

CITY AND COUNTY OF SWANSEA

NOTICE OF MEETING

You are invited to attend a Meeting of the

AUDIT COMMITTEE

At: Committee Room 6, Guildhall, Swansea

On: Tuesday, 15 December 2015

Time: 2.00 pm

Chair: Mr Alan M Thomas

Membership:

Councillors: C Anderson, R A Clay, T J Hennegan, P R Hood-Williams, L James, J W Jones, P M Meara, D Phillips, R V Smith, D W W Thomas, L V Walton and T M White.

AGENDA

	Page No.
1 Apologies for Absence.	
2 Disclosures of Personal and Prejudicial Interests.	1 - 2
3 Minutes. To approve as correct records the Minutes of the previous meetings of the Audit Committee.	3 - 10
4 Briefing - Cabinet Advisory Committees. (Verbal) <i>The Leader will brief the Committee.</i>	
5 Chair Scrutiny Programme Committee. (Verbal) <i>Councillor M H Jones, Chair will provide an update regarding the work of the Scrutiny Programme Committee.</i>	
6 Corporate Governance Review Update. (Verbal) <i>P Arran, Head of Legal & Democratic Services will update the Committee.</i>	
Report of the Wales Audit Office.	
7 Annual Audit Letter - City & County of Swansea 2014/15.	11 - 12
8 Risk Management Update.	13 - 16
9 Chair's Letters. (For Information)	17 - 20

Next Meeting - 2 p.m. on Tuesday, 16 February 2016.

A handwritten signature in black ink, appearing to read 'P. Arran', written in a cursive style.

Patrick Arran
Head of Legal and Democratic Services
Wednesday, 9 December 2015

Contact: Democratic Services - 636923

Disclosures of Interest

To receive Disclosures of Interest from Councillors and Officers

Councillors

Councillors Interests are made in accordance with the provisions of the Code of Conduct adopted by the City and County of Swansea. You must disclose orally to the meeting the existence and nature of that interest.

NOTE: You are requested to identify the Agenda Item / Minute No. / Planning Application No. and Subject Matter to which that interest relates and to enter all declared interests on the sheet provided for that purpose at the meeting.

1. If you have a **Personal Interest** as set out in **Paragraph 10** of the Code, you **MAY STAY, SPEAK AND VOTE** unless it is also a Prejudicial Interest.
2. If you have a Personal Interest which is also a **Prejudicial Interest** as set out in **Paragraph 12** of the Code, then subject to point 3 below, you **MUST WITHDRAW** from the meeting (unless you have obtained a dispensation from the Authority's Standards Committee)
3. Where you have a Prejudicial Interest you may attend the meeting but only for the purpose of making representations, answering questions or giving evidence relating to the business, **provided** that the public are also allowed to attend the meeting for the same purpose, whether under a statutory right or otherwise. In such a case, you **must withdraw from the meeting immediately after the period for making representations, answering questions, or giving evidence relating to the business has ended**, and in any event before further consideration of the business begins, whether or not the public are allowed to remain in attendance for such consideration (**Paragraph 14** of the Code).
4. Where you have agreement from the Monitoring Officer that the information relating to your Personal Interest is **sensitive information**, as set out in **Paragraph 16** of the Code of Conduct, your obligation to disclose such information is replaced with an obligation to disclose the existence of a personal interest and to confirm that the Monitoring Officer has agreed that the nature of such personal interest is sensitive information.
5. If you are relying on a **grant of a dispensation** by the Standards Committee, you must, before the matter is under consideration:
 - i) Disclose orally both the interest concerned and the existence of the dispensation; and
 - ii) Before or immediately after the close of the meeting give written notification to the Authority containing:

- a) Details of the prejudicial interest;
- b) Details of the business to which the prejudicial interest relates;
- c) Details of, and the date on which, the dispensation was granted; and
- d) Your signature

Officers

Financial Interests

1. If an Officer has a financial interest in any matter which arises for decision at any meeting to which the Officer is reporting or at which the Officer is in attendance involving any member of the Council and /or any third party the Officer shall declare an interest in that matter and take no part in the consideration or determination of the matter and shall withdraw from the meeting while that matter is considered. Any such declaration made in a meeting of a constitutional body shall be recorded in the minutes of that meeting. No Officer shall make a report to a meeting for a decision to be made on any matter in which s/he has a financial interest.
2. A "financial interest" is defined as any interest affecting the financial position of the Officer, either to his/her benefit or to his/her detriment. It also includes an interest on the same basis for any member of the Officers family or a close friend and any company firm or business from which an Officer or a member of his/her family receives any remuneration. There is no financial interest for an Officer where a decision on a report affects all of the Officers of the Council or all of the officers in a Department or Service.

CITY AND COUNTY OF SWANSEA

MINUTES OF THE AUDIT COMMITTEE

HELD AT COMMITTEE ROOM 6, GUILDHALL, SWANSEA ON
TUESDAY, 20 OCTOBER 2015 AT 2.00 PM

PRESENT: Mr A M Thomas (Chair) presided

Councillor(s)	Councillor(s)	Councillor(s)
C Anderson	J W Jones	D W W Thomas
R A Clay	D Phillips	L V Walton
P R Hood-Williams	R V Smith	T M White

Officers:

P Beynon – Chief Auditor
S Heys – Principal Lawyer
S Cockings – Senior Auditor
J Parkhouse – Democratic Services Officer

34 **APOLOGIES FOR ABSENCE.**

Apologies for absence were received from Councillor L James and Patrick Arran, Head of Legal and Democratic Services.

35 **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 C Anderson – Minute No.39 – Annual Report of School Audits 2014/15 – I am an LA Governor – personal.

Councillor T M White - Minute No.39 – Annual Report of School Audits 2014/15 – I am an LEA Governor – personal.

36 **MINUTES.**

RESOLVED that the Minutes of the meeting of the Audit Committee held on 18 August and Special Audit Committee held on 21 September 2015 be approved as a correct records, subject to the following amendment: -

Amend references to Councillor C A Anderson with C Anderson.

37 **CHAIR OF SCRUTINY PROGRAMME COMMITTEE.**

In the absence of the Chair of the Scrutiny Committee, the Chair stated that it was important that both Committee's worked closely together in order to avoid duplication and have a co-ordinated approach towards their work plans.

RESOLVED that the Chair of Scrutiny Committee be invited to the Audit Committee meeting scheduled for 15 December 2015.

38 **CORPORATE GOVERNANCE REVIEW - UPDATE.**

The Chief Auditor stated that the Head of Legal and Democratic Services had sent his apologies due him being required at a Standards and Ethics conference and would attend the Audit Committee scheduled for 15 December 2015.

He added that Rod Alcott of the WLGA had been appointed by the Council to undertake a review of the Council's Corporate Governance arrangements and had forwarded a draft report to the Head of Legal and Democratic Services for consideration, prior to it being discussed by Executive Board and Corporate Briefing. The report would be reported to the Audit Committee scheduled for 15 December 2015.

The Committee queried the proposed reporting passage outlined and highlighted that as the Audit Committee were responsible for reviewing and scrutinising the corporate governance arrangements of the Authority, the report should be discussed by the Committee first. It was added that the report should be included within the agenda papers and not circulated at the meeting in order for Members to consider the information provided.

The Chair proposed that Rod Alcott be invited to the Special Audit Committee on 17 November 2015 in order to present the draft report.

NOTED Members' comments in relation to verbal items listed on the agenda.

RESOLVED that: -

- 1) The contents of the update be noted;
- 2) Rod Alcott be invited to attend the Special Audit Committee meeting scheduled for 2 p.m. on Tuesday, 17 November 2015 in order to present the draft report.

39 **ANNUAL REPORT OF SCHOOL AUDITS 2014/15.**

The Group Auditor presented the Annual Report of School Audits 2014/15. The report provided a summary of the school audits undertaken by the Internal Audit Section during 2014/15 and identified some common issues found during the audits.

It was outlined that an audit of each primary, secondary and special school in Swansea was undertaken every 3 years. A standard audit programme exists for each school sector. It was added that for a number of years, a report summarising the school audits undertaken each year had been prepared for the Chief Education

Officer. The report also identified the common themes which had been found during the audits. The School Audits Annual Report 2014/15 was provided at Appendix 1.

The report identified that all schools audited during 2014/15 had received a positive level of assurance and that there was a good working relationship between schools and Internal Audit with Head teachers generally responding positively to audit recommendations.

The Committee asked a number of questions of the Officer who responded accordingly. Discussions centred around the following: -

- Tendering procedures for schools, obtaining best value and Service Level Agreements;
- The need for schools and the Authority to work in partnership;
- Schools not following Contract Procedure Rules / setting up their own tenders and contracts;
- Concerns previously outlined by the Committee in relation to schools not following Contract Procedure Rules;
- The dedicated Procurement Officer fully funded by Schools being given additional corporate work that which led to considerable change in the Schools Procurement Service Level Agreement (SLA). Most schools now opt for the basic SLA which no longer funds a dedicated Procurement Officer. It was noted that 9 primary schools had dropped out of the agreement and the committee asked who gave the authority to change matters;
- Views of schools regarding the level of service provided by the Authority;
- Loss of trust by schools in the Authority as a result of the change;
- Role of school governors in school financial matters, procedures to make governors aware of financial issues within their schools and training for governors;
- Identifying bad performing schools, identifying repeat bad performing schools and outcomes resulting from investigations;
- Providing reports regarding schools to City and County of Swansea governors;
- Future school audit programmes.

RESOLVED that: -

- 1) The contents of the report be noted;
- 2) The Chief Auditor further investigates why the procurement officer was given corporate work in addition to school based work in order for the Chair to write to the appropriate officer;
- 3) A review be undertaken to ensure that school audit reports are placed upon school governor meeting agenda's.

40 **AUDIT COMMITTEE ANNUAL REPORT 2014/15 - FOLLOW UP.**

The Chair provided the Committee with an update regarding the Audit Committee Annual Report 2014/15 that he presented to Council.

The Chief Auditor stated that he would circulate a Knowledge and Skills Framework for Audit Committee Members questionnaire for Members to complete in line with CIPFA best practice. The results of the questionnaire will act as a guide to future training needs.

RESOLVED that: -

- 1) The contents of the update be noted;
- 2) The Chief Auditor circulates the questionnaire to the Committee as outlined above.

41 **SCRUTINY ANNUAL REPORT 2014/15. (FOR INFORMATION)**

The Scrutiny Annual Report 2014/15 was provided for information.

42 **SCRUTINY WORK PROGRAMME 2015/16. (FOR INFORMATION)**

The Scrutiny Work Programme 2015/16 was provided for information.

43 **AUDIT COMMITTEE WORK PLAN. (FOR INFORMATION)**

The Audit Committee Work Plan was provided for information.

The meeting ended at 3.30 pm

CHAIR

CITY AND COUNTY OF SWANSEA

MINUTES OF THE AUDIT COMMITTEE

**HELD AT COMMITTEE ROOM 6, GUILDHALL, SWANSEA ON
TUESDAY, 17 NOVEMBER 2015 AT 2.00 PM**

PRESENT: Mr A M Thomas (Chair) presided

Councillor(s)	Councillor(s)	Councillor(s)
C Anderson	J W Jones	D W W Thomas
R A Clay	P M Meara	L V Walton
P R Hood-Williams	D Phillips	T M White
L James	R V Smith	

Also Present:

D Hanley-Crofts - PricewaterhouseCoopers

Officers:

M Hawes – Head of Finance & Delivery
P Beynon – Chief Auditor
S Heys – Principal Lawyer
T Davies – Corporate Fraud Team Manager
J Parkhouse – Democratic Services Officer

44 **APOLOGIES FOR ABSENCE.**

There were no apologies for absence.

45 **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 P R Hood-Williams – Minute No.48 – Internal Audit Monitoring Report Quarter 2 2014/15 – Governor of Cila and Crwys Primary Schools – personal.

Councillor P M Meara - Minute No.48 – Internal Audit Monitoring Report Quarter 2 2014/15 – Governor of Pen Y Bryn School – personal.

46 **PWC CONTROLS REPORT 2014/15.**

The PricewaterhouseCoopers representative presented a report on Deficiencies in Internal Controls – City and County of Swansea. It was outlined that the Auditor General was required to obtain an understanding of the internal controls relevant to the audit when identifying and assessing the risks of material misstatement. The Authority's internal controls were considered in order to design audit procedures, to

provide sufficient assurance to allow the Auditor General to express an opinion on the truth and fairness of the financial statements. They were not considered for the purposes of expressing an opinion on the effectiveness of internal control.

It was stated that no significant deficiencies in internal control had been identified. However, recommendations had been raised in order for the Authority to further improve its control environment. This work identified 10 new opportunities to improve the Authority's internal controls. The matters covered in this report were limited to those which, in the Auditor General's opinion, were of sufficient importance to merit reporting to the Audit Committee. None of these matters were deemed to be of significant risk. These issues had already been discussed with the Head of Finance and Delivery.

It was added that the qualitative aspects of the Authority's accounting practices were generally robust. However, these may require improvement in order to deal with future challenges.

PricewaterhouseCoopers had also followed up the recommendations raised in the prior year controls report issued in November 2014. 12 of the 19 recommendations raised in the prior year had been implemented or were no longer applicable. None of the outstanding recommendations were deemed to be of significant risk. The new recommendations covered the following areas: -

- Remuneration report and payroll;
- Capital accounting;
- Financial liabilities;
- Treasury and cash management;
- Related parties.

The Committee asked the PricewaterhouseCoopers representative and Head of Finance and Delivery a number of questions which were responded to accordingly. Discussions centred around the following: -

- Oracle system developments;
- Capital accounting procedures, particularly assets and heritage assets;
- The Beacon approach to valuing assets;
- Inaccurate reporting of senior officer pay by the press;
- Procedures undertaken in respect of the Vibrant and Viable Places grant received;
- The financial model used to calculate the provision relating to the capping and aftercare of the Tir John landfill site;
- Good housekeeping procedures in relation to school bank accounts reconciliation;
- Searches undertaken in relation to declaration of interest returns.

The Chair commented that correct procedures were being followed and the report highlighted a good state of affairs for the Authority. He thanked the Head of Delivery and Finance for the performance of his service and the PricewaterhouseCoopers representative for his report.

47 **HOUSING BENEFITS INVESTIGATION TEAM ANNUAL REPORT 2014/15.**

The Corporate Fraud Team Manager presented the Housing Benefits Investigation Team Annual Report 2014/15.

Members' noted the headline figures, joint working with the DWP investigators, data matching, fraud awareness; staff resources; interviews under caution; overpayments and sanction action; sanctions achieved; joint working with DWP; the National Fraud Initiative; housing benefit data matching service; fraud awareness; and staff resources.

Key issues arising from Member discussions included:

- Staff resources within the Corporate Fraud Team;
- How the Authority deals with low level fraud;
- Migration of all previously outstanding cases to DWP;
- The investigatory powers of the Corporate Fraud Team;
- The impact of the changes on benefits investigations;
- New areas of investigation, e.g. tenancy fraud;
- Use of press articles as a deterrent to fraud.

The Chair thanked the officer for providing the report.

RESOLVED that: -

- 1) The contents of the update be noted;
- 2) An interim report be provided in 6 months.

48 **INTERNAL AUDIT MONITORING REPORT QUARTER 2 2015/16.**

The Chief Auditor reported showed the audits finalised and any other work undertaken by the Internal Audit Section during the period 1st July 2015 to 30th September 2015.

A total of 26 audits were finalised during Quarter 2. The audits finalised were listed in Appendix 1, which also showed the level of assurance given at the end of the audit and the number of recommendations made and agreed. An analysis of the audits finalised during the 2nd quarter was provided. A total of 222 audit recommendations were made and management agreed to implement 221 recommendations i.e. 99.6% against a target of 98%.

An analysis of the recommendations agreed during Quarter 2 were provided. Appendix 2 showed each audit included in the Annual Plan approved by Committee in April and showed the position as at 30th September for each audit. Appendix 3 showed brief details of the significant issues which led to the 6 audits being considered to be 'moderate' or 'limited'.

It was add that a Management Action Plan which included a series of recommendations to address the issues arising from each audit receiving a negative level of assurance has been agreed with the service. A follow up audit would be arranged within 6 months of the final report being issued to confirm that the agreed recommendations have been implemented.

Details of follow ups completed between 1 July and 30 September 2015 were provided. It was reported that a follow up visit was made to confirm that the recommendations arising from the Section 106 audit had been implemented.

The Committee commented on the following: -

- Four of the six services receiving moderate ratings were from Adult Services and the Committee expected significant improvements of all areas of concern. This will be reviewed in six months;
- The limited audit rating given to Streetworks and the need for improvement;
- Online access to the Section 106 agreements.

RESOLVED that: -

- 1) The contents of the report be noted;
- 2) The Chair writes to the Chief Social Services Officer regarding the four moderate audit ratings within Adult Social Services and the Head of Highways and Transportation regarding the Streetworks audit;
- 3) The Chief Auditor circulates the details of the Section 106 follow up audit to the Committee.
- 4) The Chief Auditor circulates the link to the Section 106 database to the Committee.

49 **AUDIT COMMITTEE WORKPLAN.**

The Audit Committee Work Plan was provided for information.

The meeting ended at 3.40 pm

CHAIR



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www.wao.gov.uk

Mr Jack Straw
City and County of Swansea
Civic Centre
Oystermouth Road
Swansea SA1 3SN

Reference C15194
Date 17/11/2015
Pages 1 of 2

Dear Mr Straw

Annual Audit Letter – City and County of Swansea 2014-15

This letter summarises the key messages arising from the Auditor General for Wales' statutory responsibilities under the Public Audit (Wales) Act 2004, and reporting responsibilities under the Code of Audit Practice.

The Authority complied with its responsibilities relating to financial reporting and use of resources

It is the Authority's responsibility to:

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

The Public Audit (Wales) Act 2004 requires the Auditor General for Wales to:

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

Local authorities in Wales prepare their accounting statements in accordance with the requirements of the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom. This code is based on International Financial Reporting Standards. On 28 September 2015, the Auditor General for Wales issued an unqualified audit opinion on the accounting statements confirming that they present a true and fair view of the Authority's and the Pension Fund's financial position and transactions. This report is contained within the Statement of Accounts. The key matters arising from the accounts

audit were reported to members of the Audit Committee in the Audit of Financial Statements report on 21 September 2015.

The Auditor General for Wales is satisfied that the Authority has appropriate arrangements in place to secure economy, efficiency and effectiveness in its use of resources

The consideration of the Authority's arrangements to secure economy, efficiency and effectiveness has been based on the audit work undertaken on the accounts as well as placing reliance on the work completed as part of the Improvement Assessment under the Local Government (Wales) Measure 2009. The Annual Improvement Report will highlight areas where the effectiveness of these arrangements has yet to be demonstrated or where improvements could be made.

The Auditor General for Wales issued a certificate confirming that the audit of the accounts has been completed on 28 September 2015.

Work to date on certification of grant claims and returns has not identified significant issues that would impact on the 2015-16 accounts or key financial systems

A more detailed report on grant certification work will follow in 2016 once this year's programme of certification work is complete.

The financial audit fee for 2014-15 is currently expected to be in line with the agreed fee set out in the Annual Audit Outline.

Yours sincerely



Kevin Williams

**PricewaterhouseCoopers LLP
For and on behalf of the Auditor General for Wales**

cc. Cllr. Rob Stewart

Report of the Director of Corporate Services

Audit Committee – 15 December 2015

RISK MANAGEMENT UPDATE

Purpose:	To update Members on the process of Risk Management, reporting and mitigation across the Council.
Policy Framework:	None.
Reason for Decision:	This report is presented for information purposes.
Consultation:	Legal Services and Corporate Equalities Unit.
Recommendation:	The Report is noted.
Report Author:	Mike Hawes
Finance Officer:	Mike Hawes
Legal Officer:	Sharon Heys
Access to Services Officer:	Sherill Hopkins

1.0 Introduction

- 1.1 A report was presented to Audit Committee in October 2014 regarding the Council's risk management arrangements.
- 1.2 This report summarises the overall approach, discusses responsibility for managing risks and assurance activities and describes some current and future actions.

2.0 Risk Management

- 2.1 All individual risks have a 'responsible officer' identified and whose job it is to monitor and control each risk on a periodic basis.
- 2.2 Risk registers are made up of collections of individual risks. The Council has three main levels of risk register: corporate, directorate and service. There is also an Information Management Risk Register. A copy of the Corporate Risk Register is at Appendix A.

- 2.3 Corporate Risks are those that have a potential impact on the council as a whole whereas directorate and service risks affect departments and service units respectively. Information Management Risks relate to risks around information security and sharing. Risks Registers are collectively and periodically reviewed at the appropriate forum.
- 2.4 The Corporate and Directorate Risk Registers are monitored and controlled on a monthly basis at Executive Board and at the Performance & Financial Monitoring Meetings respectively. Service risk registers are effectively the responsibility of each Head of Service to maintain. The Information Management Risk Register is managed at the Information Management Meetings.
- 2.5 The review of risks and risk registers allow for risks to be monitored, controlled and updated, new risks to be identified, spent risks to be removed or, in the case of service and directorate risks, to be escalated to another risk register, e.g. if it was determined that a risk would be better managed at a different level within the Council.

3.0 Responsible Officers

- 3.1 It is a vital component of successful risk management that all responsible officers are responsible and accountable for effectively monitoring, evaluating and managing their risks both individually and collectively through the appropriate forum. It is important that this responsibility is not devolved to other people or to any particular team since this would blur lines of responsibility and accountability.

4.0 Assurance Checks

- 4.1 It is appropriate however that occasional assurance checks are undertaken from time-to-time to ensure that the system is working effectively. To date, assurance has been mainly focused on ensuring that Corporate and Directorate risks are being reviewed on a monthly basis at Executive Board and P&FM meetings respectively whereas any observations on the management of individual risks has been raised at P&FM meetings. A checklist was also circulated to responsible officers and Heads of Service for them to complete and use in order to ensure that Service Risks are also being managed and that there is a consistent and systematic approach in place to reviewing risks across the Council.
- 4.2 There is an assurance check of all risk registers currently underway, which is being undertaken using the checklist. The results from this check will be supplied to responsible officers, Executive Board and P&FMs as appropriate. A more in-depth review of the Council's risk management process will also take place in the New Year. Internal Audit is currently reviewing the Council's risk management arrangements as part of their audit cycle; this report will be used when undertaking the review of risk management arrangements.

5.0 Equality & Engagement Implications

5.1 There are no equalities implications directly arising from this report.

6.0 Financial Implications

6.1 There are no financial implications directly arising from this report.

7.0 Legal Implications

7.1 There are no legal implications directly arising from this report.

Background Papers: None

Appendices: Appendix A – Corporate Risk Register

Appendix A – Corporate Risk Register

Risk Register - Risk List - Windows Internet Explorer

http://staffnet01/RiskRegister/Default.aspx

Richard Rowlands

Filter by ResponsibleOfficer: All Archived Risks [Filter](#) [Save Reports](#)

Previous	Next	Risk Id	Risk Title	View	Edit	Responsible Officer	Date Last Updated	Updated By	Overall RAG	Audit
		CR 42	Asset Disposal Targets	View	Edit	martin nicholls	04/12/2015	CCOS\MARTIN.NICHOLLS	R	View History
		CR 43	Workforce: insufficient workforce capacity and capability to deliver corporate plan objectives	View	Edit	steve rees	27/11/2015	CCOS\DEAN.TAYLOR	A	View History
		CR 44	Poverty	View	Edit	chris sivers	24/11/2015	CCOS\CHRIS.SIVERS	A	View History
		CR 45	Safeguarding	View	Edit	chris sivers	24/11/2015	CCOS\CHRIS.SIVERS	R	View History
		CR 46	Sustainable Swansea	View	Edit	dean taylor	27/11/2015	CCOS\DEAN.TAYLOR	R	View History
		CR 47	Financial Control	View	Edit	mike hawes	12/08/2015	CCOS\MIKE.HAWES	A	View History
		CR 48	Resilience	View	Edit	dean taylor	27/11/2015	CCOS\DEAN.TAYLOR	A	View History
		CR 50	Health & Safety Strategy	View	Edit	martin nicholls	04/12/2015	CCOS\MARTIN.NICHOLLS	A	View History
		CR 51	Failure to Provide Additional Gypsy Traveller Site Provision	View	Edit	phil roberts	13/10/2015	CCOS\PHIL.ROBERTS	R	View History
		CR 53	Equal Pay	View	Edit	steve rees	10/09/2015	CCOS\STEVE.REES	A	View History
		CR 54	Single Status	View	Edit	steve rees	10/09/2015	CCOS\STEVE.REES	G	View History
		CR 55	Welfare Reform	View	Edit	chris sivers	24/11/2015	CCOS\CHRIS.SIVERS	A	View History
		CR 58	Failure to deliver City Centre Regeneration	View	Edit	phillip holmes	26/11/2015	CCOS\PHILLIP.HOLMES	A	View History
		CR 59	Pupil attainment standards fall as a consequence of increasing demands and reducing resources in schools.	View	Edit	chris sivers	24/11/2015	CCOS\CHRIS.SIVERS	A	View History
		CR 60	Sustainable Waste Management Grant	View	Edit	chris howell	29/10/2015	CCOS\CHRIS.HOWELL	R	View History
		CR 61	Legal challenge to Council decision making process	View	Edit	chris sivers	24/11/2015	CCOS\CHRIS.SIVERS	R	View History

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CITY AND COUNTY OF SWANSEA
DINAS A SIR ABERTAWE

30 November 2015

Mr David Howes
Interim Chief Social Services Officer
City & County of Swansea
Oldway Centre
36 Orchard Street
Swansea SA1 5LD

Dear Mr Howes

Audit Committee – Adult Services Audits

At the last meeting of the Audit Committee, the Chief Auditor presented a report showing the audits which had been finalised during the second quarter of 2015/16. The report highlighted any audits which had received a 'moderate' or 'limited' level of assurance and also identified the reasons why the audits received the negative level of assurance.

The Committee noted that the following 4 audits which are the responsibility of the Head of Adult Services received a moderate level of assurance.

- Community Alarms Service
- Integrated Community Equipment Service
- Suresprung
- Victoria Park Kiosk

The Committee were concerned that a large number of audits from one service area had received a negative level of assurance and asked me to write to you to say that the Committee expected to see a significant improvement in internal control as a result of the audits.

I understand that follow up audits will be undertaken by the Internal Audit Section after Christmas to check that the agreed recommendations had been implemented within the agreed timescale. The results of the follow up audits will be reported to the Audit Committee in June 2016 where it is expected that substantial progress will have been made implementing the recommendations.

CHAIR OF AUDIT COMMITTEE / CADEIRYDD Y PWYLLGOR ARCHWILIO
ALAN THOMAS

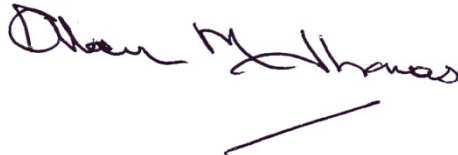
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D/O NEUADD Y DDINAS, ABERTAWE SA1 4PE

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✉ Chair.Audit@swansea.gov.uk www.swansea.gov.uk

In the meantime, I would appreciate the opportunity to meet with the Head of Adult Services to discuss the issues arising from the recent audits ahead of the follow up visits. Please could you suggest an appropriate time to meet. My email address is shown overleaf or alternatively, please liaise with Paul Beynon (Chief Auditor) who can contact me to agree a date.

Yours sincerely

A handwritten signature in black ink, appearing to read 'Alan Thomas', with a horizontal line drawn underneath it.

Mr Alan Thomas
Chair of Audit Committee

cc Mrs Alex Williams, Head of Adult Services

**If you require this or any other information in another format
e.g. Braille, audio tape or a different language, please contact me**



CITY AND COUNTY OF SWANSEA
DINAS A SIR ABERTAWE

30 November 2015

Mr Stuart Davies
Head of Highways and Transportation
City & County of Swansea
Penllergaer Offices
Penllergaer
Swansea SA4 9GH

Dear Mr Davies

Audit Committee – Streetworks Audit

At the last meeting of the Audit Committee, the Chief Auditor presented a report showing the audits which had been finalised during the second quarter of 2015/16. The report highlighted any audits which had received a 'moderate' or 'limited' level of assurance and also identified the reasons why the audits received the negative level of assurance.

The Committee noted that the Streetworks audit had received a limited level of assurance and it was reported that at the previous audit the service received a moderate level of assurance.

The Committee were concerned that there appeared to be no improvement in the controls operating over the Streetworks service since the previous audit in 2012/13 and asked me to write to you to say that the Committee expected to see a significant improvement in internal control as a result of the recent audit.

I understand that a follow up audit will be undertaken by the Internal Audit Section after Christmas 4 to check that the agreed recommendations had been implemented within the agreed timescale. The results of the follow up audit will be reported to the Audit Committee in June 2016 where it is expected that substantial progress will have been made implementing the recommendations.

In the meantime, I would appreciate the opportunity to meet with you to discuss the issues arising from the recent audit ahead of the follow up visit. Please could you suggest an appropriate time to meet. My e-mail address is shown below or alternatively, please liaise with Paul Beynon (Chief Auditor) who can contact me to agree a date.

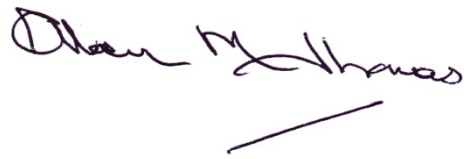
CHAIR OF AUDIT COMMITTEE / CADEIRYDD Y PWYLLGOR ARCHWILIO
ALAN THOMAS

C/O GUILDHALL, SWANSEA, SA1 4PE
D/O NEUADD Y DDINAS, ABERTAWE SA1 4PE

01792 636923 (01792) 636921

Chair.Audit@swansea.gov.uk www.swansea.gov.uk

Yours sincerely

A handwritten signature in black ink, appearing to read "Alan Thomas". The signature is written in a cursive style with a long horizontal stroke extending to the right.

Mr Alan Thomas
Chair of Audit Committee

If you require this or any other information in another format
e.g. Braille, audio tape or a different language, please contact me

Report of the Head of Finance & Delivery

Audit Committee – 15 December 2015

AUDIT COMMITTEE – WORKPLAN

Purpose:	This report details the Audit Committee Workplan to May 2016.
Report Author:	Paul Beynon
Finance Officer:	Paul Beynon
Legal Officer:	Sharon Heys
Access to Services Officer:	Sherill Hopkins

FOR INFORMATION

1. Introduction

- 1.1 The Audit Committee's Workplan to May 2016 is attached in Appendix 1 for information

2. Equality and Engagement Implications

- 2.1 There are no equality and engagement 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

Appendix 1 – Audit Committee Workplan 2015/16

AUDIT COMMITTEE WORKPLAN 2015/16

Date of Meeting	Reports
15 December 2015	Cabinet Advisory Committees – Briefing Chair of Scrutiny Programme Committee Corporate Governance Review – Update PwC Annual Audit Letter 2014/15 Risk Management Half Yearly Review 2015/16 Chair’s Letter to Interim Chief Social Services Officer/Head of Adult Services Chair’s Letter to Head of Highways and Transportation
16 February 2016	WLGA Peer Review – Progress Update Wales Audit Office Performance Audit Update YGG Lon Las Lessons Learned – Referral from Cabinet Recommendations Tracker Report 2014/15 Internal Audit Monitoring Report Q3 2015/16 Internal Audit Plan 2016/17 - Methodology Audit Committee Review of Performance 2015/16
19 April 2016	External Auditor Annual Financial Audit Outline 2015/16 Internal Audit Charter 2016/17 Internal Audit Annual Plan 2016/17 Risk Management Annual Review 2015/16 Draft Audit Committee Annual Report 2015/16