



**Dinas a Sir Abertawe**

**Hysbysiad o Gyfarfod**

Fe'ch gwahoddir i gyfarfod

## **Pwyllgor Archwilio**

**Lleoliad: O bell drwy Microsoft Teams**

**Dyddiad: Dydd Mawrth, 8 Rhagfyr 2020**

**Amser: 2.00 pm**

**Cadeirydd: Paula O'Connor**

### **Aelodaeth:**

Cynghorwyr: 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 a/ac T M White

**Gwyllo ar-lein: <https://bit.ly/3fxWSHV>**

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### **Agenda**

**Rhif y Dudalen.**

- 1 Ymddiheuriadau am absenoldeb.**
- 2 Datgeliadau o fuddiannau personol a rhagfarnol.**  
[www.abertawe.gov.uk/DatgeluCysylltiadau](http://www.abertawe.gov.uk/DatgeluCysylltiadau)
- 3 Cofnodion.** **1 - 3**  
Cymeradwyo a llofnodi, fel cofnod cywir, gofnodion y cyfarfod(ydd) blaenorol.
- 4 Adroddiad Diweddaru Cynnydd Archwilio Mewnol. (Simon Cockings)** **4 - 16**
- 5 Adroddiad Diweddaru'r Grwp Llywodraethu. (Er Gwybodaeth) (Adam Hill)** **17 - 26**
- 6 Ethol Cynrychiolydd y Pwyllgor Archwilio ar y Grwp Llywodraethu.**
- 7 Adolygu Partneriaethau yn Ninas a Sir Abertawe. (Er Gwybodaeth) (Adam Hill)** **27 - 43**
- 8 Adroddiad Orlhain Camau Gweithredu'r Pwyllgor Archwilio. (Er gwybodaeth) (Jeremy Parkhouse)** **44 - 49**
- 9 Cynllun Gwaith y Pwyllgor Archwilio. (Er Gwybodaeth) (Jeremy Parkhouse)** **50 - 56**

**Cyfarfod nesaf:** Dydd Mawrth, 19 Ionawr 2021 ar 10.00 am

*Huw Evans*

**Huw Evans**

**Pennaeth Gwasanaethau Democrataidd**

**Dydd Mercher, 2 Rhagfyr 2020**

**Cyswllt: Gwasanaethau Democrataidd: - 636923**

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# Agenda Item 3



City and County of Swansea

## Minutes of the **Audit Committee**

Remotely via Microsoft Teams

Tuesday, 10 November 2020 at 2.00 pm

**Present:** P O'Connor (Chair) Presided

**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  
Richard Rowlands  
Ben Smith  
Debbie Smith

Chief Auditor  
Deputy Chief Executive / Director of Resources  
Democratic Services Officer  
Strategic Delivery & Performance Manager  
Chief Finance Officer / Section 151 Officer  
Deputy Chief Legal Officer

**Apologies for Absence**

Councillors E T Kirchner, A H Stevens and Jason Garcia (Audit Wales)

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**13 Disclosures of Personal and Prejudicial Interests.**

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

Councillor C Anderson declared a personal interest in Minute No. 15 – Mid-Year 2020/21 Overview of Risk.

**14 Minutes.**

**Resolved** that the Minutes of the Audit Committee meeting held on 20 October 2020 be approved as a correct record.

**15 Mid-Year 2020/21 Overview of Risk. (For Information) (Richard Rowlands)**

Richard Rowlands, Strategic Delivery & Performance Manager presented a report which provided the Audit Committee with an overview of the status of risk in the Council during the first half of 2020/21.

It was added that 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. Although the pandemic was still in progress, risk management was recovered in July, with monthly monitoring and reporting being recommenced in August.

The report provided an overview of the status of risk during the first six months of 2020/21 and looked ahead to the third quarter. Quarterly monitoring reports to Audit Committee would recommence for the third quarter when a full three months information would be available following recovery.

A copy of the Corporate Risks (22/10/20) was provided at Appendix A, an exception report was provided at Appendix B and Directorate Risks were provided at Appendix C.

The Committee discussed the following: -

- 14% return in risk reviews throughout the period and how managers were allowed to continue to review their risk area if they had the capacity;
- The large amount red actions throughout the report, the resilience of the Authority to deal with emergency matters, emergency planning throughout the organisation, particularly when the Recovery Plan takes over and improvements were expected;
- The risks concerning ICT disaster recovery, how the Pandemic had affected the workforce, particularly as a number of staff were redeployed to support Council services and how officers concentrated on mitigating any risks;
- How the focus of the Corporate Management Team had been upon the red risk areas and the improvements that were expected before the next review;
- How the Pandemic had impacted the Authority and how many services had been focussed solely on dealing with the issues arising;
- The support provided through training / monitoring / welfare for the staff who were redeployed during the period and how managers continued to monitor risks on a regular basis;
- The temporary halting of the migration of the server to a cloud based system, how Brexit had delayed progress and the risk still being categorised as an amber risk;
- How the redeployment of staff to specific areas, e.g. Finance and Social Services and the positive result of 93% of risks being reviewed despite the upheaval;
- The need for reasonableness relating to risk areas as a result of workforce pressures due to the Pandemic and the expectation of progress being reported in the next report;
- How red risk areas were to be expected given the circumstances, the reassurance provided by 93% of risks being reviewed across departments and the need to allow space to allow recovery / improvement;
- The three phases of the recovery plan and the expected timescale for recovery;
- Previously unidentified risks being highlighted, many of which were Covid 19 / workforce related, which were under the control of Directors / Departments where officers were trusted to respond accordingly;
- The Chair asked the Deputy Chief Executive to confirm if during the period where risks were managed within the service, if any significant risks had caused issues

for the Council when they were reported to CMT in August 2020. The Deputy Chief Executive stated that he did not believe so;

- The format of the report, particularly linking Council objectives to risks / controls to provide assurance;
- Ensuring the roles of the Audit Committee / Scrutiny Programme Committee are clear within the Recovery Plan going forward.

The Chair stated that prior to Covid 19 the Audit Committee had concerns regarding the robustness of the risk management process and the Committee still required assurance. It was acknowledged that Covid 19 had impacted upon progress but until the management of risk was clear to the Audit Committee, the Committee were unable to fully discharge its role.

The Deputy Chief Executive added that the Corporate Management Team wanted the same outcome and once officers were deployed and direct access provided, Councillors would be able to interrogate the system more effectively.

**Resolved** that the contents of the report be noted.

**16 Audit Committee Action Tracker Report. (For Information) (Jeremy Parkhouse)**

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

The Chair stated that further action on risk was required to provide the Committee with assurance.

**17 Audit Committee Work Plan. (For Information) (Jeremy Parkhouse)**

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

The Chair added that she had requested that the Chief Auditor provides an update to the December meeting on Internal Audit Annual Plan 2020/21 progress being made by the Internal Audit Team in relation to difficulties being encountered due to Covid-19.

The meeting ended at 2.51 pm

**Chair**

# Agenda Item 4



## Report of the Chief Auditor

Audit Committee – 8 December 2020

### Internal Audit Progress Update Report

<b>Purpose:</b>	This report provides an update to the Audit Committee on the progress made by the Internal Audit Section to date.
<b>Policy Framework:</b>	None.
<b>Consultation:</b>	Legal, Finance, Access to Services.
<b>Recommendation:</b>	It is recommended that the Audit Committee Members note the information contained in this report.
<b>Report Author:</b>	Simon Cockings
<b>Finance Officer:</b>	Ben Smith
<b>Legal Officer:</b>	Debbie Smith
<b>Access to Services Officer:</b>	Rhian Millar

#### 1. Introduction

- 1.1 The Internal Audit Annual Plan 2020/21 was approved by the Audit Committee on 1<sup>st</sup> June 2020. The Audit Committee continues to receive the standard quarterly monitoring reports. At the request of the Chair of the Audit Committee, this report provides a further update to the Committee on the work undertaken by the Audit Team in the year to date.
- 1.2 This report shows the audit work undertaken up to the 23<sup>rd</sup> November 2020.

- 1.3 Committee should be made aware that throughout this period the Internal Audit Function and the wider Authority have been adapting to unprecedented challenges as a result of the Covid-19 pandemic, which has impacted every aspect of Council business and operations.
- 1.4 As reported in the previous quarterly monitoring reports, due to the Covid-19 pandemic access to council sites continues to be restricted. This continues to have a significant impact on the Audit Team's ability to complete on-site testing. However, the Team have continued to complete as much testing as possible remotely. At the time of compiling the last quarterly monitoring report, due to the second wave of Covid-19 infections local lockdown restrictions had been reintroduced in Swansea. As a result, to date audit site visits have not been possible and they continue to be severely restricted.

## 2. Audits Finalised 1 April 2020 to 23 November 2020

- 2.1 A total of 44 audits have been finalised in the year to date. The audits finalised are listed in Appendix 1 which also shows the level of assurance given at the end of the audit and the number of recommendations made and agreed.
- 2.2 An analysis of the assurance levels of the audits finalised to date is shown in the following table.

Assurance Level	High	Substantial	Moderate	Limited
Number	28	15	1	0

- 2.3 A total of 235 audit recommendations have been made and management agreed to implement all of the recommendations, i.e. 100% of the recommendations made were accepted against a target of 95%.
- 2.4 The Internal Audit Section has also been assisting with the Council's Covid-19 related grant payment schemes by completing a number of pre-payment checks. The number of days spent on each type of grant to date can be seen below:

Grant	Days
Business Support Grants	39
Start-up Business Grants	3.5
Hospitality & Leisure Grants	1.0
Firebreak Grants (NDR)	2.0
Freelancer Grants	1.0
	46.5

- 2.5 Appendix 2 shows each audit included in the Plan approved by Committee on the 1<sup>st</sup> June 2020 and identifies the position of each audit as at 23<sup>rd</sup> November 2020.

- 2.6 As may be seen in Appendix 2, a number of audits are noted as being 'in progress' as the team has been encouraged to proactively complete as much of each review as possible remotely, minimising the impact on client departments over this difficult period whilst they are dealing with and adapting to Covid-19 related issues. As reported in the previous quarterly reports, it was hoped that as restrictions were slowly being lifted the team would be able to resume Covid-safe site visits to complete outstanding testing for ongoing reviews. Midway through quarter one the team proactively sought to book in site visits. However, at the end of quarter two due the increase in Covid-19 cases in Swansea, all booked site visits were put on hold in line with the re-imposed lockdown restrictions. Site visits remain restricted and the situation continues to be under review.
- 2.7 An analysis of the details in Appendix 2 shows that as at 23/11/20, 36 audits from the 2020/21 audit plan had been completed to at least draft report stage (23%), with an additional 37 audits in progress (23%). As a result approximately 46% of the Audit Plan was either completed or in progress. To allow greater flexibility for the audit team an additional 35 audits (22%) have been allocated to staff to try to progress. As explained above, a significant number of audits are noted as being 'in progress', as present restrictions are impeding our ability to complete some parts of the audit programmes.
- 2.8 Inevitably the Covid-19 pandemic is likely to have a detrimental impact on our ability to deliver the full audit plan for 2020/21. However, priority will be given to the completion of the fundamental audits to ensure key systems are reviewed to provide appropriate assurance to the Section 151 Officer and the Audit Committee in these areas. Historically, the majority of the fundamental audits have been completed in the third and fourth quarters and it is envisaged that this will also be the case this year. The team remain committed to completing as much of the plan as possible and once again I would like to thank the team for their endeavours and hard work over this very challenging and difficult period.
- 2.9 It should also be noted that whilst we will aim to complete the audits of key systems as a priority, we will also target resources to ensure the highest risk audits are completed wherever possible. However, the team may be required to assist with reactive work as directed by the Chief Executive or the Corporate Management Team due to the unpredictable and unprecedented environment the Authority is currently operating in.
- 2.10 As shown in Appendix 2, as at 23/11/20 three of the seven fundamental audit reviews had been completed and an additional two reviews were in progress. As a result, the team is currently on target to successfully complete all of the fundamental audit reviews due this year by the end of the financial year.



## **4 Equality and Engagement Implications**

4.1 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.

4.2 There are no equality and engagement implications associated with this report.

## **5. Financial Implications**

5.1 There are no financial implications associated with this report.

## **6. Legal Implications**

6.1 There are no legal implications associated with this report.

**Background Papers:** Internal Audit Plan 2020/21

**Appendices:** Appendix 1 Audits Finalised to 23/11/20

Appendix 2 Internal Audit Plan 2020/21 - Progress to 23/11/20

## PROGRESS UPDATE REPORT DECEMBER 2020 - AUDITS FINALISED

Head of Service	Audit Title	Date Finalised	Assurance Level	Recommendations		
				Made	Agreed	Not Agreed
<b>Quarter 1</b>						
Social Services Directorate Services	Paris System*	06/04/20	High	0	0	0
Communications & Marketing	Corporate Management Team Support	07/04/20	High	0	0	0
Highways & Transportation	Swansea Marina	11/05/20	High	2	2	0
Housing & Public Health	Sheltered Housing Service	14/05/20	High	6	6	0
Contract Audits	Contracts Review (Education & IT)*	01/06/20	High	0	0	0
Planning & City Regeneration	Planning - AONB	02/06/20	High	3	3	0
Contract Audits	Acceptance of Tenders*	02/06/20	High	4	4	0
Social Services Directorate Services	Client Property & Finance*	09/06/20	High	3	3	0
Housing & Public Health	Estate Caretakers	09/06/20	High	5	5	0
Fundamental Audits	Housing & Council Tax Benefit 2019/20*	17/06/20	High	13	13	0
Housing & Public Health	Rent & Arrears Team	18/06/20	High	4	4	0
Cross Cutting Reviews	Corporate Governance Review*	22/06/20	High	4	4	0
Achievement & Partnership Service	Challenge Advisors	05/05/20	Substantial	16	16	0
Fundamental Audits	NNDR 2019/20*	21/05/20	Substantial	6	6	0
Child & Family Services	Leaving Care Act	16/06/20	Substantial	8	8	0
Legal, Democratic Services & Business Intel.	Debt Recovery Process - Legal*	17/06/20	Substantial	10	10	0
Contract Audits	Contract Register*	19/06/20	Substantial	4	4	0
Fundamental Audits	Accounts Receivable 2019/20*	27/05/20	Moderate	18	18	0
<b>Quarter 2</b>						
Financial Services & Service Centre	Direct Payments - Adult and Child & Family	03/07/20	High	3	3	0
Fundamental Audits	Capital Accounting 2019/20*	23/07/20	High	0	0	0
Education Planning & Resources	Capital Planning and Delivery Unit	27/07/20	High	1	1	0
Legal, Democratic Services & Business Intel.	Councillors Expenses & Allowances	30/07/20	High	3	3	0
Adult Services	Self Assessment Checklists - Adult Services	05/08/20	High	17	17	0
Fundamental Audits	Main Accounting System 2020/21	05/08/20	High	1	1	0
Waste Management & Parks	Specialist Park Services	05/08/20	High	3	3	0
Waste Management & Parks	Knotweed Service	03/09/20	High	4	4	0
Waste Management & Parks	Parks Support & Tree Services	15/09/20	High	5	5	0
Fundamental Audits	Treasury Management 2020/21	18/09/20	High	3	3	0
Education Planning & Resources	Oystermout Primary School	15/07/20	Substantial	9	9	0
Adult Services	Victoria Park Kiosk	10/09/20	Substantial	4	4	0
Education Planning & Resources	YGG Tirdeunaw	18/09/20	Substantial	10	10	0

## PROGRESS UPDATE REPORT DECEMBER 2020 - AUDITS FINALISED

Education Planning & Resources	Primary School Procurement Exercise	24/09/20	Substantial	4	4	0
<b>Quarter 3 (to 23/11/20)</b>						
Highways & Transportation	Clydach Finance & Admin	06/10/20	High	5	5	0
Cross Cutting Reviews	Corporate Performance Management*	20/10/20	High	4	4	0
Contract Audits	Tender & Evaluation of Building Contracts	20/10/20	High	0	0	0
Financial Services & Service Centre	Officers Expenses	03/11/20	High	7	7	0
Computer Audits	Oracle Change Control*	09/11/20	High	0	0	0
Fundamental Audits	Council Tax	23/11/20	High	2	2	0
Communications & Marketing	Risk Management System	06/10/20	Substantial	3	3	0
Highways & Transportation	Highways Trading Account	12/10/20	Substantial	2	2	0
Waste Management & Parks	Trade Refuse (inc. Skip Hire)	14/10/20	Substantial	13	13	0
Financial Services & Service Centre	Assisted Car Purchase Scheme	16/10/20	Substantial	5	5	0
Cultural Services	Brangwyn Hall	20/10/20	Substantial	12	12	0
Housing & Public Health	Public Protection - Administration Division	12/11/20	Substantial	9	9	0
				<b>Total</b>	<b>235</b>	<b>235</b>
						<b>0</b>

\*Audits finalised from 2019/20 Audit Plan

<b>Audit Title</b>	<b>Risk Rating</b>	<b>Status as at 23/11/2020</b>	<b>Corporate Priority</b>	<b>Days</b>
<b>Level 1 – Cross Cutting Reviews – Council Governance &amp; Control</b>				
Partnerships	Med/High	Allocated	Cross Cutting	15
Corporate Governance	Med/High	Planned	Cross Cutting	15
Whistleblowing	Med	In Progress	Cross Cutting	10
Workforce Planning	New	Planned	Cross Cutting	10
Local Government and Elections (Wales) Bill	New	Allocated	Cross Cutting	10
FOI / SAR/ EIR Review	New	Planned	Cross Cutting	15
Procurement Thematic Review	New	Planned	Cross Cutting	15
Added Value Work	n/a	Planned	Cross Cutting	10
<b>Level 2 – Fundamental Systems - Section 151 Officer Assurance</b>				
<b>Financial Services &amp; Service Centre</b>				
Treasury Management	Med	Final Issued	Section 151 Assurance	18
Accounts Payable	Med	In Progress	Section 151 Assurance	35
Cash	Med/High	In Progress	Section 151 Assurance	30
Accounts Receivable	High	Planned	Section 151 Assurance	35
Council tax	Med/High	Final Issued	Section 151 Assurance	30
Main Accounting System	Med	Final Issued	Section 151 Assurance	20
NNDR	Med	Planned	Section 151 Assurance	20
<b>Level 3 – Service Level Audits – Other Assurance</b>				
<b>Education Planning &amp; Resources</b>				
Capital Planning & Delivery Unit	Med	Final Issued	Education	10
Casllwchwr Primary	Med	Allocated	Education	3
YGG Gellionnen	Med	Planned	Education	3
Birchgrove Primary	Med	Allocated	Education	3
Gendros Primary	Med	Planned	Education	3
Llangyfelach Primary	Med	Planned	Education	3
Brynmill Primary	Med	Planned	Education	3
Clase Primary	Med/High	Planned	Education	3
Plasmarl Primary	Med	Planned	Education	3
Parkland Primary	Med	In Progress	Education	3

Craigyfelen Primary	Med	Planned	Education	3
Gorseinon Primary	Med/High	Planned	Education	3
Penllergaer Primary	Med	Allocated	Education	3
YGG Tan-y-Lan	Med	Planned	Education	3
Glais Primary	Med	Planned	Education	3
Craigcefnparc Primary	Med	Planned	Education	3
Ynystawe Primary	Med	Allocated	Education	3
St.Illtyd's RC Primary	Med	Planned	Education	3
Pentre'r Graig Primary	Med	Planned	Education	3
Llanrhydian Primary	Med	Allocated	Education	3
Oystermouth Primary	Med	Final Issued	Education	3
Tre Uchaf Primary	Med/High	Planned	Education	3
Whitestone Primary	Med	Allocated	Education	3
Clydach Primary	Med	Allocated	Education	3
Blaenymaes Primary	Med	Planned	Education	3
Ysgol Cymraeg y Cwm	Med	Allocated	Education	3
Pontybrenin Primary	Med	Allocated	Education	3
YGG Tirdeunaw	Med	Final Issued	Education	3
Cwmrhydyceirw Primary	Med	Allocated	Education	3
Ysgol Crug Glas	Med	Allocated	Education	4
Pentrehafod Comprehensive	Med	Planned	Education	10
Bishopston Comprehensive	Med	Allocated	Education	10
Pontarddulais Comprehensive	Med	Planned	Education	10
Ysgol Gyfun Bryn Tawe	Med	Allocated	Education	10
<b>Achievement &amp; Partnership Service</b>				
Challenge Advisors	Med	Final Issued	Education	10
Swansea Music Unit	Med/High	In Progress	Education	10
<b>Vulnerable Learner Service</b>				
Additional Learning Needs Unit	Med	Allocated	Education, Safeguarding & Poverty	25
Elective Education Provision	New	Planned	Education, Safeguarding & Poverty	10
Behavioural Support Unit	Med/Low	Allocated	Education, Safeguarding & Poverty	20

Education Grants & Other				
Additional Support for Disadvantaged Learners (G)	n/a	Not Required	Education, Safeguarding & Poverty	5
Regional Consortia School Improvement (G)	n/a	Final Issued	Education, Safeguarding & Poverty	15
Pupil Deprivation (G)	n/a	Final Issued	Education, Safeguarding & Poverty	10
Schools Annual Report	n/a	Final Issued	Education, Safeguarding & Poverty	3
Child & Family Services				
Independent Agency Payments	High	Allocated	Safeguarding	10
Youth Offending Service	Med/High	In Progress	Safeguarding	10
Leaving Care Act	Med	Final Issued	Safeguarding	10
Nant-y-Felin Children's Home	Med	Planned	Safeguarding	10
Adoption Allowances	Med	Allocated	Safeguarding	10
Residential & Outdoor Centres	Med	Allocated	Safeguarding	10
Adult Services				
Home Care	Med/High	Allocated	Safeguarding	10
Integrated Community Equipment Service & Suresprung	High	Allocated	Safeguarding	10
Suresprung Supported Employees Claim Process (G)	n/a	Planned	Safeguarding	5
Victoria Park Kiosk	Med/Low	Final Issued	Safeguarding	5
CREST	Med	Allocated	Safeguarding	10
Day & Residential Establishments – Questionnaires	High	Final Issued	Safeguarding	25
Commissioning				
Partnerships, Performance & Commissioning	Med/High	In Progress	Poverty	15
Supporting People Team	Med	In Progress	Poverty	5
Supporting People Team–Regional Coordinator Grant (G)	n/a	Final Issued	Poverty	3
Supporting People Team-Outcomes Grant (G)	n/a	Not Required	Poverty	5
Supporting People Grant (G)	n/a	Final Issued	Poverty	10
Tackling Poverty				
Children & Communities Grant (G)	New	Not Required	Poverty	10
Building Services				
Heol y Gors – Stores, Admin & Finance, Oracle T&L	Med/High	Planned	Economy & Infrastructure, Safeguarding	20
Heol y Gors – Estimating	Med	Allocated	Economy & Infrastructure, Safeguarding	15

Day to Day Repairs / Maintenance Section	Med	Allocated	Economy & Infrastructure, Safeguarding	20
<b>Property Services</b>				
Facilities Management	Med/Low	In Progress	Economy & Infrastructure	5
<b>Waste Management &amp; Parks</b>				
Waste Enforcement	Med	In Progress	Economy & Infrastructure, Resource & Biodiversity	10
Central Operations – Playgrounds	Med	Final Issued	Economy & Infrastructure, Resource & Biodiversity	10
Parks Central Operations – Tree Services Unit	Low	Final Issued	Economy & Infrastructure, Resource & Biodiversity	5
Knotweed Service	New	Final Issued	Economy & Infrastructure, Resource & Biodiversity	5
<b>Highways &amp; Transportation</b>				
Home to School Transport	Med	In Progress	Economy & Infrastructure	15
Concessionary Bus Fares	Med	In Progress	Economy & Infrastructure	5
Swansea Marina	Med	Final Issued	Economy & Infrastructure	15
Highways Trading Account	Med	In Progress	Economy & Infrastructure	7
Live Kilometre Support Grant (G)	n/a	Allocated	Economy & Infrastructure	5
<b>Housing &amp; Public Health</b>				
Blaenymaes District Housing Office	Med	In Progress	Poverty, Safeguarding	15
Townhill District Housing Office	Med	In Progress	Poverty, Safeguarding	15
Voids Team / HPU	Med	Planned	Poverty, Safeguarding	15
Rent & Arrears Team	Med	Final Issued	Poverty, Safeguarding	18
Sheltered Housing Service	Med/Low	Final Issued	Poverty, Safeguarding	10
Public Protection – Administration Division	Low	Final Issued	Poverty, Safeguarding	15
Public Protection - Taxi Licencing Division	Med/Low	Deferred	Poverty, Safeguarding	10
Public Protection – Pest & Animal Control	Med/Low	Allocated	Poverty, Safeguarding	5
Public Protection – Housing Division	New	In Progress	Poverty, Safeguarding	5
Estate Caretakers	New	Final Issued	Poverty, Safeguarding	10
<b>Cultural Services</b>				
Spot Checks & Land Train	Med	Deferred	Economy & Infrastructure	5
Grand Theatre	Med/High	In Progress	Economy & Infrastructure	25
Glyn Vivian Art Gallery	Med	In Progress	Economy & Infrastructure	15
Swansea Museum	Med/Low	Planned	Economy & Infrastructure	10
Branch Libraries	Med	In Progress	Economy & Infrastructure	15
Brangwyn Hall	Med	Final Issued	Economy & Infrastructure	15

<b>Planning &amp; City Regeneration</b>				
Development Projects & Joint Ventures	Med	In Progress	Economy & Infrastructure, Resources & Biodiversity	10
Swansea Mobility Hire	Med	In Progress	Economy & Infrastructure, Resources & Biodiversity	10
Rights of Way	Med/Low	In Progress	Economy & Infrastructure, Resources & Biodiversity	10
Planning & Enforcement	Med/High	Allocated	Economy & Infrastructure, Resources & Biodiversity	10
Planning – AONB	Med	Final Issued	Economy & Infrastructure, Resources & Biodiversity	10
Strategic Planning Team	New	Planned	Economy & Infrastructure, Resources & Biodiversity	10
<b>Communications &amp; Marketing</b>				
Corporate Management Team Support	Med	Final Issued	Transformation & Council Development	5
Risk Management	Med/High	Allocated	Transformation & Council Development	10
Risk Management System	New	Final Issued	Transformation & Council Development	5
<b>Financial Services &amp; Service Centre</b>				
Cashiers Office	Med/High	Planned	Section 151 Assurance	10
Write-Off Requests	n/a	Final Issued	Section 151 Assurance	5
Cashiers Write-off's	n/a	Planned	Section 151 Assurance	5
Car Loans	Med	Final Issued	Section 151 Assurance	5
Trusts & Charities	Med/High	Planned	Section 151 Assurance	5
Direct Payments – Adult & Child and Family	Med	Final Issued	Section 151 Assurance, Safeguarding	15
Learning Disability Recharges	Med	In Progress	Section 151 Assurance, Safeguarding	10
Officers Expenses	New	Final Issued	Section 151 Assurance	10
Purchase Card Transactions Monthly Review	Med	In Progress	Section 151 Assurance	10
PCI Data Security Standard	High	Planned	Section 151 Assurance	5
Passport to Leisure	Low	In Progress	Section 151 Assurance	10
<b>Legal, Democratic Services &amp; Business Intelligence</b>				
Councillors Expenses & Allowances	Med/Low	Final Issued	Monitoring Officer Assurance	10
Councillors Code of Conduct	Med	In Progress	Monitoring Officer Assurance	10
Scrutiny	Med	Allocated	Monitoring Officer Assurance	15
<b>Commercial Services</b>				
Supplier Contracts Review	High	Planned	Section 151 Assurance	10



Contracts Review – Education	New	Deferred	Section 151 Assurance	10
Retrospective Orders on Oracle Review	New	In Progress	Section 151 Assurance	10
<b>Chief Transformation Officer Audits</b>				
Contact Centre	Med	Planned	Transformation & Council Development	5
HR Policies	Low	Allocated	Transformation & Council Development	10
Corporate Learning & Development Team	New	Planned	Transformation & Council Development	5
Oracle Cloud	New	Planned	Transformation & Council Development	10
Management of Absence	New	In Progress	Transformation & Council Development	10
<b>Contract Audits</b>				
Highways & Transportation – Business Case, Tendering & Evaluation	Med/High	In Progress	Transformation & Council Development	20
CBS Tendering	Med/High	Final Issued	Transformation & Council Development	10
Housing – Systems Overview	Med	Final Issued	Transformation & Council Development	10
Commissioning – Tendering, Letting & Monitoring	High	Allocated	Transformation & Council Development	15
<b>Computer Audits</b>				
File Controls	Med/High	Planned	Transformation & Council Development	5
ICT Data Storage	Med/High	Planned	Transformation & Council Development	5
Internet Controls for Clients – Social Services	Med	Planned	Transformation & Council Development	5
Procurement of IT	Med/High	Allocated	Transformation & Council Development	10
Procurement of Telephones	Med	Allocated	Transformation & Council Development	5
Use of Idea - Data Matching NFI	n/a	Planned	Section 151 Assurance	5
<b>Projects &amp; Special Investigations</b>				
Unpresented Cheques	n/a	In Progress	Section 151 Assurance	5
NFI	n/a	In Progress	Section 151 Assurance	10
Galileo Management System	n/a	In Progress	Section 151 Assurance	10
Annual Plan & Annual Report	n/a	In Progress	Section 151 Assurance	5
Annual Consultation Exercise	n/a	In progress	Section 151 Assurance	10
Health & Safety Group	n/a	In Progress	Section 151 Assurance	3
Recommendation Tracker Exercise	n/a	In progress	Section 151 Assurance	5
Follow-ups	n/a	In Progress	Section 151 Assurance	20

Miscellaneous Audits				
Swansea Bay Port Health Authority	Med	Allocated	Section 151 Assurance	10
Western Bay Social Services Training Team	New	Planned	Section 151 Assurance	5
Brexit	New	Planned	Section 151 Assurance	5
City Deal Review Outcomes - Follow-up	New	Final Issued	Section 151 Assurance	5
Swansea Central Phase 1 Programme	New	Planned	Transformation & Council Development	5
Sustainable Swansea	New	Allocated	Transformation & Council Development	10

### **Corporate Priorities**

**Safeguarding** – Safeguarding People from Harm (411)

**Education** – Improving Education and Skills (246)

**Economy & Infrastructure** – Transforming our Economy and Infrastructure (282)

**Poverty** – Tackling Poverty (254)

**Resources & Biodiversity** – Maintaining and Enhancing Swansea’s Natural Resources and Biodiversity (90)

**Transformation & Council Development** – Transformation and Future Council Development (160)

**Cross Cutting Reviews** (100)

**Section 151 & Monitoring Officer Assurance** (451)

# Agenda Item 5



## Report of the Deputy Chief Executive

Audit Committee – 8 December 2020

### **Annual Governance Statement 2019/20 Action Plan Update.**

**Purpose:** The report presents an update on progress meeting the action plan from the Annual Governance Statement 2019/20 in light of the impact from COVID-19.

**Report Author:** Adam Hill

**Finance Officer:** Paul Roach

**Legal Officer:** Debbie Smith

**Access to Services Officer:** Rhian Millar

#### **For Information**

#### **1. Background**

1.1 Work to implement the action plan from the Annual Governance Statement 2019/20 is continuing during 2020/21; but implementation has been and will continue to be affected by the impacts from the COVID-19 pandemic, which was unforeseen and in the extent of its longevity and impact.

1.2 This report outlines what progress has taken place, how the pandemic has affected it and what arrangements have been put in place to ensure governance remains strong.

#### **2. Annual Governance Statement 2019/20 - Action Plan**

2.1 Appendix A attached to this report sets out the actions for improvement identified through the Annual Governance Statement 2019/20 and the progress implementing them during 2020/21; this includes the impact from the COVID-19 pandemic. Progress can be summarised as follows:

- 2.1.1 *Budget pressures* – strong monitoring and controls remain in place but Welsh Government arrangements for funding COVID-19 has created uncertainty concerning the timing and quantum of actual grant support available. There are material overspends and a near certain need to exhaust contingency and draw down from reserves. Both have been reported to Cabinet in October and are to be reported to Council in November. The S151 officer is operating a deliberately blended approach to robust monitoring and action and has reported as such to Cabinet, Council, Audit Committee and to Scrutiny.
- 2.1.2 *Workforce capacity, capability and resilience* – a session was undertaken with managers before COVID-19 on developing workforce plans. A significant amount of interim, transitional workforce planning has been undertaken in response to Covid since March and to support the redeployment of staff. This is a testament to the flexibility and the resilience of the workforce to respond to a crisis.
- 2.1.3 *Appraisals* - appraisals were suspended because staff were diverted into COVID-19 work or were affected in other ways by the response. However, one-to-one and corporate meetings have taken place on a regular basis with the emphasis on addressing the pandemic and meeting citizen's needs.
- 2.1.4 *Future Generations Act* - A draft Future Generations Impact Assessment has been developed and is being piloted. Training to improve awareness and understanding of the Act and to support the impact assessment is being scoped and will be supported by online videos.
- 2.1.5 *Partnership governance* – A report to Audit Committee will outline the actions taken by the Welsh Government and Swansea Council to date and potential actions that Swansea Council should consider.
- 2.1.6 *ICT disaster recovery* - The Council's ICT Infrastructure is now on resilient platforms; the long term Digital Strategy is to move to the cloud.
- 2.1.7 *Social media* – processes and ways of working in this area have been tightened and changes are being implemented.
- 2.1.8 *Risk Management* - Risk management monitoring and reporting was recovered during July following suspension from March as a result of COVID-19. Risk monitoring and monthly reporting re-commenced in August. Compliance and the quality of aspects of risk information has improved; further improvements are being sought in line with available capacity as a result of the pandemic.

### **3. Equality and Engagement Implications**

- 3.1 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.
- 3.2 Our Equality Impact Assessment process ensures that we have paid due regard to the above.
- 3.3 There are no direct equality implications with this report.
- 4. Legal Implications**
- 4.1 There are no legal implications.
- 5. Financial Implications**
- 5.1 There are no financial implications.

**Background papers:** *None*

**Appendices:** Appendix A – AGS 2019/20 action plan update.

**ANNUAL GOVERNANCE STATEMENT 2019/20 - ACTION PLAN – Update**

The following table identifies issues that had been identified in 2019/20 during the review of effectiveness, together with the proposed actions to be taken during 2020/21 to address the issues. **When the AGS was written the COVID-19 crisis had occurred but the severity, longevity and impact of the pandemic was not foreseen at the time. The pandemic has had a major impact on the timescales and actions that were included in the original action plan and this is recorded in the table below.**

Significant Governance Issue linked to Framework	Action to be taken	Update
Budget pressures (including external and demand-led pressures and overspends) & problems living within budgets.	<ul style="list-style-type: none"> <li>• Continue robust monitoring of budgets, savings and transformation programme activity at PFM and with both CMT and the Executive.</li> <li>• Annual review of Sustainable Swansea underway with revised programme to deliver future savings in years 3 onwards.</li> </ul>	<ul style="list-style-type: none"> <li>• “Normal business” is continuing in terms of reporting through PFM processes and routinely to CMT and quarterly to Cabinet. Due to the way Welsh Government is helping fund the Covid 19 response there is uncertainty as to both timing and quantum of actual grant support available to this Council and has necessitated a delay in reporting by one month to normal cycle. This is likely to continue. There is however no normality to a spending position which requires budgets to be flexed by over £100m in revenue and over £20m in capital in the first quarter alone. There are material overspends and a near</li> </ul>

		<p>certain need to exhaust contingency and draw down from reserves. Both have been reported to cabinet in October and are to be reported to Council in November. The S151 officer is operating a deliberately blended approach to robust monitoring and action and has reported as such to Cabinet, Council, Audit Committee and Scrutiny. Planning and delivery will stick to as normal patterns as possible albeit with that material uncertainty rider in all planning and delivery assumptions and an increased risk of the s151 needing to exercise his statutory intervention powers in extremis.</p> <ul style="list-style-type: none"> <li>• The Deputy Chief Executive is leading on the Recovery Plan (for both Covid 19 and the future replacement for Sustainable Swansea) and has taken a substantive report through Cabinet in October 2020 which sets out a framework for future development and delivery.</li> </ul>
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<p>Lack of workforce capacity, capability and resilience and relying on staff goodwill.</p>	<ul style="list-style-type: none"> <li>• Development of a Workforce Plan to support high performance and enable a skilled, flexible and engaged workforce.</li> </ul>	<ul style="list-style-type: none"> <li>• Pre-Covid, a session was undertaken with Heads of Service on the development of individual workforce plans and how these would then feed into the overall corporate workforce plan.</li> <li>• A significant amount of interim, transitional workforce planning has been undertaken in response to Covid since March, e.g. Deployment of staff across the Council to deliver: Support for those vulnerable and shielding, issuing emergency payments, PPE, food banks, enabling digital capabilities for the remote workforce, and most importantly Social Care and TTP teams.</li> <li>• The Council’s ability to respond quickly and effectively to the crisis is testament to the skills, flexibility and resilience of the workforce.</li> </ul>
<p>Performance Reviews, i.e. appraisals system / induction training not fit for purpose.</p>	<ul style="list-style-type: none"> <li>• Continue to develop a new appraisal solution to be delivered digitally through the new Oracle Cloud solution in November 2021.</li> <li>• Address Induction training of new staff as part of the review of the</li> </ul>	<ul style="list-style-type: none"> <li>• The appraisal process is in place but appraisals were suspended because staff were diverted onto Covid work. However, one to ones and corporate meetings have taken place on a regular</li> </ul>



	<p>induction process and future policy reviews.</p>	<p>basis, with the emphasis on meeting the needs of maintaining core council services to protect our residents and fighting and addressing the Covid pandemic.</p>
<p>Embed the Future Generation Act principles into the Council's processes and decision making.</p>	<ul style="list-style-type: none"> <li>• Further development of integrated impact assessments to be undertaken to ensure that legal and regulatory compliance are embedded into the decision making process.</li> <li>• Provision of training/information on the requirements of the Future Generations Act.</li> </ul>	<ul style="list-style-type: none"> <li>• A draft Future Generations Impact Assessment has been developed and is being piloted by Financial Services during the budget setting process for 2021/22.</li> <li>• Online training to improve awareness of the Future Generations Act and to support the Future Generations Impact Assessment is being scoped.</li> <li>• Training will be supported by online videos to improve understanding and application of the Act, including the national goals and 5 ways of working.</li> </ul>
<p>Patchy Partnership Governance, including application of risk management.</p>	<ul style="list-style-type: none"> <li>• Continue to address the challenges and areas for further development as set out within the Annual Report on Regional Working.</li> </ul>	<ul style="list-style-type: none"> <li>• A report to Audit Committee on 5<sup>th</sup> December provides a summary of the Welsh Government's and WLGA's Review of Strategic Partnerships and outlines action taken by the Welsh Government and Swansea Council to date and indicates implications and</li> </ul>

		potential actions that Swansea Council should consider.
ICT Disaster recovery.	<ul style="list-style-type: none"> <li>Resolve through the move to cloud services, particularly Oracle Cloud in November 2021.</li> </ul>	<ul style="list-style-type: none"> <li>The ICT Infrastructure is now on resilient platforms. The long term Digital Strategy is to move to the cloud. All email has moved to cloud and progress on data is ongoing through the Enterprise Content Management (ECM) project. Proof of Concepts for systems to move to the Azure platform are progressing to formulate a plan for migration. Oracle Cloud project progressing well prior to the pandemic – the project will restart in February 2021 and complete in November 2021.</li> </ul>
Use and governance of social media accounts	<ul style="list-style-type: none"> <li>Complete the review underway of the use of social media and social media access.</li> </ul>	<ul style="list-style-type: none"> <li>Processes and ways of working tightened around this area. Changes being implemented and this item can now be removed as it is not a corporate governance issue.</li> </ul>
Continue to improve risk management arrangements	<ul style="list-style-type: none"> <li>Services and risk owners to continue to improve their compliance to the Council’s Risk Management Policy and Framework, including monthly</li> </ul>	<ul style="list-style-type: none"> <li>Risk management monitoring and reporting was recovered during July and August following suspension from March as a</li> </ul>

	<p>risk reviews and improving the quality of risk controls.</p> <ul style="list-style-type: none"> <li>• Develop the Council’s new risk register application to produce reports to help oversee the status of risk.</li> </ul>	<p>result of Covid. Risk monitoring and monthly reporting recommenced in August. Efforts have focussed on responsible officers reviewing and updating their risks each month; compliance has improved each month since recovery with just over 93% of risks being reviewed in October. Improving aspects of the quality of risk information has been another focus as has increasing resilience by ensuring that risks have two officers capable of updating the risk register each month; these areas have shown improvement too, although further progress is needed. Work to improve the quality of risk controls will be the next improvement priority in line with available resources, capacity and other priorities as a result of the ongoing effects of Covid.</p> <ul style="list-style-type: none"> <li>• The majority of the risk register system development has been completed. The Risk Register and the work to roll-out and implement</li> </ul>
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## Appendix A

		the register was given a 'substantial' level of assurance by Internal Audit. Further risk reporting to be enhanced once emergency Covid IT developments are completed.
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There are further areas that have been impacted by the COVID-19 pandemic, which has resulted in delays or where minimal responses have been undertaken whilst staff have been diverted to addressing the emergency; these will be reported to the January 2021 Audit Committee.

# Agenda Item 7



## Report of the Deputy Chief Executive

Audit Committee – 8 December 2020

### An Update on a Review of Partnerships

<b>Purpose:</b>	This report provides a summary of the Welsh Government's and WLGA's Review of Strategic Partnerships. The report also outlines action taken by the Welsh Government to date and indicates implications and potential actions that Swansea Council should consider.
<b>Policy Framework:</b>	None.
<b>Consultation:</b>	Access to Services, Finance, Legal
<b>Recommendation(s):</b>	It is recommended that:  1) The committee review and discuss this report.
<b>Report Author:</b>	Joanne Portwood
<b>Finance Officer:</b>	Paul Roach
<b>Legal Officer:</b>	Debbie Smith
<b>Access to Services Officer:</b>	Rhian Millar

#### 1. Introduction

- 1.1 The Welsh Government and the WLGA agreed in April 2019 to undertake a Review of Strategic Partnerships and report to the Partnership Council for Wales. The final document was completed in June 2020 during the middle of the COVID-19 pandemic, therefore the amount of progress that has been made has been limited.
- 1.2 The aim of the Review was to consider the partnership landscape in Wales, identify key areas where there was unnecessary complexity or duplication and to identify opportunities for simplification and

rationalisation in a focused and pragmatic way. The review sought to identify:

- action which could be taken immediately by the relevant partnerships to rationalise partnerships/improve alignment;
- action the Welsh Government could take immediately to rationalise partnerships/improve alignment;
- action which would require legislative change through the Local Government and Elections Bill (Wales)

## **2. Background**

2.1 The complexity of the strategic partnership landscape is a theme which has been consistently highlighted in numerous reviews of Welsh Public Services over the years. Previous reviews have included;

- Beyond Boundaries: Citizen-Centred Local Services for Wales, Beecham et al, (2006),
- Local, Regional, National: What services are best delivered where? Simpson et al, (2011),
- The Commission on Public Service Governance and Delivery, Williams et al (2014),

2.2 Following those reviews, it is not clear to what extent actions were taken to address proposals from previous reviews on the complexity, and importance, of partnership working. New partnerships have been established since the publication of those reviews. Consequently, many Public Service and Third Sector partners are engaged in several partnerships covering a range of issues, priorities or themes.

2.3 During the time taken to undertake this review, the following work on the strategic partnerships in Wales was either underway, or has recently been completed including;

- A Working Group on Local Government (2018).
- The National Assembly for Wales' Economic, Infrastructure and Skills Committee's inquiry into Regional Skills Partnerships (2019).
- A self assessment tool for Regional Partnership Boards (2020).
- Wales Audit Office's Review of Public Service Boards (2019).
- A workshop to consider the arrangements between Regional Partnership Boards and Public Services Boards, Keith Moultrie (2019).
- A Regional review of partnership working – Gwent.
- A Regional review of partnership working – North Wales.

2.4 This Review therefore sought to minimise additional burden on public services and has considered and incorporated observations from these wider reviews.

### **3. Methodology**

- 3.1 The first stage of the Review was a call for written evidence from Public Service Leaders and Chairs of Partnerships. A total of 33 responses were received from Councils, Local Health Boards, other Public Sector Bodies, Inspection and Audit Services and Third Sector representatives. An interim report was considered at the Partnership Council for Wales on 2nd October 2019. The overall interim findings from the interim report suggested that there was no consistent view on how to simplify the partnership landscape and no support for a legislative solution.
- 3.2 The second stage of the Review involved testing emerging hypotheses for rationing partnership working and to develop a series of recommendations. This stage involved defining and identifying Strategic Partnerships in the scope of the review, identifying the basis for the formation of each strategic partnership e.g legislation, or funding and identifying the known problems and likely solutions.
- 3.3 The key findings from the Review are outlined under the following themes; the definition of partnerships, the alignment of strategic partnerships, barriers to aligning and rationalising Strategic Partnerships, governance and accountability.

### **4. The Definition of Partnerships**

- 4.1 The Review identified two types of strategic partnerships; the first being multi-purpose high level boards with long term goals and objectives and the second being single purpose policy boards with a focus on issues of strategic importance.
- 4.2 Examples of multi-purpose high level boards included;
- Public Services Boards.
  - Regional Partnership Boards.
  - City Deals / Growth/Ambition Boards.
- 4.3 Examples of single-purpose policy boards included;
- Community Safety Partnerships.
  - Adult's Safeguarding Partnerships.
  - Children's Safeguarding Partnerships.
  - Regional Skills Partnerships.
  - Regional Housing Support Collaborative Groups.
  - Area Planning Boards (substance misuse).
  - VAWDA SV Partnerships.
  - Mental Health Partnerships.

- 4.4 Single sector collaborations or joint services e.g. school improvement consortia, or the proposed Corporate Joint Committees were not in scope for this Review.
- 4.5 The Review identified a number of different drivers underlying the formation of partnerships. Some partnerships were established as a result of statutory requirements to form a partnerships, others were formed in relation to funding or grant requirements and others were formed in relation to local priorities and arrangements.

## **5 The Alignment of Strategic Partnerships**

- 5.1 Although the Review found overall support for the closer alignment and better connections between partnerships, there was no consensus on structure. In addition, there was no support for a top-down restructure, or instructions to mandate structures.
- 5.2 The current Strategic Partnership landscape in Wales has developed over a 20 year period. Some of participants in the Review suggested that new Partnerships has been introduced by different Ministers and administrations, without due regard to existing arrangements – leading to a crowded and confused landscape.
- 5.3 The Review also found that the complexity of the partnership landscape was compounded by a range of different area foot-prints such as Principal Councils, Local Health Boards, Economic regions, Fire and Rescue Services and Police Forces. However, some respondents mentioned that policy alignment was more important than the alignment of geographical footprint. It was suggested that a greater involvement from the partners facilitated a greater “buy in” to the partnership such as the newly formed City Deals and Growth Partnerships.
- 5.4 Respondents mentioned a number of options for the re-alignment of partnerships, which varied by sector and region, suggesting that there are several options rather than one optimal one, depending upon local arrangements and existing relationships. Options suggested included;
- Community Safety Partnerships, VAWDASV and Safeguarding – could group together or connect their work.
  - Community Safety Partnerships could report to PSBs (and do so in at least some areas).
  - Violence against Women, Domestic Abuse and Sexual Violence (VAWDASV) partnerships – although these partnerships should continue to work regionally on an RPB footprint, different respondents suggested they could report via PSBs or RPBs.
  - Safeguarding Boards could being managed through the RPB (although the RPB did not have scrutiny arrangements through local government).



- 5.5 Comments were also made about missed opportunities for alignments by not having Police membership on Regional Partnership Boards to support the joining up to support mental health in an area and not joining up Area Planning Boards (substance misuse) and VAWDASV partnerships.
- 5.6 Some respondents suggested that local flexibility could be used to align partnerships on a temporary basis to meet local priorities. Structural change to partnerships would not be required as partnerships would come together to work on current priorities with the flexibility to re-organise if local priorities changed.
- 5.7 Some participants suggested that it wasn't always clear how boards were connected and rather than merge boards or increase reporting lines, partnerships should consider how they are connected through people ie common members of boards. This could give the partnerships and the public confidence that they are joined up and working towards a common goal, rather than duplicating effort.
- 5.8 The Review also found some examples of local areas which had developed their own arrangements to improve the alignment of partnerships and rationalise partnership working e.g the North Wales Leadership Board and the G10 Leaders Group in Gwent.
- 5.9 A significant number of responses were made about the relationship between Public Services Boards (PSBs) and Regional Partnership Boards (RPBs). Both Strategic Boards focus on different but interrelated aspects of well-being, sometimes with unclear operational relationships. Some respondents suggested that RPBs had become more operational as they had the responsibility for managing the Integrated Care and Transformation Fund, whereas PSBs were more strategic in nature looking at a broad range of public services (including Social Services) with a focus on more preventative activities.
- 5.10 RPBs have received substantial grant funds over the years and in future years RPBs will also be funded to deliver a Healthier Wales and related change programmes. The PSBs do not have an equivalent operational role.
- 5.11 In Spring 2019, Professor Keith Moultrie (Institute of Public Care) reported on the findings from a workshop relating to emerging arrangements across Regional Partnership and Public Services Boards. The workshop concluded that there is no desire for further legislation or guidance in this area and further joint working between the Welsh Government teams responsible for supporting RPBs and PSBs will be essential.

## **6. The Barriers to Aligning and Rationalising Partnerships**

- 6.1 The Review identified a number of barriers in terms aligning and rationalising partnerships including;

- Lack of awareness about the options.
- Risk aversion to change in case it proved less effective.
- Lack of enthusiasm from relevant partners – particularly in contributing towards pooled funding.
- Complexities due to overlapping area partnerships footprints.
- Complexities due to differing priorities of boards in terms of actions.
- Concern the purpose of more specific policy partnerships might get side-lined in any merged partnerships. There was some reluctance to allow what might be seen as a power grab or takeover.
- Concern that some partners (e.g. third sector, citizens might get pushed to side-lines in a bigger board) where other partners dominate.
- Size of new partnerships/board may be prohibitive to effective working if all members transferred.
- Purpose of new boards may be confused and complex with a mixture of strategic and operational purposes.
- Recognition that a proposal may push meetings into sub-groups, which could create more meetings overall.

6.2 The Review found that one of the main barriers to the alignment and rationalisation of partnership was cultural and where partners retained their siloed interests and found it difficult to pool budgets and resources to support the partnership.

6.3 The Review also found that another barrier to partnership working was the allocation of additional money to partnerships to support the delivery of collective aims. The allocation of additional money to partnerships did not encourage partners to pool resources or re-prioritise local resources, but instead was focused on the allocation national resources. In addition the of use grant monies within the PSB meant that partnership grants were often allocated on a Principal Council basis, with competition for funding.

6.4 Some respondents suggested that Third sector representatives were not sufficiently supported to provide strategic input and insight across partnerships effectively.

6.5 Overall, the Review concluded that there was no general support for a national restructure of partnership and local leadership was best placed to determine what would work best in their local area. This approach was perceived as likely to have more collective buy-in.

## **7. Governance and Accountability of Partnerships**

7.1 The Review examined the links between partnerships, the nature of meetings, the culture of Partnerships, collective accountability, prescription and regulation, membership, citizen awareness and involvement.

- 7.2 Some respondents suggested that the link between partnerships could be improved. Some respondents were members of some partnerships, but not members of other partnerships and felt unsighted on work that was happening elsewhere, even when there were clear links. This made it harder for respondents to strategically contribute to partnership work because they were not aware of the full picture. Some respondents suggested that if partnerships were better connected and seen to be better connected this could provide assurance of joint working and prevent duplication.
- 7.3 The Review suggested that some respondents wanted to reduce the burden of partnership meetings (in terms of meetings, travel time and the preparation of papers). However, respondents also made the point that form should follow function and the focus for improvement should be on improving outcomes from partnership working and adding value to a policy area, rather than just reducing the number of partnership meetings and bureaucracy.
- 7.4 One of the key theme which emerged during the Review was partnership culture and the impact this had on partnership working. Some of the respondents suggested that organisational sovereignty of decisions and funding is a barrier to partnership working. Some of this is procedural i.e. the need to account for how an organisation's budget is being used to meet an organisational objective, or where the best scrutiny lies (e.g. with local democracy or Ministerial reporting). However, the Review concluded that a significant factor in successful and effective Strategic Partnerships is down to personal leadership.
- 7.5 The Review also found that partners were subject to a mixture of short-term organisational measures such grants or in-year performance and long-term collective accountabilities. Some respondents felt that this provided mixed motivations for some organisations who usually prioritised shorter term measures required by the Welsh Government or scrutiny committees. For Local Government, some respondents were concerned that the regional arrangements of some strategic partnerships has undermined local democratic accountability.
- 7.6 Some respondents thought that some partnerships, particularly those long-established or set-up by Welsh Government policy or statute, can be seen to become ends in themselves, rather than a means to an end. Subsequently administration and regulation become disproportionately burdensome, diverting energy and resources from delivering outcomes.
- 7.7 Many of those responsible for coordinating or supporting the partnerships feel there is over-regulation and too much prescription; the opportunities and value of local flexibility is undermined due to burdens from regulators or the expectations or national priorities of Welsh Government.
- 7.8 Some respondents raised specific concerns over the membership – or lack thereof – on certain partnerships. There was a particular appetite from

some to be included on PSBs or RPBs . Organisational consistency within partnership working was also an issue– with scope for different representatives from an organisation turning up to different meetings of a partnership; and different representatives sitting on different partnerships.

- 7.9 Overall the Review concluded that there was a need to improve citizen engagement in and understanding of partnerships. Respondents noted that it was not clear in all partnerships where the citizen voice was valued or sought. It followed that citizen understanding of, at least some of these partnerships is, probably limited. Although citizens tended to be engaged or involved more through constituent public services, transparency of the work of partnerships was desired, as was clarity of purpose and impact. It was suggested that the partnerships should self-assess individually whether they could improve their citizen engagement and respond accordingly.

## **8. Recommendations**

- 8.1 The Review concluded with a number of recommendations related to clarifying the strategic partnership landscape, making use of flexibility to provide local solutions to aligning partnerships, making the work and impact of partnerships clear and undertaking a periodic and proportionate review

- 8.2 The recommendations included:

- (i) Theme A: Clarifying the strategic partnership landscape

Recommendation 1. No new partnerships should be established or required without referring to the existing landscape or considering whether an existing partnership can deliver the outcome required.

Recommendation 2. No new functions should be given to existing partnerships without considering what obligations can be reviewed or removed or what additional resources may be required.

Recommendation 3. Welsh Government considers whether departments can reduce the partnership arrangements set up to administer specific grant programmes.

- (ii) Theme B: Making use of flexibilities to provide local solutions to aligning partnerships

Recommendation 4. Welsh Government to write to Chairs of all partnerships to clarify and confirm that flexibilities exist to for partnerships to review their own arrangements and alignment as appropriate – in terms of policy and geography.

Recommendation 5. All strategic partnerships in an area should seek to play an active role to ensure that they are aligned more closely so that

there are fewer partnerships. The multi-purpose strategic partnerships (such as PSBs and RPBs) have a natural leadership role in initiating this.

Recommendation 6. Welsh Government to provide offer of facilitation for partnerships to review how they are aligned on their footprints.

Recommendation 7. Welsh Government to explore and communicate how funding might best be distributed across strategic partnerships where it may be sensible to do so and to consider the capacity of partners to support these partnerships.

Recommendation 8. All strategic partnerships should commit to, and invest in, board development and the development of collaborative cultures throughout the constituent organisations.

(iii) Theme C: Making the work and impact of partnerships clear

Recommendation 9. All strategic partnerships should publish basic information online, which is easily accessible, outlining terms of reference, vision, membership, reporting on outcomes/progress and how citizens or communities can get involved.

(iv) Theme D: Periodic Proportionate Review

Recommendation 10. As part of the normal cycle of review and reporting, all strategic partnerships should seek to build in periodic reviews of their terms of reference, governance arrangements, membership and alignment to other groups or partnerships

Recommendation 11. Partnership Council to periodically review the partnership landscape to consider whether, when and where Welsh Government policy or legislative change may be required.

## **10. Conclusions**

10.1 The progress made by Welsh Government in terms of meeting the recommendations, the actions already taken by Swansea Council and future implications and/or actions are outlined in Appendix 1.

## **11. Equality and Engagement Implications**

11.1 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.

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

11.3 There are no equality and engagement implications associated with this report.

## **12. Financial Implications**

12.1 There are no financial implications associated with this report.

## **13. Legal Implications**

13.1 There are no legal implications associated with this report.

**Background Papers:** None

**Appendices:** Appendix A – Progress made by Welsh Government and Swansea Council in terms of implementing the recommendations from A Review of Strategic Partnerships and future implications and actions for Swansea Council

**Appendix A: Recommendations from the Review of Strategic Partnerships, Welsh Government actions and Council actions already taken to date and future considerations for Swansea Council**

Recommendation	WG progress / action to date	Council progress / action to date	Future actions for the Council
<p>1. No new partnerships should be established or required without referring to the existing landscape or considering whether an existing partnership can deliver the outcome required.</p>	<p>Welsh Government are currently consulting on proposals on Corporate Joint Committees (CJCs) to establish 4 regional CJCs across Wales.</p> <p>It is proposed that the South West Wales CJC should include; the City and County of Swansea, Carmarthenshire County Council Neath Port Talbot County Borough Council, Pembrokeshire County Council and the Brecon Beacons and Pembrokeshire Coast National Park Authorities.</p> <p>The intention is for them to exercise functions relating to strategic development planning and regional transport planning; they will also be able to do things to promote the economic well-being of their areas.</p>	<p>An Annual Report on the progress of Regional Working was taken to Council in July 2019. A Review of Partnerships in the City and County of Swansea was taken to Audit Committee in June 2020</p> <p>Partnerships are reviewed regularly as part of the governance of each. ERW has been reviewed and a new model of operation is to be put in place.</p> <p>PSB, is due for its terms of reference to be reviewed at its next meeting.</p>	<p>(i) Swansea Council should develop a view on WG's proposals to implement CJCs. The Council should seek clarification on the alignment and potential duplication of CJCs with existing partnerships. For example, Swansea PSB also has a responsibility for promoting aspects of economic well-being. The Council will agree its response to Welsh Government proposals on 3<sup>rd</sup> Dec 2020.</p> <p>(ii) Swansea Council will continue to review partnership working and regional working arrangements on an annual basis.</p>

	<p>The consultation on the proposals ends on 4<sup>th</sup> January 2021.</p> <p>In terms of implementation, CJsCs must hold their first meeting by the end of September 2021.</p>		
<p>2. No new functions should be given to existing partnerships without considering what obligations can be reviewed or removed or what additional resources may be required.</p>	(See above)	(See above)	<p>(i) Swansea Council will continue to review all its Strategic Partnerships and their functions, with a view to implementing new arrangements where necessary to stream line and rationalise partnership working, which reflect local needs.</p>
<p>3. Welsh Government considers whether departments can reduce the partnership arrangements set up to administer specific grant programmes.</p>	No significant progress	<p>The Business Support Commissioning Review and the Commissioning Review of Family Support (part of Sustainable Swansea – Fit for the Future) programme have resulted in greater efficiencies in relation to the administration and commissioning arrangements for grant funded programmes.</p>	



<p>4. Welsh Government to write to Chairs of all partnerships to clarify and confirm that flexibilities exist to for partnerships to review their own arrangements and alignment as appropriate – in terms of policy and geography.</p>	<p>No significant progress</p>	<p>Awaiting confirmation from WG that the flexibilities which currently are not allowed due to legal requirements will be relaxed.</p>	<p>i) Swansea Council will continue to review all its Strategic Partnerships and their functions, with a view to implementing new arrangements where necessary to stream line and rationalise partnership working, which reflect local need once clarification and confirmation of the flexibilities has been received.</p>
<p>5. All strategic partnerships in an area should seek to play an active role to ensure that they are aligned more closely so that there are fewer partnerships. The multi-purpose strategic partnerships (such as PSBs and RPBs) have a natural leadership role in initiating this.</p>	<p>WG commissioned Professor Keith Moultrie (Institute of Public Care) to run a workshop relating to emerging arrangements across Regional Partnership and Public Services Boards. The workshop concluded that further joint working between the Welsh Government teams responsible for supporting RPBs and PSBs will be essential.</p>	<p>Swansea Council have explored developing a joint PSB with Neath Port Talbot Council. Currently there are no plans to develop further as there was no consensus for a regional PSB footprint.</p> <p>Swansea PSB and the West Glamorgan Regional Partnership Board have held a work shop to explore the opportunities for joint working.</p>	<p>i) Swansea Council should consider when identified, encouraging a greater alignment of partnerships and priorities by either a policy area, or geographical footing in order to streamline and rationalise effort. This may not necessarily involve permanent structural change, as partnerships could come together on specific issues, in order to meet local priorities.</p>

		<p>ERW when replaced will be on a city deal footprint of 4 authorities.</p> <p>The substance misuse agenda has been re-engineered and a new regional approach is being developed by way of an integrated public health model.</p>	
<p>6. Welsh Government to provide offer of facilitation for partnerships to review how they are aligned on their footprints.</p>	<p>No significant progress</p>	<p>Awaiting offer</p>	<p>(i) Swansea Council to consider which partnerships to prioritise, once information has been received on the resources available from Welsh Government's to facilitate a partnership review.</p>
<p>7. Welsh Government to explore and communicate how funding might best be distributed across strategic partnerships where it may be sensible to do so and to consider the capacity of partners to support these partnerships.</p>	<p>No significant progress</p>	<p>Awaiting information</p>	

<p>8. All strategic partnerships should commit to, and invest in, board development and the development of collaborative cultures throughout the constituent organisations.</p>	<p>No significant progress</p>	<p>Swansea PSB have held a number of Board development events such as “Walk in my shoes” which enabled board Members to visit Partners organisations and the observe the delivery of front line services and offered training opportunities in digital technologies such as story telling and the production of accessible documents including easy read formats and plain English.</p> <p>A number of training and advice sessions have been offered from various partners in relation to topic areas, across community safety and PSB.</p>	<p>(i) Swansea Council to consider asking the chairs of Strategic Partnerships to promote national training and board development opportunities through organisations such as Academi Wales and to ask partners to identify if there are any opportunities within their own organisation to host or facilitate board development.</p>
<p>9. All strategic partnerships should publish basic information online, which is easily accessible, outlining terms of reference, vision, membership, reporting on</p>		<p>Swansea PSB publishes details of its membership, governance, agendas and minutes of its meetings on-line. The well-being plan has been produced in an easy read format, a screen reader version and a full statutory version.</p>	<p>(i) Swansea Council should consider reviewing what information is available for all strategic partnerships and the information, communication and participation mechanisms that exist.</p>

<p>outcomes/progress and how citizens or communities can get involved.</p>		<p>The Council has also published an Annual Report on the Public Services Board and a series of guides to Public Service Boards.</p> <p>The West Glamorgan Regional Partnership Board publishes the minutes and papers of its meetings on-line. The well-being plan has been produced in an easy read format, an executive summary and a full statutory version.</p> <p>The West Glamorgan Regional Partnership Board also publishes an Annual Report in easy read version and full statutory version.</p>	<p>(ii) Strategic Partnerships should review the accessibility of all the material it publishes. To ensure there are easy read versions of screen reader formats.</p>
<p>10. As part of the normal cycle of review and reporting, all strategic partnerships should seek to build in periodic reviews of their terms of reference, governance arrangements,</p>		<p>Swansea PSB undertook a governance review in 2019.</p> <p>The West Glamorgan Regional Partnership undertook a review in 2018</p> <p>ERW has undertaken an review in 2020.</p>	<p>(i) Swansea Council should ensure that the partnership landscape and the role and function of all Strategic Partnerships in Swansea are taken into account with any further review of partnerships within or connected to Swansea.</p>

membership and alignment to other groups or partnerships.			
11. Partnership Council to periodically review the partnership landscape to consider whether, when and where Welsh Government policy or legislative change may be required.		n/a	(i) Swansea Council should review the partnership landscape to consider any WG policy or legislative arrangements as part of the process to review partnerships and regional working arrangements on an annual or bi-annual basis.

# Agenda Item 8



## Report of the Head of Democratic Services

Audit Committee – 8 December 2020

### Audit Committee Action Tracker Report

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

#### 1. Introduction

- 1.1 During the course of 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 up to date Action Tracker 2020/21 is attached at Appendix 1 and Outstanding actions from the Audit Committee Performance Review 2017-18 are provided at Appendix 2.
- 1.5 The Action Tracker is regularly updated and any completed actions will be marked 'Completed' and coloured in grey.
- 1.6 The Action Tracker is reported to each 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

### **Appendices:**

**Appendix 1** – Audit Committee Action Tracker 2020/21 (Closed actions removed)

**Appendix 2** – Outstanding actions from the Audit Committee Performance Review 2017-18 (Closed actions removed)

AUDIT COMMITTEE ACTION TRACKER 2020/21				
Date of Meeting	Minute Ref	Action	Nominated Officer(s)	Status
10/11/2020	15	<b>Mid-Year 2020/21 Overview of Risk</b>		
		A progress report be provided to the Committee in February 2021. The Committee first expressed concern regarding risk on 11/12/18.	Richard Rowlands	<b>Ongoing</b> Update report to be provided to Audit Committee in February 2021.
08/09/20	131	<b>Service Centre: Accounts Receivable - Update</b>		
		The Committee is kept updated regarding progress.	Michelle Davies / Sian Williams	<b>Ongoing</b> Update report to be provided to Audit Committee in February 2021.
30/06/20	116	<b>Employment of Agency Staff</b>		
		The Committee is kept updated regarding the review of the current Agency Worker policy.	Adrian Chard	<b>Ongoing</b> Update to be provided in January 2021.
30/06/20	111	<b>Review of Partnerships in the City and County of Swansea</b>		
		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	<b>Completed</b> Update report included on 8 December 2020 agenda.
	111	<b>ERW Replacement</b>		
		An update be provided regarding future Scrutiny arrangements as a new regional Education model is introduced post April 2021.	Phil Roberts	<b>Ongoing</b> Update report to be provided.
		<b>Local Transport Plan</b>		
		An update report regarding the development of a new Local Transport Plan be added to the Audit Committee Work Plan.	Martin Nicholls / Stuart Davies	<b>Ongoing</b> Update report to be provided. Email sent to Director / Head of Service on 01/12/20.
10/03/20	87	<b>Building Services Plant - Findings Update - Internal Audit Report 2019/20</b>		
		The service area further investigates the introduction of a bar reader in respect of stock management.	Nigel Williams / Rob Myerscough	<b>Ongoing</b> Response received 01/12/20 – progress has been made with an alternative test system being put in



				place (not bar reader). Errors are currently under review. Unfortunately further roll out has been delayed due to IT prioritising Covid-19 response. Due to be completed early 2021.
11/02/20	77	<b>Governance Group Update Report</b>		
		The Governance Group will ensure that a six-month update report is provided to the Audit Committee next year.	Adam Hill	<b>Completed</b> Report is included on the agenda for 8 December 2020.
11/02/20	73	<b>Scrutiny Work Programme 2019-20</b>		
		The Chair seeks assurance regarding future management of staff and staff resource being an issue throughout the Council;	Chair	<b>Completed</b> 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 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 15 <sup>th</sup> October which will set a framework for further recovery.  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.
		Future monitoring of external audit recommendations be discussed further.	CMT	<b>Completed</b> – Answer provided at Minute No.68.
	68	<b>Internal Audit Recommendation Follow-Up Report - Quarter 2 2019/20</b>		
		The need for more robust tracking and monitoring 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 and Minute No. 73 from 11/02/20.	CMT	<b>Completed</b> CMT has agreed to receive individual updates on any material actions arising from either internal or external audit major recommendations. Responsibility rests with the lead Chief Officer for area concerned to report to CMT to ensure wider visibility. By way of example Accounts Receivable update due to next CMT in line with agreed timetable per Audit Committee before coming back to Committee in February following CMT consideration

## Appendix 2

		<b>Outstanding actions from the Audit Committee Performance Review 2017-18</b>		
		1) Benchmarking – The Corporate Management team will consider how best to use benchmarking information and provide an update to the Audit Committee.	Adam Hill	<b>Ongoing</b> Deputy Chief Executive to bring forward proposals to CMT in February and report back to Audit Committee in March 2021.
		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.	Adam Hill	<b>Ongoing</b> Deputy Chief Executive to bring forward proposals to CMT in February and report back to Audit Committee in March 2021.

# Agenda Item 9



## Report of the Head of Democratic Services

Audit Committee – 8 December 2020

### Audit Committee – Workplan 2020/21

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

#### 1. Introduction

- 1.1 The Audit Committee's Work Plan to 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 dates included for the meetings in 2020/21 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.

**Appendices:**

**Appendix 1** – Audit Committee Workplan 2020/21

**Appendix 2** – Audit Committee Statement of Purpose

**Audit Committee Plan  
2020 – 2021**

**Appendix 1**

<b>Terms of Reference</b>	<b>Report Title</b>	<b>Report Summary</b>	<b>Report Author</b>	<b>Date of Meeting</b>
Governance & Assurance	<b>Election of the Audit Committee Representative on the Governance Group.</b>	To elect the Audit Committee representative on the Governance Group.	Jeremy Parkhouse	8 Dec 2020
Governance & Assurance	<b>Governance Group Update Report</b>	A six-month update report from the Governance Group.	Adam Hill	8 Dec 2020
Internal Audit	<b>Internal Audit Progress Update Report</b>	Update on the progress made by the Internal Audit Section to date.	Simon Cockings	8 Dec 2020
Governance & Assurance	<b>Review of Partnerships in the City and County of Swansea.</b>	An update report in respect of progress made on the Welsh Government recommendations.	Adam Hill	8 Dec 2020
Governance & Assurance	<b>Employment of Agency Staff Update.</b>	Update report on actions arising from the Employment of Agency Staff Audit report.	Adrian Chard	19 Jan 2021
Financial Reporting	<b>Revenue and Capital Budget Monitoring - 2nd Quarter.</b>	To report on financial monitoring of the 20/21 revenue and capital budgets.ben	Ben Smith	19 Jan 2021
Internal Audit	<b>Internal Audit Annual Plan 2020/21 – Quarter 3 Monitoring Report.</b>	This report summarises the audits finalised and work undertaken by the Internal Audit Section in Quarter 3 2020/21.	Simon Cockings	9 Feb 2021

**Audit Committee Plan  
2020 – 2021**

**Appendix 1**

<b>Terms of Reference</b>	<b>Report Title</b>	<b>Report Summary</b>	<b>Report Author</b>	<b>Date of Meeting</b>
Internal Audit	<b>Internal Audit Recommendation Tracking Report - Quarter 3 2020/21.</b>	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
Risk Management & Performance	<b>Overview of the Overall Status of Risk - Quarter 3 2020/21.</b>	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	<b>Service Centre: Accounts Receivable - Update.</b>	Progress update from Accounts Receivable on the Internal Audit action points with a High Risk or Medium Risk rating.	Michelle Davies	9 Feb 2021
Governance & Assurance	<b>Benchmarking, Efficiency and Value for Money.</b>	Corporate Management team will consider how best to use benchmarking information and what information is required for the Audit Committee to enable the Committee to discharge its duties.	Adam Hill	9 Mar 2021

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**Audit Committee Plan  
2020 – 2021**

**Appendix 1**

<b>Terms of Reference</b>	<b>Report Title</b>	<b>Report Summary</b>	<b>Report Author</b>	<b>Date of Meeting</b>
Internal Audit	<b>Draft Internal Audit Annual Plan 2021/22.</b>	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	<b>Internal Audit Annual Plan Methodology Report 2021/22.</b>	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	<b>Revenue and Capital Budget Monitoring - 3rd Quarter.</b>	To report on financial monitoring of the 20/21 revenue and capital budgets.	Ben Smith	9 Mar 2021
Internal Audit	<b>Fraud Function Annual Plan 2021/22.</b>	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

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**Audit Committee Plan  
2020 – 2021**

**Appendix 1**

<b>Terms of Reference</b>	<b>Report Title</b>	<b>Report Summary</b>	<b>Report Author</b>	<b>Date of Meeting</b>
Internal Audit	<b>Internal Audit Charter 2021/22.</b>	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	<b>Internal Audit Strategy &amp; Annual Plan 2021/22.</b>	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).*