



City and County of Swansea

Notice of Meeting

You are invited to attend a Meeting of the

Audit Committee

At: Remotely via Microsoft Teams

On: Tuesday, 10 November 2020

Time: 2.00 pm

Chair: Paula O'Connor

Membership:

Councillors: C Anderson, P M Black, D W Helliwell, T J Hennegan, P R Hood-Williams, P K Jones, J W Jones, E T Kirchner, M B Lewis, S Pritchard, A H Stevens, L V Walton and T M White

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

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3	Minutes. To approve & sign the Minutes of the previous meeting(s) as a correct record.	1 - 4
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Next Meeting: Tuesday, 8 December 2020 at 2.00 pm

A handwritten signature in black ink that reads 'Huw Evans'.

Huw Evans
Head of Democratic Services
Tuesday, 3 November 2020

Contact: Democratic Services: - 636923

Agenda Item 3



City and County of Swansea

Minutes of the **Audit Committee**

Remotely via Microsoft Teams

Tuesday, 20 October 2020 at 2.00 pm

Present:

Councillor(s)

C Anderson
T J Hennegan
J W Jones
L V Walton

Councillor(s)

P M Black
P R Hood-Williams
M B Lewis
T M White

Councillor(s)

D W Helliwell
P K Jones
S Pritchard

Officer(s)

Simon Cockings
Adam Hill
Jeremy Parkhouse
Ben Smith
Debbie Smith

Chief Auditor
Deputy Chief Executive / Director of Resources
Democratic Services Officer
Chief Finance Officer / Section 151 Officer
Deputy Chief Legal Officer

Apologies for Absence: Councillor A H Stevens, P O'Connor and Jason Garcia

1 Election of the Chair for the 2020-2021 Municipal Year.

Resolved that Paula O'Connor be elected Chair for the 2020-2021 Municipal Year.

2 Election of the Vice-Chair for the 2020-2021 Municipal Year.

Resolved that Councillor P R Hood-Williams be elected Vice-Chair for the 2020-2021 Municipal Year.

(Councillor P R Hood-Williams presided)

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 P M Black – Minute No. 142 - Internal Audit Annual Plan 2020/21 Monitoring Report for the Period 1 July 2020 to 30 September 2020 – Governor of Pentrehafof School – personal.

Councillor T M White - Minute No. 142 - Internal Audit Annual Plan 2020/21 Monitoring Report for the Period 1 July 2020 to 30 September 2020 – Governor of Pentrehafof School and member of the Port Health Authority – personal.

4 Minutes.

Resolved that the Minutes of the previous meeting of the Audit Committee were approved as a correct record.

5 Internal Audit Annual Plan 2020/21 Monitoring Report for the Period 1 July 2020 to 30 September 2020.

Simon Cockings, Chief Auditor presented a report which showed the audits finalised and any other work undertaken by the Internal Audit Section during the period 1 July 2020 to 30 September 2020.

A total of 14 audits were finalised during the quarter. 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. Appendix 2 provided a summary of the scope of the reviews finalised during the period.

An analysis of the assurance levels of the audits finalised was given and a total of 67 audit recommendations were made and management agreed to implement all of the recommendations. There were no moderate reports issued during the quarter.

It was explained that due to the ongoing Covid-19 pandemic, access to all Council sites was restricted. This had a significant impact on the Audit Team's ability to complete on-site testing and will continue to do so until restrictions are lifted. It was also explained that the Team were unable to undertake some follow up visits due to staff being unable to access some sites, e.g. schools.

Details of the follow-ups completed between 1 July and 30 September 2020 were provided, including two previously moderate audit reports on Concessionary Fares 2019/20 and Fleet Maintenance 2019/20. The second follow-up to the Disclosure and Barring Service 2019/20 was underway and would be reported to a future meeting. The follow-up visits to Cwm Glas Primary School and Pen y Bryn Special School were scheduled to be completed in quarter 3.

The Committee provided positive feedback regarding the progress made and congratulated the Chief Auditor on the work of his team in very difficult circumstances. The Committee discussed the following: -

- Use of electronic documents which ensured the work of the Audit Team could continue;
- Ongoing problems with procurement in schools and the intention to provide additional training for school based staff;
- The need to introduce a procurement policy for schools which would provide clear guidelines in which they would work.

The Vice-Chair thanked the Chief Auditor and his staff for the work and progress made.

Resolved that the contents of the report be noted.

6 Internal Audit Recommendation Follow-Up Report - Quarter 2 2020/21.

The Chief Auditor presented a report which provided the Committee with the status of the recommendations made in those audits where the follow-up's has been undertaken in Quarter 2 2020/21, which allowed the Audit Committee to monitor the implementation of recommendations made by Internal Audit.

Appendix 1 provided a summary of the recommendations accepted and implemented and Appendix 2 provided details of recommendations not implemented.

It was highlighted that from the 148 recommendations made, 141 had been implemented. The 7 not implemented were low / medium risk and the majority had not been implemented primarily due to COVID-19.

Resolved that the contents of the report be noted.

7 Revenue and Capital Budget Monitoring - 1st Quarter.

Ben Smith, Section 151 Officer presented the Revenue and Capital Budget Monitoring – 1st Quarter report 'for information'.

He made reference to the position regarding Welsh Assembly Government grants, virement arrangements, providing assurance to the Committee on micro and macro levels.

The Committee asked questions of the Section 151 Officer who responded accordingly. Discussions took place regarding the following: -

- Revenue shortfall particularly in Council Tax collection, how the figures in the report were estimates only and the anticipated losses of revenue in Swansea / across Wales;
- Revenue outturn position forecast based on 1st quarter spend, income received / expected to offset the forecast losses, the ongoing uncertainty and the continued expectation to set a budget before 11 March 2021;
- Increase in borrowing and why it was still cheaper to borrow from reserves;
- Current budget monitoring procedures, whether the priorities identified in the 2020-2021 budget were deliverable given the present position and the obligation placed upon officers to deliver a balanced budget, ensuring that overspends were addressed.

8 Revenue Outturn and Savings Tracker 2019/20.

The Section 151 Officer presented the Revenue and Savings Tracker 2019/20 report 'for information'.

Specific reference was made to the substantial underspend achieved during 2019-2020.

9 Treasury Management Annual Report 2019/20.

The Section 151 Officer presented the Treasury Management Annual Report 2019/20 'for information'.

Confirmation was provided that all matters had been complied with in year. The Committee discussed the following: -

- an explanation was provided regarding the benefits of Public Works Loan Board (PWLB) compared to loans available in the open market;
- PWLB interest rates and financial planning until 2025-2026;
- an explanation was provided regarding counterparty portfolio investments at 31 March 2020 and the security of investments between local authorities.

10 Audit Wales - Press Release on the Financial Sustainability of Local Government.

The Section 151 Officer provided the Audit Wales press release on the Financial Sustainability of Local Government 'for information'.

11 Audit Committee Action Tracker Report.

The Audit Committee Action Tracker report was provided 'for information'.

In the absence of the Chair, the Section 151 Officer commented that a report on risk would be provided at the next scheduled meeting in November 2020 which would provide the Committee with a substantial update.

12 Audit Committee Work Plan.

The Audit Committee Work Plan was reported 'for information'.

The meeting ended at 2.53 pm

Chair

Agenda Item 4



Report of the Head of Communications & Marketing

Audit Committee – 10 November 2020

Mid-Year 2020-21 Overview of Risk

Purpose: To provide Audit Committee with an overview of the status of risk in the Council during the first half of 2020/21.

Report Author: Richard Rowlands

Finance Officer: Paul Roach

Legal Officer: Debbie Smith

Access to Services Officer: Rhian Millar

For Information

1. Introduction

- 1.1 Corporate risk management, monitoring and reporting was suspended in March whilst officers were otherwise engaged or impacted following the lockdown in response to the COVID-19 pandemic.
- 1.2 Although the pandemic is still in progress, risk management was recovered in July and monthly monitoring and reporting recommenced in August.
- 1.3 This report provides an overview of the status of risk during the first six months of 2020/21 and looks ahead to the third quarter. Quarterly monitoring reports to Audit Committee will recommence for the third quarter when a full three months information will be available following recovery.
- 1.4 A copy of the Corporate Risks (22/10/20) is attached at Appendix A; an exception report is attached at Appendix B. Directorate Risks are attached at Appendix C.

2. COVID-19 Suspension of Risk Monitoring and Reporting

- 2.1 Prior to the lockdown, officers responsible for managing risks had been asked to ensure that risks were being reviewed each month, to work to improve the quality of risk information and controls and to update the risks transferred from the old to the new risk register application by 31st March 2020.
- 2.2 Risk monitoring and reporting was suspended before the end of March as a result of the COVID-19 pandemic and whilst responsible officers (for managing risks) were otherwise engaged or impacted by the lockdown; although the risk register remained open where officers retained capacity to manage their risks.
- 2.3 Following a report to Corporate Management Team in June 2020 on the recovery of Risk Management following COVID-19, all officers with responsibility for managing risks were asked to identify any new risks and review and update their residual risks and control measures in the Risk Register by 31st July 2020 for the impact and ongoing uncertainty of COVID-19 and in line with previous requests following the transfer of risks from the old to the new Risk Register.

3. Risk Recovery - Compliance

- 3.1 The percentage of risks being recorded as having been reviewed (RAG status updated each month) had fallen in March to 46% from 53% in February and again to 14% in April and May as a result of the impact from the COVID-19 lockdown; but increased during the recovery period to 31% in June and again to 63% as at 31st July.
- 3.2 All Corporate Risks were also reviewed and updated at Corporate Management Team in July as part of the annual review to account for the impact of COVID-19.
- 3.3 Monthly risk reporting to Corporate Management Team recommenced in August with a particular focus on recovering compliance. A list of all risks that had not been reviewed as at August and September was presented to CMT as part of the monthly risk reports. This saw the percentage of risks being recorded as having been reviewed improve further each month and increase from 63% in July to 72.5% in August to 86% in September; the latest data available at the time of writing shows that this improvement has continued with 93.3% of risks being recorded as having been reviewed as at 31st October.

4. Risk Recovery – Quality Control

- 4.1 The report to CMT in July reporting on the recovery of risk in June also identified a number of other areas where the quality of information included the risk register could be improved.

- 4.2 As at July, all risks had an identified Responsible Officer and Updater; 67.2% had the same officer entered as both Responsible Officer & Updater. 65.7% had the Control Measure open containing the historical data imported from the old Risk Register. 11.9% of risks did not have an open Control Measure to manage the risk.
- 4.3 The report made a number of proposals to address these issues over the coming months whilst prioritising compliance in reviewing and updating risks. Targeted and specific guidance on each of these matters was and has been issued to Responsible Officers every month since July, which has resulted in an improvement as at 31st October.
- 4.4 The following shows the improvements that have been made since July: 68.7% of risks now have a different officer identified as Responsible Officer and Updater compared to 32.8% in July; 48.8% of risks have the Control Measure open containing the historical data imported from the old Risk Register compared to 65.7% in July (although 12.7% of risks now do not have an open Control Measure to manage the risk compared to 11.9% in July). Just over 13% of risks are not described using an IF and THEN statement, which is an improvement compared to nearly 22% in July.
- 4.5 A list of risks where these matters still need to be addressed to continue to improve the quality of risk information has been presented to CMT; any outstanding are now included as a regular item in monthly reports alongside any risks that have not been updated during the month.

5. Risk Register Application Development

- 5.1 Work by ICT on developing the reporting functionality of the new Risk Register commenced within the limited available capacity on 1st April during the lockdown. The aim is to initially develop a small number of generic reports that will assist with the management of risk and help provide assurance that risks are being managed properly by responsible officers; it will also provide the basis for future development of the reporting functionality.
- 5.2 At the same time, Internal Audit undertook a review of the new risk register application, its roll-out and implementation gave it a 'substantial' level of assurance. Recommendations for further improvement included Responsible Officers continuing to review and update their risks each month with periodic checks being undertaken by Directors and Heads of Service. The report also recommended that ICT continue to produce the new suite of reports for the new risk application and that this work is completed by the end of the financial year.

6. Equality and Engagement Implications

6.1 The Council is subject to the Public Sector Equality Duty (Wales) 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 Act.
- 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.

Our Equality Impact Assessment process ensures that we have paid due regard to the above.

6.2 There are no direct equality implications with this report.

7. Legal Implications

7.1 There are no legal implications.

8. Financial Implications

8.1 There are no financial implications.

For Information

Background papers: None

Appendices:

Appendix A – Corporate Risks (22/10/20)

Appendix B – Exception Report Corporate Risks

Appendix C – Directorate Risks (22/10/20)

Appendix A – Corporate Risks (22/10/20)

Risk ID	Risk Title	Risk Level	Risk Category	Risk Description	Directorate	Service Area	Project Name	Responsible Officer	Updater	2 Months Overall RAG	Prev Overall RAG	Current Overall RAG	Last Updated ↓	Active
269	Local economy and infrastructure	Corporate	Strategic	If the local economy and infrastructure is not transformed and supported to be resilient and to take advantage of national and global trends and events and attract investment, then it will not fulfil its potential as a regional centre to raise aspirations, improve services, lift skills, improve connectivity, create well-paid employment opportunities and improve the well-being of Swansea citizen.	-	-	-	Martin.Nicholls	Phillip.Holmes	-	Red	Red	22-OCT-20	Yes
212	Tackling Poverty	Corporate	Strategic	If we do not implement a strategy that sufficiently impacts on poverty, then there will continue to be negative consequences for current and future generations, high demand for Council services and a continuing detrimental impact on the Swansea economy. Risk added 27.03.2018 following review of production of Corporate Plan 2017/2022 and subsequent review of Corporate Risks. Supersedes risk CR44.	-	-	-	David.Howes	Amy.Hawkins	Red	Red	Red	22-OCT-20	Yes
180	New Legislative and Statutory Changes	Corporate	Governance	IF the council cannot respond adequately to new legislative and regulatory requirements due to reduced resources, then it will be open to external challenge and may suffer reputational damage and fines.	-	-	-	Tracey.Meredith	Debbie.Smith	-	Amber	-	22-OCT-20	Yes
155	Tax evasion	Corporate	Finance	If the Council fails to prevent those who act for or on its behalf from knowingly or unknowingly facilitating (including failing to prevent) tax evasion, then the Council will be criminally liable and will face an investigation by HMRC with potential prosecution and unlimited financial liability. Risk added 27/03/18	-	-	-	Ben.Smith	Jeffrey.Dong	-	Green	Green	22-OCT-20	Yes
159	Financial Control - MTFP aspects of Sustainable Swansea	Corporate	Finance	and in particular do not ensure we contain service overspending, then we will not be able to respond appropriately to continuing austerity, demographic pressures, increasing demand and changing public expectations. Risk added 27/03/18 following review of production of Corporate Plan 2017/22 and subsequent review of Corporate Risks. Supersedes risks CR46 and CR47. RR 19/07/19 - Description changed from 'Financial Control (Service Overspending) and Sustainable Swansea' to 'Financial Control - MTFP aspects of Sustainable Swansea' as per CMT 10/07/19	-	-	-	Ben.Smith	Jeffrey.Dong	-	Red	Red	22-OCT-20	Yes

Appendix A – Corporate Risks (22/10/20)

Risk ID	Risk Title	Risk Level	Risk Category	Risk Description	Directorate	Service Area	Project Name	Responsible Officer	Updater	2 Months Overall RAG	Prev Overall RAG	Current Overall RAG	Last Updated	Active
153	Safeguarding	Corporate	Strategic	If our safeguarding arrangements are not sufficiently robust, then we will not be doing everything we possibly can to prevent the death, injury or neglect of a child or vulnerable adult and consequential reputational damage. Risk added 27/03/18 following review of production of Corporate Plan 2017/22 and subsequent review of Corporate Risks. Supersedes risk CR45.	-	-	-	David.Howes	Angela.Morgan	Red	Red	Red	21-OCT-20	Yes
261	Post-Brexit Trade Deal with EU	Corporate	Strategic	If the Council fails to maintain preparations to do what it can to respond to the possibility that the UK will not secure a trade deal with the EU, then there may be economic and other consequences for Swansea.	-	-	-	Adam.Hill	Richard.Rowlands	Red	Red	Red	21-OCT-20	Yes
264	COVID-19	Corporate	Operational	If we fail to carry on providing a co-ordinated and joined-up response to Covid-19 and make the best use of our workforce and available resources, then : we will be unable to protect vulnerable people and meet demand for key services, such as social care; there will be disruption to services and supplies, including food supplies; we will not be supporting critical services, key workers and local businesses sufficiently to limit the impact of the virus.	-	-	-	Adam.Hill	Richard.Rowlands	Red	Red	Red	21-OCT-20	Yes
196	Workforce Strategy	Corporate	Strategic	If we do not have a robust workforce strategy in place, then we will not have staff with sufficient capacity and the right knowledge and skills to manage change, deliver transformed services and ensure statutory compliance. Risk added 27/03/18 following review of production of Corporate Plan	-	-	-	Sarah.Lackeny	Adrian.Chard	Amber	Amber	-	06-OCT-20	Yes
223	Sustainable Swansea Transformation Programme Delivery	Corporate	Strategic	Programme does not deliver radical cross-cutting change, then the Council and its workforce are at risk of being unsustainable in the longer term RR 19/07/19 - Corporate Services Risk CS92 Sustainable Swansea Programme Delivery closed and matter escalated to Corporate Risk Register, as per CMT 10/07/19	-	-	-	Adam.Hill	Sarah.Lackeny	Amber	Amber	-	06-OCT-20	Yes

Appendix A – Corporate Risks (22/10/20)

Risk ID	Risk Title	Risk Level	Risk Category	Risk Description	Directorate	Service Area	Project Name	Responsible Officer	Updater	2 Months Overall RAG	Prev Overall RAG	Current Overall RAG	Last Updated ↓↕	Active
222	Digital, data and cyber security	Corporate	Governance	CR86 -If we do not have robust digital, data and cyber security measures and systems and behaviours in place, embedded and working as best as they can be, then we will be vulnerable to cyber threats, disruption to service delivery, possible loss of information including confidential information and associated fines and reputational damage. Risk added 27/03/18 following review of production of Corporate Plan 2017/22 and subsequent review of Corporate Risks. Supersedes risk CR66. Risk revised 18/09/18 following attendance at a cyber-event with the police and receiving information from the WLGA regarding what Local Authorities should be demonstrating as basic measures.	-	-	-	Sarah.Lackenby	Jo.Harley	Amber	Amber	-	06-OCT-20	Yes
94	Pupil attainment and achievement	Corporate	Operational	If pupils do not receive a very good education then they will not achieve the right qualifications and skills to take advantage of the Swansea Bay City Deal and to contribute effectively to the economic prosperity of the city.	-	-	-	Helen.Morgan-Rees	Helen.Morgan-Rees	-	Amber	-	06-OCT-20	Yes
259	Regional Working	Corporate	Strategic	If the Council, along with its partners and Welsh Government, does not develop and improve regional working, then it will divert the Council and its resources from key priorities and will not benefit Swansea and its residents.	-	-	-	Phil.Roberts	Liz.Edmonds	Amber	Amber	-	06-OCT-20	Yes
236	Health & Safety	Corporate	Governance	If we fail to have robust Health & Safety policies and arrangements in place, then there could be a health and safety breach identified as a corporate failing with associated legal, financial and reputational consequences	-	-	-	Adam.Hill	Craig.Gimblett	Amber	Amber	-	06-OCT-20	Yes
235	Emergency Planning, Resilience and Business Continuity	Corporate	Governance	If we do not have sufficient emergency planning, resilience and business continuity arrangements in place, then we will not be able to respond effectively in an emergency, provide the necessary civic leadership or continue to run vital services and ensure compliance with the legal requirements of the Civic Contingencies Act 2004 as a Category 1 Responder.	-	-	-	Adam.Hill	Craig.Gimblett	Red	Red	-	06-OCT-20	Yes

Corporate Risk 264 – COVID-19

Risk ID	Risk Title	Risk Level	Risk Category	Risk Description	Directorate	Service Area	Project Name	Responsible Officer	Updater	2 Months Overall RAG	Prev Overall RAG	Current Overall RAG	Last Updated	Active
264	COVID-19	Corporate	Operational	If we fail to carry on providing a co-ordinated and joined-up response to Covid-19 and make the best use of our workforce and available resources, then : we will be unable to protect vulnerable people and meet demand for key services, such as social care; there will be disruption to services and supplies, including food supplies; we will not be supporting critical services, key workers and local businesses sufficiently to limit the impact of the virus.	-	-	-	Adam.Hill	Richard.Rowlands	Red	Red	Red	21-OCT-20	Yes

Open Control Measures and Progress Update.

Control Measure Description

Progress to Date

Progress to Date	Created By	Date Created
Swansea Council Will Continue To Provide Parents And Carers With Free School Meal Support During The Half-Term, Christmas And Easter School Holidays As A Result Of Welsh Government Guaranteeing Free School Meal Provision For All School Holidays Up To And Including Easter 2021.	Richard.Rowlands	21-OCT-20
The Council Has Secured More Than £5.6m Of Welsh Government Support To Do All We Can To Support Homeless People Through The Pandemic By Providing Homes And Social And Mental Health Support.	Richard.Rowlands	21-OCT-20
Job Support And Training For People Hit By Pandemic. People Who Have Lost Their Jobs During The Coronavirus Pandemic Are Being Assured And Provided With Support And Training Through Swansea Working, The Councils Employability Service, To Help Them Back Into The Workplace.	Richard.Rowlands	21-OCT-20

Appendix B – Exception Report : Corporate Risks (22/10/20)

Control Measure Description Provide Council-led to support to local businesses, e.g. advice, grants and rate relief.

Progress to Date

Progress to Date	Created By	Date Created
Grants Made Available For Swansea Cultural And Creative Freelancers. Swansea Council Offering A New Round Of Grants To Help Freelance Workers In The Cultural And Creative Sectors Through The Pandemic. The Funding - In The Form Of One-Off £2,500 Payments.	Richard.Rowlands	21-OCT-20
Swansea Council'S Public Health Team Has Been Visiting Venues Across The City In Sept And Oct To Provide Advice And Support For Businesses Operating Under The New Welsh Government Covid-19 Regulations.	Richard.Rowlands	21-OCT-20
Business In The City Have Received Almost £100m In Support During The Coronavirus Crisis From Us And Welsh And Uk Government Schemes. More Than 4,000 Businesses In Swansea Have Shared £50m In Funding Under The Welsh Government'S Business Grant Scheme Which Was Administered By Swansea Council. Retail Shops, Hairdressers, Gyms, Restaurants, Cafes And More Received Cash Pay-Outs Of Up To £25,000. Around 2,000 Smaller Businesses In Swansea Also Had Their Business Rates Scrapped This Year As Part Of A Scheme Worth Up To £35m.	Richard.Rowlands	18-SEP-20
The Council'S Licensing Teams Have Been Out And About Advising Businesses On How To Ensure They Are Doing The Right Thing And Operating Correctly To Help Keep Their Staff, Customers And Swansea Safe. They Are Advising Businesses That Whether They'Re Opening Indoors Or Outdoors, They Have To Make Sure They'Re Working In Line With Recently-Updated Welsh Government Guidance. In Particular They'Re Asking Businesses To Remember That The Guidance States "Table Service Only, Where Reasonable And Practicable. Standing Consumption Is Only Allowed At Tall Tables."	Richard.Rowlands	26-AUG-20
The Council Has Provided Further Support To The Hospitality Industry By Removing Licensing Costs For Tables And Chairs On City Centre Pavement Cafes For The Rest Of The Financial Year. This Will Help Businesses As They Battle Back From Lockdown And Bring Added Life To City Centre Streets. The Move'S Been Welcomed By Swansea Bid (Business Improvement District) That'S Working With Members Across The City Centre To Help Them Secure Licenses For Offering Services On Paved Areas Adjoining Their Premises.	Richard.Rowlands	26-AUG-20
The Council Has Supported Local Businesses By Promoting The 'Eat Out To Help Out' Scheme. A Checker Website Has Been Set Up By The Council So People Can Find Out If The Restaurant Or Café Of Their Choice Is Part Of The Scheme.	Richard.Rowlands	26-AUG-20
Now That Many Hospitality And Other Businesses Across Swansea Are Re-Opening Responsibly, The Council Asked Them To Participate In An Online Survey. The Survey Is Designed To Gauge Awareness And Understanding Of The Nhs Wales Test, Trace, Protect Programme In The Swansea And Neath Port Talbot Area. The Survey Has Been Shared With Swansea Bid Members And The Local Federation Of Small Businesses.	Richard.Rowlands	26-AUG-20
The Council Is Working With Swansea Bay University Health Board And Neath Port Talbot Council To Raise Awareness Of The Nhs Wales Test, Trace And Protect Service Among Businesses Across The Region. The Council Is Helping To Run A Virtual Meet-The-Buyer Event So Swansea Businesses Can Get Involved In Building A New £11.8m School For Yg Tirdeunaw In Penlan. The Event Is Taking Place Online On July 1 2020. The Council Has Paid Out More Than £48m To More Than 3,800 Businesses Eligible For The Welsh Government Business Grant. Businesses Were Reminded That The Deadline For New Applications Is On 30 June At 5.00pm. The City Centre Reopened And Shops Made Arrangements For Queuing Systems Outside Their Doors To Ensure Social Distancing Is Maintained While Banners Have Gone Up Around The City Centre To Remind Shoppers Of The Two-Metre Rule. About 2,000 Businesses In Swansea Had Their Business Rates For The Year Scrapped To Help Them Through The Coronavirus Pandemic.	Richard.Rowlands	26-JUN-20
Agreed A Deal With Department Store Debenhams To Defer The Retailer'S Business Rates Until March 31, 2021, While The Company Applies For A Rating Review. The Decision Will Enable Debenhams To Continue Discussions With The Welsh Government Which Could Reduce Its Liability And Enable Debenhams To Access The Covid-19 Retail Rates Relief Support Scheme In Line With Other Retailers. The Council Advised The Company Has Also Been Advised To Apply To The Economic Resilience Fund. Promoted Businesses In The City Centre Offering A Delivery Service And Published A List Of City Centre Shops Currently Open. Drafted Additional Staff And Provided Businesses With Support And Information, Including On The Availability Of Uk And Welsh Government Grants And Funding, Such As Business Rates Relief, Economic Resilience Fund, Bounce Back Load Scheme, Business Interruption Loan Scheme, Among Others.	Richard.Rowlands	25-MAY-20

Appendix B – Exception Report : Corporate Risks (22/10/20)

Control Measure Description Work with partners to inform and reassure the public and reinforce health and social distancing messages through social and other media.

Progress to Date

Progress to Date	Created By	Date Created
New Helpline For Bame Communities. The Council Is Supporting A New Helpline That'S Been Set Up To Help Bame Communities Through The Pandemic. The Helpline Is Being Delivered By Eyst, Women Connect First, Henna Foundation, Promo Cymru And Wales Tuc And It Aims To To Offer A First Port Of Call To Individuals From Bame Backgrounds.	Richard.Rowlands	21-OCT-20
Don'T Clock Off From Covid - Message To Workers. Workers In Swansea And Neath Port Talbot Reminded About The Importance Of Following Covid-19 Guidance On Their Way To And From Work, As Well As During Breaks.	Richard.Rowlands	21-OCT-20
Unannounced Visits To Night-Time Bars And Restaurants In The City Revealed Widespread Compliance With Social Distancing And Other Welsh Government Regulations Designed To Stem The Spread Of The Virus.	Richard.Rowlands	18-SEP-20
Households Across The City Will Soon Be Receiving Important Coronavirus Information Through Their Letterboxes. Swansea Bay University Health Board Together With Swansea And Neath Port Talbot Councils, Have Produced The Leaflet To Provide Residents With Key Advice And Details Of How To Stay Up To Date With Local Coronavirus Information.	Richard.Rowlands	18-SEP-20
As We Emerge From Lockdown, The Council Has Set Up A One-Stop Website With Advice About Redundancy Rights, Help Available To Support People Back Into Work And Details About Social Security Benefits. Due To Coronavirus, The Current Economic Slow-Down And The End Of The Job Retention Scheme In October More People In Swansea Will Be At Risk Of Redundancy. There Is Now A Page With The Coronavirus Help Section Of The Website Containing Details And Links To The Support Available.	Richard.Rowlands	26-AUG-20
Continued Daily Coronavirus Updates #Hereforswansea Along With Information On Keeping Safe Recruited, Started Work And Communicated Information On The Contact Tracing Scheme. Reminded The Public On The Need To Keep Social Distancing In Place During Sunny Weather. Reminded Restaurants, Cafés And Pubs Of Their Responsibilities To Help Prevent The Spread Of Coronavirus. Prepared The Way For The City Centre To Re-Open Alongside Swansea Bid And Other Partners, Including Making Arrangements For Queuing Systems Outside Their Doors To Ensure Social Distancing Is Maintained While Banners Are Going Up Around The City Centre To Remind Shoppers Of The Two-Metre Rule. Started A Phased Reopening Of Public Toilets To Ensure We Have Measures In Place That Focus On Hygiene And Reducing The Risks Of Spreading The Coronavirus. Working With Swansea Bay University Health Board And Neath Port Talbot Council To Raise Awareness Of The Nhs Wales Test, Trace And Protect Service Among Businesses Across The Region.	Richard.Rowlands	26-JUN-20
Issued Daily Covid-19 Updates #Hereforswansea. Communicated Stay At Home, Protect The Nhs, Save Lives Messages, Including For The May Bank Holiday #Stayhomesavelives. Virtual Call Centre Established To Provide Support To Those Vulnerable People Who Have Had To Isolate Themselves. More Than 1,600 Community Volunteers Are Now Helping Vulnerable And Isolated People Across Swansea. The Network Has Been Put Together By Local Area Coordinators In Response To The Coronavirus Pandemic.	Richard.Rowlands	26-MAY-20

Appendix B – Exception Report : Corporate Risks (22/10/20)

Control Measure Description Prepare for the possibility of further COVID-19 outbreaks.

Progress to Date	Created By	Date Created
Swansea Bay University Health Board Has Launched Three New Mobile Units To Help Increase Testing Capacity In The Swansea Area - Penclawdd, Townhill And Penyrheol. The Health Board Is Also To Open A New Seven-Day-A-Week Local Covid-19 Testing Site At The Grand Theatre From Friday, 9 October.	Richard.Rowlands	21-OCT-20
The Council Is Encouraging Residents To Download The New Nhs Covid-19 App To Help Stop The Spread Of Covid-19.	Richard.Rowlands	21-OCT-20
Welsh Government National Covid-19 Firebreak Lockdown To Be Imposed - 6.00pm Friday 23 October To 9th November 2020.	Richard.Rowlands	21-OCT-20
Swansea Local Lockdown Imposed In Sept To Reduce And Reverse The Rate Of Covid-19 Infections.	Richard.Rowlands	21-OCT-20
Hospitality Premises And Other Businesses Closed Down By The Council For A Period Of Time Using Improvement Notices For Not Adhering To Covid-19 Rules.	Richard.Rowlands	21-OCT-20
Covid-19 Recovery Plan Approved At Cabinet On 15th October.	Richard.Rowlands	21-OCT-20
Our Tracing Teams Are Supporting The Nhs To Help Keep Local Communities Safe. Swansea And Neath Port Talbot Councils Have Set Up The Teams To Help Locate People Who've Come Into Contact With Those Who Test Positive For Coronavirus. And While The Number Of Positive Tests In The Area Have Been Low In Recent Weeks, The Teams Are Fully-Trained And Ready To Support The Nhs Should The Situation Change.	Richard.Rowlands	18-SEP-20
Schools Are Taking Immediate Action As Soon As It'S Known A Pupil Or Member Of Staff Has Tested Positive For Covid-19. Steps To Protect Children From The Spread Of The Virus Have Included Telling Class Groups Or Year-Groups Who've Been In Contact With A Positive Case To Self-Isolate. In Addition Letters Are Sent To Parents Of Pupils Who Were In Contact With The Positive Case Telling Them What To Do. Parents Of Other Children In The School Are Also Kept Informed By Letter.	Richard.Rowlands	18-SEP-20
Draft Covid-19 Recovery Plan Developed And Ready For Approval.	Richard.Rowlands	26-AUG-20
Now That Many Hospitality And Other Businesses Across Swansea Are Re-Opening Responsibly, The Council Asked Them To Participate In An Online Survey. The Survey Is Designed To Gauge Awareness And Understanding Of The Nhs Wales Test, Trace, Protect Programme In The Swansea And Neath Port Talbot Area. The Survey Has Been Shared With Swansea Bid Members And The Local Federation Of Small Businesses.	Richard.Rowlands	26-AUG-20
Report Prepared Providing An Assessment Of The Key Issues Following The Covid-19 Response With A Particular Focus On How We Have Collectively Managed Care Home Settings. The Report Was Discussed At The Regional Partnership Board. The Report Highlights The Main Issues, Challenges And Actions And Was Focussed On General Support To Care Homes, Managing And Preventing Infection In Care Homes, Testing, Ethics And Creating Capacity In The Nhs To Manage The Pandemic. Lessons Identified In The Report Need To Be Learned And Applied In The Future, Particularly In The Event Of Further Spikes Or Peaks In Infection. The Report Will Be Fed Into The National Review Being Undertaken By Dr John Bolton On Behalf Of The Welsh Government.	Richard.Rowlands	26-AUG-20
Swansea Bay Field Hospital - Work To Transform A Former Motor Factory Into A High-Tech Hospital Ready For Hundreds Of Beds Was Completed In Just Over A Month. The First Two Phases Of The Project Were Handed Over By Swansea Council To The Swansea Bay University Health Board (Sbuhb) In May To Help The Nhs In Its Fight Against Coronavirus. It Will Initially Have 420 Beds For Those Requiring A Short Stay, And A Discharge Lounge With 80 Seats For People Ready To Go Home, Which Can Expand To Respond To Growing Need. Work Continues So That It Will Also Have The Capacity To Provide A Further 540 Beds If Required.	Richard.Rowlands	24-JUL-20
To Support The Welsh Government'S Test, Trace, Protect Strategy, Swansea Council Is Working With Swansea Bay University Health Board And Neath Port Talbot Council To Provide A Covid-19 Testing And Contact Tracing Service For The Region Which Is Now Up And Running. This Will Help Stop The Spread Of Covid-19 In The Community With Effective And Extensive Contact Tracing And Support For People To Self-Isolate Where Required To Do So.	Richard.Rowlands	24-JUL-20

Appendix B – Exception Report : Corporate Risks (22/10/20)

Control Measure Description Prepare and implement a COVID-19 Recovery Plan to restart, adapt, recover and transform Council services.

Progress to Date

Progress to Date	Created By	Date Created
Recovery Plan Approved By Cabinet On 15th October 2020.	Richard.Rowlands	21-OCT-20
Recovery Plan To Be Approved By Cabinet On 15th October 2020.	Richard.Rowlands	18-SEP-20
Draft Covid-19 Recovery Plan Developed And Ready For Approval.	Richard.Rowlands	26-AUG-20

Control Measure Description Log and share good practice and lessons learnt responding to the COVID-19 virus and share relevant data and statistics on the impact of the virus, such as those provided by ONS

Progress to Date

Progress to Date	Created By	Date Created
Report Prepared Providing An Assessment Of The Key Issues Following The Covid-19 Response With A Particular Focus On How We Have Collectively Managed Care Home Settings. The Report Was Discussed At The Regional Partnership Board. The Report Highlights The Main Issues, Challenges And Actions And Was Focussed On General Support To Care Homes, Managing And Preventing Infection In Care Homes, Testing, Ethics And Creating Capacity In The Nhs To Manage The Pandemic. Lessons Identified In The Report Need To Be Learned And Applied In The Future, Particularly In The Event Of Further Spikes Or Peaks In Infection. The Report Will Be Fed Into The National Review Being Undertaken By Dr John Bolton On Behalf Of The Welsh Government.	Richard.Rowlands	26-AUG-20
Ons Data And Statistics On The Effects Of Covid-19 Shared With Heads Of Service Via The Teams Page. Good Practice And Lessons Learnt Captured In Coronavirus Updates #Hereforswansea To Be Shared With Audit Wales.	Richard.Rowlands	26-JUN-20

Appendix B – Exception Report : Corporate Risks (22/10/20)

Closed Control Measures

Control Measure	Projected Date	Actual Date	Created By	Date Created	Updated By	Last Updated	Edit
Work With Partners To Ensure Resilient Supply Chains, Especially Food And Ppe Supply.	31-MAR-21	16-AUG-20	Richard.Rowlands	29-APR-20	Richard.Rowlands	18-SEP-20	
Work With Partners To Redeploy Staff And Seek Recruits To Critical Areas, Such As Social Care And Food Distribution To Food Banks.	31-MAR-21	16-AUG-20	Richard.Rowlands	29-APR-20	Richard.Rowlands	18-SEP-20	
Work With Partners To Support Education Teams & Schools And Provide Education / Childcare For Key Workers & Food For Children Who Get Fsms.	31-MAR-21	14-SEP-20	Richard.Rowlands	29-APR-20	Richard.Rowlands	18-SEP-20	
Work With Partners To Prioritise Demand For Key Services, Especially Social Care And Homelessness.	31-MAR-21	16-AUG-20	Richard.Rowlands	29-APR-20	Richard.Rowlands	26-AUG-20	
Provide Food, Pharmacy And Well-Being Support To Shielded Individuals Through Swansea Council Helpline, Local Area Co-Ordinators (Lac), Swansea Council For Voluntary Service (Scvs) And The Food Bank Network.	31-MAR-21	16-AUG-20	Richard.Rowlands	12-JUL-20	Richard.Rowlands	26-AUG-20	
Work With Partners To Help Increase Emergency Bed Provision Through The Conversion Of Buildings Into Field Hospitals.	31-MAR-21	07-MAY-20	Richard.Rowlands	29-APR-20	Richard.Rowlands	26-AUG-20	

Corporate Risk 159 – Financial Control : MTFP aspects of Sustainable Swansea

Risk ID	Risk Title	Risk Level	Risk Category	Risk Description	Directorate	Service Area	Project Name	Responsible Officer	Updater	2 Months Overall RAG	Prev Overall RAG	Current Overall RAG	Last Updated	Active
159	Financial Control - MTFP aspects of Sustainable Swansea	Corporate	Finance	If we fail to deliver Sustainable Swansea and maintain sufficient financial control, and in particular do not ensure we contain service overspending, then we will not be able to respond appropriately to continuing austerity, demographic pressures, increasing demand and changing public expectations. Risk added 27/03/18 following review of production of Corporate Plan 2017/22 and subsequent review of Corporate Risks. Supersedes risks CR46 and CR47. RR 19/07/19 - Description changed from 'Financial Control (Service Overspending) and Sustainable Swansea' to 'Financial Control - MTFP aspects of Sustainable Swansea' as per CMT 10/07/19	-	-	-	Ben.Smith	Jeffrey.Dong	-	Red	Red	22-OCT-20	Yes

Open Control Measures and Progress Update.

Control Measure Description COVID-19 Recovery Plan : Future Council - Finance - New MTFP.

Progress to Date

Progress to Date	Created By	Date Created
There Are Emerging Financial Trends And Risks As A Result Of Covid-19 That Will Need To Be Addressed In The Council'S Recovery Plan, Including Financial Costs, Lost Income And The Ongoing Impact And Financial Uncertainty From Covid-19. There Are Increased Pressures To Spend And A Lack Of Appetite To Make Savings And Spend Less Post Covid-19. Finally, There Is Huge And Growing Government Debt That Could Adversely Affect Future Budget Settlements And Lead To Further Austerity.	Richard.Rowlands	20-JUL-20

Control Measure Description Agreed and well established quarterly reporting plan in place to document and record at Cabinet all actions or non actions in services to contain spending

Progress to Date

Progress to Date	Created By	Date Created
Reviewed 13/07/2020- Reviewed No Change	Ben.Smith	13-JUL-20

Control Measure Description PFM (Performance and Financial Management/Monitoring) process monthly is well established and understood by all officers with appropriate escalation mechanism to S151 Officer, Chief Executive and Cabinet if non compliance

Progress to Date

Progress to Date	Created By	Date Created
Reviewed 13/07/2020 - No Change	Ben.Smith	13-JUL-20

Appendix B – Exception Report : Corporate Risks (22/10/20)

Control Measure Description Extant spending restrictions published to all staff and reviewed and many controls continue to be directly exercised by CMT in relation to filling vacant posts, restructures, regrades and committing contract sums

Progress to Date

Progress to Date	Created By	Date Created
Spending Restrictions Sufficiently Worked To Nearly Balance 19-20 Budget On Underlying Basis And With One Off Gains For 19-20 For Social Care, Overall Service Underspending Occurred On A One Off Basis. This Will Be Extremely Difficult If Not Impossible To Replicate In Current Covid 19 Scenario	Ben.Smith	13-JUL-20

Corporate Risk 261 – Post Brexit trade deal with EU

Risk ID	Risk Title	Risk Level	Risk Category	Risk Description	Directorate	Service Area	Project Name	Responsible Officer	Updater	2 Months Overall RAG	Prev Overall RAG	Current Overall RAG	Last Updated	Active
261	Post-Brexit Trade Deal with EU	Corporate	Strategic	If the Council fails to maintain preparations to do what it can to respond to the possibility that the UK will not secure a trade deal with the EU, then there may be economic and other consequences for Swansea.	-	-	-	Adam.Hill	Richard.Rowlands	Red	Red	Red	21-OCT-20	Yes

Control Measure Description Continue to maintain No Deal preparations and monitor through meetings of the Brexit Steering Group.

Progress to Date

Progress to Date	Created By	Date Created
Meeting Of The Brexit Steering Group Held On 24th Sept. Key Points : Continue To Review And Update Business Continuity Plans, Especially Supply Chains; Keeping Updated On Information On Ports Coming Out Of Uk And Welsh Government; Undertake A Review Of Our Brexit Web Pages And Made Sure That They Are Current And Up-To-Date; Contacts Local Businesses To See What Their Needs Are In Relation To Brexit. Next Meeting To Take Place On 16th November.	Richard.Rowlands	21-OCT-20
Next Meeting Of The Brexit Steering Group Arranged For 24th Sept 2020.	Richard.Rowlands	16-SEP-20
Circulated Relevant Information To The Brexit Steering Group.	Richard.Rowlands	26-AUG-20

Appendix B – Exception Report : Corporate Risks (22/10/20)

Meeting Of The Cross-Council Brexit Steering Group Held On 1st July 2020. Business Continuity Plans Had Been Reviewed During 2019 But It Was Agreed That They Would Be Reviewed Again. A Joint Radio Campaign With Carmarthenshire Cc And Npt To Support Work Already Done And Raise Awareness Of The Euss Scheme And For The Need For Eu Citizens To Register. The Scripts Were Agreed With Welsh Government And The Campaign Will Run For About 8 Months. The Brexit Communications Plan Will Be Reviewed To Ensure It Remains Current And Helps Support The Euss Scheme. The Council Is Contacting Local Smes Concerning The Impacts Of Brexit And Covid-19 And An Economic Recovery Action Plan Is Being Developed. Social Care Providers Will Be Contacted To Check Progress On Euss Applications From Affected Staff And Residents. Grants Or Funding Packages That Will Come To An End Once The Transition Period Finishes Will Be Identified, Including The End Date, The Implications And Whether There Are Any Plans To Continue Funding Or Whether There Is Any Alternate Funding.	Richard.Rowlands	03-JUL-20
Maintaining A Steady State In Terms Of Our Preparations With What Is Possible As A Result Of The Ongoing Impact Of Covid-19. We Continue To Respond To Wlga And Uk / Welsh Government Guidance As Its Received.	Richard.Rowlands	02-JUN-20

Control Measure Description Understand the Impacts Of Brexit And Covid-19 on the local economy and plan economic revival and renewal through the Economy & Business stream of the Council's COVID-19 Recovery Plan.

Progress to Date

Progress to Date	Created By	Date Created
Covid-19 Recovery Plan Approved At Cabinet On 15th October.	Richard.Rowlands	21-OCT-20
Draft Covid-19 Recovery Plan Developed And Ready For Approval.	Richard.Rowlands	26-AUG-20

Control Measure Description Continue to respond to WLGA and Welsh and UK government advice and guidance on preparations.

Progress to Date

Progress to Date	Created By	Date Created
Attended A Meeting In October Of The Brexit Coordinators Across Wales. Key Areas Of Focus Include : Border Issues, Including Ports; Imports / Exports; Business Preparedness For 'No Deal', And; Euss Take-Up. Emerging Issues From A Grant Thornton Report On Preparedness Were Also Presented. A Report On These Matters Is Being Prepared For Cmt And Cabinet.	Richard.Rowlands	21-OCT-20
Return Q2 Update To Wlga On The Use Of Funding Provided Under The Eu Transition Fund, Euss Grant, Food Poverty Grant And Funding For The Export Health Certificates.	Richard.Rowlands	16-SEP-20
Circulated Relevant Information To The Brexit Steering Group.	Richard.Rowlands	26-AUG-20

Corporate Risk 269 – Local economy and Infrastructure

Risk ID	Risk Title	Risk Level	Risk Category	Risk Description	Directorate	Service Area	Project Name	Responsible Officer	Updater	2 Months Overall RAG	Prev Overall RAG	Current Overall RAG	Last Updated	Active
269	Local economy and infrastructure	Corporate	Strategic	If the local economy and infrastructure is not transformed and supported to be resilient and to take advantage of national and global trends and events and attract investment, then it will not fulfil its potential as a regional centre to raise aspirations, improve services, lift skills, improve connectivity, create well-paid employment opportunities and improve the well-being of Swansea citizen.	-	-	-	Martin.Nicholls	Phillip.Holmes	-	Red	Red	22-OCT-20	Yes

Control Measure Description **Develop a Covid Economic Recovery Plan**

Progress to Date

Progress to Date	Created By	Date Created
Consultation Ongoing With Partners	Phillip.Holmes	22-OCT-20
Draft Action Plan Prepared And Circulated With Regeneration Swansea Partnership - August 2020 Council'S Economic Deveelopment Response To Covid Report Prepared For Cabinet- September 2020	Phillip.Holmes	28-SEP-20

Control Measure Description **Collaborate with Welsh Government on Regional Economic Framework**

Progress to Date

Progress to Date	Created By	Date Created
Consultation Underway	Phillip.Holmes	22-OCT-20
Input Provided To Consultation Documents	Phillip.Holmes	28-SEP-20

Appendix B – Exception Report : Corporate Risks (22/10/20)

Control Measure Description Refresh Regional Economic Regeneration Strategy

Progress to Date

Progress to Date	Created By	Date Created
Swansea Providing Lead Role For Region. Work Scoped And Draft Brief Prepared - Sept 20	Phillip.Holmes	28-SEP-20

Control Measure Description Attract sufficient investment and development and regenerate the city centre.

Progress to Date

Progress to Date	Created By	Date Created
Formal Procurement Process Seeking Strategic Partner Under Shaping Swansea Underway. Initial Phase To Shortlist Bidders Due To Reach Milestone By Dec 2020	Martin.Nicholls	27-SEP-20
Progress As Part Of Economic Recovery Plan.	Martin.Nicholls	27-SEP-20

Control Measure Description Work with partners to deliver the Swansea Bay City Deal and attract investment across the region to deliver highly skilled and well-paid jobs.

Progress to Date

Progress to Date	Created By	Date Created
Swansea "Council" Projects Approved. Further Business Case Analysis Taking Place Of Uwtisd And Sbuhb Projects In Line With Agreed Business Case Process. Homes And Power Stations Project Business Case Due To Submission November 2020	Martin.Nicholls	27-SEP-20

Appendix B – Exception Report : Corporate Risks (22/10/20)

Control Measure Description Organise and facilitate virtual Meet-the-Buyer events to help local businesses to identify opportunities to bid for Council work and contracts.

Progress to Date

Progress to Date	Created By	Date Created
Progressed In Line With Foundational Economy Work	Martin.Nicholls	27-SEP-20

Control Measure Description Take appropriate actions where the council has a direct relationship with businesses such as Swansea indoor market traders with rent relief to support businesses during COVID-19.

Progress to Date

Progress to Date	Created By	Date Created
Cabinet Approval Grated For Support To Swansea Market And Other Eligible Businesses. Ongog Support Provided Where The Individual Cases Where Appropriate	Martin.Nicholls	27-SEP-20

Control Measure Description Provide business advice and support, including administering UK and Welsh Government business grants and funds, to assist them during COVID-19.

Progress to Date

Progress to Date	Created By	Date Created	Updated By
Significant Support Provided In Line With Government Grants	Martin.Nicholls	27-SEP-20	-

Appendix B – Exception Report : Corporate Risks (22/10/20)

Control Measure Description Assist tourism businesses to reopen safely following closure as a result of COVID-19.

Progress to Date

Progress to Date	Created By	Date Created
Promotion Of "New Rules Being Coordinated By The Councils Tourism Team. Restcution And Changing Picture Makes It Diffuctl For Businesses To Respond. Policy Development Committe To Also Include On Its 20/21 Programme	Martin.Nicholls	27-SEP-20

Control Measure Description Work with the Welsh Government on a foundational economy approach to help establish a firm base of medium sized firms in Swansea, strengthen local supply chains and add social value in procurement.

Progress to Date

Progress to Date	Created By	Date Created
Foudational Economy Bid Approved By Wg. Progress Being Reported To Wg And Encuraing Response As Part Of Monitoring. Deadline Extended To Dec 2020 To To Covid	Martin.Nicholls	27-SEP-20

Control Measure Description Implement the Business and Economic stream of the Councils COVID-19 Recovery Plan to understand and recover from the impact of COVID-19, build resilience and develop opportunities.

Progress to Date

Progress to Date	Created By	Date Created
Draft Local Economic Recovery Stratgey Agreed By Regen Swansea Partnership. Upadte Due To Go To Cabinet October 2020	Martin.Nicholls	27-SEP-20

Social Services

Risk ID	Risk Title	Risk Level	Risk Category	Risk Description	Directorate	Service Area	Project Name	Responsible Officer	Updater	2 Months Overall RAG	Prev Overall RAG	Current Overall RAG	Last Updated ↓↕	Active
219	Financial Stability of Social Care Market	Directorate	-	If there is financial instability within the care home and domiciliary care provider market, then there will be a serious threat to the capacity, choice and quality of services available to citizens and to vulnerable adults to help them to remain at home or in a home of their choice	Social Services	Directorate Reports	-	David.Howes	Peter.Field	Amber	Amber	Amber	22-OCT-20	Yes
221	Availability of Domiciliary Care	Directorate	-	Difficulty recruiting and retaining domiciliary care workers is having an impact on the availability of domiciliary care. This is in turn creates a number of pressures. Pre-covid the number of people on the waiting list for dom care services continued to grow and was close to being at an all-time high. Step down from hospital was prevented leading to delayed transfers of care. Use of rehab services for these purposes (and to prevent hospital admission) could not be optimised since these resources were backed up providing temporary bridging services, pending availability of longer term domiciliary care. Over reliance of residential care can occur at increased cost, risk of reduced capacity, and increased dependency / reduced quality of life for individuals.	Social Services	Directorate Reports	-	David.Howes	Peter.Field	Red	Red	Red	22-OCT-20	Yes
216	Increasing Demand for Specialist Services	Directorate	-	If we cannot predict and reduce demand effectively then specialist services will struggle to cope and there will be insufficient resources to meet that demand.	Social Services	Directorate Reports	-	David.Howes	Peter.Field	Red	Red	Red	22-OCT-20	Yes
217	Workforce Planning	Directorate	-	If we do not predict the needs of the workforce of the future THEN we will have experience skills and resourcing gaps that will lead to additional demand and overspending on budgets. Social Care Wales as the workforce regulator sets the strategic direction for the development of the social care workforce. Significant changes in legislation and statutory requirements in the current economic climate pose a risk to their implementation within the required timescales for internal as well as external commissioned providers.	Social Services	Directorate Reports	-	David.Howes	Deborah.Reed	Amber	Amber	Amber	21-OCT-20	Yes
218	Data Breaches of Confidentiality	Directorate	-	If a data breach occurs then this will result in a breach of confidentiality for an individual and the ICO will have to be notified potentially incurring significant fine for the Authority.	Social Services	Directorate Reports	-	David.Howes	Deborah.Reed	Red	Red	Red	21-OCT-20	Yes
220	Capacity for Effective Commissioning Arrangements	Directorate	-	If there is insufficient capacity for decommissioning and re-commissioning, the Council's procurement arrangements remain at risk in terms of legal compliance, the effective drawdown of funding to comply with grant T&Cs and our ability to utilise a co-productive approach.	Social Services	Directorate Reports	-	David.Howes	Jane.Whitmore	Amber	Amber	-	25-SEP-20	Yes

Appendix C – Directorate Risks (22/10/20)

Risk ID	Risk Title	Risk Level	Risk Category	Risk Description	Directorate	Service Area	Project Name	Responsible Officer	Updater	2 Months Overall RAG	Prev Overall RAG	Current Overall RAG	Last Updated ↓	Active
215	Withdrawal or Changes to Grants at Short Notice	Directorate	-	There is a significant risk of the withdrawn or reduction at short notice, particularly around the uncertainty of Brexit and following Covid 19. If this happens there are additional costs to the Council as well as planning challenges for reduction in service delivery.	Social Services	Directorate Reports	-	David.Howes	Jane.Whitmore	Red	Red	-	25-SEP-20	Yes

Education

Risk ID	Risk Title	Risk Level	Risk Category	Risk Description	Directorate	Service Area	Project Name	Responsible Officer	Updater	2 Months Overall RAG	Prev Overall RAG	Current Overall RAG	Last Updated ↓	Active
100	Failure to manage the provision of ALN in line with the ALN act will result in increased expenditure	Directorate	-	The ALN Act extends the local authority's responsibilities for identifying ALN and securing additional learning provision (ALP) to the age range of 0-25. There is insufficient specialist provision across the authority to meet the additional learning needs for learners aged 0-25. IF there is insufficient provision available to meet identified additional learning needs across the age ranges THEN the authority will face increased costs due to the use of independent placements, home education packages, demand for mainstream funding to meet increased needs and out of County provision which the local authority will be required to secure under the new legislation. In addition, there will be increased legal costs associated with our failure to meet ALN requirements in line with our statutory commitments.	Education	-	-	Alison.Lane2	Alison.Lane2	Red	Red	Red	19-OCT-20	Yes
120	Delay to review/consultation of home-to-school transport	Directorate	-	IF there is further delay in agreement to review and consult prior to implementing home-to-school transport policy changes, with policy changes agreed by Cabinet by September 2020, THEN the savings will not be possible to achieve even by September 2022. MTFP savings targets are already undeliverable to the original timescales.	Education	Achievement and Partnership Services	-	Kate.Phillips2	Kate.Phillips2	-	Red	Red	19-OCT-20	Yes

Appendix C – Directorate Risks (22/10/20)

Risk ID	Risk Title	Risk Level	Risk Category	Risk Description	Directorate	Service Area	Project Name	Responsible Officer	Updater	2 Months Overall RAG	Prev Overall RAG	Current Overall RAG	Last Updated ↓	Active
130	Violence and aggression towards staff by pupils at the PRU.	Directorate	-	towards staff by pupils does not reduce, THEN there is a significant risk that a member of staff or another pupil is likely to be seriously hurt resulting in legal action against the Council and an impact on how the PRU is perceived by the public.	Education	Achievement and Partnership Services	-	Amanda.Taylor2	Helen.Morgan-Rees	Red	Amber	-	30-SEP-20	Yes
91	School Cloud Oracle Access	Directorate	-	If the Oracle Cloud Project does not include school access at development stage then there are likely to be higher financial costs to include their needs at a later time. There is already a corporate project underway to move schools on to Oracle with a view to making efficiencies for both schools and corporate.	Education	Education Planning and Resources	-	Helen.Morgan-Rees	Kelly.Small	Amber	Amber	-	18-SEP-20	Yes
89	Accessibility Plan in light of WG guidance	Directorate	-	If the Plan is not updated this year then the LA is liable to Equality Act discrimination appeals or Ombudsman complaints	Education	Education Planning and Resources	-	Brian.Roles	Louise.Herbert-Evans	Amber	Amber	-	18-SEP-20	Yes
263	Special School Project	Directorate	-	IF a strategy and timeline is not established for special school provision THEN there is a risk that the authority will fail to meet its responsibilities in relation to ALN, will be unable to fully implement several elements of the ALN Strategy, and will continue to have to place an increasing number of pupils in out of county and independent provision leading to continued and increased budget overspends, and negatively impacting on pupil and family wellbeing and safeguarding.	Education	Education Planning and Resources	-	Brian.Roles	Louise.Herbert-Evans	Red	Red	-	18-SEP-20	Yes
96	Band B Programme funding envelope is reduced	Directorate	-	IF we are unable to gain approval to detailed business cases and timely access to the full funding envelope approved in principle by Welsh Government, THEN the investment in schools capital will not address all the identified priority needs.	Education	Education Planning and Resources	-	Brian.Roles	Louise.Herbert-Evans	Red	Red	-	18-SEP-20	Yes
255	School Highway and Access Review - Y Crug Glas	Directorate	-	If the Council is unable to access capital investment to deliver alternative facilities for Y Crug Glas on an alternative site, then the current priority school site and highway traffic related issues will not be addressed. The issues will be further exacerbated by potential developments in the area, and has been subject to a request by Housing to create an alternative entrance.	Education	Education Planning and Resources	-	Brian.Roles	Louise.Herbert-Evans	Red	Red	-	18-SEP-20	Yes
95	Capacity to transform services and deliverability of budget proposals	Directorate	-	IF we do not have sufficient capacity to transform services THEN we will not be able to effectively manage service pressures and so deliver budget targets.	Education	Education Planning and Resources	-	Brian.Roles	Kelly.Small	Red	Red	-	18-SEP-20	Yes

Appendix C – Directorate Risks (22/10/20)

Place

Risk ID	Risk Title	Risk Level	Risk Category	Risk Description	Directorate	Service Area	Project Name	Responsible Officer	Updater	2 Months Overall RAG	Prev Overall RAG	Current Overall RAG	Last Updated ↓	Active
46	Swansea's Natural Resources & Biodiversity	Directorate	-	If we do not maintain and enhance Swansea's natural resources and biodiversity by reversing tree loss, then there will be a significant detrimental impact on environmental resilience, social, cultural and economic prosperity and well-being.	Directorate - Place	Planning and City Regeneration	-	Paul.Meller	Paul.Meller	Amber	Amber	Amber	23-OCT-20	Yes
63	Risk Identified by the Food Standards Agency	Directorate	-	If the current backlog in low level food premises hygiene inspections continues, there could be an impact on public health and the reputation of the Council, this has been exacerbated by the CV19 pandemic and the required cessation of inspections	Directorate - Place	Housing and Public Health(PLACE)	-	Lynda.Anthony	Peter.Williams	Amber	Amber	Amber	23-OCT-20	Yes
60	Welsh Housing Quality Standard	Directorate	-	If the Authority does not achieve the Welsh Housing Quality Standard by the extended deadline yet to be announced by WG because of the impact of CV19, sanctions could be imposed on the Authority by the Welsh Government and there would be a reputational impact also	Directorate - Place	Housing and Public Health(PLACE)	-	Peter.Williams	Peter.Williams	Amber	Amber	Amber	23-OCT-20	Yes
48	Loss of Trees due to Ash Die Back	Directorate	-	If Ash Die Back (ADB) is not managed and resourced effectively, then there will be significant overspends incurred, risk to life and property, and risk to reputation. ADB is a disease which is likely to affect all Ash trees across the country. Any Ash trees which become infected need to be felled for safety.	Directorate - Place	Waste Parks and Cleansing	-	Chris.Howell	Jeremy.Davies	Red	-	Red	22-OCT-20	Yes
81	PL GEN 81: Failure to deliver the infrastructure to support the City Bay Region's Economic Regeneration Strategy	Directorate	-	Europe or via Welsh Government, the uncertainty of future grant funding streams is a risk to the continued regeneration of the city centre and improving connectivity with other regional centres and key transport corridors / interchanges. Annual bid for grant funding takes place and is successful to date. Transport has now been raised as a key element in the City Deal with proposals to develop a Metro solution being supported by WG The proposal to develop a SW Wales Metro in collaboration with the Regional Authorities will contribute to the aim of improving connectivity. Further WG funding announced for 2021.	Directorate - Place	Highways and Transportation	-	Stuart.Davies	Lee.Davies	Amber	Amber	Amber	21-OCT-20	Yes

Appendix C – Directorate Risks (22/10/20)

Risk ID	Risk Title	Risk Level	Risk Category	Risk Description	Directorate	Service Area	Project Name	Responsible Officer	Updater	2 Months Overall RAG	Prev Overall RAG	Current Overall RAG	Last Updated ↓	Active
59	PL FIN 2: Building Maintenance	Directorate	-	Given the current condition of our building assets and the available revenue maintenance budget, there is significant risk that the demand will outstrip available budget. As we move forward the ability for us to add to the budget will not exist with other measures to reduce by the required 20%. As part of 'Sustainable Swansea' it is recognised that should the CCoS reduce its asset register, savings could be realised from the revenue maintenance budget. This has been factored within future CB&PS savings. 22/11 - Ongoing To ensure we manage within the available budget there needs to be a reduction within the asset portfolio.	Directorate - Place	Corporate Building Services	-	Nigel.Williams	Martin.Ridgeway	-	Amber	Amber	21-OCT-20	Yes
62	Impact of Welfare Reform	Directorate	-	If the impact of Welfare reform is not managed effectively then there could be a significant negative financial impact on the Housing Revenue Account and associated Business Plan.	Directorate - Place	Housing and Public Health(PLACE)	-	Jane.Harries2	Peter.Williams	Amber	Amber	-	20-OCT-20	Yes
66	Inadequate supply of affordable housing to meet needs	Directorate	-	if the Authority can not deliver enough affordable housing to meet the identifies need then there will be a negative reputational impact on the Authority.	Directorate - Place	Housing and Public Health(PLACE)	-	Carol.Morgan	Jill.Goddard	Amber	Amber	Amber	20-OCT-20	Yes
72	Structural failure of Highways Assets.	Directorate	-	If the Highways asset is not funded to steady state then the condition will deteriorate, leading to structural failure, failure of statutory duty, increased risk of claims, increasing backlog of work (£20m increase over 5 years), decreasing reputation, and increasing cost of reactive maintenance. Factors include Increase in HGV traffic, climate change, increasing number of assets.	Directorate - Place	Highways and Transportation	-	Bob.Fenwick	Bob.Fenwick	Amber	Amber	Amber	19-OCT-20	Yes
260	Procuring an Energy From Waste Contract	Directorate	-	If we are unable to secure an affordable Energy from Waste contract by February 2022 when Tir john is due to close, through a low cost option and/or WG gate fee subsidy, Then the increased cost in residual disposal could result in a budget pressure in excess of £1M.	Directorate - Place	Waste Parks and Cleansing	-	Chris.Howell	Matthew.Perkins	Red	-	Red	15-OCT-20	Yes

Appendix C – Directorate Risks (22/10/20)

Risk ID	Risk Title	Risk Level	Risk Category	Risk Description	Directorate	Service Area	Project Name	Responsible Officer	Updater	2 Months Overall RAG	Prev Overall RAG	Current Overall RAG	Last Updated ↓	Active
61	Disabled Facilities Grants - Programme Delivery and Budget Performance	Directorate	-	then this could have a reputational impact for the Authority, and result in a loss of fee income for the service. If the DFG programme is not fully committed, then disabled and vulnerable clients will not receive much needed adaptations, impacting on their ability to maintain living independently within their own homes.	Directorate - Place	Housing and Public Health(PLACE)	-	Darren.Williams	Peter.Williams	Red	Red	-	24-SEP-20	Yes
77	SERVICE FAILURE OF VEHICLE FLEET(PL GEN 95)	Directorate	-	The delayed vehicle renewal programme has resulted in a vehicle fleet age profile that is older than required. Increases in vehicle maintenance costs and non-availability as occurring as a result. Approximately 25% of the fleet is overdue in terms of intended replacement dates. IF the vehicles are not renewed THEN there will be increased costs and non-availability.	Directorate - Place	Highways and Transportation	-	Mark.Barrow	Mark.Barrow	Amber	-	-	28-AUG-20	Yes
73	Major Transport Provider Ceases Trading	Directorate	-	The Council has contracts in place with transport operators to provide subsidised socially necessary local bus services and also statutory home to school transport services. The majority of local bus services in the Swansea area are operated by First Cymru and over 80% of these are provided commercially.	Directorate - Place	Highways and Transportation	-	Cath.Swain	Cath.Swain	-	-	-	30-JAN-20	Yes

Resources

Risk ID	Risk Title	Risk Level	Risk Category	Risk Description	Directorate	Service Area	Project Name	Responsible Officer	Updater	2 Months Overall RAG	Prev Overall RAG	Current Overall RAG	Last Updated ↓	Active
224	ICT Disaster Recovery	Directorate	-	CS83 - If full DR arrangements are not in place then the Council will have no access to system in the event of a disaster which will have a significant business impact	Directorate - Resources	Digital and Transformation Services	-	Sarah.Lackenby	Jo.Harley	Amber	Amber	-	21-SEP-20	Yes

Agenda Item 5



Report of the Head of Democratic Services

Audit Committee – 10 November 2020

Audit Committee Action Tracker Report

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

1. Introduction

- 1.1 During the course of 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 Audit Committee and provides an outcome for each action.
- 1.4 The Action Tracker for the 2018/19 and 2019/20 Municipal years are attached in Appendix 1 and 2. Responses provided in respect of issues raised at previous meetings are attached at Appendix 3.
- 1.5 The Action Tracker is regularly updated and any completed actions will be marked 'Complete' and coloured in grey.
- 1.6 The Action Tracker is reported to each Audit Committee meeting for information.

2. Equality and Engagement Implications

2.1 The Council is subject to the Public Sector Equality Duty (Wales) 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 Act.
- 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.

Our Equality Impact Assessment process ensures that we have paid due regard to the above.

2.2 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 Action Tracker 2019/20 (Closed actions removed)

Appendix 2 – Audit Committee Action Tracker 2018/19 (Closed actions removed)

Appendix 3 – Responses in relation to Minute No. 131 - Service Centre: Accounts Receivable - Update

AUDIT COMMITTEE ACTION TRACKER 2019/20				
Date of Meeting	Minute Ref	Action	Nominated Officer(s)	Status
20/10/20	11	Audit Committee Action Tracker Report		
		In the absence of the Chair, the Section 151 Officer commented that a report on risk would be provided at the next scheduled meeting in November 2020 which would provide the Committee with a substantial update.	Richard Rowlands / Jeremy Parkhouse	Completed Report included on the agenda for 10 November 2020.
08/09/20	131	Service Centre: Accounts Receivable - Update		
		Service Departments be reminded of their responsibilities and role in the invoice process, which should be reinforced through the Directors and Heads of Service to ensure consistency and robustness of process.	CMT / Heads of Service	Completed Service Departments reminded of their responsibilities via Directors / Heads of Service – Copy emails provided at Appendix 3.
		A progress report be provided to the Committee in February 2021.	Michelle Davies / Sian Williams	Ongoing Update report to be provided to Audit Committee in February 2021.
30/06/20	116	Employment of Agency Staff		
		The Committee is kept updated regarding the review of the current Agency Worker policy.	Adrian Chard	Ongoing Update to be provided in January 2021.
30/06/20	111	Review of Partnerships in the City and County of Swansea		
		An update report in respect of progress made on the Welsh Government recommendations be added to the Audit Committee Tracker and provided in November / December 2020.	Adam Hill	Ongoing Update report to be provided in December 2020.
		An update be provided regarding the future Scrutiny of the body that replaces ERW in 2021.		Ongoing Update report to be provided.
		An update report regarding the development of a new Local Transport Plan be added to the Audit Committee Work Plan.	Martin Nicholls / Stuart Davies	Ongoing Update report to be provided.
26/05/20		Meeting Adjourned to 01/06/20		
14/04/20		Meeting cancelled due to the Coronavirus Pandemic		

10/03/20	87	Building Services Plant - Findings Update - Internal Audit Report 2019/20		
		The service area further investigates the introduction of a bar reader in respect of stock management.	Nigel Williams / Rob Myerscough	Ongoing Response received 27/04/20 – The Service have been waiting a few years for a bar coding system, it is with IT at present but other large projects such as Oracle / Fusion have been given priority.
11/02/20	78	Overview of the Overall Status of Risk - Quarter 3 2019/20.		
		1) the Strategic Delivery & Performance Manager considers the exception reporting format for future meetings;	Richard Rowlands	Completed Risk included on agenda for 10 November following suspension as a result of COVID-19..
		2) the reasons for the closure of a risk be reported to the next ordinary Audit Committee meeting.	Richard Rowlands	Completed Risk included on agenda for 10 November following suspension as a result of COVID-19.
11/02/20	77	Governance Group Update Report		
		The Governance Group will ensure that a six-month update report is provided to the Audit Committee next year.	Adam Hill	Ongoing Update to be provided in December 2020.
11/02/20	73	Scrutiny Work Programme 2019-20		
		The Chair seeks assurance regarding future management of staff and staff resource being an issue throughout the Council;	Chair	Ongoing The Covid Pandemic has affected the normal operation of the Council with a number of employees being repurposed into support roles. These roles have enabled the council to offer a greater level of help and support to our communities and also to implement the trace element of the Test, trace and protect programme. A large number of these staff have now returned to their substantive posts. A first phase response to aid recovery has been implemented to enable the council to continue to support the communities as well as

				<p>ensure we can return as many of the services back to as close to normal business as we can at this point. A more detailed recovery plan will be presented at Cabinet on 15th October which will set a framework for further recovery.</p> <p>In addition a number of restructures have taken place including areas of Finance. This first phase of the restructure was presented and approved at Council at the end of September and sees a strengthening of management arrangements in finance.</p>
		Future monitoring of external audit recommendations be discussed further.	CMT	Ongoing Email sent to CMT 02/03/20.
	68	<p>Internal Audit Recommendation Follow-Up Report - Quarter 2 2019/20</p> <p>The need for more robust tracking of External Audit recommendations be referred to the Corporate Management Team for discussion. Combined with action highlighted at Minute No.32 from 16/09/19.</p>	CMT	Ongoing Email sent to CMT 02/03/20.

Appendix 2

AUDIT COMMITTEE ACTION TRACKER 2018/19				
Date of Meeting	Minute Ref	Action	Nominated Officer	Status
11/12/18	59	<p>Overview of the Overall Status of Risk – Quarter 2 2018/19</p> <p>The contents of the Risk Register requires enhancement.</p>	Richard Rowlands	<p>Completed</p> <p>Risk included on agenda for 10 November following suspension as a result of COVID-19.</p>

Appendix 3

Hello

Please see the attached email that has been issued to all Directors and Heads of Service. The email has been issued as it is a required action on the Audit Committee Action Report.

All Directors and HOS are reminded of the service area responsibilities for customer credit and debt recovery and are requested to ensure that this is cascaded to all relevant staff in their area.

Please can this also be added to the P&FM agenda for each area for visibility and awareness.

Thank you

Cofion Cynnes | Kind regards

Michelle

Hello

[For information and cascading]

Accounts Receivable invoices – giving customer credit and recovering debt

Directors and Heads of Service are reminded of the importance of adhering to the responsibilities and requirements set out in [Accounting Instruction 7](#) for giving customer credit, raising invoices and recovering outstanding debt. This reminder is being issued as a result of an instruction in action point 131 of the Audit Committee Action report. I have also requested that this item be picked up in the P&FM agenda for each area.

The Authority is facing unprecedented financial challenges and must ensure that income recovery remains high on everyone's agendas. Successful debt recovery is the consistent performance of accurate and timely recovery activities that take account of the individual debtor circumstances. All departments have a role to play in this process and a responsibility to ensure that we protect the public purse. The Service Departments role and responsibility runs continuously and simultaneously alongside the Accounts Receivable Team throughout the life of the invoice.

All staff in your department that are responsible for raising Accounts Receivable invoices should be made aware of the following:

- Invoices should be raised promptly and, if possible payment in advance sought wherever possible instead.
- Invoice detail should be concise and contain sufficient information to clearly explain what the charges relate to. Customer contact information supplied to AR should be accurate and up to date.
- Staff must obtain purchase orders for goods or services provided to large businesses and organisations prior to supply.

- Staff must obtain and retain all relevant evidence relating to the debt at the point that the goods or services are ordered and ensure that this evidence is supplied to the Accounts Receivable Team when requested. This will ensure that there are no unnecessary delays in the recovery process as the debt cannot be referred to the Legal Department Debt Recovery team until this information is received. Failure to provide the evidence after 2 requests will mean the invoice will be written off and revenue codes debited.
- All invoice disputes should be resolved within 14 days or as soon as possible.
- All outstanding debt should be regularly monitored and reviewed and staff should make contact with the customer where appropriate to chase up overdue payments. A monthly monitoring routine using Oracle Receivables reports is recommended. This would supplement the quarterly 60 day debt reports that are currently issued.

Summary of departmental responsibilities:

Department	Responsibilities
Service Department	<ul style="list-style-type: none"> • Provides the goods or services • Retains overall responsibility (or ownership) for the debt as the income ultimately is paid into their budget code • Instigates the relationship with the customer • Resolves all disputes • Instructs AR of any invoice reductions or cancellations • Plays a part in monitoring all outstanding debt for their area and maintains ongoing customer relationship to ensure that debts are paid and that no further credit is given unless payments are up to date • Responsible for obtaining, retaining and supplying evidence of the debt • Recommends write off as appropriate and in accordance with protocol
Accounts Receivable	<ul style="list-style-type: none"> • Intermediary central control point • Issues and manages all aspects of the invoicing process • Liaises with Service Dept, Customer and Legal Dept to ensure end to end invoice process is progressed efficiently • Invoice debt is carried on the AR central code until the invoice is either paid, cancelled or written off. Note that the Service Dept receives a credit for an invoice when it's raised on the system. The code is only debited for unpaid invoices when the invoice is closed on the system i.e. it's cancelled or final approval to write off is provided • Responsible for issuing all debt recovery letters, chasing up outstanding debts, negotiating and managing all instalment repayment plans • Recommends write off as appropriate and in accordance with protocol • Reviews all outstanding debt and refers cases to Legal in accordance with agreed protocol.

	<ul style="list-style-type: none"> • Prepares write off reports for final approval
Legal Department	<ul style="list-style-type: none"> • Accepts referrals and issues Court Warning Notices • Enters debts into court appropriately and in line with corporate protocols • Obtains Charging Order and Third Party Debt Orders as appropriate • Negotiates instalment repayment plans • Recommends write off as appropriate and in accordance with protocol

Please note for further queries:

Queries regarding any of the processes outlined above should be directed to Michelle Davies

Queries regarding any specific invoice issues should be directed to accounts.receivable@swansea.gov.uk

Queries regarding information on how to run Oracle reports should be directed to the AR Team or can also be accessed on the Receivables Invoices User Group on the MS Teams app. General queries can also be posted here, but staff are reminded that they should not post any personal details of debtors.

Thank you

Cofion Cynnes | Kind regards

Michelle

Michelle Davies

Rheolwr Cyfrifon Derbyniadwy a Rheoli Arian

Cash Management & Accounts Receivable Manager

☎ M: 07970 321 471 | Office: 01792 635817

✉ michelle.davies@abertawe.gov.uk

✉ michelle.davies@swansea.gov.uk

Croesewir gohebiaeth yn y Gymraeg a byddwn yn ymdrin â gohebiaeth Gymraeg a Saesneg i'r un safonau ac amserlenni.

We welcome correspondence in Welsh and will deal with Welsh and English correspondence to the same standards and timescales



Agenda Item 6



Report of the Head of Democratic Services

Audit Committee – 10 November 2020

Audit Committee – Workplan 2020/21

Purpose:	This report details the Audit Committee Workplan to May 2021.
Report Author:	Jeremy Parkhouse
Finance Officer:	N/A
Legal Officer:	N/A
Access to Services Officer:	N/A
For Information	

1. Introduction

- 1.1 The Audit Committee's Work Plan to May 2021 is attached at Appendix 1 for information.
- 1.2 The Audit Committee Statement of Purpose is attached for information at Appendix 2.
- 1.3 The completed / outstanding actions from the Performance Review 2017/18 Action Plan are included at Appendix 3. The outstanding actions have also been included in the 2018/19 Action Plan.
- 1.4 The Performance Review 2017/18 and 2018/19 Action Plans are included at Appendix 3. The Plan was drafted following feedback from the workshop annual self-assessment session held on 16 September 2019 and facilitated by the Wales Audit Office. Wales Audit Office also presented a report on their findings at the Committee meeting held on 8 October 2019, which covered regularity and length of Audit Committee meetings; outstanding actions from Audit Committee Performance Review 2017-18; and information provided to Audit Committee Members. The responses provided by Members were detailed in the report.

1.5 The dates included for the meetings in 2019/20 were approved by the Political Group Leaders.

2. Equality and Engagement Implications

2.1 The Council is subject to the Public Sector Equality Duty (Wales) 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 Act.
- 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.

Our Equality Impact Assessment process ensures that we have paid due regard to the above.

2.2 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 2020/21

Appendix 2 – Audit Committee Statement of Purpose

Appendix 3 – Performance Review 2017/18 and 2018/19 Action Plans

Audit Committee Plan 2020 – 2021

Terms of Reference	Report Title	Report Summary	Report Author	Date of Meeting
Risk Management & Performance	Mid-Year 2020/21 Overview of Risk.	Mid-Year 2020/21 Overview of Risk.	Richard Rowlands	10 Nov 2020
Financial Reporting	Revenue and Capital Budget Monitoring - 2nd Quarter.	To report on financial monitoring of the 20/21 revenue and capital budgets.ben	Ben Smith	8 Dec 2020
Governance & Assurance	Review of Partnerships in the City and County of Swansea.	An update report in respect of progress made on the Welsh Government recommendations.	Adam Hill	8 Dec 2020
Governance & Assurance	Governance Group Update Report	A six-month update report from the Governance Group.	Adam Hill	8 Dec 2020
Governance & Assurance	Employment of Agency Staff Update.	Update report on actions arising from the Employment of Agency Staff Audit report.	Adrian Chard	19 Jan 2021
Internal Audit	Internal Audit Annual Plan 2020/21 – Quarter 3 Monitoring Report.	This report summarises the audits finalised and work undertaken by the Internal Audit Section in Quarter 3 2020/21.	Simon Cockings	9 Feb 2021
Internal Audit	Internal Audit Recommendation Tracking Report - Quarter 3 2020/21.	This report provides committee with the status of the recommendations made in those audits where the follow-up has been undertaken in Q3 20120/21, to allow the Audit Committee to monitor the implementation of recommendations made by Internal Audit.	Simon Cockings	9 Feb 2021

Audit Committee Plan 2020 – 2021

Terms of Reference	Report Title	Report Summary	Report Author	Date of Meeting
Risk Management & Performance	Overview of the Overall Status of Risk - Quarter 3 2020/21.	The report presents an overview of the status of risk in the Council during Quarter 3 2020/21 to provide assurance to the Committee on the operation of the risk management policy and framework within the Council.	Richard Rowlands	9 Feb 2021
Internal Audit	Service Centre: Accounts Receivable - Update.	Progress update from Accounts Receivable on the Internal Audit action points with a High Risk or Medium Risk rating.	Michelle Davies	9 Feb 2021
Internal Audit	Draft Internal Audit Annual Plan 2021/22.	This report presents the Draft Internal Audit Annual Plan for 2021/22 to the Audit Committee for consideration prior to the final plan coming to committee in April for approval.	Simon Cockings	9 Mar 2021
Internal Audit	Internal Audit Annual Plan Methodology Report 2021/22.	This report provides a briefing to the Audit Committee on the methodology used to prepare the Internal Audit Annual Plan in advance of the Annual Plan 2021/22 being reported to the Committee for approval on 20 April 2021.	Simon Cockings	9 Mar 2021
Financial Reporting	Revenue and Capital Budget Monitoring - 3rd Quarter.	To report on financial monitoring of the 20/21 revenue and capital budgets.	Ben Smith	9 Mar 2021

Audit Committee Plan 2020 – 2021

Terms of Reference	Report Title	Report Summary	Report Author	Date of Meeting
Internal Audit	Fraud Function Annual Plan 2021/22.	This report sets out the planned areas of activity for the Internal Audit Section's Fraud Function for 2021/22 and is designed to provide a strategic view of the areas that will be subject to examination.	Jeff Fish, Jonathon Rogers	20 Apr 2021
Internal Audit	Internal Audit Charter 2021/22.	This report outlines the background to the Public Sector Internal Auditing Standards (PSIAS) which were introduced with effect from 1st April 2013 and presents the Internal Audit Charter for final approval by Audit Committee following Corporate Management Team approval.	Simon Cockings	20 Apr 2021
Internal Audit	Internal Audit Strategy & Annual Plan 2021/22.	This report presents the Internal Audit Strategy and Annual Plan for 2021/22 to the Audit Committee for approval.	Simon Cockings	20 Apr 2021

Audit Committee Statement of Purpose

- 1) Our audit committee is a key component of the City and County of Swansea's corporate governance. It provides an independent and high level focus on the audit, assurance and reporting arrangements that underpin good governance and financial standards.
- 2) The purpose of our audit committee is to provide independent assurance to the members of the adequacy of the risk management framework and the internal control environment. It provides independent review of the City and County of Swansea's governance, risk management and control frameworks and oversees the financial reporting and annual governance processes. It oversees internal audit and external audit, helping to ensure efficient and effective assurance arrangements are in place.

Governance, Risk and Control

- 3) To review the Council's corporate governance arrangements against the good governance framework and consider annual governance reports and assurances.
- 4) To review the Annual Governance Statement prior to approval and consider whether it properly reflects the risk environment and supporting assurances.
- 5) To consider the Council's arrangements to secure value for money and review assurances and assessments on the effectiveness of these arrangements.
- 6) To consider the Council's framework of assurance and ensure that it adequately addresses the risks and priorities of the council.
- 7) To monitor the effective development and operation of risk management in the Council.
- 8) To monitor progress in addressing risk related issues reported to the committee.
- 9) To consider reports on the effectiveness of internal controls and monitor the implementation of agreed actions.
- 10) To review the assessment of fraud risks and potential harm to the Council from fraud and corruption.
- 11) To monitor the counter fraud strategy, actions and resources.

Internal Audit and External Audit

- 12) To approve the internal audit charter and resources.
- 13) To consider the head of internal audit'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.
- 14) To consider summaries of specific internal audit reports as requested.
- 15) To consider reports dealing with the management and performance of the providers of internal audit services.
- 16) To consider a report from internal audit on agreed recommendations not implemented within a reasonable timescale.
- 17) To consider the external auditor's annual letter, relevant reports, and the report to those charged with governance.
- 18) To consider specific reports as agreed with the external auditor.
- 19) To comment on the scope and depth of external audit work and to ensure it gives value for money.
- 20) To commission work from internal and external audit.

Financial Reporting

- 21) To review the annual statement of accounts. Specifically, to consider whether appropriate accounting policies have been followed and whether there are concerns arising from the financial statements or from the audit that need to be brought to the attention of the Council.
- 22) To consider the external auditor's report to those charged with governance on issues arising from the audit of the accounts.

Accountability Arrangements

- 23) To report to full Council on a regular basis on the committee's performance in relation to the terms of reference and the effectiveness of the committee is meeting its purpose.

Note: Audit Committee Statement of Purpose extracted from the Council Constitution (31.01.18).

KEY FINDINGS & ACTION PLAN
AUDIT COMMITTEE PERFORMANCE REVIEW 2017/18 & 2018/19

Key Finding	Proposed Actions	Lead (s)	Target Date	Progress Update
Outstanding actions from the Audit Committee Performance Review 2017-18	1) Benchmarking – The Corporate Management team will consider how best to use benchmarking information and provide an update to the Audit Committee.	Corporate Management Team	TBC	Ongoing
	2) Efficiency and Value for Money – Corporate Management Team to consider what information is required for the Audit Committee to enable the Committee to discharge its duties.	Corporate Management Team	TBC	Ongoing