is projected to increase by 3% between 2024 and 2043 from 157,900 to 162,000, including a predicted 3% decrease in the number of children, a 3% decrease in the number of the working-age population and a 21% increase in the number of people aged 65 and over⁶.

The Auditor General's duties

We completed work during 2023-24 to meet the following duties

- **Audit of Accounts**

Each year, the Auditor General audits the Council's group financial statements to make sure that public money is being properly accounted for.

- **Value for money**

The Auditor General examines whether the Council has put in place arrangements to get value for money for the resources it uses, and he has to be satisfied that it has done this.

- **Sustainable development principle**

¹ We define spending on services as the cost of services charged to the general fund from the Expenditure Funding Analysis, less any Housing Revenue Account cost of services, plus precepts, levies and debt interest.

² Source: 2023-24 Statement of Accounts

³ We define useable financial reserves as reserves usable for revenue costs, where the purpose is not protected by law. This is the total of the general fund, earmarked reserves and schools' balances. It excludes Housing Revenue Account reserves, capital receipts and capital grants unapplied.

⁴ Source: 2023-24 Statement of Accounts

⁵ An area in this context is defined as a 'Lower Super Output Area'. Source: Stats Wales

⁶ Source: [Stats Wales, Population Projections](#)

Public bodies need to comply with the sustainable development principle when setting and taking steps to meet their well-being objectives. The Auditor General must assess the extent to which they are doing this.

What we found

Audit of Flintshire County Council's 2023-24 group financial statements



To meet the Auditor General's duties we complete specific projects, but we also rely on other audit work, and the work of regulators such as Care Inspectorate Wales and Estyn (the education inspectorate). We take the findings of our audit work into account when assessing whether the Council has put in place arrangements to secure value for money. Our findings and conclusions are summarised below.

Each year, we audit the Council's group financial statements (the financial statements).

For 2023-24:

- the draft financial statements were presented for audit on 25 June 2024. This was before the deadline of 30 June 2024 set by the Welsh Government.
- the quality of the draft financial statements presented for audit was good.
- the Auditor General gave an unqualified true and fair opinion on the Council's financial statements on 28 November 2024, before the deadline agreed with the Welsh Government of 30 November 2024.
- the Council's Annual Governance Statement and Narrative Report were prepared in line with the CIPFA Code and relevant guidance. They were consistent with the financial statements prepared by the Authority and with our knowledge of the Council.
- a number of changes were made to the Council's financial statements arising from our audit work, which were reported to the Governance and Audit Committee in our Audit of Financial Statements Report in November 2024.
- in addition to the Auditor General's responsibilities for auditing the Authority's financial statements, he also has responsibility for the certification of a number of grant claims and returns. Our work to date has not identified any significant issues.
- the Auditor General issued the certificate confirming that the audit of accounts for 2023-24 has been completed.

Unscheduled care

We reviewed how partners are collaborating to enhance patient flow out of hospitals in the region. Timely patient discharge has long been a challenge, not just locally but across Wales and beyond. We aimed to uncover how the region is tackling these issues and minimizing the risks associated with delays, which can significantly affect patient experiences and outcomes.

We found that while partners understand and show a commitment to improving patient flow out of hospital, performance remains extremely challenging with adverse effects for patient experience and care. Partners must continue to work individually and collaboratively to set and implement clear guidance, mitigate the challenges posed by reduced capacity and increased complexity of care, and ensure the impact of activities is continually monitored, challenged, and maximised.

We've made 16 recommendations to the Regional Partnership Board, some of which require joint working between the Local Authority and its regional partners to achieve. These were in the areas of training, the monitoring of patients who are awaiting ongoing care upon discharge, improving the sharing of information and strengthening oversight of performance, including the use of the regional integration fund.

Financial Sustainability

During 2024, we reviewed the Council's financial sustainability including a focus on the actions, plans and arrangements to bridge funding gaps and address financial pressures over the medium term. We found that the Council's arrangements do not provide assurance that it can identify strategic transformation in the short and medium term of the scale required by its financial position. This, combined with its low level of reserves and spiralling costs in some service areas, puts the Council's financial sustainability at serious risk.

Commissioning Arrangements

During 2024, we reviewed how councils' arrangements for commissioning apply value for money considerations and the sustainable development principle. We found that the Council has a well-developed corporate approach to commissioning services, but there are weaknesses in its arrangements to ensure all service areas understand value for money and identify collaboration opportunities.

Review of Planning Services

We reviewed the Council's governance arrangements relating to the Council's Planning Service, to establish whether proper arrangements are in place to secure value for money in the use of its resources for the delivery of the Planning Service. Overall, we found that the Council does not have adequate performance arrangements in place for the delivery of the Planning Service but has increased capacity and strengthened alignment of the service to corporate priorities.

National reports and products published in 2024

As well as local work at each council, each year, we also carry out studies across the local government sector to make recommendations for improving value for money. We published the following reports in 2024 which may be useful to the Council, and can be found on our website.

Report title	Publication date and link to report
Local Government Financial Sustainability	December 2024
Local Government Financial Sustainability Data tool update now includes data from the draft 2023-24 accounts	December 2024
National Fraud Initiative in Wales 2022-23	October 2024
Active travel (report and data tool)	September 2024
Governance of Fire and Rescue Authorities	September 2024
Affordable housing	September 2024
Digital by design? – Lessons from our digital strategy review across councils in Wales	August 2024
Councils' use of performance information: service user perspective and outcomes – A summary of findings from our review at Welsh councils	July 2024
Governance of National Park Authorities	April 2024
Supporting Ukrainians in Wales	March 2024
From firefighting to future-proofing – the challenge for Welsh public services	February 2024
Planning for sustainable development – Brownfield regeneration	January 2024

Planned work for 2024-25

We also looked at the key challenges and opportunities facing the Council. These could have an effect on the Council's ability to meet its legal obligations in relation to the sustainable development principle and the use of its resources.

Our planned work for 2024-25 includes:

- Assurance and risk assessment
- Oversight of Partnerships arrangements
- Transformation arrangements

The Auditor General is independent of government and was appointed by Her Majesty the Queen. The Auditor General undertakes his work using staff and other resources provided by the Wales Audit Office, which is a statutory board established for that purpose and to monitor and advise the Auditor General. The Wales Audit Office is held to account by the Senedd.

The Auditor General audits local government bodies in Wales, including unitary authorities, police, fire and rescue authorities, national parks, and community councils. He also conducts local government value for money studies, assesses compliance with the remaining requirements of the Local Government (Wales) Measure 2009 and may undertake special inspections under the Local Government and Elections (Wales) Act 2021.

Beyond local government, the Auditor General is the external auditor of the Welsh Government and its sponsored and related public bodies, the Senedd Commission, and National Health Service bodies in Wales.

Audit Wales is the non-statutory collective name for the Auditor General for Wales and the Wales Audit Office, which are separate legal entities with their own legal functions, as described above. Audit Wales is not a legal entity.

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.

This document is also available in Welsh.