

Pembrokeshire County Council

Annual Audit Summary 2024

Date Published: June 2025

This is our audit summary for Pembrokeshire County Council. It shows the work completed since the last Annual Audit Summary, which was issued in August 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 60 councillors who represent the following political parties:

- Independent Group 19
- Labour 10
- Not affiliated 16
- Plaid Cymru 2
- Conservative 11
- Welsh Liberal Democrats 2

The Council spent £315.1 million on providing services¹ during 2023-24².

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

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 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**
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 Pembrokeshire County Council's 2023-24 Accounts



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 financial statements.

For 2023-24:

- the draft statements were presented for audit on 16 August 2024. This was after the deadline of 30 June 2024 set by the Welsh Government.
- there is scope to make significant improvements to the quality of the draft statements and supporting working papers presented for audit.
- a number of changes were made to the Authority's financial statements arising from our audit work, which were reported to the Governance and Audit Committee and Council in our Audit of Financial Statements Report in April and May 2025.

- the Auditor General gave an unqualified true and fair opinion on the Authority's financial statements on 13 May 2025, which is after the deadline agreed with the Welsh Government of 30 November 2024.
- the Authority's Annual Governance Statement and Narrative Report were prepared in line with the CIPFA Code and relevant guidance. They were also consistent with the financial statements prepared by the Authority and with our knowledge of the Authority.
- 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.

Assurance and risk assessment review

We reviewed the arrangements the Council has put in place to secure value for money in the use of its resources. Our assessment is also used to inform our work planning for future years.

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 has arrangements in place to support its financial position in the short term but lacks a longer-term plan to close its identified funding gap.

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 does not have arrangements in place to consistently ensure that value for money is being secured when commissioning services.

Follow-up on the Recommendations Issued in the Auditor General for Wales' Report in the Public Interest – Stage 2

During 2024, we reviewed whether the Council was taking effective action to address the recommendations in the Auditor General for Wales' Report in the Public Interest issued in January 2022 and in the Stage 1 Follow-up report issued in July 2023. We found that the Council continues to make progress in addressing the recommendations in our Report in the Public Interest, but it is not clear how it is assuring itself that the actions it is taking are sustainable and will achieve the intended impacts.

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

Report title	Publication date and link to report
Planning for sustainable development – Brownfield regeneration	<u>January 2024</u>

Ongoing work

Our ongoing local work includes:

- Unscheduled care review
- Review of corporate risk management 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.