



## City and County of Swansea

### Notice of Meeting

You are invited to attend a Meeting of the

## Governance & Audit Committee

**At:** Multi-Location Meeting - Gloucester Room, Guildhall / MS Teams

**On:** Wednesday, 15 June 2022

**Time:** 1.00 pm

**Chair:** Paula O'Connor

#### Membership:

Councillors: T J Hennegan, P R Hood-Williams, A J Jeffery, J W Jones, M B Lewis, M W Locke, S Pritchard, K M Roberts, L V Walton and T M White

Lay Members: Gordon Anderson, Julie Davies and Philip Sharman

Watch Online: <https://bit.ly/3Q4Qk5J>

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Agenda		Page No.
<b>1</b>	<b>Apologies for Absence.</b>	
<b>2</b>	<b>Disclosures of Personal and Prejudicial Interests.</b> <a href="http://www.swansea.gov.uk/disclosuresofinterests">www.swansea.gov.uk/disclosuresofinterests</a>	
<b>3</b>	<b>Minutes.</b> To approve & sign the Minutes of the previous meeting(s) as a correct record.	1 - 5
<b>4</b>	<b>Internal Audit Annual Plan 2021/22 - Monitoring Report for the Period 1 January 2022 to 31 March 2022. (For Information) (Nick Davies)</b>	6 - 33
<b>5</b>	<b>Response to the Freedom of Information Audit 2022. (For Information) (Sarah Lackenby / Kim Collis)</b>	34 - 42
<b>6</b>	<b>Service Centre – Accounts Receivable – Moderate Report. (Verbal)</b>	
<b>7</b>	<b>Internal Audit Recommendation Follow-Up Report Q4 2021/22. (For Information) (Nick Davies)</b>	43 - 54
<b>8</b>	<b>Audit Wales - 2022 Audit Plan – City and County of Swansea Council.</b>	55 - 67

- |    |   |                 |
|----|---|-----------------|
| 9  | <b>Audit Wales Work Programme and Timetable – City and County of Swansea Council.</b>               | <b>68 - 82</b>  |
| 10 | <b>Governance &amp; Audit Committee Action Tracker Report. (For Information) (Jeremy Parkhouse)</b> | <b>83 - 88</b>  |
| 11 | <b>Governance &amp; Audit Committee - Work Plan 2022/23. (For Information) (Jeremy Parkhouse)</b>   | <b>89 - 101</b> |

**Next Meeting:** Wednesday, 13 July 2022 at 2.00 pm

*Huw Evans*

**Huw Evans  
Head of Democratic Services  
Wednesday, 8 June 2022**

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**Contact: Democratic Services: - 636923**

# Agenda Item 3



City and County of Swansea

## Minutes of the **Governance & Audit Committee**

Multi-Location Meeting - Gloucester Room, Guildhall / MS

Teams

Tuesday, 31 May 2022 at 2.00 pm

### Present:

#### Councillor(s)

T J Hennegan  
J W Jones  
K M Roberts

#### Councillor(s)

P R Hood-Williams  
M W Locke  
L V Walton

#### Councillor(s)

A J Jeffery  
S Pritchard  
T M White

#### Lay Member

Paula O'Connor  
Julie Davies

Gordon Anderson  
Philip Sharman

#### Officer(s)

Jeremy Parkhouse  
Simon Cockings  
Ben Smith  
Tracey Meredith  
Adam Hill  
Nick Davies

Democratic Services Officer  
Chief Auditor  
Director of Finance / Section 151 Officer  
Chief Legal Officer / Monitoring Officer  
Deputy Chief Executive / Director of Corporate Services  
Principal Auditor

### Apologies for Absence

M B Lewis

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#### 1 Election of Chair for the 2022-2023 Municipal Year.

**Resolved** that Paula O'Connor (Lay Member) be elected as Chair for the 2022-2023 Municipal Year.

**(Paula O'Connor (Chair) presided)**

#### 2 Election of Vice-Chair for the 2022-2023 Municipal Year.

**Resolved** that Councillor P R Hood-Williams be elected Vice-Chair for the 2022-2023 Municipal Year.

#### 3 Disclosures of Personal and Prejudicial Interests.

In accordance with the Code of Conduct adopted by the City and County of Swansea, the following interests were declared: -

Councillor T M White declared a personal interest in Minute No.5 – Internal Audit Annual Report 2021/22.

Adam Hill declared a personal interest in Minute No.7 – Draft Annual Governance Statement 2021/22.

#### **4 Minutes.**

**Resolved** that the Minutes of the previous meeting(s) of the Governance & Audit Committee were approved as a correct record.

#### **5 Internal Audit Annual Report 2021/22.**

Simon Cockings, Chief Auditor presented a report which summarised the work completed by Internal Audit 2021/22 and included the Chief Auditor's opinion for 2021/22, based on the work undertaken in the year.

The Internal Audit Plan 2021/22 up to 31 March 2022 was provided at Appendix 1. A complete list of each audits finalised during 2021-22, along with the level of assurance, the number of recommendations made and accepted were outlined in Appendix s and the performance indicators for 2020-21 were detailed in Appendix 3.

Details of the following were provided: -

- Review of 2021/22;
- Follow up work completed;
- Performance indicators;
- Quality assurance and improvement programme and Statement of Conformance with the Public Sector Internal Audit Standards (PSIAS);
- Statement of organisational independence;
- The Chief Auditor's opinion on the work completed in 2021-22.

The Chair stated that she had met with the Chief Finance / Section 151 Officer and Chief Auditor regarding the CIPFA guidance and was content that the Chief Auditor's opinion reflected the guidance.

The Chair and Committee expressed their thanks to the Chief Auditor and the Internal Audit Team for their significant work in difficult circumstances and the significant improvements made from the previous year.

The Committee discussed the following: -

- The significance of fundamental audits compared to other audits;
- High levels of assurance provided;
- The achievement of completing 84% of the plan compared to the 70% target;
- The impact of the improved staff situation in Internal Audit;
- Recognising the impact of the Covid 19 Pandemic;
- How the work of Internal Audit had not been compromised in any way due to the Pandemic and why any work which could not be completed had been deferred to the following year;
- The positive result of no audits receiving limited assurance;

- The possibility of not counting 'in progress' performance indicators in current year figures;
- The inevitable cross over of work between financial years;
- Continuation of peer reviews in the future and the rotational system being used by Council's in Wales;
- Recognising the Internal Auditors opinion.

**Resolved** that: -

- 1) The work undertaken by the Internal Audit Team in 2021/22 be noted;
- 2) The progress made against the Internal Audit Annual Plan be noted;
- 3) The Chief Auditor's opinion be noted.

## **6 Draft Governance and Audit Committee Annual Report 2021/22.**

The Chair presented 'for information' the draft Governance and Audit Committee Annual Report for the 2021/22 Municipal Year for the Committee to review and comment upon prior to the final report being presented to Council.

She thanked the Committee Members, Chief Auditor, Internal Audit, Audit Wales and Councillor L V Walton (Committee representative on the Governance Group) for their work and the progress made by the Committee.

The Committee discussed / highlighted the following: -

- Amending references to Local Governance to Local Government and Elections (Wales) Act 2021;
- The inclusion of some items which cross-over municipal years, subject to their importance / impact;
- Amending 202/21 to 2021/22 in the list of contents;
- How the Action Tracker and Work Plan provided the Committee with assurance.

The amendments and comments of the Committee were noted. The Draft Governance and Audit Committee Annual Report 2021/22 would be forwarded to Council for approval.

## **7 Draft Annual Governance Statement 2021/22.**

Adam Hill, Deputy Chief Executive presented the draft Annual Governance Statement (AGS) 2021/22 which allowed the Committee the opportunity to contribute to the annual review of governance.

The report referred to the Chartered Institute of Public Finance and Accountancy (CIPFA) and the Society of Local Authority Chief Executives revised framework guidance on the Code of Corporate Governance, which detailed the 7 principles provided within the framework. Details of how the Authority had complied with the framework were also outlined, along with significant issues faced during the year.

The draft AGS 2021/22 was provided at Appendix A and the final version would be reported to Council before being signed by the Leader and Chief Executive and published with the audited Statement of Accounts 2021/22.

The Committee discussed the following: -

- Amending Local Governance to Local Government at paragraph 9.5 of the report;
- Consider removing duplication in the report in future years to make it leaner, sharper and to provide more impact;
- Consideration be given to impersonal language being used in future years;
- The importance of recognising significant issues and ensuring that they are highlighted, even if they were duplicated;
- Recognising that the cut-off point for submission to Audit Wales was 31 May 2022;
- Consider amending the action to be taken in respect of lack of workforce capacity, capability and resilience and relying on staff goodwill.

**Resolved** that the Annual Governance Statement be agreed and subject to the amendments highlighted by the Committee being added, be forwarded to Council for approval as part of the Statement of Accounts.

## **8 Election of Governance & Audit Committee Representative on the Governance Group.**

Jeremy Parkhouse, Democratic Services Officer, presented a report which sought to appoint a representative of the Governance & Audit Committee on the Governance Group until May 2023. The terms of reference of the Governance Group was provided at Appendix 1.

Councillor L V Walton was proposed by Councillor T M White and seconded by Councillor P R Hood-Williams.

**Resolved** that: -

- 1) Councillor L V Walton be elected as the Governance & Audit Committee representative on the Governance Group;
- 2) The appointment only be until the end of the current Municipal Year in May 2023.

## **9 Governance & Audit Committee Action Tracker Report.**

The Governance & Audit Committee Action Tracker Report was presented 'for information'.

Phil Sharman highlighted that as discussed at the meeting held on 12 April 2022, the Committee terms of reference which included reference to the additional Lay Members, required updating.

The Chief Legal Officer stated that the required amendments would be made and the Council Constitution updated in due course.

**10 Governance & Audit Committee – Work Plan 2022/23.**

The Governance & Audit Committee Work Plan 2022/23 was reported 'for information'.

The Chair requested that the Committee forward any potential items for discussion to Democratic Services.

The meeting ended at 3.18 pm

**Chair**

# Agenda Item 4



## Report of the Chief Auditor

Governance & Audit Committee – 15 June 2022

### Internal Audit Annual Plan 2021/22 Monitoring Report for the Period 1 January 2022 to 31 March 2022

<b>Purpose:</b>	This report shows the audits finalised and any other work undertaken by the Internal Audit Section during the period 1 January 2022 to 31 March 2022.
<b>Policy Framework:</b>	None.
<b>Consultation:</b>	Legal, Finance, Access to Services.
<b>Report Author:</b>	Simon Cockings
<b>Finance Officer:</b>	Ben Smith
<b>Legal Officer:</b>	Debbie Smith
<b>Access to Services Officer:</b>	Rhian Millar
<b>For Information</b>	

#### 1. Introduction

- 1.1 The Internal Audit Annual Plan 2021/22 was approved by the Governance & Audit Committee on 9<sup>th</sup> March 2021. This is the fourth quarterly monitoring report to be presented to allow the Committee to review and comment upon the progress of the Internal Audit Section in achieving the Annual Plan.
- 1.2 This report shows the audits finalised in the period 1<sup>st</sup> January 2022 to 31<sup>st</sup> March 2022.
- 1.3 The Committee should be made aware that throughout this period the Internal Audit Function and the wider Authority have continued to adapt



to the unprecedented challenges as a result of the Covid-19 pandemic, which continues to impact every aspect of Council business and operations.

- 1.4 As reported in previous monitoring reports, due to the Covid-19 pandemic access to most council sites continues to be restricted. This has continued to have an impact on the Audit Team’s ability to complete some on-site testing throughout the fourth quarter.

**2. Audits Finalised 1 January 2022 to 31 March 2022**

- 2.1 A total of 30 audits were finalised during the quarter. The audits finalised are listed in Appendix 1 which also shows the level of assurance given at the end of the audit and the number of recommendations made and agreed. Appendix 2 provides a summary of the scope of the reviews finalised during the period.

- 2.2 An analysis of the assurance levels of the audits finalised is shown in the following table.

<b>Assurance Level</b>	<b>High</b>	<b>Substantial</b>	<b>Moderate</b>	<b>Limited</b>
Number	11	17	2	0

- 2.3 A total of 188 audit recommendations were made and management agreed to implement 184 of the recommendations, i.e. 98% of the recommendations made were accepted against a target of 95%. Details of the recommendations that were not accepted can be found in Appendix 3.

- 2.4 All recommendations made are classified as high risk, medium risk, low risk or good practice. An analysis of the recommendations agreed during the quarter is shown in the following table

<b>High Risk</b>	<b>Medium Risk</b>	<b>Low Risk</b>	<b>Good Practice</b>	<b>Total</b>
1	39	104	40	184

- 2.5 The implementation status for those audits that have been subject to a standard follow-up in the quarter is reported separately in the Recommendation Follow-up Report. This includes all follow-ups completed, except for the fundamental audits as the outcome of these follow-up reviews is reported to committee via the Fundamental Audit Recommendation Tracker Report.

- 2.6 The Internal Audit Section also certified the following grants in the quarter as required by the terms and conditions of the grant issued by the Welsh Government.

Grant	Amount
Housing Support Grant 2020/21	£14,054,356

- 2.7 The Audit Plan is a 'living' document which is likely to change during the course of the year due to e.g. emerging risks or new priorities. However it is important that the Committee can monitor progress against the plan approved at the start of the year. To achieve this, Appendix 3 shows each audit included in the Plan approved by Committee on the 9<sup>th</sup> March 2021 and identifies the position of each audit as at 31<sup>st</sup> March 2022.
- 2.8 As reported previously, due to the Covid-19 pandemic and as a result of the Council wide response to the advice issued by Central and Welsh Government, all Internal Audit staff have been working remotely from home since the end of March 2020. This continued to be the case throughout the quarter.
- 2.9 It must continue to be acknowledged that the measures introduced across the Council in response to the pandemic continue to have an impact on the team's ability to initiate and progress with some audits, due to the effect such measures have had across client departments.
- 2.10 However, with the success of the Covid-19 vaccination programme and the easing of some restrictions over the quarter, the audit team have been able to successfully undertake a number of site visits to complete on site testing where this has been deemed essential to the completion of the audit. Ongoing conditions continue to have an impact on the team's ability to progress with business as usual in some instances and the team has continued to work hard to undertake audit work remotely in the first instance.
- 2.11 An analysis of the details in Appendix 4 shows that as at 31/03/22, 96 audit activities from the 2021/22 audit plan had been completed to at least draft report stage (73%), with an additional 11 audits noted as being in progress (8%). As a result approximately 82% of the audit activities included in the 2021/22 Audit Plan had either completed or were in progress. In addition, due to changes in certification requirements for a number of grants and other changes in client departments in year, 4 audits included on the original audit plan were deemed to no longer be required and a further 16 reviews had to be deferred to 2022/23.
- 2.12 Two moderate reports were issued in the quarter. The following tables provide brief details of the significant issues which led to the moderate ratings.

## 2.13

Audit	Accounts Receivable 2021/22
<b>Objectives</b>	The objectives of the audit were to ensure that material business risks have been identified and that the controls in place are adequate for the purpose of minimising business risk and are operating in practice. The audit included the review and testing of the controls established by management over the following areas: Financial regulations and procedure notes, User access, Creation of invoices, Collection of income, Recovery of arrears, System reconciliations, Invoice cancellations, Write-offs, Refunds, Disaster Recovery and Business Continuity, System back-ups and Performance monitoring.
<b>Assurance Level</b>	Moderate
<b>Summary of Key Points</b>	
<p>1. <u>Disputes</u></p> <p>i) A sample of invoices in the “Dispute” category was reviewed. It was found that none of the invoices in the sample had been progressed satisfactorily. It was evident from the results of our testing that insufficient effort is being made by a number of services to address invoices that are disputed by the debtor. It was also found that there was often no follow-up process by the AR team to ensure that the dispute is resolved or the invoice cancelled.</p> <p>Income is received by a service as soon as an invoice is created on the AR system, regardless of whether it is paid or not. It has been recommended (and agreed) in previous audit reports that income should be clawed back from services if a Dispute has not been resolved after 180 days has elapsed.</p> <p>At the time of the audit it was found that income had not been reversed for any unresolved disputed invoices since May 2020. (MR)</p> <p>1. <u>Debt Recovery</u></p> <p>ii) If an invoice remains unpaid after 90 days it should be forwarded to Legal for recovery action to commence. A check on a sample of 30 unpaid invoices was undertaken to establish whether the expected debt escalation process was being followed. It was found that in 26 cases, the debt collection process had not been escalated as required. (HR repeated recommendation)</p> <p>iii) On reviewing a listing of all unpaid invoices, it was found that there was a total of 4,470, with a value of approximately £3.5m, which were unpaid after 90 days and eligible to be sent to Legal to pursue. Many of these invoices are several years old and approaching their limitation period. (MR repeated recommendation)</p>	

iv) While reviewing our sample of unpaid invoices it was evident that contact with debtors was not being followed-up, and also diarising future reviews of each invoice on the AR system was not being carried out by officers in the AR team. (MR)

## 2.14

<b>Audit</b>	<b>Freedom of Information (FOI)/Subject Access Requests (SAR)/Environmental Information Regulation Requests (EIR) 2021/22</b>
<b>Objectives</b>	The audit reviewed the procedures in place and included detailed testing on the following areas: Completion of Records, Decisions made on whether or not to Release Data, Adherence to Legislative Timescales, Quality of Responses, Reporting and Monitoring of Timescale Performance, Requests for Reviews, and Appeals to the ICO.
<b>Assurance Level</b>	Moderate
<b>Summary of Key Points</b>	
<p>1. <u>Freedom of Information Requests</u></p> <p>i) A sample of ten requests for information under FOI received in 2021 was selected for testing and it was noted that two of the ten responses were sent outside the 20 day statutory deadline and no extension was sought. (MR)</p> <p>ii) A listing of all requests received in October 2021 was reviewed to establish how many of the requests were responded to within the 20 day deadline. It was found that of the 109 requests received during that period, 39 were not dealt with in the stipulated time. Furthermore, as at January 2022, 16 requests from that period still remained unanswered. (MR)</p> <p>iii) A sample of five FOI Review Requests received during 2021 was selected for testing and it was noted that one of the cases should have been dealt with as an EIR rather than FOI and the reply to the original FOI had been sent outside the 20 day response period. (MR)</p> <p>iv) It was noted from the list of all FOI Review Requests received in 2021 that three review requests remain unanswered and are outside the 20 day response period. (MR)</p> <p>v) Three Review Requests sampled concluded that additional information was held and should have been released. The Service was asked to supply further information for two of the reviews, and for one review the supplementary information was attached to the review reply. It was noted however that the data had only been partially redacted and the reply contained personal details which should have been fully redacted. (MR)</p> <p>vi) The reply letter for Review Requests noted above was incomplete, with missing data (date, reference number, date of original response) where the template had not been completed. In addition, sections of the template which were not relevant had not been removed. (MR)</p>	

## 2. Subject Access Requests

- i) A sample of five SAR's was tested and it was found that only one of the five requests had been replied to within the prescribed one month timescale and there was no evidence that an extension had been sought for the other four. (MR)
- i) Six applications were received for a formal review of the responses given to SAR requests issued in 2021 and all were tested to ensure the correct procedures had been followed. It was found that replies had only been sent for two of the six reviews. One reply was sent outside the one month deadline. (MR)
- ii) Four of the six requests for review had not been dealt with as there is currently no officer identified to carry out Social Service SAR reviews. (MR)

## 3. Environmental Information Regulation Requests

- i) A sample of five requests for information covering environmental issues was selected for testing and it was found that the reply to one request was outside of the 20 day deadline. (MR)
- ii) Three requests were dealt with incorrectly as FOI requests rather than EIR requests. (MR)

## 3. **Follow Ups Completed 1 January 2022 to 31 March 2022**

- 3.1 The follow up procedures operated by the Internal Audit Section include visits to any non-fundamental audits which received a moderate or limited level of assurance to confirm and test that action has been taken by management to address the concerns raised during the original audit.
- 3.2 The follow up visit is usually within 6 months of the final report being issued and includes testing to ensure that any high or medium risk recommendations have been implemented. Where agreed recommendations have not been implemented, this will be reported to the appropriate Head of Service (or Chair of the Governing Body in the case of schools) and the Director of Finance & Section 151 Officer.
- 3.3 Four moderate audit reports were followed up in the quarter as detailed below:
  - a) Grand Theatre  
The initial review of the Service was undertaken in January 2021 with the final report being issued in February 2021 with a moderate overall assurance level. The follow-up review was completed in March 2022. Note that the follow-up was delayed until operations resumed at the Theatre following its closure due to the pandemic. The follow-up concluded that significant progress had been made by the service to implement the recommendations. In line with the updates that have been

provided to the Committee by the Head of Service, our testing revealed that all of the recommendations made had been fully implemented.

b) Management of Absence

i) The review of the Service was undertaken in December 2020 with the final report being issued in January 2021 with a moderate overall assurance level. The follow-up review was completed in March 2022. The follow-up concluded that good progress had been made in addressing the issues raised in the report, with only 4 of the 19 recommendations not being implemented. One of the recommendations that had not been implemented was classed as Medium Risk, the remaining three were classed as Good Practice. The outstanding recommendations had not been implemented as they are linked to the implementation of Oracle Fusion and these will be re-tested during the next full audit.

ii) In addition to the follow-up review, the Chair of the Governance and Audit Committee also requested that details be provided of the respective positions before and after the interventions had been put in place to reduce absence. As part of the follow-up, we were provided with some of this data. However, we were unable to determine what effect the interventions have had in relation to staff absence over the period. Therefore, as agreed in the Committee meeting in March, the relevant officers from the department were reminded that they should attend a future meeting to present and interpret the requested data.

c) Community Equipment Service & Community Alarm Service

Both of these services are managed by the same team. The initial reviews of both of these services were undertaken in July/August 2021 with the final reports being issued in September 2021. Both reports received a moderate level of assurance level. The follow-up reviews were completed in March 2022. The results of the follow-up reviews are noted below:

i) Community Equipment Service

The follow-up confirmed that significant progress had been made in addressing the issues identified as part of the audit. Our testing confirmed that 10 of the 17 recommendations had been fully implemented. However, 6 of the 17 recommendations were noted as being partly implemented with one of these recommendations being classed as High Risk and three classed as Medium Risk. One further Low Risk recommendation was noted as being not implemented. We acknowledge the effort that has been made to date to address the issues identified, and that the outstanding recommendations are likely to take a significant amount of time to be fully implemented as they are reliant on recruitment of new staff, staff training and ongoing work to address historical issues. As a result, we plan to re-test these areas when the next full audit is due which is likely to be in early 2023/24.

- ii) In addition to the follow up review, the Chair of the Governance and Audit Committee also requested that details be provided of the performance management arrangements for the Community Equipment Service.
- iii) We were informed that the Community Equipment Service is overseen by a Joint Partnership Group which is chaired by the Directors of Social Services for Swansea and Neath Port Talbot, and also the Chief Executive of the Health Board. The Equipment Service Manager has attended two meetings since April 2020, one in August 2020 and the other in February 2022. The meeting is held to monitor and evaluate Section 33 agreements across the region. The service is subject to a Section 33 agreement and the Pool Fund Manager compiles a monitoring report on a bi-monthly basis. There is also an Executive Board which meets bi-monthly and an Operational Advisory Group which meets monthly consisting of Clinicians.
- iv) Community Alarm Service  
The follow-up confirmed that significant progress had been made with 4 of the 9 recommendations being fully implemented. However, 4 of the 9 recommendations were noted as being partly implemented with two of these recommendations being classed as High Risk and one classed as Medium Risk. One further Low Risk recommendation was noted as being not implemented. As noted in the points above for the Community Equipment Service, the outstanding recommendations are likely to take a significant amount of time to be fully implemented as they are reliant on recruitment of new staff, staff training and ongoing work to address historical issues. As a result, we plan to re-test these areas when the next full audit is due which is also likely to be in early 2023/24.

#### 3.4 Update on Social Care Contracts

The Committee may recall the summary report presented in June 2018 outlining the key issues that resulted in the Social Care Contracts audit in 2017/18 receiving a Moderate level of assurance. At that time, it was noted that as at December 2017, 94 contracts were shown as being non-compliant with the Council's Contract Procedure Rules or the Public Contracts Regulations 2015. Further issues were identified in relation to the varying versions of the terms and conditions within existing social care contracts and the different forms of contracts in existence at the time. A major commissioning exercise involving officers from across the Council was underway at the time of the review and as a result, we were advised that it would be at least a year before new framework agreements could be established. The Committee has received a number of progress updates following the completion of the audit from the Principal Officer for Prevention, Wellbeing & Commissioning.

- 3.5 A further audit of the Service was completed in February 2022, with a Substantial level of assurance being awarded. At the time the audit was

being carried out, a Scrutiny Inquiry Panel was being held, examining procurement across the Council. It was noted that the Inquiry Panel had been advised on 20 October 2021 that there were only 11 eligible arrangements with social care providers that were not compliant with the Council's CPRs at that time.

- 3.6 Following on from the Social Care Contract audit and the scrutiny inquiry the department has programmed work on the 11 non-complaint contracts for the next 12 months to ensure these are addressed going forward. Checks have been carried out by the department and the 11 contracts have been extended through the waiver process to ensure compliance. A tracking mechanism has been put in place with a RAG status to monitor progress at the People Commissioning Group, which includes the Director of Social Services, Heads of Services within the directorate and Head of Commercial Services and Procurement. Meetings of this group take place bi-monthly and all associated risks are noted with mitigation in place.

#### **4 Integrated Assessment Implications**

- 4.1 The Council is subject to the Equality Act (Public Sector Equality Duty and the socio-economic duty), the Well-being of Future Generations (Wales) Act 2015 and the Welsh Language (Wales) Measure, and must in the exercise of their functions, have due regard to the need to:

- Eliminate unlawful discrimination, harassment and victimisation and other conduct prohibited by the Acts.
- Advance equality of opportunity between people who share a protected characteristic and those who do not.
- Foster good relations between people who share a protected characteristic and those who do not.
- Deliver better outcomes for those people who experience socio-economic disadvantage
- Consider opportunities for people to use the Welsh language
- Treat the Welsh language no less favourably than English.
- Ensure that the needs of the present are met without compromising the ability of future generations to meet their own needs.

- 4.2 The Well-being of Future Generations (Wales) Act 2015 mandates that public bodies in Wales must carry out sustainable development. Sustainable development means the process of improving the economic, social, environmental and cultural well-being of Wales by taking action, in accordance with the sustainable development principle, aimed at achieving the 'well-being goals'.

- 4.3 Our Integrated Impact Assessment (IIA) process ensures we have paid due regard to the above. It also takes into account other key issues and priorities, such as poverty and social exclusion, community cohesion,



carers, the United Nations Convention on the Rights of the Child (UNCRC) and Welsh language.

4.4 The completion of the Integrated Impact Assessment Screening revealed that:

- The Quarterly Internal Audit Monitoring Report has a low positive impact across all groups.
- It has been subject to consultation with the Chief Finance & S151 Officer, Legal and Access to Services.
- All Well-being of Future Generations Act considerations are positive and any risks identified are low.
- The overall impact of the Quarterly Internal Audit Report is positive as it will support the Authority in its requirement to protect public funds.

## **5. Financial Implications**

5.1 There are no financial implications associated with this report.

## **6. Legal Implications**

6.1 There are no legal implications associated with this report.

**Background Papers:** Internal Audit Plan 2021/22

**Appendices:** Appendix 1 - Audits Finalised Q4 2021/22

Appendix 2 - Summary of Scope of Audits Finalised Q4 2021/22

Appendix 3 – Recommendations Not Accepted in Q4 21/22

Appendix 4 - Internal Audit Plan 2021/22 - Progress to 31/03/22

Appendix 5 – Integrated Impact Assessment

## MONITORING REPORT Q4 2021/22 - AUDITS FINALISED

Head of Service	Audit Title	Date Finalised	Assurance Level	Recommendations		
				Made	Agreed	Not Agreed
Computer Audits	Internet Controls - Social Services	17/01/22	High	7	7	0
Highways & Transportation	Concessionary Bus Fares 2021/22	19/01/22	High	0	0	0
Chief Transformation Officer Audits	HR Policies	19/01/22	High	3	3	0
Fundamental Systems	Housing & Council Tax Benefit 2021/22	20/01/22	High	8	8	0
Cross Cutting Reviews	Wellbeing of Future Generations Act	02/02/22	High	1	1	0
Financial Services & Service Centre	Capital Leasing	15/02/22	High	3	3	0
Cross Cutting Reviews	Corporate Performance Management	21/02/22	High	2	2	0
Fundamental Systems	Housing Rents 2021/22	15/03/22	High	6	6	0
Waste Management & Parks	Waste Enforcement*	16/03/22	High	5	5	0
Computer Audits	File Controls	03/03/22	High	0	0	0
Financial Services & Service Centre	Grants Receivable	31/03/22	High	3	3	0
Cultural Services	Swansea Museum	19/01/22	Substantial	9	9	0
Cross Cutting Reviews	Information Governance (GDPR)	02/02/22	Substantial	19	15	4
Education Planning & Resources	Primary Schools DBS (Thematic)	03/02/22	Substantial	3	3	0
Child & Family Services	Business Support Team - Child & Family	08/02/22	Substantial	2	2	0
Computer Audits	E-Commerce Controls	14/02/22	Substantial	5	5	0
Cross Cutting Reviews	Assurance Framework	17/02/22	Substantial	1	1	0
Contract Audits	Social Services - Social Care Contracts*	21/02/22	Substantial	2	2	0
Child & Family Services	Independent Agency Placements	28/02/22	Substantial	3	3	0
Financial Services & Service Centre	Compliance with Cipfa FM Code	04/03/22	Substantial	2	2	0
Housing & Public Health	Housing Division Pests & Animal Control*	08/03/22	Substantial	14	14	0
Fundamental Systems	Accounts Payable 2021/22	09/03/22	Substantial	12	12	0
Fundamental Systems	Business Rates (NNDR) 2021/22	16/03/22	Substantial	8	8	0
Computer Audits	Disaster Recovery & Business Continuity	21/03/22	Substantial	10	10	0
Communications & Marketing	Risk Management (People Directorate)	24/03/22	Substantial	1	1	0
Additional Review / Added Value	Pen y Bryn Special School **	29/03/22	Substantial	17	17	0
Education Planning & Resources	sQuid School Meal Income Thematic Review	30/03/22	Substantial	14	14	0
Additional Review / Added Value	Corporate Risk Register Review **	30/03/22	Substantial	3	3	0
Cross Cutting Reviews	FOI/SAR/EIR Review	15/03/22	Moderate	13	13	0
Fundamental Systems	Accounts Receivable 2021/22	31/03/22	Moderate	12	12	0
			<b>Total</b>	<b>188</b>	<b>184</b>	<b>4</b>

## MONITORING REPORT Q4 2021/22 - SUMMARY OF SCOPE OF AUDITS FINALISED

Head of Service	Audit Title	Assurance Level	Audit Scope	Key Findings / Risks
Computer Audits	Internet Controls - Social Services	High	<i>The audit included the review and testing of controls established by management over the following areas: Procurement of Internet Service Providers, Awareness Raising &amp; Administration, Use of Internet, IT Equipment</i>	None
Highways & Transportation	Concessionary Bus Fares 2021/22	High	<i>The audit usually examines payments made to First Cymru (by far the largest operator) and some other smaller bus operators. However, due to Covid-19 workplace restrictions, only the payments made to First Cymru were examined in this audit. The objectives of the audit were to confirm that the internal controls and financial management procedures relating to the payments for Concessionary Bus Fares were adequately controlled and were operating effectively.</i>	None
Chief Transformation Officer Audits	HR Policies	High	<i>There are numerous Policies in place, therefore, a sample of five were selected for review as part of this audit. The policies selected were: Working Time Policy, Standby &amp; Call Out Policy, Jury Service Policy, Career Break Policy, Special Leave Policy</i>	None
Fundamental Systems	Housing & Council Tax Benefit 2021/22	High	<i>The audit examined the following processes: Verification of new claims, Assessment of claims, Changes in claimant circumstances, Extended Payments, Discretionary Housing Payments, Payment controls, Periodic reviews, Overpayments, Performance, GDPR</i>	None
Cross Cutting Reviews	Wellbeing of Future Generations Act	High	<i>The audit reviewed the following requirements of the Act: Agreeing and setting Wellbeing Objectives, Publishing a Wellbeing Statement, Consideration of the impact of decisions taken by the Council, Ensuring all future development is "sustainable", Annual reporting of progress against Wellbeing Objectives, The creation of a Public Service Board.</i>	None
Financcail Services & Service Centre	Capital Leasing	High	<i>The audit reviewed the procedures in place and included detailed testing on the following areas: Payments for Existing Leases, Procurement of New Leases, Arrangements when Leases Expire, GDPR</i>	None
Cross Cutting Reviews	Corporate Performance Management	High	<i>The audit reviewed the procedures in place and included a review of the following areas: Statutory Requirements, Performance Indicators, Internal/External Reporting, Audit Wales' Reports, System Access &amp; Security</i>	None
Fundamental Systems	Housing Rents 2021/22	High	<i>The audit included the review and testing of controls established by management over the following areas: Annual rent review, Office manuals, System access levels, Register of personal interests, Rent deducted from earnings, Housing Benefits interface, Suspense Account administration, Cash reconciliation, Write-offs, Reconciliation of Housing stock, Key book amendments, Court costs administration, Negative Rent Account balances, Lifeline telephone recharges</i>	None

## MONITORING REPORT Q4 2021/22 - SUMMARY OF SCOPE OF AUDITS FINALISED

Waste Management & Parks	Waste Enforcement*	High	<i>The audit reviewed the procedures in place and included detailed testing on the following areas: Recording of Fixed Penalty Notices (FPNs), Amount of fines, Collection of fines, Procedure for identifying and dealing with non-payment of fines, Controlled Stationery, Cases referred to Legal, Withdrawal / cancellation of fines, GDPR / Retention</i>	None
Computer Audits	File Controls	High	<i>systems: Oracle servers and MS SQL servers. The audit assess whether the procedures and controls associated with the database management systems are suitable to ensure that the data held can be relied on, is accurate and is secure.</i>	None
Financial Services & Service Centre	Grants Receivable	High	<i>The objectives of the audit were to confirm that: Grant applications are notified and approved (using form NGA1), Award of Grant is notified to Finance (using form NGA2), A central Register of all Grants and Returns is maintained, Claims are timely and a sufficient audit trail is maintained, Adequate monitoring is carried out</i>	None
Cultural Services	Swansea Museum	Substantial	<i>The audit reviewed the procedures in place and included detailed testing on the following areas: Expenditure – Oracle and Purchase Cards, Income Collection, Artist &amp; Entertainers Fees, Room Rental &amp; Photography, Grants, Inventory, Stock Records, Accessions Register, Insurance, Petty Cash, Employee Records, Vehicle Records, Security and Health &amp; Safety, GDPR</i>	<i>Discussion with the Museum Manager revealed that there has never been a major independent valuation of the whole collection for insurance purposes. The Manager confirmed that he was working through the collection to update valuations and they are prioritising high value / most as risk items. Some additional low risk recommendations.</i>
Cross Cutting Reviews	Information Governance (GDPR)	Substantial	<i>Officers, IGU– Management of Data Breaches, IGU - General Data Protection Regulation (GDPR) Compliance Monitoring, IGU – Data Protection Impact Assessments (DPIAs), Data Protection – Staff Training &amp; Awareness, Information Management / Data Sharing – Staff Training &amp; Awareness, Publication Scheme, Records Management (Records Management Team), Records Management (Wider Authority), Privacy Statements / Recognition of Individual's Rights</i>	<i>Mandatory Data Protection &amp; Security training course administered by the Corporate Learning &amp; Development team showed that by Nov2021 course completion rate was only 56.6% across the Council. Additional low risks and good practice recs also noted.</i>
Education Planning & Resources	Primary Schools DBS (Thematic)	Substantial	<i>A review to ensure that Disclosure &amp; Baring Service (DBS) checks have been undertaken for all staff in the 22 Primary Schools which were originally scheduled to be audited in the 2021/22 financial year as part of the schools rolling programme.</i>	<i>Of the 1361 DBS's checked in the sample two were noted as being expired, and one was noted as being in the process of being renewed.</i>
Child & Family Services	Business Support Team - Child & Family	Substantial	<i>The audit reviewed the procedures in place and included detailed testing on the following areas: Expenditure – Oracle, Inventory, Petty Cash, Employee Records, GDPR</i>	<i>There were no inventory records being maintained at two sites. Some additional low risk recommendations.</i>

## MONITORING REPORT Q4 2021/22 - SUMMARY OF SCOPE OF AUDITS FINALISED

Computer Audits	E-Commerce Controls	Substantial	<i>The audit reviewed the procedures in place and included detailed testing on the following areas: Business Need, Legislation, Management and Monitoring, Third Parties, Security, GDPR and Data Retention</i>	<i>It was stated by the authority's Web Development Manager that there is no Corporate strategy in place for the use of E-commerce within the Council. The Web Manager believes that it should be part of the wider income strategy for the council. Additional low risk recommendations.</i>
Cross Cutting Reviews	Assurance Framework	Substantial	<i>An audit was undertaken to determine whether the Council has an effective Assurance Framework in place. An Assurance Framework links the Corporate Objectives to the Corporate Risks recorded in the Risk Register. It then identifies both internal and external sources of assurance, assesses those sources of assurance, and records the results in the Risk Register. This is the first audit of the Council's Assurance Framework that has taken place.</i>	<i>We were advised by the Deputy Chief Executive that an Assurance Framework has not been compiled for Swansea Council. However, evidence of robust governance arrangements are provided by the completion and publication of an Annual Governance Statement, an Assurance Map, and the completion of Senior Management Assurance Statements by the Directors.</i>
Contract Audits	Social Services - Social Care Contracts*	Substantial	<i>The audit reviewed the procedures in place and included detailed testing on the following areas: Selecting a sample of large payments made in 2020/21 to suppliers or social care providers and checking if the CPRs had been adhered to. A secondary check to confirm that monitoring of the contract provisions was being carried out.</i>	<i>Of a sample of 30 payments to social care providers, one payment was noted to a provider with no contract or waiver in place. At the time of audit, It was noted that the Inquiry Panel had been advised on 20 October 2021 that there were 11 eligible arrangements with social care providers which were not currently compliant with the Council's CPRs.</i>

## MONITORING REPORT Q4 2021/22 - SUMMARY OF SCOPE OF AUDITS FINALISED

Child & Family Services	Independent Agency Placements	Substantial	<p>The scope of the audit included: Authorisation and approval of placements, Quality assurance/Monitoring of the providers, Recharges to Education Department and Swansea Bay University Health Board (SBUHB), Overpayments, GDPR and Data Retention</p>	<p>Sample testing of payments to independent providers, two cases were noted where the Placement Contract had not been signed by the provider and two were noted where there was a significant delay in the provider signing the Placement Contract. Testing revealed that continuation orders created on the Oracle system had not been closed down after placement had ended. This is recommended to prevent payments being made using that order in the future.</p>
Financial Services & Service Centre	Compliance with Cipfa FM Code	Substantial	<p>The review was undertaken to establish whether those charged with governance within the Council have undertaken a detailed review of their financial management arrangements. This determines whether the standards, as defined by the Financial Management Code (FM Code) introduced by the Chartered Institute of Public Finance &amp; Accountancy (CIPFA) are being met. The FM Code is designed to support good practice in financial management and assist local authorities in demonstrating their financial sustainability. The FM Code is based on a series of principles supported by specific standards and the requirement to be fully compliant with the FM Code came into effect from the 1 April 2021.</p>	<p>The self-assessment review of compliance had been completed but it was not possible to directly link the evidence provided to each element of the standards to substantiate compliance. It would be beneficial and strengthen the assessment if the self-assessment document was more structured and recorded direct links to evidence of compliance.</p>
Housing & Public Health	Housing Division Pests & Animal Control*	Substantial	<p>The audit reviewed the procedures in place and included detailed testing on the following areas: Fees and Charges, Job Requests, Income, Credit Income Controls, Income - Free and Reduced Charges, Income – Contracts, Straying Dogs, Other Straying Animals, Expenditure, Purchase Card, Inventory, Personnel Records, Vehicles, GDPR and Data Retention</p>	<p>It was identified that some cash and credit income transactions hadn't been treated correctly for VAT (6 low value transactions). Testing found that the required paperwork was not available for five of ten stray dog incidents selected. Payments to two suppliers were noted where there was no contract in place. Some additional low risk recommendations.</p>

## MONITORING REPORT Q4 2021/22 - SUMMARY OF SCOPE OF AUDITS FINALISED

Fundamental Systems	Accounts Payable 2021/22	Substantial	<p>The audit reviewed and tested the key controls in the following areas: System Access, Creation and Amendments of Supplier Records, Non-Oracle Order Approval Emails, Duplicate and Erroneous Payments, Payment Performance, Reconciliation of Accounts Payable to the Ledger, BACS Transmissions, Checking &amp; Countersigning of Payments over £50k, Validation of Payments over £10k, Unallocated Supplier Credits on the System, Physical Access / Security, Direct Debits, Suppliers with the Address "Cheque to Cashiers", Payment of Invoices via Purchase Card, Interface Files, Supplier Incentive Scheme, Data Protection</p>	<p>One duplicate payment was noted which had been processed via the Pensions Accounts Payable function on Oracle. It was noted that the in-house duplicate payment check are not performed for Pension Accounts Payable payments. One low value invoice selected for testing had been paid to the wrong supplier (the AP Team had already identified the error and action had been taken to correct).</p>
Fundamental Systems	Business Rates (NNDR) 2021/22	Substantial	<p>The audit included the review and testing of controls established by management over the following areas: Governance and Data Security, Valuation, Exemptions and Reliefs, Billing and Collection, Refunds and Transfers, Recovery of Arrears, Write-offs</p>	<p>A sample of accounts in receipt of Charitable Discretionary Relief was examined to confirm an application had been made and properly approved. Discretionary Only relief is awarded for a 12 month period and it was found that the last applications on file were for 2020-21. It was confirmed that no review of cases has been undertaken for the financial year 2021-22 due to work pressures caused by the Covid-19 pandemic. Due to staff turnover and covid 19 work, arrears reports were not being reviewed on a monthly basis. A sample of accounts where a "special arrangement" had been made with the ratepayer was selected in four of the five cases examined, the payment arrangement was found to be in default and had not been followed up</p>

## MONITORING REPORT Q4 2021/22 - SUMMARY OF SCOPE OF AUDITS FINALISED

Computer Audits	Disaster Recovery & Business Continuity	Substantial	The audit reviewed the procedures in place and included detailed testing on the following areas: Ownership and Management, Risk Assessment and Prevention, The Corporate Plan, IT User Plans, Resourcing, Training, Testing	From discussions during the audit it was highlighted that the timescales to replace servers had increased from an estimated twelve weeks to possibly as long as twelve months due to the recent COVID Pandemic which was not documented in the Risk Register. No formal recovery agreements were in place with third party suppliers. We were informed that reliance is being placed on initial contracts with individual suppliers. It was confirmed that no formal testing is undertaken in relation to the Disaster Recovery Plan. We were informed that the Transformation & ICT Security Officer is currently speaking with the Warp Team and has also linked up with the NCSC to see how they can suggest testing the
Communications & Marketing	Risk Management (Social Services)	Substantial	The scope of the audit consisted of the following: Oversight by Corporate Management Team, Reviews by Governance & Audit Committee, Monitoring at P&FM Meetings, Identification and Evaluation of Risks, Regularity of updates, Deactivated Risks, Quality of Control Measures (Social Services)	A test was carried out to check whether a sample of the 18 Control Measures for 5 Social Services Directorate/Service Risks were SMART. It was found that all of the Control Measures examined were Relevant and Achievable, however some were not fully Specific, or provided a Measure or Time-Bound on how they mitigated the Risk to
Additional Review / Added Value	Pen y Bryn Special School **	Substantial	management over the following areas: Governance, Management of Delegated Resources, Budget Monitoring, Banking Procedures, Unofficial Funds, School Meals Income, Bank Reconciliations, Expenditure, Employees / Self-employment, Health & Safety, Inventory, Mini Bus, Computer Security & Data Protection	make payments on SIMS where no initial order had been placed. Records to substantiate overtime payemnts lacked adequate detail for verification. Some additional low risk



## MONITORING REPORT Q4 2021/22 - SUMMARY OF SCOPE OF AUDITS FINALISED

Education Planning & Resources	sQuid School Meal Income Thematic Review	Substantial	A thematic review of sQuid School Meals Income. Themed school reviews focus on a particular risk area across a sample of schools, with results being consolidated into a report for the Council.	Long outstanding arrears were noted. The oldest pupil arrears at the time of the audit was 1,534 days (£40.00) for a current pupil. This was queried with the school who confirmed that the debts were regularly followed up and the arrears were cleared during the audit. The oldest arrears for an inactive pupil was 1,560 days (£9.35). Some additional low risk and good practice recommendations.
Additional Review / Added Value	Corporate Risk Register Review **	Substantial	A review of the management of Corporate Risks in the Council's Risk Register. The scope of the review consisted of the following: Oversight by Corporate Management Team, Reviews by Governance & Audit Committee, Regularity of Updates, Deactivated Risks, Quality of Control Measures	As part of the audit a test was carried out on all of the Control Measures for all of the Corporate Risks to confirm that they were appropriate, complete and were "SMART". All were found to be satisfactory other than one control measure in each of the Corporate Risks numbered 153, 269 and 306.
Cross Cutting Reviews	FOI/SAR/EIR Review	Moderate	The audit reviewed the procedures in place and included detailed testing on the following areas: Completion of Records, Decisions made on whether or not to Release Data, Adherence to Legislative Timescales, Quality of Responses, Reporting and Monitoring of Timescale Performance, Requests for Reviews, Appeals to the ICO.	Please see detailed summary in the main report.
Fundamental Systems	Accounts Receivable 2021/22	Moderate	The scope of our work included the testing of a range of controls relating to the following: Financial regulations and procedure notes, User access, Creation of invoices, Collection of income, Recovery of arrears, Interface reconciliations, Invoice cancellations, Performance monitoring, Write-offs, Refunds, Disaster Recovery and Business Continuity, System back-ups, Security of Data/GDPR/Retention	Please see detailed summary in the main report.

## MONITORING REPORT Q4 2021/22 - RECOMMENDATIONS NOT ACCEPTED

Audit Title	Date Final Issued	Assurance Rating	Recommendations Not Accepted			
			Report Ref	Risk Rating	Recommendation	Reason / Comments
Information Governance (GDPR) Page 24	02/02/22	Substantial	2.4.4	GP	An exemption certificate must be signed off by the Data Protection Officer in all cases where a full Data Protection Impact Assessment (DPIA) is not required	Discussed at IG Board 18/01/22. Agreed that the DPIA form will go online. Where the screening indicates that a full DPIA is not required (this to be calculated automatically), users can print off their own exemption certificate. The system will create a record which can be audited. Not accepted on the basis that an exemption certificate means the data being processed is not such that it presents a risk. Accepted that the DPO requires involvement in full DPIA assessments
			2.4.6	GP	A register of DPIA screening officers should be maintained by the DPO and all group members should be sent annual reminders to review their DPIA's by the DPO.	Managers checklist to be updated to include a question related to a reminder to review DPIAs. Not accepted there is a need for specific DPIA screening officers as this could depend on the specific project even within service areas.
			2.5.4	GP	Data Protection Training: The Data Protection Officer (DPO) should advise Corporate Learning & Development that the list of 'active accounts' needs to be updated to account for staff who have left the Council, allowing for accurate statistics to be obtained.	Not accepted. This is not the DPO's responsibility. This affects all mandatory corporate e-learning training of which data protection is only one. For example, there are far more Social Services-related mandatory courses where statistics are required.
			2.6.3	LR	Training for officers without computer access on Information Management / Data Sharing should be included as part of the training material being developed (where such training would be applicable to their job).	Not Accepted. We currently have no capacity to deliver onsite training or develop training materials for workers who do not have computer access. Training of this type has limited value since relatively few manual workers have access to personal data.

Audit Title	Risk Rating	Status as at 31/03/2022	Corporate Priority	Days
<b>Level 1 – Cross Cutting Reviews – Council Governance &amp; Control</b>				
Partnerships	Med/High	Final Issued	Cross Cutting	15
Corporate Governance	Med/High	In Progress	Cross Cutting	15
General Data Protection Regulations	Med/High	Final Issued	Cross Cutting	10
Corporate Performance Management	Med	Final Issued	Cross Cutting	15
Local Government and Elections (Wales) Bill	New	Draft Issued	Cross Cutting	10
FOI / SAR/ EIR Review	New	Final Issued	Cross Cutting	15
Wellbeing of Future Generations Act	New	Final Issued	Cross Cutting	10
Achieving Better Together – Recovery & Refocus	New	Final Issued	Cross Cutting	10
Achieving Better Together – Transformation (inc. workforce strategy and savings delivery)	New	Deferred	Cross Cutting	15
Assurance Framework	New	Final Issued	Cross Cutting	20
<b>Level 2 – Fundamental Systems - Section 151 Officer Assurance</b>				
<b>Financial Services &amp; Service Centre</b>				
Employee Services	Med/High	Final Issued	Section 151 Assurance	30
Pensions Admin	Med/High	Final Issued	Section 151 Assurance	20
Teachers Pensions	Med	Final Issued	Section 151 Assurance	15
Accounts Receivable	High	Final Issued	Section 151 Assurance	35
Business Rates (NNDR)	Med	Final Issued	Section 151 Assurance	20
Pension Fund Investments	Med/High	Final Issued	Section 151 Assurance	7
Housing Rents	Med	Final Issued	Section 151 Assurance	20
Accounts Payable	Med	Final Issued	Section 151 Assurance	35
Housing & Council Tax Benefit	Med/High	Final Issued	Section 151 Assurance	40
Capital Accounting	Med	Final Issued	Section 151 Assurance	25
<b>Level 3 – Service Level Audits – Other Assurance</b>				
<b>Education Planning &amp; Resources</b>				
Pentrehafod Comprehensive	Med	Final Issued	Education	10
Bishopston Comprehensive	Med	Final Issued	Education	10
Pontarddulais Comprehensive	Med	Final Issued	Education	10
Ysgol Gyfun Bryn Tawe	Med	Final Issued	Education	10
Ysgol Crug Glas	Med	Not Required	Education	4

School Funding & Information	Med/High	Final Issued	Education	15
Catering & Cleaning HQ	Med	Deferred	Education	10
SQuid School Income (thematic)	New	Final Issued	Education	15
Primary School DBS (thematic)	New	Final Issued	Education	15
<b>Achievement &amp; Partnership Service</b>				
School Support Team	Low	Final Issued	Education	15
<b>Vulnerable Learner Service</b>				
Behavioural Support Unit	Med/Low	Final Issued	Education, Safeguarding & Poverty	20
<b>Education Grants &amp; Other</b>				
Schools Annual Report	n/a	Final Issued	Education, Safeguarding & Poverty	3
Regional Consortia School Improvement Grant	n/a	Final Issued	Education, Safeguarding & Poverty	15
Pupil Deprivation Grant	n/a	Final Issued	Education, Safeguarding & Poverty	15
<b>Child &amp; Family Services</b>				
Independent Agency Payments	High	Final Issued	Safeguarding	10
Discretionary Payments	Med/High	In Progress	Safeguarding	10
Nant-y-Felin Children's Home	Med	In Progress	Safeguarding	10
Grants & Contracts	Med/High	Not Required	Safeguarding	10
Adoption Allowances	Med/Low	Deferred	Safeguarding	10
Residential & Outdoor Centres	Med	Deferred	Safeguarding	10
Business Support Team – Child & Family	Med/Low	Final Issued	Safeguarding	15
Swansea Children's Centre & Mayhill Family Centre	Med	In Progress	Safeguarding	10
<b>Adult Services</b>				
Home Care	Med/High	Deferred	Safeguarding	10
Community Alarm Service	Med	Final Issued	Safeguarding	10
Integrated Community Equipment Service & Suresprung	High	Final Issued	Safeguarding	10
Suresprung Transitional Employer Support Grant	n/a	Final Issued	Safeguarding	5
CREST	Med	Deferred	Safeguarding	10
Supporting People Team – Regional Coordinator Grant	n/a	Final Issued	Safeguarding	3
Supporting People Grant	n/a	Final Issued	Safeguarding	10
Enable Support for Independent Living Grant	n/a	Final Issued	Safeguarding	10
<b>Commissioning</b>				

Early Intervention Services	Med	Final Issued	Poverty	5
<b>Tackling Poverty</b>				
Welfare Rights Service	New	Final Issued	Poverty	10
<b>Building Services</b>				
Heol y Gors – Stores, Admin & Finance, Oracle T&L	Med/High	Deferred	Economy & Infrastructure, Safeguarding	20
Heol y Gors – Estimating	Med	Final Issued	Economy & Infrastructure, Safeguarding	15
Day to Day Repairs / Maintenance Section	Med	Deferred	Economy & Infrastructure, Safeguarding	20
<b>Property Services</b>				
Energy Management	Med/Low	Not Required	Economy & Infrastructure	5
<b>Waste Management &amp; Parks</b>				
Domestic Refuse Collection	Med	Final Issued	Economy & Infrastructure, Resource & Biodiversity	10
Parks Buildings	Low	Not Required	Economy & Infrastructure, Resource & Biodiversity	5
Cleansing inc. Parks Central Operations, Litter & Beaches	New	Final Issued	Economy & Infrastructure, Resource & Biodiversity	10
<b>Highways &amp; Transportation</b>				
Concessionary Bus Fares	Med	Final Issued	Economy & Infrastructure	5
Car Parks	Med/High	Final Issued	Economy & Infrastructure	20
Clydach Depot – Plant	Med	Final Issued	Economy & Infrastructure	10
CTU Fleet Hire / Spot Hire	Med	Final Issued	Economy & Infrastructure	10
Taxi Framework Contract	Med	Final Issued	Economy & Infrastructure	10
Live Kilometre Support Grant	n/a	Final Issued	Economy & Infrastructure	5
<b>Housing &amp; Public Health</b>				
Morrison DHO	Med	Final Issued	Poverty, Safeguarding	15
Sketty DHO	Med/Low	Final Issued	Poverty, Safeguarding	15
Neighbourhood Support Unit inc. CCTV	Med	Final Issued	Poverty, Safeguarding	7
Affordable Housing	Med	Final Issued	Poverty, Safeguarding	10
Application Controls – Flare System	Med	Deferred	Poverty, Safeguarding	5
Building Regulations	Med	Final Issued	Poverty, Safeguarding	15
Taxi Licencing	Med/Low	Final Issued	Poverty, Safeguarding	10
Rechargeable Works	Med	Deferred	Poverty, Safeguarding	15
<b>Cultural Services</b>				
Outdoor Leisure	Med	Final Issued	Economy & Infrastructure	15

Sports Development	Med/Low	Final Issued	Economy & Infrastructure	10
Swansea Museum	Med/Low	Final Issued	Economy & Infrastructure	10
Central Library	Med	Deferred	Economy & Infrastructure	15
Archives	Med/Low	Final Issued	Economy & Infrastructure	15
<b>Planning &amp; City Regeneration</b>				
Nature Conservation	Med	Draft Issued	Economy & Infrastructure, Resources & Biodiversity	10
Land Searches (was Land Charges)	Med	Final Issued	Economy & Infrastructure, Resources & Biodiversity	10
<b>Communications &amp; Marketing</b>				
Civic Admin/Mayoral Service/Mansion House	Med	Deferred	Transformation & Council Development	10
Emergency Planning & Business Continuity	Med	Deferred	Transformation & Council Development	10
Risk Management	Med/High	Allocated	Transformation & Council Development	15
<b>Financial Services &amp; Service Centre</b>				
Cashiers Office – CCI Reconciliation	Med/High	Final Issued	Section 151 Assurance	5
Write-Off Requests	n/a	Final Issued	Section 151 Assurance	5
Cashiers Write-off's	n/a	Final Issued	Section 151 Assurance	5
Bank Reconciliations	Med	Final Issued	Section 151 Assurance	10
School Bank Reconciliations	Med	Final Issued	Section 151 Assurance	15
Grants Receivable	Med/High	Final Issued	Section 151 Assurance	15
Leasing	Med	In Progress	Section 151 Assurance	10
Income Tax – Self Employed	Med	Final Issued	Section 151 Assurance	5
Construction Industry Tax Scheme	Med	Final Issued	Section 151 Assurance	10
Residential Care	High	Final Issued	Section 151 Assurance, Safeguarding	25
Debt Recovery – Financial Services & Legal Recovery	High	In Progress	Section 151 Assurance, Safeguarding	25
Learning Disability Recharges	Med	Final Issued	Section 151 Assurance, Safeguarding	10
Adult Family Placements	Med	Final Issued	Section 151 Assurance, Safeguarding	10
Employee Vetting (DBS)	High	In Progress	Section 151 Assurance, Safeguarding	10
Purchase Card Transactions Monthly Review	Med	Final Issued	Section 151 Assurance	10
Compliance with CIPFA Financial Management Code	New	Final Issued	Section 151 Assurance	10
<b>Digital &amp; Transformation</b>				
ICT Administration inc. IT Assets	Med	In Progress	Transformation & Future Council Development	15

Oracle Authorisation Limits	Med/High	Final Issued	Transformation & Future Council Development	10
<b>Commercial Services</b>				
Contracts Review – Education	New	In Progress	Section 151 Assurance	10
<b>Chief Transformation Officer Audits</b>				
Contact Centre – Client & Property Finance Payments	Med	Final Issued	Transformation & Council Development	5
HR Policies	Low	Final Issued	Transformation & Council Development	10
Employment of Agency Staff	Med/High	In Progress	Transformation & Council Development	10
Corporate Learning & Development Team	New	Deferred	Transformation & Council Development	5
Oracle Cloud	New	Deferred	Transformation & Council Development	10
Post-Coronavirus pandemic review of Agile Working	New	Allocated	Transformation & Council Development	10
Regional Broadband Grant	New	Final Issued	Transformation & Council Development	5
<b>Contract Audits</b>				
Highways & Transportation – Construction Period Control of Contracts	Med	Allocated	Transformation & Council Development	15
CBS Control of Contracts	Med	In Progress	Transformation & Council Development	15
<b>Computer Audits</b>				
File Controls	Med/High	Final Issued	Transformation & Council Development	5
ICT Data Storage	Med/High	In Progress	Transformation & Council Development	5
Firewall Controls – Corporate & Education Network	Med	Allocated	Transformation & Council Development	5
Internet Controls for Clients – Social Services	Med	Final Issued	Transformation & Council Development	5
E-Commerce Controls	Med	Final Issued	Transformation & Council Development	7
Disaster Recovery & Business Continuity	Med	Final Issued	Transformation & Council Development	10
Oracle Change Control	Med/High	Deferred	Transformation & Council Development	5
Telephony System	Med	Final Issued	Transformation & Council Development	5
Use of Idea - Data Matching NFI	n/a	Final Issued	Section 151 Assurance	5
<b>Projects &amp; Special Investigations</b>				
Unpresented Cheques	n/a	Final Issued	Section 151 Assurance	5
NFI	n/a	Final Issued	Section 151 Assurance	10
Galileo Management System	n/a	Final Issued	Section 151 Assurance	5
Annual Plan & Annual Report	n/a	Final Issued	Section 151 Assurance	5

Annual Consultation Exercise	n/a	Final Issued	Section 151 Assurance	10
Health & Safety Group	n/a	Final Issued	Section 151 Assurance	3
Recommendation Tracker Exercise	n/a	Final Issued	Section 151 Assurance	5
Follow-ups	n/a	Final Issued	Section 151 Assurance	20
<b>Miscellaneous Audits</b>				
Western Bay Social Services Training Team	New	Final Issued	Section 151 Assurance	5
City Deal Review Outcomes - Follow-up	New	Final Issued	Section 151 Assurance	5
Swansea Central Phase 1 Programme	New	In Progress	Transformation & Council Development	5

**Cross Cutting Audits** – 135 days

**Section 151 Officer Assurance** – 515 days

**Corporate Priorities**

**Safeguarding** (Safeguarding People from Harm) – 433 days

**Education** (Improving Education and Skills) – 167 days

**Economy & Infrastructure** (Transforming our Economy and Infrastructure) – 230 days

**Poverty** (Tackling Poverty) – 160 days

**Resources & Biodiversity** (Maintaining and Enhancing Swansea’s Natural Resources and Biodiversity) – 45 days

**Transformation & Council Development** (Transformation and Future Council Development) – 197 days



Please ensure that you refer to the Screening Form Guidance while completing this form.

**Which service area and directorate are you from?**

Service Area: Internal Audit

Directorate: Resources

**Q1 (a) What are you screening for relevance?**

- New and revised policies, practices or procedures
- Service review, re-organisation or service changes/reductions, which affect the wider community, service users and/or staff
- Efficiency or saving proposals
- Setting budget allocations for new financial year and strategic financial planning
- New project proposals affecting staff, communities or accessibility to the built environment, e.g., new construction work or adaptations to existing buildings, moving to on-line services, changing location
- Large Scale Public Events
- Local implementation of National Strategy/Plans/Legislation
- Strategic directive and intent, including those developed at Regional Partnership Boards and Public Services Board, which impact on a public bodies functions
- Medium to long term plans (for example, corporate plans, development plans, service delivery and improvement plans)
- Setting objectives (for example, well-being objectives, equality objectives, Welsh language strategy)
- Major procurement and commissioning decisions
- Decisions that affect the ability (including external partners) to offer Welsh language opportunities and services

**(b) Please name and fully describe initiative here:**

Quarterly report to the Governance and Audit Committee outlining the findings and work undertaken by the Audit Team in the period.

**Q2 What is the potential impact on the following: the impacts below could be positive (+) or negative (-)**

n/a – no impact

	High Impact		Medium Impact		Low Impact		Needs further investigation
	+	-	+	-	+	-	
Children/young people (0-18)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Older people (50+)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Any other age group	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Future Generations (yet to be born)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Disability	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Race (including refugees)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Asylum seekers	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Gypsies & travellers	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Religion or (non-)belief	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Sex	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Sexual Orientation	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Gender reassignment	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Welsh Language	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Poverty/social exclusion	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Carers (inc. young carers)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Community cohesion	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Marriage & civil partnership	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Pregnancy and maternity	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

# Integrated Impact Assessment Screening Form

**Q3 What involvement has taken place/will you undertake e.g. engagement/consultation/co-productive approaches?  
Please provide details below – either of your activities or your reasons for not undertaking involvement**

Consultation undertaken with the Director of Finance & S151 Officer, Legal, Access to Services, the Corporate Management Team and Heads of Service.

**Q4 Have you considered the Well-being of Future Generations Act (Wales) 2015 in the development of this initiative:**

a) Overall does the initiative support our Corporate Plan's Well-being Objectives when considered together?

Yes  No

b) Does the initiative consider maximising contribution to each of the seven national well-being goals?

Yes  No

c) Does the initiative apply each of the five ways of working?

Yes  No

d) Does the initiative meet the needs of the present without compromising the ability of future generations to meet their own needs?

Yes  No

---

**Q5 What is the potential risk of the initiative? (Consider the following impacts – equality, socio-economic, environmental, cultural, legal, financial, political, media, public perception etc...)**

High risk

Medium risk

Low risk

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**Q6 Will this initiative have an impact (however minor) on any other Council service?**

Yes

No

If yes, please provide details below

Council Services included within the Internal Audit planned programme of work for 2021/22 will be subject to internal audit reviews which may result in recommendations being made to improve compliance with Council policies and procedures and consequentially may result in changes to operations/processes within service areas if required.

---

**Q7 What is the cumulative impact of this proposal on people and/or communities when considering all the impacts identified within the screening and any other key decisions affecting similar groups/ service users made by the organisation?**

*(You may need to discuss this with your Service Head or Cabinet Member to consider more widely if this proposal will affect certain groups/ communities more adversely because of other decisions the organisation is making. For example, financial impact/poverty, withdrawal of multiple services and whether this is disadvantaging the same groups, e.g., disabled people, older people, single parents (who are mainly women), etc.)*

To update committee on the work undertaken by Internal Audit in the period.

# Integrated Impact Assessment Screening Form

## Outcome of Screening

**Q8 Please describe the outcome of your screening below:**

The completion of the Integrated Impact Assessment Screening revealed that:

- The Quarterly Internal Audit Monitoring Report has a potentially low positive impact across a number of identified groups.
- It has been subject to consultation with the Director of Finance & S151 Officer, Legal and Access to Services.
- All WFG considerations are positive and any risks identified are low.
- The overall impact of the Quarterly Internal Audit Monitoring Report is positive as it will support the Authority in its requirement to protect public funds.

(NB: This summary paragraph should be used in the relevant section of corporate report)

Full IIA to be completed

Do not complete IIA – please ensure you have provided the relevant information above to support this outcome

NB: Please email this completed form to the Access to Services Team for agreement before obtaining approval from your Head of Service. Head of Service approval is only required via email.

<b>Screening completed by:</b>
<b>Name: Simon Cockings</b>
<b>Job title: Chief Auditor</b>
<b>Date: 07/04/21</b>
<b>Approval by Head of Service:</b>
<b>Name: Ben Smith</b>
<b>Position: Director of Finance &amp; S151 Officer</b>
<b>Date: 12/04/21 (e-mail)</b>

Please return the completed form to [accesstoservices@swansea.gov.uk](mailto:accesstoservices@swansea.gov.uk)

# Agenda Item 5



## Report of the Director of Corporate Services

Governance and Audit Committee – 15 June 2022

### Response to the FOI Audit 2022

<b>Purpose:</b>	To provide a response to the recent audit of Freedom of Information (FOI) requests, Environmental Information Regulations (EIR) and Subject Access Requests (SAR).
<b>Policy Framework:</b>	Freedom of Information Policy
<b>Consultation:</b>	Access to Services, Finance, Legal.
<b>Report Author:</b>	Kim Collis
<b>Finance Officer:</b>	Ben Smith
<b>Legal Officer:</b>	Tracey Meredith
<b>Access to Services Officer:</b>	Rhian Millar
<b>For Information</b>	

#### 1. Introduction

- 1.1 As a result of an internal audit undertaken in the first half of 2022 of how the Council responds to FOI and other statutory information requests from the public an assurance level of 'Moderate' was given.
- 1.2 While responsibility for the outcome of the audit rests with the whole Council, as represented by Corporate Management and Leadership Teams, the Council's Data Protection Officer (DPO) and Senior Information Risk Owner (SIRO) agreed to take responsibility for the action plan arising out of the audit and consult as necessary with the two bodies.
- 1.3 Completed actions from the action plan are appended, along with progress towards completion of other required actions.

## **2. Integrated Impact Assessment (IIA) Implications**

2.1 The Council is subject to the Equality Act (Public Sector Equality Duty and the socio-economic duty), the Well-being of Future Generations (Wales) Act 2015 and the Welsh Language (Wales) Measure, and must in the exercise of their functions, have due regard to the need to:

- Eliminate unlawful discrimination, harassment and victimisation and other conduct prohibited by the Acts.
- Advance equality of opportunity between people who share a protected characteristic and those who do not.
- Foster good relations between people who share a protected characteristic and those who do not.
- Deliver better outcomes for those people who experience socio-economic disadvantage
- Consider opportunities for people to use the Welsh language
- Treat the Welsh language no less favourably than English.
- Ensure that the needs of the present are met without compromising the ability of future generations to meet their own needs.

2.1.1 The Well-being of Future Generations (Wales) Act 2015 mandates that public bodies in Wales must carry out sustainable development. Sustainable development means the process of improving the economic, social, environmental and cultural well-being of Wales by taking action, in accordance with the sustainable development principle, aimed at achieving the 'well-being goals'.

2.1.2 Our Integrated Impact Assessment (IIA) process ensures we have paid due regard to the above. It also takes into account other key issues and priorities, such as poverty and social exclusion, community cohesion, carers, the United Nations Convention on the Rights of the Child (UNCRC) and Welsh language.

2.2 An IIA screening has been undertaken which confirms there are no equality implications associated with this report nor, since it addresses risk of non-compliance with other legislation, any failure to engage with the Equality Act 2010 (Public Sector Equality Duty and the socio-economic duty), the Wellbeing of Future Generations (Wales) Act 2015, and the Welsh Language (Wales) Measure 2011.

## **3. Financial Implications**

3.1 There are no financial implications associated with this report other than those listed in Appendix A.

## **4. Legal implications**

4.1 There are no legal implications associated with this report other than those listed in Appendix A.

**Background Papers:** None

**Appendices:**

Appendix A    Action Plan

Appendix B    IIA screening form

**SWANSEA COUNCIL  
MANAGEMENT ACTION PLAN  
FOI, SAR & EIR Review 2021/22**

NB Low risk items are shaded

REPORT REF	RECOMMENDATION	CLASS (HR; MR; LR; GP)	AGREED ACTION/ COMMENTS	RESPONSIBILITY FOR IMPLEMENTATION	Action already undertaken
2.1.3 b) 2.1.7 b) 2.2.2 c) 2.3.3 e)	Reponses to FOI, SAR & EIR requests and any requests for review should be made within the statutory 20 day period, and where extra time is required this should not exceed the further 20 days permitted.	MR	This will depend on each directorate and service unit allocating sufficient staff resource to FOI work	CMT / Heads of Service / FOI officers	Report to CMT 18/05/22 Audit underway on gaps in FOI officer coverage 26/05/22
2.1.3 c)	Where EIR exceptions are used, the response should be dealt with under the EIR 2004 regulations.	LR	Reminder to all FOI officers and revision/recirculation of the FOI-EIR decision tree	DPO	<b>Complete</b> Emails sent to relevant FOI officers 01/04/22 and 26/05/22. DPO attending Place Directorate DMT 08/06/22
2.1.4	A sample of responses should be reviewed periodically to confirm that they are appropriate and the templates provided are used to ensure the requirements of FOI / EIR / SAR legislation are adhered to.	LR	Periodic sampling of responses	Standards Officer	Awaiting initial action
2.1.5, 2.1.8, 2.3.4 a)	All outstanding FOI, SAR & EIR requests should be reviewed and any which have been	MR	This will depend on each service unit allocating sufficient staff resource	CMT / Heads of Service / FOI officers	DPO and SIRO working with

APPENDIX A

REPORT REF	RECOMMENDATION	CLASS (HR; MR; LR; GP)	AGREED ACTION/ COMMENTS	RESPONSIBILITY FOR IMPLEMENTATION	Action already undertaken
	outstanding for more than 20 days should be dealt with immediately.				Directors and Heads of Service
2.1.7 c)	When further information is sent out by the Reviewing Officer, care should be taken to ensure that where applicable it is fully redacted.	MR	Reminder to FOI officers from DPO about this issue	DPO / FOI officers	Awaiting initial action
2.1.7 d)	Where a template is used, care should be taken to ensure that the relevant sections are updated with the correct data. If several options are available, any non-relevant sections should be deleted before being issued.	MR	Reminder to FOI officers from DPO about this issue	Heads of Service / FOI officers	<b>Complete</b> Email to FOI officers 31/03/22
2.1.7 e)	In line with the guidance provided by the ICO, the review letter should provide a summary of the conclusion reached and it should be made clear whether the original outcome is upheld or not.	LR	DPO to alter the review letter template	DPO	<b>Complete</b> Review letter updated 23/05/22
2.2.1	Consideration should be given to revising the EIR guidance tree issued to FOI Officers to make it more user friendly and provide relevant examples to assist in decision making.	GP	DPO to revise the EIR decision tree	DPO	<b>Complete</b> Email circulated 01/04/22
2.2.2 b)	Cases should not be marked as 'closed' on the database until the response has been sent.	LR	An investigation has taken place into this and it transpires that the one case noticed by the auditor	DPO	<b>Complete</b>



REPORT REF	RECOMMENDATION	CLASS (HR; MR; LR; GP)	AGREED ACTION/ COMMENTS	RESPONSIBILITY FOR IMPLEMENTATION	Action already undertaken
			relates to a typing error of the case number on the system (two responses were filed under the same number following a typing error). Corporate Complaints team assure the DPO that they never record a case as closed without a copy of the response		
2.2.2 d)	Further training should be arranged for all FOI officers in identifying whether requests should be dealt with under the EIR 2004 or FOI 2000 regulations and the correct format to use for responses.	MR	Training to be created	Information Governance Unit	Programmed for July
2.2.2 (e), 2.3.3 g) 2.3.4 a)	The standard reply template should be used when responding, stating which legislation the request has been dealt with.	LR	DPO to send reminder	DPO	<b>Complete</b> Email sent 01/04/22
2.3.3 c)	The final outcome for all requests received should be recorded on the database.	GP	DPO to send reminder	SAR officers	<b>Complete</b> Email sent 26/05/22
2.3.4 b)	An FOI Officer should be appointed as soon as possible to undertake the Social Services SAR reviews and all outstanding reviews should be completed.	MR	This will depend on a service unit allocating sufficient resource to carry out this work	Director of Education	<b>Complete</b> Two new officers have been gradually taking over role since January

**IIA screening form**

**Which service area and directorate are you from?**

Service Area: LDSBI

Directorate: Corporate Services

**Q1 (a) What are you screening for relevance?**

- New and revised policies, practices or procedures
- Service review, re-organisation or service changes/reductions, which affect the wider community, service users and/or staff
- Efficiency or saving proposals
- Setting budget allocations for new financial year and strategic financial planning
- New project proposals affecting staff, communities or accessibility to the built environment, e.g., new construction work or adaptations to existing buildings, moving to on-line services, changing location
- Large Scale Public Events
- Local implementation of National Strategy/Plans/Legislation
- Strategic directive and intent, including those developed at Regional Partnership Boards and Public Services Board, which impact on a public bodies functions
- Medium to long term plans (for example, corporate plans, development plans, service delivery and improvement plans)
- Setting objectives (for example, well-being objectives, equality objectives, Welsh language strategy)
- Major procurement and commissioning decisions
- Decisions that affect the ability (including external partners) to offer Welsh language opportunities and services

**(b) Please name and fully describe initiative here:**

Changes to practice with regard to FOIs and other statutory information requests as a result of audit.  
 Primary requirements of the audit are to provide more resource to improve the timeliness of responses.

**Q2 What is the potential impact on the following: the impacts below could be positive (+) or negative (-)**

	High Impact		Medium Impact		Low Impact		Needs further investigation
	+	-	+	-	+	-	
Children/young people (0-18)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Older people (50+)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Any other age group	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Future Generations (yet to be born)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Disability	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Race (including refugees)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Asylum seekers	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Gypsies & travellers	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Religion or (non-)belief	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Sex	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Sexual Orientation	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Gender reassignment	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Welsh Language	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Poverty/social exclusion	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Carers (inc. young carers)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Community cohesion	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Marriage & civil partnership	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Pregnancy and maternity	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**Q3 What involvement has taken place/will you undertake e.g. engagement/consultation/co-productive approaches?  
Please provide details below – either of your activities or your reasons for not undertaking involvement**

This is a readjustment and potential improvement of internal processes hence no engagement with outside agencies is considered necessary.

**Q4 Have you considered the Well-being of Future Generations Act (Wales) 2015 in the development of this initiative:**

- a) Overall does the initiative support our Corporate Plan’s Well-being Objectives when considered together?  
Yes  No
- b) Does the initiative consider maximising contribution to each of the seven national well-being goals?  
Yes  No
- c) Does the initiative apply each of the five ways of working?  
Yes  No
- d) Does the initiative meet the needs of the present without compromising the ability of future generations to meet their own needs?  
Yes  No

**Q5 What is the potential risk of the initiative? (Consider the following impacts – equality, socio-economic, environmental, cultural, legal, financial, political, media, public perception etc...)**

High risk <input type="checkbox"/>	Medium risk <input type="checkbox"/>	Low risk <input checked="" type="checkbox"/>
---------------------------------------	---	---

**Q6 Will this initiative have an impact (however minor) on any other Council service?**

Yes  No If yes, please provide details below

**Q7 What is the cumulative impact of this proposal on people and/or communities when considering all the impacts identified within the screening and any other key decisions affecting similar groups/ service users made by the organisation?**

*(You may need to discuss this with your Service Head or Cabinet Member to consider more widely if this proposal will affect certain groups/ communities more adversely because of other decisions the organisation is making. For example, financial impact/poverty, withdrawal of multiple services and whether this is disadvantaging the same groups, e.g., disabled people, older people, single parents (who are mainly women), etc.)*

Improved service to people and communities through improvement in practice.

**Outcome of Screening**

**Q8 Please describe the outcome of your screening below:**

- **Summary of impacts identified and mitigation needed (Q2)**
- **Summary of involvement (Q3)**
- **WFG considerations (Q4)**
- **Any risks identified (Q5)**
- **Cumulative impact (Q7)**

(Q2) The outcome of the screening is that implementation of the proposals would have a negligible or mildly positive effect on people/communities and on groups with protected characteristics.

(Q3) No community involvement has been considered appropriate in reaching this conclusion

(Q4) There are no WFG considerations that are negative

(Q5) There are no identified risks from implementing the action plan that would have a negative effect: any risk relates to the inability to implement

(Q7) Cumulative impact is negligible from implementation of the proposal.

(NB: This summary paragraph should be used in the relevant section of corporate report)

**Full IIA to be completed**

**Do not complete IIA – please ensure you have provided the relevant information above to support this outcome**

NB: Please email this completed form to the Access to Services Team for agreement before obtaining approval from your Head of Service. Head of Service approval is only required via email.

<b>Screening completed by:</b>
<b>Name: Kim Collis</b>
<b>Job title: Data Protection Officer</b>
<b>Date: 27/05/22</b>
<b>Approval by Head of Service:</b>
<b>Name: Tracey Meredith</b>
<b>Position: Chief Legal and Monitoring Officer</b>
<b>Date: 30/05/22</b>

Please return the completed form to [accesstoservices@swansea.gov.uk](mailto:accesstoservices@swansea.gov.uk)

# Agenda Item 7



## Report of the Chief Auditor

Governance and Audit Committee – 15 June 2022

### Internal Audit Recommendation Follow-Up Report Q4 2021/22

<b>Purpose:</b>	This report provides committee with the status of the recommendations made in those audits where the follow-ups have been undertaken in Q4 2021/22, to allow the Governance and Audit Committee to monitor the implementation of recommendations made by Internal Audit.
<b>Policy Framework:</b>	None
<b>Consultation:</b>	Legal, Finance and Access to Services
<b>Report Author:</b>	Simon Cockings
<b>Finance Officer:</b>	Ben Smith
<b>Legal Officer:</b>	Debbie Smith
<b>Access to Services Officer:</b>	Rhian Millar
<b>For Information</b>	

#### 1. Introduction

- 1.1 The Governance and Audit Committee's Performance Review for 2017/18 was completed in June 2018. One of the recommendations arising from the review was in relation to the tracking of the recommendations made by Internal and External Audit.
- 1.2 This report provides an overview of how recommendations made by Internal and External Audit are tracked and followed-up.

## **2. Standard Follow-up Procedures**

- 2.1 An amended internal audit follow-up procedure was introduced in 2014 as a result of concerns being raised over the failure of management to implement audit recommendations.
- 2.2 The current procedures identify two methods of following-up on the implementation of recommendations made as a result of internal audit reviews for the fundamental audits and non-fundamental audits.

## **3. Fundamental Audits**

- 3.1 These audits are undertaken on a yearly or two-yearly cycle. All fundamental audits are subject to a Recommendation Tracker Exercise each year, which is normally completed as at the end of September.
- 3.2 The exercise involves discussion with the client department to go through the agreed Action Plan together with a limited amount of testing to confirm whether the recommendations have been implemented.
- 3.3 The results of the Recommendation Tracker Exercise is reported to Governance and Audit Committee in a separate Recommendation Tracker report.

## **4. Non-fundamental Audits**

- 4.1 All other audits that have been given a 'limited' or 'moderate' level of assurance are reported to Governance and Audit Committee as part of the Quarterly Monitoring Reports. All such audits are subject to a detailed follow-up visit within 6 months of the issue of the final report.
- 4.2 The follow-up visit concentrates on 'high risk' and 'medium risk' recommendations, and will include discussion with the client department and limited testing to confirm implementation.
- 4.3 The results of the follow-up visit are reported to Governance and Audit Committee as part of the Quarterly Monitoring Reports.
- 4.4 Where an audit has been given a 'high' or 'substantial' level of assurance, client departments are asked to confirm the implementation of the recommendations via e-mail.
- 4.5 The results of all follow-ups undertaken are logged and recorded on the Audit Management System (Galileo) to ensure completion is monitored appropriately.

## **5. External Audit Recommendation Tracking**

- 5.1 Whilst it is not practicable to track every external audit recommendation without additional resources and a suitable ICT solution, Scrutiny

Programme Committee will receive WAO audit reports and action plans to address recommendations and proposals and will review progress against recommendations within 12 months of the receipt of the report and action plan as their work plan allows. Governance and Audit Committee will also receive reports and action plans for information and it may decide that it wants to prioritise and track specific proposals / recommendations in addition to the oversight undertaken by Scrutiny. This does not include those WAO reports that would be intended specifically for Governance and Audit Committee.

## **6. Status of Implementation Update to Committee**

- 6.1 The purpose of this report is to allow committee to monitor the implementation status for those audits that have been subject to a follow-up review in the quarter. This will include all follow-ups completed, except for the fundamental audits as the outcome of these follow-up reviews are reported to committee separately.

## **7 Integrated Assessment Implications**

- 7.1 The Council is subject to the Equality Act (Public Sector Equality Duty and the socio-economic duty), the Well-being of Future Generations (Wales) Act 2015 and the Welsh Language (Wales) Measure, and must in the exercise of their functions, have due regard to the need to:

- Eliminate unlawful discrimination, harassment and victimisation and other conduct prohibited by the Acts.
- Advance equality of opportunity between people who share a protected characteristic and those who do not.
- Foster good relations between people who share a protected characteristic and those who do not.
- Deliver better outcomes for those people who experience socio-economic disadvantage
- Consider opportunities for people to use the Welsh language
- Treat the Welsh language no less favourably than English.
- Ensure that the needs of the present are met without compromising the ability of future generations to meet their own needs.

- 7.2 The Well-being of Future Generations (Wales) Act 2015 mandates that public bodies in Wales must carry out sustainable development. Sustainable development means the process of improving the economic, social, environmental and cultural well-being of Wales by taking action, in accordance with the sustainable development principle, aimed at achieving the 'well-being goals'.

- 7.3 Our Integrated Impact Assessment (IIA) process ensures we have paid due regard to the above. It also takes into account other key issues and priorities, such as poverty and social exclusion, community cohesion,

carers, the United Nations Convention on the Rights of the Child (UNCRC) and Welsh language.

7.4 The completion of the Integrated Impact Assessment Screening revealed that:

- The Quarterly Recommendation Tracker Report has a low positive impact across all groups.
- It has been subject to consultation with the Chief Finance & S151 Officer, Legal and Access to Services.
- All Well-being of Future Generations Act considerations are positive and any risks identified are low.
- The overall impact of the Quarterly Recommendation Tracker Report is positive as it will support the Authority in its requirement to protect public funds.

## **8. Financial Implications**

8.1 There are no financial implications associated with this report.

## **9. Legal Implications**

9.1 There are no legal implications associated with this report

**Background Papers:** None

### **Appendices:**

**Appendix 1** – Summary - Recommendations accepted and implemented.

**Appendix 2** – Recommendations Not Implemented

**Appendix 3** – Integrated Impact Assessment



## RECOMMENDATION TRACKING REPORT Q4 2021/22

Audit Title	Date Final Issued	Date of Follow up	Assurance Rating	Recommendations								Total Recs Acc'd	Total Recs Imp'd	Total Rec Not Imp'd*	Comments
				HR		MR		LR		GP					
				A	I	A	I	A	I	A	I				
Casllwchwr Primary	01/02/21	05/01/22	Substantial Assurance	0	0	9	9	1	1	0	0	10	10	0	
Officers Expenses	03/11/20	10/01/22	High Assurance	0	0	0	0	2	2	5	5	7	7	0	
Glynn Vivian Art Gallery	31/08/21	19/01/22	Substantial Assurance	0	0	1	0	8	8	2	2	11	10	1	2.11.1 "A full valuation should now be considered as a substantial time has passed since the last valuation."
Swansea Museum	19/01/22	20/01/22	Substantial Assurance	0	0	1	0	8	8	0	0	9	8	1	2.9.1 "A full independent valuation of assets should now be considered."
Secondary Schools Procurement - Expenditure Exercise	05/03/21	18/01/22	Substantial Assurance	0	0	2	2	2	2	1	1	5	5	0	
Primary Schools Procurement - Expenditure Exercise	24/09/20	19/01/22	Substantial Assurance	0	0	2	2	2	2	0	0	4	4	0	
Sports - Development	18/05/21	19/01/22	High Assurance	0	0	0	0	4	4	0	0	4	4	0	
Taxi Authorisations	13/12/19	19/01/22	High Assurance	0	0	2	2	2	2	3	3	7	7	0	
Leaving Care Act	16/06/20	21/01/22	Substantial Assurance	0	0	2	2	5	5	1	1	8	8	0	
Delegated Decision Making	31/03/21	27/01/22	High Assurance	0	0	0	0	0	0	5	5	5	5	0	
Development & Physical Regeneration	03/02/21	01/02/22	Substantial Assurance	0	0	1	1	3	3	2	1	6	5	1	2.1.3 "Work across the council being undertaken on the website, this is not complete and has been impacted by covid."

## RECOMMENDATION TRACKING REPORT Q4 2021/22

Swansea Market	08/05/19	17/01/22	Substantial Assurance	0	0	3	2	6	4	5	5	14	11	3	2.4.1 "Relocate files by the end of March. 2.4.3 b) "Agree a strategy with Corporate Property and Legal regarding the Market leases (by the end of March). 2.4.3 c) "As above "
Facilities Management	15/01/21	15/02/22	Substantial Assurance	0	0	2	2	7	7	0	0	9	9	0	
Information Governance	19/02/20	15/02/22	Substantial Assurance	0	0	4	2	4	3	4	3	12	8	4	2.3 2 & 2.3.8 & 2.4.6 re-recommended in the current audit 2.3.9 not implemented due to lockdown and covid
Outdoor Leisure	15/11/21	04/03/22	Substantial Assurance	0	0	2	2	1	1	0	0	3	3	0	
Early Years Play	03/12/21	04/03/22	Substantial Assurance	0	0	1	1	1	1	2	2	4	4	0	
Swansea Mobility Hire	30/09/21	15/03/22	Substantial Assurance	0	0	1	1	3	3	0	0	4	4	0	
Tax Licensing	22/10/21	04/03/22	High Assurance	0	0	0	0	4	4	0	0	4	4	0	
Cleansing Operations	23/09/21	03/03/22	Substantial Assurance	0	0	2	2	1	1	6	6	9	9	0	
												135	125	10	92.6%

\*Further details on the recommendations that have not been implemented are reported in Appendix 2

**Key**

**HR** - High Risk. **MR** - Medium Risk. **LR** - Low Risk. **GP** - Good Practice.

**A** - Accepted. **I** - Implemented

## RECOMMENDATION TRACKING REPORT Q4 2021/22 - REC'S NOT IMPLEMENTED

Audit Title	Date Final Issued	Date of Follow up	Assurance Rating	Recommendations Not Implemented				
				Report Ref	Risk Rating	Agreed Imp. Date	Recommendation	Reason / Comments
Glyn Vivian Art Gallery	31/08/21	19/01/22	Substantial Assurance	2.11.1	MR	Aug-21	A full valuation should now be considered as a substantial time has passed since the last valuation.	We have contacted Bonham's who carried out the last valuation in 2011 to discuss beginning this work in early 2022. With over 12,000 objects in our collection this is a substantial job which will take up to 6 months. We wanted to begin this process last year but unfortunately staff capacity and the pandemic which limits site visits/research etc has meant this is not possible.
Swansea Museum	19/01/22	20/01/22	Substantial Assurance	2.9.1	MR	Dec-21	A full independent valuation of assets should now be considered.	Valuations of collection are ongoing with a budget established to do this. Given collection of 109,000 objects an instant valuation would be physically and financially prohibitive.
Development & Physical Regeneration	03/02/21	01/02/22	Substantial Assurance	2.1.3	GP	Apr-21	The Section's pages on Staffnet and the Swansea Council website should give details of all the schemes currently being managed	Work across the council being undertaken on the website, this is not complete and has been impacted by covid
				2.4.1	LR	on new lease completion	All Tenancy Agreements issued to Market traders should be retained by the service and ensured that the documentation is signed and dated by the Tenants.	These agreements are still in the Civic Centre at the moment with Corporate Property. Access to the office obviously has been an issue due to Covid and the matter has been deferred since the onset of the pandemic. However, in the meantime space has been released at the Market Office to accommodate the files. With the easing of restrictions from 28-1-22, once the Market Team is physically able to so the files will be relocated. Relocate files by the end of March.

## RECOMMENDATION TRACKING REPORT Q4 2021/22 - REC'S NOT IMPLEMENTED

Swansea Market	08/05/19	17/01/22	Substantial Assurance	2.4.3 b)	MR	As above	The correct agreement should be issued to the Tenant at Stall Number C1&2	The execution of this action is subject to the completion of the lease renewal process which has not been completed prior to the start of the pandemic. The economic impact of Covid on the retail sector however means that it could be counter-productive for the Council to enter into renewed discussions with the Market traders at this time. Agree a strategy with Corporate Property and Legal regarding the Market leases (by the end of March).
				2.4.3 c)	LR	As above	The Lease to be completed and signed in pen to ensure the document is legally binding.	As above
Information Governance	19/02/20	15/02/22	Substantial Assurance	2.3.2	MR	May-20	The DPO to chase up HoS to ensure all have returned the GDPR manager's checklist. Responses to be analysed in order to identify weak areas for primary focus, and establish a baseline of 'claimed compliance' in each service area, which can then be further examined during ongoing compliance testing.	Bearing in mind it is now over six months since they were issued, it would be better to do a second exercise on 25/05/2020 on the second anniversary of GDPR. This would ask for evidence of compliance. problem being that Covid has prevented further action. An audit of IG is currently under way. Discussions have taken place about the ownership and frequency of this checklist exercise. Recommendation repeated in most recent audit.
				2.3.8	LR	May-20	The IGU to review completed manager checklists, confirming completion and compliance on an annual basis, also to check completion of training	Comments as above in 2.3.2. I think the first year showed up several flaws which it is necessary to address in Year 2. Comments as above. IGU reviews them when submitted, however the issue needs to be looked at as per 2.3.2

RECOMMENDATION TRACKING REPORT Q4 2021/22 - REC'S NOT IMPLEMENTED

				2.3.9	MR	May-20	An appropriate mechanism should be established by the IGU / DPO for compliance monitoring, performance management & reporting.	Not implemented due to lockdown and covid
				2.4.6	GP	Mar-20	The DPO should put a mechanism in place to ensure Service Managers review DPIA's after 12 months.	Revisited ICO guidance on this, no timeframe is stipulated – it says you should keep your DPIA under review and redo it if there is any change, but not how often. Not sure how easy this would be to police, given that not all DPIAs get to be copied to the DPO. This problem is being addressed in the current IG audit.

**Key**

*HR - High Risk. MR - Medium Risk. LR - Low Risk. GP - Good Practice.*

Please ensure that you refer to the Screening Form Guidance while completing this form.

**Which service area and directorate are you from?**

Service Area: Internal Audit

Directorate: Resources

**Q1 (a) What are you screening for relevance?**

- New and revised policies, practices or procedures
- Service review, re-organisation or service changes/reductions, which affect the wider community, service users and/or staff
- Efficiency or saving proposals
- Setting budget allocations for new financial year and strategic financial planning
- New project proposals affecting staff, communities or accessibility to the built environment, e.g., new construction work or adaptations to existing buildings, moving to on-line services, changing location
- Large Scale Public Events
- Local implementation of National Strategy/Plans/Legislation
- Strategic directive and intent, including those developed at Regional Partnership Boards and Public Services Board, which impact on a public bodies functions
- Medium to long term plans (for example, corporate plans, development plans, service delivery and improvement plans)
- Setting objectives (for example, well-being objectives, equality objectives, Welsh language strategy)
- Major procurement and commissioning decisions
- Decisions that affect the ability (including external partners) to offer Welsh language opportunities and services

**(b) Please name and fully describe initiative here:**

Quarterly report to the Governance and Audit Committee outlining the follow up work undertaken by the Audit Team in the period.

**Q2 What is the potential impact on the following: the impacts below could be positive (+) or negative (-)**

n/a – no impact

	High Impact		Medium Impact		Low Impact		Needs further investigation
	+	-	+	-	+	-	
Children/young people (0-18)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Older people (50+)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Any other age group	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Future Generations (yet to be born)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Disability	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Race (including refugees)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Asylum seekers	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Gypsies & travellers	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Religion or (non-)belief	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Sex	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Sexual Orientation	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Gender reassignment	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Welsh Language	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Poverty/social exclusion	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Carers (inc. young carers)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Community cohesion	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Marriage & civil partnership	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Pregnancy and maternity	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

# Integrated Impact Assessment Screening Form

**Q3** What involvement has taken place/will you undertake e.g. engagement/consultation/co-productive approaches?  
Please provide details below – either of your activities or your reasons for not undertaking involvement

Consultation undertaken with the Director of Finance & S151 Officer, Legal, Access to Services, the Corporate Management Team and Heads of Service.

**Q4** Have you considered the Well-being of Future Generations Act (Wales) 2015 in the development of this initiative:

a) Overall does the initiative support our Corporate Plan's Well-being Objectives when considered together?

Yes  No

b) Does the initiative consider maximising contribution to each of the seven national well-being goals?

Yes  No

c) Does the initiative apply each of the five ways of working?

Yes  No

d) Does the initiative meet the needs of the present without compromising the ability of future generations to meet their own needs?

Yes  No

---

**Q5** What is the potential risk of the initiative? (*Consider the following impacts – equality, socio-economic, environmental, cultural, legal, financial, political, media, public perception etc...*)

High risk

Medium risk

Low risk

---

**Q6** Will this initiative have an impact (however minor) on any other Council service?

Yes

No

If yes, please provide details below

Council Services included within the Internal Audit planned programme of work for 2021/22 will be subject to internal audit reviews which may result in recommendations being made to improve compliance with Council policies and procedures and consequentially may result in changes to operations/processes within service areas if required.

---

**Q7** What is the cumulative impact of this proposal on people and/or communities when considering all the impacts identified within the screening and any other key decisions affecting similar groups/ service users made by the organisation?

*(You may need to discuss this with your Service Head or Cabinet Member to consider more widely if this proposal will affect certain groups/ communities more adversely because of other decisions the organisation is making. For example, financial impact/poverty, withdrawal of multiple services and whether this is disadvantaging the same groups, e.g., disabled people, older people, single parents (who are mainly women), etc.)*

To update committee on the follow up work undertaken by Internal Audit in the period.

# Integrated Impact Assessment Screening Form

## Outcome of Screening

**Q8 Please describe the outcome of your screening below:**

The completion of the Integrated Impact Assessment Screening revealed that:

- The Quarterly Recommendation Tracker Report has a potentially low positive impact across a number of identified groups.
- It has been subject to consultation with the Director of Finance & S151 Officer, Legal and Access to Services.
- All WFG considerations are positive and any risks identified are low.
- The overall impact of the Quarterly Recommendation Tracker Report is positive as it will support the Authority in its requirement to protect public funds.

(NB: This summary paragraph should be used in the relevant section of corporate report)

Full IIA to be completed

Do not complete IIA – please ensure you have provided the relevant information above to support this outcome

NB: Please email this completed form to the Access to Services Team for agreement before obtaining approval from your Head of Service. Head of Service approval is only required via email.

<b>Screening completed by:</b>
<b>Name: Simon Cockings</b>
<b>Job title: Chief Auditor</b>
<b>Date: 07/04/21</b>
<b>Approval by Head of Service:</b>
<b>Name: Ben Smith</b>
<b>Position: Director of Finance &amp; S151 Officer</b>
<b>Date: 12/04/21 (e-mail)</b>

Please return the completed form to [accesstoservices@swansea.gov.uk](mailto:accesstoservices@swansea.gov.uk)



## 2022 Audit Plan – City and County of Swansea Council

Date issued: May 2022

Document reference: 2937A2022

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

# Contents

2022 Audit Plan	
About this document	4
My duties	4
Impact of COVID-19	5
Audit of financial statements	5
Performance audit	7
Certification of grant claims and returns	9
Statutory audit functions	9
Fee, audit team and timetable	10

# 2022 Audit Plan

## About this document

- 1 This document sets out the work I plan to undertake during 2022 to discharge my statutory responsibilities as your external auditor and to fulfil my obligations under the Code of Audit Practice.

## My duties

- 2 I complete work each year to meet the following duties.

## Audit of financial statements

- 3 Each year I audit the City and County of Swansea's (the Council's) financial statements to make sure that public money is being properly accounted for.

## Value for money

- 4 The Council has to put in place arrangements to get value for money for the resources it uses, and I have to be satisfied that it has done this.

## Sustainable development principle

- 5 The Council needs 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.

## Impact of COVID-19

- 6 The COVID-19 pandemic has had an unprecedented impact on the United Kingdom and the work of public sector organisations.
- 7 While Wales is currently at Coronavirus Alert Level 0, Audit Wales will continue to monitor the position and will discuss the implications of any changes in the position with your officers.

## Audit of financial statements

- 8 It is my responsibility to issue a certificate and report on the financial statements. This includes:
  - an opinion on the on the 'truth and fairness' of the Council's financial statements for the financial year ended 31 March 2022; and
  - an assessment as to whether the Council's Narrative Report and Annual Governance Statement is prepared in line with the CIPFA Code and relevant guidance and is consistent with the financial statements and with my knowledge of the Council.
- 9 In addition to my responsibilities for auditing the Council's financial statements, I also have responsibility for:
  - certifying a return to the Welsh Government which provides information about the Council to support preparation of Whole of Government Accounts;
  - responding to questions and objections about the accounts from local electors (additional fees will be charged for this work, if necessary);
  - auditing the Council's pension fund accounts (a separate audit plan has been prepared for the audit of the pension fund);
  - the independent examination of Swansea Bay Port Health Authority's annual return; and
  - the certification of a number of grant claims and returns as agreed with the funding bodies.
- 10 I do not seek to obtain absolute assurance on the truth and fairness of the financial statements and related notes but adopt a concept of materiality. My aim is to identify material misstatements, that is, those that might result in a reader of the accounts being misled. The levels at which I judge such misstatements to be material will be reported to the Governance and Audit Committee prior to completion of the audit.
- 11 Any misstatements below a trivial level (set at 5% of materiality) I judge as not requiring consideration by those charged with governance and therefore will not report them.
- 12 There have been no limitations imposed on me in planning the scope of this audit.
- 13 I will also report by exception on a number of matters which are set out in more detail in our [Statement of Responsibilities](#), along with further information about my work.

## Audit of financial statements risks

- 14 The following table sets out the risks I have identified for the audit of the Council.

**Exhibit 1: financial statement audit risks**

This table summarises the key financial statement audit risks identified at the planning stage of the audit.

Audit risk	Proposed audit response
<b>Significant risks</b>	
<p><b>Management override of controls</b>                      The risk of management override of controls is present in all entities. Due to the unpredictable way in which such override could occur, it is viewed as a significant risk [ISA 240.31-33].</p>	<p>We will:</p> <ul style="list-style-type: none"> <li>• test the appropriateness of journal entries and other adjustments made in preparing the financial statements;</li> <li>• review accounting estimates for biases; and</li> <li>• evaluate the rationale for any significant transactions outside the normal course of business.</li> </ul>
<p><b>Accounting for historic cost depreciation</b>                      The Council has incorrectly accounted for the historic cost depreciation transfer between the revaluation reserve and capital adjustment account since at least 2011-12. It has been unable to quantify the value of the misstatement to correct the error and as both reserves were potentially materially misstated, the Council's 2020-21 financial statements were qualified.                      If the Council's further analysis of its accounting records is unable to assess and correct this error, there is an increased risk that the revaluation reserve and capital adjustment account remain materially misstated.</p>	<p>We will:</p> <ul style="list-style-type: none"> <li>• review the processes and assumptions used to analyse the accounting records in respect of the revaluation reserve;</li> <li>• review any estimated adjustments for bias; and</li> <li>• test the adjustments made to ensure they have been correctly calculated and reflected in the financial statements.</li> </ul>
<b>Other audit risks</b>	
<p><b>COVID-19 funding</b>                      The COVID-19 pandemic has had a significant impact on the risks of material misstatement and the shape and approach to my audit. Welsh Government has made available various funding streams to the Council. In some cases, these monies provide financial support to the Council itself. In other cases, the funds have been administered by the Council, making payments to third</p>	<p>We will review the funding streams received from Welsh Government and confirm the appropriate accounting treatment with the Council.</p>

Audit risk	Proposed audit response
<p>parties on behalf of the Welsh Government. Payments have been made available through a number of different schemes over the course of 2021-22 and the amounts involved are material to the accounts. There is a risk of incorrect accounting treatment for COVID-19 funding, ie principal or agency arrangements.</p>	
<p><b>Valuation of Copr Bay development</b>  The Copr Bay development has incurred significant levels of capital expenditure which has been included to date in assets under construction. Significant elements of this development, comprising a number of separately identifiable assets have been brought into use in the year and the Council is required to revalue assets under construction when they are brought into use.  The valuation basis for assets in use depends upon the asset type and category. There is therefore a risk that these assets may not be classified correctly and hence valued on the correct basis.</p>	<p>We will:</p> <ul style="list-style-type: none"> <li>• review the processes and assumptions used to categorise and value assets brought into use and the instructions issued to the valuer;</li> <li>• evaluate the competence; capabilities and objectivity of the Council's valuation expert; and</li> <li>• test the valuations made to ensure they are correctly reflected in the assets register and the financial statements.</li> </ul>
<p><b>Estimation in asset valuations</b>  Accounting for Property, Plant and Equipment continues to be one of the most challenging areas of the accounts. In light of the COVID restrictions that were in place during 2021-22 and uncertainties over market values for assets since the start of the pandemic, there is a risk that the carrying value of assets reported in the accounts may be materially different to the current value of assets as at 31 March 2022. In particular, this may be the case where assets have been valued on a rolling basis and not as at the financial year end.</p>	<p>We will review the Council's asset valuation programme to establish when individual groups of assets were valued and seek to confirm that valuations carried out earlier than as at 31 March 2022 are not materially different to the current value of assets as at the year end.</p>

## Performance audit

15 In addition to my Audit of Financial Statements I also carry out a programme of performance audit work to discharge my duties as Auditor General as set out in paragraphs four and five in relation to value for money and sustainable development.

- 16 In response to the pandemic, I adopted a flexible approach to my performance audit work both in terms of topic coverage and methodology. This enabled me to respond to the fast-moving external environment and provide more real-time feedback in a range of formats.
- 17 For 2022-23, I intend to continue this approach to help enable my work to be responsive and timely, and where possible to share learning more quickly. As part of this approach, I anticipate that a significant proportion of my local performance audit programme will continue to be delivered through the Assurance and Risk Assessment Project, that will be ongoing throughout the year.
- 18 Given the high degree of commonality in the risks facing councils I also intend to deliver a number of thematic projects examining risks common to all councils.
- 19 During 2020-21, I consulted public bodies and other stakeholders on how I will approach my duties in respect of the Well-being of Future Generations (Wales) Act 2015 from 2020-2025.
- 20 In March 2021, I wrote to the public bodies designated under the Act setting out my intentions, which include a). carrying out specific examinations of how public bodies have set their well-being objectives and b). integrating my sustainable development principle examinations of steps to meet well-being objectives with my national and local audit programmes.
- 21 My auditors are liaising with the Council to agree the most appropriate time to examine the setting of well-being objectives.
- 22 The examination of steps to meet well-being objectives will be conducted as part of work set out in this audit plan and successive audit plans, leading up to my statutory report under the Act in 2025.
- 23 For 2022-23 my performance audit work at the Council is set out below.

## Exhibit 2: Performance Audit Programme 2022-23

This table summarises the performance audit programme for 2022-23

Performance audit programme	Brief description
Assurance and Risk Assessment	<p>Project to identify the level of audit assurance and/or where further audit work may be required in future years in relation to risks to the Council putting in place proper arrangements to secure value for money in the use of resources and acting in accordance with the sustainable development principle</p> <p>At the Council the project is likely to focus in particular on:</p> <ul style="list-style-type: none"> <li>• financial position</li> <li>• capital programme management</li> <li>• governance</li> <li>• use of performance information – with a focus on service user feedback and outcomes</li> <li>• setting of well-being objectives if applicable</li> </ul>
Thematic review - unscheduled care	<p>We intend to undertake a cross-sector review focusing on the flow of patients out of hospital. This review will consider</p>



Performance audit programme	Brief description
	how the Council is working with its partners to address the risks associated with the provision of social care to support hospital discharge, as well as prevent hospital admission. The work will also consider what steps are being taken to provide medium to longer-term solutions.
Thematic review (to be confirmed)	To be confirmed following the consultation referred to in <b>paragraph 26</b> below.
Local project to be confirmed	To be confirmed following further discussions with the Council.

- 24 In March 2022, I published a consultation inviting views to inform our [future audit work programme for 2022-23](#) and beyond. In particular, it considers topics that may be taken forward through our national value for money examinations and studies and/or through local audit work across multiple NHS, central government and local government bodies. As we develop and deliver our future work programme, we will be putting into practice key themes in our new five-year strategy, namely:
- the delivery of a strategic, dynamic, and high-quality audit programme; supported by
  - a targeted and impactful approach to communicating and influencing.
- 25 The possible areas of focus for future audit work that we set out in the consultation were framed in the context of three key themes from our [Picture of Public Services](#) analysis in autumn 2021, namely: a changing world; the ongoing pandemic; and transforming service delivery. We also invited views on possible areas for follow-up work.
- 26 We will provide updates on the performance audit programme through our regular updates to the Governance and Audit Committee.

## Certification of grant claims and returns

- 27 I have also been requested to undertake certification work on the Council's grant claims, which I anticipate will include Housing Benefit, Teachers Pension and Non Domestic Rates returns.

## Statutory audit functions

- 28 In addition to the audit of the accounts, I have statutory responsibilities to receive questions and objections to the accounts from local electors. These responsibilities are set out in the Public Audit (Wales) Act 2004:
- Section 30 Inspection of documents and questions at audit; and
  - Section 31 Right to make objections at audit.
- 29 As this work is reactive, I have made no allowance in the fee table below. If I do receive questions or objections, I will discuss potential audit fees at the time.

## Fee, audit team and timetable

- 30 My fees and planned timescales for completion of the audit are based on the following assumptions:
- the financial statements are provided in accordance with a timescale to be agreed taking into account the impact of COVID-19, to the quality expected and have been subject to a robust quality assurance review;
  - information provided to support the financial statements is in accordance with that provided in previous years;
  - appropriate accommodation and facilities are provided to enable my audit team to deliver the audit in an efficient manner;
  - all appropriate officials will be available during the audit;
  - you have all the necessary controls and checks in place to enable the Responsible Financial Officer to provide all the assurances that I require in the Letter of Representation addressed to me; and
  - Internal Audit's planned programme of work is complete and management has responded to issues that may have affected the financial statements.
- 31 If I do receive questions or objections, I will discuss potential audit fees at the time.

### Fee

- 32 As set out in our Fee Scheme 2022-23 our fee rates for 2022-23 have increased by 3.7% as a result of the need to continually invest in audit quality and in response to increasing cost pressures.
- 33 The estimated fee for 2022 is set out in **Exhibit 3**. This represents a 3.5% increase compared to your actual 2021 fee.

#### Exhibit 3: audit fee

This table sets out the proposed audit fee for 2022, by area of audit work, alongside the actual audit fee for last year.

Audit area	Proposed fee (£) <sup>1</sup>	Actual fee last year (£)
Audit of accounts <sup>2</sup>	£245,239	£237,000
Performance audit work <sup>3</sup>	£102,676	£99,310
Grant certification work <sup>4</sup>	£31,150	£30,100
Other financial audit work <sup>5</sup>	£1,955	£1,887
<b>Total fee</b>	<b>£381,020</b>	<b>£368,297</b>

- 34 Planning will be ongoing, and changes to my programme of audit work, and therefore my fee, may be required if any key new risks emerge. I shall make no changes without first discussing them with the Council.
- 35 Further information can be found in my [Fee Scheme 2022-23](#).

### Audit team

- 36 The main members of my team, together with their contact details, are summarised in **Exhibit 4**.

<sup>1</sup> Notes: The fees shown in this document are exclusive of VAT, which is not charged to you.

<sup>2</sup> Payable November 2021 to October 2022.

<sup>3</sup> Payable April 2022 to March 2023.

<sup>4</sup> Payable as work is undertaken.

<sup>5</sup> Independent examination of Swansea Bay Port Health Authority

#### Exhibit 4: my audit team

This table lists the members of the local audit team and their contact details.

Name	Role	Contact number	E-mail address
Derwyn Owen	Engagement Director	02920 320651	<a href="mailto:derwyn.owen@audit.wales">derwyn.owen@audit.wales</a>
Gillian Gillett	Audit Manager (Financial Audit)	02920 829305	<a href="mailto:gillian.gillett@audit.wales">gillian.gillett@audit.wales</a>
Daniel King	Audit Lead (Financial Audit)	02920 829373	<a href="mailto:daniel.king@audit.wales">daniel.king@audit.wales</a>
Non Jenkins	Audit Manager (Performance Audit)	02920 320500	<a href="mailto:non.jenkins@audit.wales">non.jenkins@audit.wales</a>
Justine Morgan	Audit Lead (Performance Audit)	02920 320500	<a href="mailto:justine.morgan@audit.wales">justine.morgan@audit.wales</a>

37 We can confirm that team members are all independent of you and your officers. In addition, we are not aware of any potential conflicts of interest that we need to bring to your attention.

#### Timetable

38 The key milestones for the work set out in this plan are shown in **Exhibit 5**.

39 The Public Audit (Wales) Act 2004 provides electors with the right to ask questions and to make objections to the Authority's accounts to the Auditor General. The rights to ask questions and make objections at audit are linked to electors' rights to inspect the accounts that are also set out in the 2004 Act.

**Exhibit 5: Audit timetable**

Planned output	Work undertaken	Report finalised
2022 Audit Plan	January – March 2022	April 2022
<b>Audit of Financial statements work:</b> <ul style="list-style-type: none"> <li>• Audit of Financial Statements Report</li> <li>• Opinion on Financial Statements</li> </ul>	February - October 2022	October 2022 (to be confirmed)  October 2022 (to be confirmed)
<b>Performance audit work:</b> <ul style="list-style-type: none"> <li>• Assurance and Risk Assessment project</li> <li>• Thematic Review – unscheduled care</li> <li>• Thematic Review</li> <li>• Local project</li> </ul>	Timescales for individual projects will be discussed with the Council and detailed within the specific project briefings produced for each piece of work.	
<b>Grants certification work</b> <ul style="list-style-type: none"> <li>• Housing Benefit</li> <li>• Non-Domestic rates</li> <li>• Teachers’ pension return</li> <li>• Pooled Budget Memorandum Account</li> <li>• SCWWDP return</li> </ul>	October – December 2022	October – December 2022
<b>Other financial audit work</b> <ul style="list-style-type: none"> <li>• Whole of Government Accounts return</li> <li>• Swansea Bay Port Health Authority – independent examination</li> </ul>	To be confirmed  August – September 2022	To be confirmed  September 2022
<b>Annual Audit Summary</b>	N/A	December 2022 (subject to completion of other work)

Audit Wales

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We welcome correspondence and  
telephone calls in Welsh and English.  
Rydym yn croesawu gohebiaeth a  
galwadau ffôn yn Gymraeg a Saesneg.

## Audit Wales Work Programme and Timetable – City and County of Swansea Council

### Quarterly Update: 31 March 2022

#### Work Programme Consultation

In early March 2022, we launched a [consultation](#) on the Auditor General's work programme for 2022-23 and beyond. We have requested responses by 8 April 2022, if possible, but will be considering responses received after this time to inform our ongoing work programme planning. We have circulated the consultation widely across our stakeholder base.

#### Annual Audit Summary

Description	Timetable	Status
A report summarising completed audit work since the last Annual Audit Summary, which was issued in March 2022.	March 2022	Complete

## Financial Audit work

Description	Scope	Timetable	Status
<b>Audit of the Council's 2021-22 statement of accounts</b>	To provide an opinion on the 'truth and fairness' of the Council's financial statements for the financial year ended 31 March 2022.	February to September 2022	Interim audit work ongoing. Final audit to commence when draft financial statements received.
<b>Audit of Swansea Pension Fund 2021-22 statement of accounts</b>	To provide an opinion on the 'truth and fairness' of the Pension Fund's financial statements for the financial year ended 31 March 2022.	April to November 2022	Interim audit work ongoing. Final audit to commence when draft financial statements received.
<b>Certification of Grant returns for financial year 2021-22:</b> <ul style="list-style-type: none"> <li>• Housing Benefit Subsidy</li> <li>• Non Domestic Rates</li> <li>• Teachers' Pensions Contributions</li> </ul>	Certification that nothing has come to our attention to indicate that the return is: <ul style="list-style-type: none"> <li>• Not fairly stated</li> <li>• Is not in accordance with the relevant terms and conditions</li> </ul>	In line with certification deadlines October to December 2022	Audit to commence October 2022

## Performance Audit work

2020-21 Performance Audit Work	Scope	Timetable	Status
<b>Financial Sustainability</b>	A project common to all local councils that will assess financial sustainability in the light of current and anticipated future challenges building on work undertaken during 2019-20.	September 2021	<p><a href="#"><u>Final report issued September 2021</u></a></p> <p><a href="#"><u>National Summary Report published September 2021</u></a></p>
<b>Coming out of COVID – working in a hybrid world</b>	A local project working together with officers to share learning/knowledge on coming out of covid to inform its plans to move forward into the ‘new normal’; build connections and relationships to support the Council to assure itself and help in explaining and inspiring the way forward.	April 2022	Complete



2021-22 Performance audit work	Scope	Timetable	Status
<b>Well-being of Future Generations Act (Wales) 2015 (WFG Act) examinations</b>	We will seek to integrate the delivery of our WFG examinations of steps to deliver wellbeing objectives with our other audit work. We will discuss this with the Council as we scope and deliver the audit projects listed in this plan.	N/A	N/A
<b>Improvement reporting audit</b>	Audit of discharge of duty to publish an assessment of performance.	December 2021	Complete
<b>Assurance and Risk Assessment</b>	<p>Project to identify the level of audit assurance and/or where further audit work may be required in future years in relation to risks to the Council putting in place proper arrangements to secure value for money in the use of resources.</p> <p>At Swansea Council the project is likely to focus on:</p> <ul style="list-style-type: none"> <li>• Financial position</li> <li>• Self-assessment arrangements</li> <li>• Recovery planning</li> <li>• Implications of the Local Government and Elections (Wales) Act</li> <li>• Carbon reduction plans</li> <li>• Risk management</li> </ul>	Ongoing	Ongoing

2021-22 Performance audit work	Scope	Timetable	Status
<b>Springing Forward – Examining the building blocks for a sustainable future</b>	As the world moves forward, learning from the global pandemic, this review looks at how effectively councils are strengthening their ability to transform, adapt and maintain the delivery of services, including those delivered in partnership with key stakeholders and communities.	April/May 2022	Drafting
<b>‘Achieving Better Together’ Transformation – A local project to ‘review’ new transformation arrangements</b>	<p>The focus of the work is real time working alongside the Council in taking forward its new transformation arrangements to:</p> <ul style="list-style-type: none"> <li>• Remobilise the Council</li> <li>• Refocus the Council to be efficient and effective in delivering its Corporate Plan and current priorities</li> <li>• Reshape to look beyond the next two years in setting out its new Corporate Plan building on ‘Sustainable Swansea – fit for the future’</li> </ul> <p>We will work alongside the Council as it further develops its recovery plan as a ‘critical friend’ and in learning from and sharing practice and assurance and insight.</p>	Ongoing	Ongoing

## Local government national studies planned/in progress

Study	Scope	Timetable	Status	Fieldwork planned at City & County of Swansea Council
<b>Direct Payments</b>	Review of how local authorities manage and promote the use of Direct payments	Publication April 2022	Publication	No – work being delivered via the Direct Payment Forum and a selection of follow-up interviews.
<b>Follow-up on People Sleeping Rough</b>	Review of how local authorities responded to the needs of people sleeping rough during the pandemic following up on the AGW's report of July 2020	N/A	N/A	This work is not progressing in 2021-22.
<b>Poverty</b>	Understanding how local authorities ensure they deliver their services to minimise or reduce poverty	Autumn 2021 – Autumn 2022	Fieldwork	Yes – interview with nominated officer at the Council.

Study	Scope	Timetable	Status	Fieldwork planned at City & County of Swansea Council
<b>Social Enterprises</b>	Review of how local authorities are supporting and utilising social enterprises to deliver services	Autumn 2021 – Autumn 2022	Fieldwork	Yes – interview with nominated officer at the Council.
<b>Community Resilience</b>	Review of how local authorities can build greater resilience in communities	Autumn 2021 – Autumn 2022	Fieldwork	Yes – interview with nominated officer at the Council.

## Estyn

Estyn planned work 2021-22	Scope	Timetable	Status
<b>Local Government Education Services Inspections</b>	Estyn has worked closely with Directors of Education to review their inspection guidance for local government education services (LGES) to reflect the experiences of the pandemic. Estyn has inspected three local authorities during the autumn and spring terms. The <a href="#">Cardiff</a> and <a href="#">Merthyr Tydfil</a> reports have been published and the Torfaen report will be published on 18 May.	LGES inspections to resume from the late autumn term	N/A

Estyn planned work 2021-22	Scope	Timetable	Status
<b>Curriculum Reform thematic review</b>	<u>Curriculum for Wales – how are regional consortia and local authorities supporting schools</u> published on 24 March.	Evidence collecting in September/October – published in March	N/A

## Care Inspectorate Wales (CIW)

CIW planned work 2021-22	Scope	Timetable	Status
<b>National Assurance Check 2020-21</b>	CIW has now published all assurance check letters. CIW has published its national assurance check report highlighting key findings and recommendations.	Published	Complete
<b>Programme 2022-23</b>	CIW will run a cyclic programme of assurance checks, improvement checks and performance evaluation inspections.	April 2022- March 2023	In progress
<b>National review</b>	Support for disabled children and their families.	Published	Complete
<b>Development</b>	CIW will continue to develop its approach to inspection and review of local authorities.  CIW will consult further regarding its approach.	May-June 2022	In progress

<b>CIW planned work 2021-22</b>	<b>Scope</b>	<b>Timetable</b>	<b>Status</b>
<b>Deprivation of Liberty Safeguards Annual Monitoring Report for Health and Social Care 2020-21</b>	Completed	March 2021	Published
<b>Annual meeting with Statutory Directors of Social Services</b>	CIW will meet with all Directors of Social Services	December 2022 and January 2023	Planning
National review of Care Planning for children and young people subject to the Public Law Outline pre-proceedings	<p>Purpose of the review: To provide external scrutiny, assurance and to promote improvement regarding the quality of practice in relation to the care planning for children and young people subject to the public law outline pre-proceedings</p> <p>To consider the extent to which practice has progressed since the publication of both the CIW 'National Review of care planning for children and young people subject to public law outline pre proceedings' and the publication of the PLO working group report 2021 including best practice guidance.</p>	September 2022	Planning
<b>Joint Inspection Child Protection Arrangements</b>	Cross-inspectorate approach. Area to be determined.	Autumn 2022	Planning

CIW planned work 2021-22	Scope	Timetable	Status
<b>Deprivation of Liberty Safeguards Annual Monitoring Report for Health and Social Care 2021-22</b>	Following the publication of the 2020-21 report planning is underway for the next report.	2022-23	Planning
<b>Cafcass Assurance Check</b>	CIW will continue to develop its approach to inspection and review of Cafcass Cymru.	2022	Planning

## Audit Wales national reports and other outputs published since 1 April 2021

Report title	Publication date and link to report
Local Government Financial Sustainability Data Tool	<a href="#">February 2022</a>
Joint Working Between Emergency Services (including data tool)	<a href="#">January 2022</a>
Care Home Commissioning for Older People	<a href="#">December 2021</a>
The Welsh Government's Warm Homes Programme	<a href="#">November 2021</a>
Taking Care of the Carers? How NHS bodies supported staff wellbeing during the COVID-19 pandemic	<a href="#">October 2021</a>

Report title	Publication date and link to report
Financial Sustainability of Local Government	<a href="#">September 2021</a>
NHS summarised accounts infographic	<a href="#">September 2021</a>
Picture of Public Services <sup>1</sup>	<a href="#">September 2021</a>
Town Centre Regeneration	<a href="#">September 2021</a>
Student finances	<a href="#">August 2021</a>
NHS finances data tool 2020-21	<a href="#">June 2021</a>
Rollout of the COVID-19 vaccination programme in Wales	<a href="#">June 2021</a>
Quality governance arrangements at Cwm Taf UHB – follow-up	<a href="#">May 2021</a>
Welsh Health Specialised Services Committee governance arrangements	<a href="#">May 2021</a>
At your Discretion – Local Government Discretionary Services	<a href="#">April 2021</a>

<sup>1</sup> Main report published 15 September. Over the following six weeks we published five short sector commentaries: [A picture of local government](#), [A picture of healthcare](#), [A picture of social care](#), [A picture of schools](#), [A picture of higher and further education](#).



Report title	Publication date and link to report
Procuring and Supplying PPE for the COVID-19 Pandemic	<a href="#">April 2021</a>

## Audit Wales national reports and other outputs (work in progress/planned)<sup>2</sup>

Title	Anticipated publication date
Welsh Government accounts commentary	To be confirmed – plans for this work are now under review
Unscheduled care – data tool and commentary	April 2022
Collaborative arrangements for managing local public health resources	April 2022
Welsh Government setting of well-being objectives	May 2022
COVID response and recovery/Welsh Government grants management – third sector support	May 2022
Curriculum reform	May 2022

<sup>2</sup> We will continue to keep our plans under constant review, taking account of the evolving external environment, our audit priorities, the context of our own resourcing and the capacity of audited bodies to engage with us. This includes maintaining some flexibility so that we can respond to developments in Welsh Government policy and areas of possible interest for the new Public Accounts and Public Administration Committee.

Title	Anticipated publication date
NHS waiting times data-tool and planned care commentary	May 2022
Welsh Community Care Information System follow-up	May 2022
Orthopaedic services	May/June 2022
NHS finances data tool update	June 2022
Welsh Government workforce	June 2022
Equality impact assessment	July 2022
Climate change – baseline review	July 2022
Broadband infrastructure/digital inclusion	Autumn 2022
Flood risk management	Autumn 2022
COVID response and recovery/Welsh Government grants management – other	To be confirmed
Affordable housing	To be confirmed

## Forthcoming Good Practice Exchange events and publications

Title	Anticipated publication/event date
Direct Payments Provision – A webinar discussing the upcoming report on Direct Payments Provision and how they can be a key part in implementing the principles of the Social Service and Well-Being (Wales) Act 2014	6 April 2022 – recording will be published following the event.
Climate Change Event – (Title to be confirmed) A webinar discussing emerging findings from our baseline review of public bodies' arrangements to respond to the Welsh Government's carbon reduction targets for 2030.	19 May 2022 (provisional)
Covid Perspectives: A series of recorded conversations learning how organisations have adapted to the extended period of uncertainty following the initial covid emergency	<a href="#">Good Practice   Audit Wales</a>

## Recent Audit Wales Blogs

Title	Publication date
<a href="#">Cyber resilience – one year on</a>	9 February 2022
<a href="#">Helping to tell the story through numbers</a> (local government financial sustainability data tool)	3 February 2022

Title	Publication date
<u>Call for clearer information on climate change spending</u>	2 February 2022
<u>Actions speak louder than words</u> (building social resilience and self-reliance in citizens and communities)	14 January 2022
<u>Wales' schools face the alarming challenge of the lowest birth-rate in 100 years</u>	21 December 2021

# Agenda Item 10



## Report of the Head of Democratic Services

Governance & Audit Committee – 15 June 2022

### Governance & Audit Committee Action Tracker Report

<b>Purpose:</b>	This report details the actions recorded by the Governance & Audit Committee and response to the actions.
<b>Report Author:</b>	Jeremy Parkhouse
<b>Finance Officer:</b>	N/A
<b>Legal Officer:</b>	N/A
<b>Access to Services Officer:</b>	N/A
<b>For Information</b>	

#### 1. Introduction

- 1.1 During the course of Governance & Audit Committee meetings various actions may be decided which are recorded on the minutes of the meetings.
- 1.2 As agreed in 2016/17 an Action Tracker process was put in place to ensure transparency over the outcomes of actions agreed by Committee.
- 1.3 The Action Tracker records the actions agreed by the Governance & Audit Committee and provides an outcome for each action.
- 1.4 The up to date Action Tracker 2022/23 is attached at Appendix 1.
- 1.5 The Action Tracker is regularly updated and any completed actions will be marked 'Completed' and coloured in grey.
- 1.6 The Action Tracker is reported to each Governance & Audit Committee meeting for information.

## 2. Integrated Assessment Implications

2.1 The Council is subject to the Equality Act (Public Sector Equality Duty and the socio-economic duty), the Well-being of Future Generations (Wales) Act 2015 and the Welsh Language (Wales) Measure, and must in the exercise of their functions, have due regard to the need to:

- Eliminate unlawful discrimination, harassment and victimisation and other conduct prohibited by the Acts.
- Advance equality of opportunity between people who share a protected characteristic and those who do not.
- Foster good relations between people who share a protected characteristic and those who do not.
- Deliver better outcomes for those people who experience socio-economic disadvantage
- Consider opportunities for people to use the Welsh language
- Treat the Welsh language no less favourably than English.
- Ensure that the needs of the present are met without compromising the ability of future generations to meet their own needs.

2.1.1 The Well-being of Future Generations (Wales) Act 2015 mandates that public bodies in Wales must carry out sustainable development. Sustainable development means the process of improving the economic, social, environmental and cultural well-being of Wales by taking action, in accordance with the sustainable development principle, aimed at achieving the 'well-being goals'.

2.1.2 Our Integrated Impact Assessment (IIA) process ensures we have paid due regard to the above. It also takes into account other key issues and priorities, such as poverty and social exclusion, community cohesion, carers, the United Nations Convention on the Rights of the Child (UNCRC) and Welsh language.

2.2 There are no implications associated with this report.

## 3. Financial Implications

3.1 There are no financial implications associated with this report.

## 4. Legal Implications

4.1 There are no legal implications associated with this report.

**Background Papers:** None

### Appendices:

<b>Appendix 1</b>	Governance & Audit Committee Action Tracker 2022/23 (Closed actions removed).
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### Governance & Audit Committee - Action Tracker 2021/2022

Date of Meeting	Minute Ref	Action	Nominated Officer(s)	Status
31/05/22	7	<b>Draft Annual Governance Statement 2021/22</b>		
		The Annual Governance Statement be agreed and subject to the amendments highlighted by the Committee being added, be forwarded to Council for approval as part of the Statement of Accounts.	Adam Hill / Ben Smith	<b>Ongoing</b> Statement of Accounts to be approved by Council.
31/05/22	6	<b>Draft Governance and Audit Committee Annual Report 2021/22</b>		
		The amendments and comments of the Committee were noted. The Draft Governance and Audit Committee Annual Report 2021/22 would be forwarded to Council for approval.	Simon Cockings / Chair	<b>Ongoing</b> Report to be approved by Council.
12/04/22	96	<b>Governance &amp; Audit Committee Action Tracker Report</b>		
		The Chair noted that the Workforce Strategy had been scheduled to be reported in February 2023 and requested it be reported earlier. The Deputy Chief Executive added that the Strategy would be shortly going through the formal approval process and the Committee would be updated following this.	Rachael Davies / Adrian Chard	<b>Ongoing</b> The workforce Strategy will be added to the July 2022 Agenda.
12/04/22	93	<b>Audit Wales Report – City &amp; County of Swansea Annual Audit Summary 2021</b>		
		The Committee requested that an update be provided regarding the current position of discussions. He added that a joint Council & AW note would be circulated to the Committee regarding progress made.	Adam Hill / Ben Smith	<b>Ongoing</b> Historic debt delisting from stock exchange achieved in full during 21-22. Detailed work continued during 21-22 with AW locally re historic valuation of assets and reserve split. Whilst not yet formally signed off by AW technical team considered by S151 evidenced to be not material for 21-22 and thus should resolve immediate ongoing qualification issue. Work to be progressed on wider historical tracking back on both sides. Emerging audit issue across all Councils over historic infrastructure asset valuations which raise new qualification risk, but this is a sector wide not Swansea specific risk.

		The Chair also requested an update regarding progress in respect of the Deprivation of Liberty Safeguards (DoLS) review and requested that the Director of Social Services updates the Committee regarding progress when presenting his annual update on internal Social Services Department controls.	Dave Howes	<b>Ongoing</b> Director's report added to the Work Plan for November 2022.
<b>12/04/22</b>	<b>91</b>	<b>Internal Audit Strategy &amp; Annual Plan 2022/23</b>		
		A report on the Public Participation Strategy be added to the work plan for 2022/23.	Lee Wenham	<b>Ongoing</b> To be added to September 2022 agenda.
<b>08/03/22</b>	<b>87</b>	<b>Governance &amp; Audit Committee Work Plan</b>		
		The Deputy Chief Executive added that the recent split of the former Resources Directorate into the Finance and Corporate Services Directorates meant that the updates on the control environment reports in respect of both departments would be provided during the next Municipal year.	Adam Hill / Richard Rowlands / Jeremy Parkhouse	<b>Ongoing</b> A new date is to be scheduled for the next Municipal Year.
<b>08/03/22</b>	<b>84</b>	<b>Absence Management Audit Report 20/21</b>		
		Ben Smith, Director of Finance advised that the Service Centre would be expected to continue providing sickness absence data to the Committee when timing and resourcing allowed.	Sian Williams / Adrian Chard	<b>Ongoing</b> Update to be provided in September 2022.
<b>08/03/22</b>	<b>83</b>	<b>Internal Audit Annual Plan Methodology</b>		
		The Chief Auditor stated that he would report the request to broaden the scope of the Assurance Map document to include 'business as usual' categories to CMT/Risk Owners for comment.	Simon Cockings	<b>Ongoing</b> Chief Auditor's update is awaited.
<b>08/02/22</b>	<b>76</b>	<b>Place: Internal Control Environment 2021/22</b>		
		The Chair referred to Key Performance Indicators (KPI's) and requested additional information be provided in future reports surrounding both positive and negative results, particularly regarding high levels of sickness in Waste, Parks and Cleansing. She requested that assurance be provided regarding high sickness levels and the use of agency staff as cover.	Mark Wade	<b>Ongoing</b> Added to 2022/2023 Work Plan for February 2023.  An additional dedicated Absence Management Resource is being trialled across the Place service areas. One of the early areas targeted was Waste, Parks and Cleansing where absence levels (excluding Covid) reduced from 5.65% to 5.51% over the four months of the trial. The additional resource has now been made permanent and is being rotated around the place service areas to ensure continued progress.



08/02/22	75	<b>Corporate Risk Overview – Quarter 3 2021/22</b>		
		The Chair requested that Internal Audit include the new Corporate Risk of WCCIS and the Availability of Domiciliary Care be investigated early in the 2022/23 Audit Plan.	Simon Cockings	<b>Ongoing</b> Non-residential care audit and WCCIS audit were already included on the draft 22/23 audit work plan and can be scheduled as soon as possible in 22/23 depending on client department availability/capacity.
08/02/22	74	<b>Internal Audit Recommendation Follow-Up Report - Quarter 3 2021/22</b>		
		The Chair highlighted that a suitable solution in respect of External Audit Recommendation Tracking should be found as soon as possible in order for the Council to have a far better control of the situation.	Adam Hill / Richard Rowlands	<b>Ongoing</b> A specification on a software performance solution, including the facility to track actions, has been developed and shared with Corporate procurement.
		The Chair added that the pressures across all areas be noted and the Committee needed to keep a watchful eye on the position of Accounts Receivable as it was likely to get worse not better. She added that a further update would be required.	Adam Hill	<b>Ongoing</b> Update scheduled for June / July 2022.
12/01/22	67	<b>Update Report South West Wales Corporate Joint Committee</b>		
		The Chair highlighted the need to closely monitor the progress of the CJC and requested that regular summary progress updates be provided to the Committee.	Martin Nicholls / Jeremy Parkhouse	<b>Ongoing</b> Future reports to be added to the Work Plan. Added to 2022-2023 Work Plan for July 2022.
09/11/21	52	<b>Annual Report Corporate Safeguarding 2020-21</b>		
		The Chair asked that Compliance of Safeguarding training be highlighted in the Risk Register.	Simon Jones / Adam Hill	<b>Ongoing</b> A review of the current and future provision has been undertaken and assurance that Oracle Fusion will include reporting. CMT are currently considering the Corporate Risk.
13/07/21	17	<b>Audit Wales - Follow Up Review of Corporate Safeguarding Arrangements - Children in Swansea Council</b>		
		<ul style="list-style-type: none"> <li>Future training provision for Councillor School Governors to be provided.</li> </ul>	Helen Morgan-Rees	<b>Ongoing</b> Update - Safeguarding training is provided for all Councillors as part of their induction and training programme which is managed by Democratic Services. The vast majority of Councillors are also school governors. The safeguarding training offer for

				<p>governors includes the information provided in the Councillor training but also additional information specific to school contexts and the responsibility of governing bodies. This is a more detailed course with a requirement for all governors to undertake this training on a three yearly cycle. If a Councillor undertakes this training as a governor then it supersedes the Councillor training offer. However, if they have not undertaken governor training they should ensure they attend the training offered by Democratic Services. Councillors can also do both if they wish. The training for governors is monitored by the Education Directorate and records provided to Democratic Services as needed.</p>
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## Report of the Head of Democratic Services

Governance & Audit Committee – 15 June 2022

### Governance & Audit Committee – Work Plan 2022/23

<b>Purpose:</b>	This report details the Governance & Audit Committee Workplan to May 2023.
<b>Report Author:</b>	Jeremy Parkhouse
<b>Finance Officer:</b>	N/A
<b>Legal Officer:</b>	N/A
<b>Access to Services Officer:</b>	N/A
<b>For Information</b>	

#### 1. Introduction

- 1.1 The Audit Committee's Work Plan to July 2022 is attached at Appendix 1 for information.
- 1.2 The Governance & Audit Committee Work Plan to May 2023 in Terms of Reference Order is attached at Appendix 2.
- 1.3 The Scrutiny Programme Committee Work Plan 2022/23 will be discussed at the Scrutiny Programme Committee meeting scheduled for 19 July 2022.
- 1.4 The Additional Work programme Governance and Audit Committee as a result of the Local Government and Elections Act is attached at Appendix 3.
- 1.5 The Governance & Audit Committee Statement of Purpose is in the process of being updated.
- 1.6 The dates included for the meetings in 2022/23 were approved at the Council's Annual Meeting on 24 May 2022.

## **2. Integrated Assessment Implications**

2.1 The Council is subject to the Equality Act (Public Sector Equality Duty and the socio-economic duty), the Well-being of Future Generations (Wales) Act 2015 and the Welsh Language (Wales) Measure, and must in the exercise of their functions, have due regard to the need to:

- Eliminate unlawful discrimination, harassment and victimisation and other conduct prohibited by the Acts.
- Advance equality of opportunity between people who share a protected characteristic and those who do not.
- Foster good relations between people who share a protected characteristic and those who do not.
- Deliver better outcomes for those people who experience socio-economic disadvantage
- Consider opportunities for people to use the Welsh language
- Treat the Welsh language no less favourably than English.
- Ensure that the needs of the present are met without compromising the ability of future generations to meet their own needs.

2.1.1 The Well-being of Future Generations (Wales) Act 2015 mandates that public bodies in Wales must carry out sustainable development. Sustainable development means the process of improving the economic, social, environmental and cultural well-being of Wales by taking action, in accordance with the sustainable development principle, aimed at achieving the 'well-being goals'.

2.1.2 Our Integrated Impact Assessment (IIA) process ensures we have paid due regard to the above. It also takes into account other key issues and priorities, such as poverty and social exclusion, community cohesion, carers, the United Nations Convention on the Rights of the Child (UNCRC) and Welsh language.

2.2 There are no impact assessment implications associated with this report.

## **3. Financial Implications**

3.1 There are no financial implications associated with this report.

## **4. Legal Implications**

4.1 There are no legal implications associated with this report.

**Background Papers:** None.

**Appendices:**

**Appendix 1** – Governance & Audit Committee Workplan 2022/23.

**Appendix 2** - Governance & Audit Committee Work Plan to May 2023  
in Terms of Reference Order.

**Appendix 3** - Additional Work Programme - Governance and Audit  
Committee as a result of the Local Government and Elections  
Act.

## Governance & Audit Committee Plan Appendix 1

Terms of Reference	Report Title	Report Summary	Report Author	Date of Meeting
Internal Audit	<b>Internal Audit Annual Plan 2021/21 – Quarter 4 Monitoring Report.</b>	This report summarises the audits finalised and work undertaken by the Internal Audit Section in Quarter 4 2021/22.	Simon Cockings	15 Jun 2022
Internal Audit	<b>Response to the Freedom of Information Audit 2022.</b>	The review report was issued in April 2022 with a Moderate rating. The attached report summarises the position and the progress made.	Sarah Lackenby	15 Jun 2022
Internal Audit	<b>Service Centre – Accounts Receivable – Moderate Report.</b>	The Accounts Receivable Internal Audit report was issued in April 2022 with a Moderate rating. The attached report summarises the position and the progress made.	Sian Williams, Michelle Davies	15 Jun 2022
Internal Audit	<b>Internal Audit Recommendation Follow-Up Report Q4 2021/22.</b>	This report provides committee with the status of the recommendations made in those audits where the follow-ups have been undertaken in Q4 2021/22, to allow the Governance and Audit Committee to monitor the implementation of recommendations made by Internal Audit.	Simon Cockings	15 Jun 2022

## Governance & Audit Committee Plan Appendix 1

Terms of Reference	Report Title	Report Summary	Report Author	Date of Meeting
External Audit	<b>Audit Wales - 2022 Audit Plan – City and County of Swansea Council.</b>	This document sets out the work planned to undertake during 2022 to discharge the statutory responsibilities of Audit Wales as external auditors and to fulfil the obligations under the Code of Audit Practice.	Jeremy Parkhouse	15 Jun 2022
External Audit	<b>Audit Wales Work Programme and Timetable – City and County of Swansea Council.</b>	Quarterly Update.	Justine Morgan	15 Jun 2022
Governance & Assurance	<b>Governance &amp; Audit Committee Action Tracker Report.</b>	This report details the actions recorded by the Governance & Audit Committee and response to the actions.	Jeremy Parkhouse	15 Jun 2022
Governance & Assurance	<b>Governance &amp; Audit Committee – Work Plan 2022/23.</b>	This report details the Governance & Audit Committee Workplan to May 2023.	Jeremy Parkhouse	15 Jun 2022
Governance & Assurance	<b>Annual Complaints Report - Six Month Update.</b>	The report provides a six-month progress update.	Sarah Lackenby	13 Jul 2022
Internal Audit	<b>Annual Report of School Audits 2021-22.</b>	The report provides a summary of the school audits undertaken by the Internal Audit Section during 2021/22 and identifies some common issues found during testing.	Nick Davies	13 Jul 2022
External Audit	<b>Audit Wales - Audit of Accounts Report – City and County of Swansea.</b>	Audit Wales summarise the main findings from their audit of the Council's 2021-22 accounts in this report.	Jeremy Parkhouse	13 Jul 2022

## Governance & Audit Committee Plan Appendix 1

Terms of Reference	Report Title	Report Summary	Report Author	Date of Meeting
External Audit	<b>Audit Wales - Financial Sustainability Assessment - City &amp; County of Swansea.</b>	Audit Wales 2021-22 assessment on the financial sustainability of the Council.	Jeremy Parkhouse	13 Jul 2022
Internal Audit	<b>Corporate Fraud Annual Report.</b>	The Annual Performance summary of the actions and outcomes of the work undertaken by the Internal Audit Fraud Function 2021/2022.	Jonathon Rogers, Jeff Fish	13 Jul 2022
Financial Reporting	<b>Statement of Accounts 2021-22.</b>	To receive and approve the Statement of Accounts 2021/22.	Ben Smith	13 Jul 2022
Governance & Assurance	<b>Update Report South West Wales Corporate Joint Committee.</b>	To provide an update on the progress towards setting up the new corporate joint committee for the south west wales region.	Martin Nicholls	13 Jul 2022
Governance & Assurance	<b>Workforce Strategy - Update.</b>	Progress Report.	Adam Hill, Adrian Chard	13 Jul 2022

Page 94



Terms of Reference	31 May 2022	June 2022	July 2022	August 2022	September 2022	October 2022	November 2022	December 2022	January 2023	February 2023	March 2023	April 2023
<b>Training</b>	Governance and Audit Committee Induction Training	Training – Organisational Knowledge / Committee Role & Function	.									
<b>Governance &amp; Assurance</b>	Election of Chair & Vice Chair  Appointment of Committee Member on Annual Governance Group  Annual Governance Statement 2021/22  Draft Governance & Audit Committee Annual Report		To consider the Council's framework of assurance  To review the governance and assurance arrangements for significant partnerships or collaborations  Workforce Strategy Update  Update Report – South West Wales Corporate Joint Committee.		Update Report – South West Wales Corporate Joint Committee.  To review the Council's draft annual Self-Assessment Report,	Scrutiny Annual Report 2021-22.			Update Report – South West Wales Corporate Joint Committee			Update Report – South West Wales Corporate Joint Committee
<b>Internal Audit</b>	Internal Audit Annual Report	IA Quarter 4 Monitoring Report  Service Centre – Accounts Receivable Update.  FOI/SAR/EIR Audit Update  IA Recommendation Tracking Report Q4	Annual Report of School Audits 2021-22		IA Recommendation Tracking Report – IA  Q1Recommendations Tracker  IA Quarter 1 Monitoring Report  Management of Absence Update  Employment of Agency Staff.		Fundamental Audits – Recommendation Tracker Report  IA Recommendation Follow-up Report – Q2  IA Q 2 Monitoring Report			IA Recommendation Tracking Report – Q3  IA Q 3 Monitoring Report	IA Annual Plan Methodology Report 2023/24  Draft IA Annual Plan 2023/24	IA Charter 2023/24  IA Strategy & Annual Plan 2023/24

Governance & Audit Committee Workplan 2022/23

Appendix 2

<b>Risk Management &amp; Performance</b>					Q1 Risk Monitoring Report		Q2 Risk Monitoring Report			Q3 Risk Monitoring Report		Q4 Risk Monitoring Report
<b>Counter Fraud</b>			Corporate Fraud Annual Report and Plan				Corporate Fraud – Six Month Update					
<b>Operational matters / key risks</b>			Complaints Report – 6 Month Update.		Update on Internal Control Environment – Director of Education		Update on Internal Control Environment - Director of Social Services / Director of Finance	Annual Complaints Report		Update on Internal Control Environment – Director of Place		Update on Internal Control Environment – Director of Corporate Services
<b>External Audit</b>		Audit Wales Work Programme and Timetable – City and County of Swansea Council.  Audit Wales – 2022 Audit Plan	External Audit Annual Report  Audit Wales - ISA 260 Report - City And County of Swansea  Audit Wales - Financial Sustainability Assessment - City and County of Swansea Council.		Audit Wales Work Programme and Timetable – City and County of Swansea Council.	.		Audit Wales Work Programme and Timetable – City and County of Swansea Council.			Audit Wales Work Programme and Timetable – City and County of Swansea Council.  Audit Wales Annual Summary	
<b>Financial Reporting</b>			Statement of Accounts									

Reports Carried Over to 2023-2024 Municipal Year

Terms of Reference	Report Title
Governance & Assurance	Appointment of Committee Member on Annual Governance Group

**Additional Work programme Governance and Audit Committee**  
**As a result of the Local Government And Elections Act.**

Across all areas of the work programme, consideration and acknowledgement will be given to the views, feedback and assurance from the scrutiny and performance committees that robust overview and scrutiny has taken place of decisions, policies and proposals and the assurance then given to Audit committee when they are reviewing the area of work in relation to Assurance, risk environment, Regulatory compliance and overall governance.

Area of work	Owner	Frequency  <i>The frequencies are a guide and additional reviews may take place as and when the committee feel necessary.</i>	Month to present to committee
To review the Council's corporate governance arrangements against the good governance framework	Adam Hill / Richard Rowlands	Every 2 years	See Annual Governance Statement
To review the Council's draft annual Self-Assessment Report,	Richard Rowlands	Annual	September.
To review the Council's draft response to the Panel Performance Assessment Report	Richard Rowlands	Once every 4 years	TBC
To review the Council's draft response to any Auditor General's recommendations arising from a special inspection in respect of the Council's performance requirements	Adam Hill	As and When required	TBC
To review the programme of work from regulators	Richard Rowlands	Annually	TBC

### Appendix 3

To review and assess the authority's ability to handle complaints effectively	Sarah Lackenby	Annual	
To review the Annual Governance Statement prior to approval	Richard Rowlands	Annual	May
To consider the Council's arrangements to secure value for money and review assurances and assessments on the effectiveness of these arrangements.	Richard Rowlands / Adam Hill	Annual	Possibly covered to a degree in the self-assessment report but too early to say.
To consider the Council's framework of assurance	Richard Rowlands / Adam Hill	Annual	See Internal Audit Assurance Map
To monitor the effective development and operation of risk management	Richard Rowlands	Each meeting	Quarterly Overview of Risk Reports
To consider reports on the effectiveness of internal controls and monitor the implementation of agreed actions	Simon Cockings	As and when required	Quarterly Monitoring Reports throughout the year.
To review the assessment of fraud risks and potential harm to the Council from fraud and corruption	Simon Cockings	Every 6 months	Fraud Function Annual Plan – March  Fraud Function Annual Report – July  Fraud Function Half-Year Update Report - November
To monitor the counter fraud strategy, actions and resources	Simon Cockings	Every 6 Months	Fraud Function Annual Plan – March  Fraud Function Annual Report – July

### Appendix 3

			Fraud Function Half-Year Update Report - November
To Receive proposals in relation to the appointment of external providers of internal audit services and to make recommendations	Simon Cockings	as and when	n/a
To review the governance and assurance arrangements for significant partnerships or collaborations	Deputy Chief Executive / Richard Rowlands / Relevant Director	Annual / as and when new Partnerships or collaborations are established	June/July
To approve the internal audit charter and resources	Simon Cockings	Annual	Internal Audit Charter Report – April
To consider the Chief Internal Auditor's annual report and opinion, and a summary of internal audit activity (actual and proposed) and the level of assurance it can give over the Council's corporate governance arrangements	Simon Cockings	Annual	Internal Audit Annual Report – May
To consider reports from the Chief Internal Auditor on Internal Audit's performance during the year including the performance of external providers of internal audit services	Simon Cockings	Every 6 months	Quarterly Monitoring Reports throughout the year.
To consider a report on the effectiveness of internal audit to support the Annual Governance Statement, where required to do so by the Accounts and Audit Regulations	Simon Cockings	Annual	Internal Audit Annual Report – May

To consider any impairments to independence or objectivity arising from additional roles or responsibilities outside of internal auditing of the Chief Internal Auditor. <b>To approve and periodically review safeguards to limit such impairments</b>	Simon Cockings	Annual	Internal Audit Charter Report – April
To receive reports outlining the action taken where the Chief Internal Auditor has concluded that management has accepted a level of risk that may be unacceptable to the authority or there are concerns about progress with the implementation of agreed actions	Simon Cockings	As and when	Quarterly Monitoring Reports throughout the year.
To consider reports dealing with the management and performance of the providers of internal audit services	Simon Cockings	As and when required	Quarterly Monitoring Reports throughout the year.
To consider a report from internal audit on agreed recommendations not implemented within a reasonable timescale.	Simon Cockings	Quarterly	Quarterly Monitoring Reports throughout the year.
To contribute to the Quality Assurance and Improvement Programme and in particular the external quality assessment of internal audit that takes place at least once every five year	Simon Cockings	Every 5 Years	Internal Audit Annual Report – May
To consider the external auditor’s annual letter, relevant reports, and to those charged with governance.	Ben Smith	Annual	External Auditor’s annual letter – July

### Appendix 3

To review the annual statement of accounts.	Ben Smith	Annual	Report of S151 officer including Statement of Accounts – July
To consider the external auditor's report to those charged with governance on issues arising from the audit of the accounts	Ben Smith	Annual	External Audit Annual Report - July
To publish an annual report on the work of the committee.	Paula O'Connor	Annual	Draft Audit Committee Annual Report – May