



## City and County of Swansea

### Notice of Meeting

You are invited to attend a Meeting of the

## Governance & Audit Committee

**At:** Remotely via Microsoft Teams

**On:** Tuesday, 8 March 2022

**Time:** 2.00 pm

**Chair:** Paula O'Connor

#### Membership:

Councillors: C Anderson, P M Black, D W Helliwell, T J Hennegan, P R Hood-Williams, O G James, J W Jones, M B Lewis, C E Lloyd, S Pritchard, J A Raynor, L V Walton and T M White

Lay Member: Julie Davies

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

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<b>3</b>	<b>Minutes.</b> To approve & sign the Minutes of the previous meeting(s) as a correct record.	<b>1 - 8</b>
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**Next Meeting:** Tuesday, 12 April 2022 at 2.00 pm

*Huw Evans*

**Huw Evans  
Head of Democratic Services  
Tuesday, 1 March 2022**

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**Contact: Democratic Services: - 636923**

# Agenda Item 3



City and County of Swansea

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

Remotely via Microsoft Teams

Tuesday, 8 February 2022 at 2.00 pm

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

### **Councillor(s)**

C Anderson  
P R Hood-Williams  
M B Lewis  
L V Walton

### **Councillor(s)**

P M Black  
O G James  
C E Lloyd  
T M White

### **Councillor(s)**

D W Helliwell  
J W Jones  
S Pritchard

### **Lay Member**

Julie Davies

### **Officer(s)**

Adrian Chard	Strategic Human Resources and Organisational Development Manager
Simon Cockings	Chief Auditor
Adam Hill	Deputy Chief Executive / Director of Resources
Martin Nicholls	Director of Place
Jeremy Parkhouse	Democratic Services Officer
Ben Smith	Director of Finance / Section 151 Officer
Debbie Smith	Deputy Chief Legal Officer

### **Apologies for Absence**

J A Raynor

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## **70 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: -

Councillors P M Black and T M White declared personal interests in Minute No.73 – Internal Audit Plan 2020/21 – Monitoring Report for the Period 1 October to 31 December 2021 and Minute No.74 – Internal Audit Recommendation Follow-up Report – Quarter 3 2021/22.

## **71 Minutes.**

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

## 72 Service Centre – Accounts Receivable Update.

Ben Smith, Director of Finance / Section 151 Officer provided a verbal update regarding Accounts Receivable, particularly the escalating of invoice recovery as quickly and effectively as possible and the backlog of invoice recovery. He added that the report was verbal owing to the continued significant pressure upon staff resources as a result of UK and Welsh Government announcements.

It was added that the service area was back to the position it found itself in two years ago in respect of the wider context. Whilst the service area was important, staff resources had been utilised to support additional areas of work for the Authority, including business support grants, rate relief grants and winter fuel payment grants.

The actions undertaken within the Department / Service area were outlined including that the monthly Debt Recovery Team meetings, which continued to be undertaken. The levels of outstanding debt was also being monitored very closely and at the end of January 2022, £11m in debts were outstanding, with 80% short term debt and 20% long term debt. However, it was recognised that long term debt had remained at similar levels as previous years.

He referred to the Impact of the Corporate Insolvency and Governance Act 2020, in particular the measures introduced which fell into two sets: permanent measures to update the UK insolvency regime, and temporary measures to insolvency law and corporate governance to assist businesses during the pandemic. He also referred to 'Breathing Space' measures introduced in relation to debt recovery.

The Committee discussed the following: -

- Evidence showing that additional education of service departments regarding debts was working;
- Overall level of debts and comparisons with previous years;
- How Swansea at present had the strongest balance sheet of local authorities in Wales;
- Long-term outstanding debts.

The Chief Auditor stated that an annual audit was undertaken on Accounts Receivable and the results would be reported in the Quarter 4 Monitoring Report.

The Chair added that the pressures across all areas be noted and the Committee needed to keep a watchful eye on the position as it was likely to get worse not better. She added that a further update would be required.

**Resolved** that: -

- 1) The contents of the update be noted;
- 2) The Director of Finance / Section 151 Officer circulates the notes regarding the topics discussed to the Committee.

**73 Internal Audit Annual Plan 2021/22 - Monitoring Report for the Period 1 October 2021 to 31 December 2021.**

Simon Cockings, Chief Auditor presented a detailed 'for information' report which showed the audits finalised and any other work undertaken by the Internal Audit Section during the period 1 October to 31 December 2021.

A total of 20 audits were finalised during the quarter. The audits finalised were listed in Appendix 1, which also showed the level of assurance given at the end of the audit and the number of recommendations made and agreed. Appendix 2 provided a summary of the scope of the reviews finalised during the period.

An analysis of the assurance levels of the audits finalised was given and a total of 105 audit recommendations were made and management agreed to implement all of the recommendations. An analysis of the recommendations agreed during the quarter was also provided.

It was explained that due to the ongoing Covid-19 pandemic, access to the majority of Council sites had been restricted, which caused a significant impact to the Audit Team's ability to complete on-site testing. However, with the success of the Covid-19 vaccination programme and the easing of some restrictions over the quarter, the audit team had been able to successfully undertake a number of site visits to complete on site testing where this had been deemed essential to the completion of the audit. Ongoing conditions continued to impact on the team's ability to progress with business as usual in some instances and the team had continued to work hard to undertake audit work remotely in the first instance.

An analysis of the details provided at Appendix 3 showed that as at 31/12/21, 65 audit activities from the 2021/22 audit plan had been completed to at least draft report stage (50%), with an additional 25 audits in progress (19%). As a result approximately 69% of the Audit Plan had either been completed or was in progress.

It was explained that no moderate audit follow-ups were undertaken in the quarter. The follow-up of the Management of Absence audit had been scheduled to be completed in quarter two. However, following the update from the Head of Service Centre at the September Committee meeting and due to ongoing staffing pressures within the department, the follow-up had been rescheduled to be completed in quarter four.

The Committee discussed the following: -

- Employee Vetting (DBS) – It was confirmed that the audit review was underway and would be reported as part of the Quarter 4 Monitoring Report;
- Testing of safeguarding in respect of the Community Alarm Service / Community Equipment Service in order to provide assurance and be included in the Employee Vetting (DBS) audit;
- The separate Safeguarding audit included in the 2022-23 Audit Plan;
- Very little mention of risk management within the Summary of Scope of Audits Finalised in Quarter 3 2021/22, the confidence that all risks were being identified in the audits;

- How Internal Audit reviewed risk on an annual basis, looking at each directorate on a rotational basis and undertaking a 'deep dive' within each directorate;
- Internal Audit examining Corporate Risks annually and how Service Risks are escalated through departmental PFM's;
- How the current process is adequate, was operating effectively and the concentration upon the process as a whole and the reasons for escalations;
- The assurance of the Chief Auditor that work surrounding risk is adequate, the additional work investigating risks undertaken by Internal Audit and the improvements that had been made by the Authority in respect of risk management;
- The difficulty of Internal Audit looking at Service Level Risk due to the detail required;
- The possibility of undertaking a bottom up approach as opposed to a top down approach;
- Internal Audit concentrating upon the escalation process going forward;
- DBS being carried out in Waste, particularly in respect of agency workers;
- Taxi Framework Contract – particularly DBS checks in respect of contract providers and how contract renewals stipulate that providers must have DBS checks in place.

The Chief Auditor noted the additional actions to add the Community Alarm / Community Equipment DBS checks to the DBS audit, to look at DBS checks upon Waste drivers / agency workers if not already covered and to concentrate upon the escalation process in respect of risk management.

The Chair added that she also had concerns regarding the Taxi Framework Contract and had been assured after reading the full report. She added that the Committee would benefit from reading through the full audit reports on Partnerships and Achieving Better Together – Recovery and Refocus which contained some rich information regarding governance and risk and asked that these be circulated to the Committee. She added that she received all full audit reports and requested that Committee Members contact her directly if they wished to view any reports.

She also congratulated the Internal Audit Team on progressing the number of audits they had completed under very difficult circumstances.

#### **74 Internal Audit Recommendation Follow-Up Report - Quarter 3 2021/22.**

The Chief Auditor presented a 'for information' report which provided the Committee with the status of the recommendations made in those audits where the follow-up's has been undertaken in Quarter 3 2021/22, which allowed the Audit Committee to monitor the implementation of recommendations made by Internal Audit. Appendix 1 provided a summary of the recommendations accepted and implemented. Appendix 2 provided details of recommendations not implemented.

The Chair highlighted that a suitable solution in respect of External Audit Recommendation Tracking should be found as soon as possible in order for the Council to have a far better control of the situation.

## 75 Corporate Risk Overview – Quarter 3 2021/22.

Adam Hill, Deputy Chief Executive presented 'for information' the Quarter 3 2021/22 report which provided an overview of the status of Corporate Risk in the Council to provide assurance to the Committee that key risks were being managed in accordance with the Council's risk management policy and framework.

The following summarised the status of risks recorded in the Corporate Risk Register as at Quarter 3 2021/22: -

- There were 9 Red status risks in the Corporate Risk Register as at the end of Q3 2021/22;
- All of the Corporate risks were recorded as having been reviewed at least once during Q3;
- 2 new risks were added to the Corporate Risk Register:
  - Risk ID 306. WCCIS (Welsh Community Care Information System).
  - Risk ID 309. Oracle Fusion.
- 2 Corporate risks were deactivated:
  - Risk ID 223. Sustainable Swansea Transformation Programme Delivery.
  - Risk ID 296. Supply of Construction Materials.
- 1 risk was escalated from the Social Services Directorate Risk Register to the Corporate Risk register:
  - Risk ID 221. Availability of Domiciliary Care.
- 1 Corporate Risk was de-escalated to the Resources Directorate Risk Register:
  - Risk ID 155. Tax Evasion.

The report at Appendix A includes the risks as at 04/01/22 recorded within the Council's Corporate Risk Register. The reports for each risk included general explanatory information relating to their classification.

It was added that the need for responsible officers to review their Control Measures was discussed and reinforced at Corporate Management Team in August and was followed-up again in October 2021. Control Measures and changes to Control Measures in these Corporate Risks are being reviewed and feedback / advice on improving them was being provided to responsible officers.

The Committee discussed the following: -

- 4 Social Services Department risks being included in the 9 red status risks which reflected the pressure on the department;
- Problems faced by staff with WCCIS, the commitment shown to overcome the problems, recognising the difficulties faced when moving to a new system with a partner organisation and recognising the progress made.

The Chair added that teething problems were expected when introducing new systems. She also requested that Internal Audit include the new Corporate Risk of WCCIS and the Availability of Domiciliary Care be investigated early in the 2022/23 Audit Plan.

The Deputy Chief Executive added that the escalation of the Availability of Domiciliary Care from the Social Services Directorate Risk Register to the Corporate Risk register was a good example of the system working correctly.

## **76 Place: Internal Control Environment 2021/22.**

Martin Nicholls, Director of Place presented a 'for information' report which provided the Place Directorate control environment, including risk management, in place to ensure: functions were exercised effectively; there was economic, efficient and effective use of resources, and; effective governance to secure these arrangements.

The report outlined the procedure within the Directorate relating to risk management and it was noted that there was an expectation that the Place Directorate was fully compliant with reviewing control measures, risk wording and risk level each month as part of a joined up approach. Appendix A outlined the (Directorate) Corporate and Directorate Risks on a page Report.

It was added that each service area also had a robust continuity plan, which had stood up to the test rigorously over the last 18 months during the Covid Pandemic, with service areas having to adapt and change to accommodate new requirements with minimal compromise to service delivery.

Details of risk management, business continuity, Performance management / KPI's, planning, decision making, budget and resources management, fraud and financial impropriety procedures, and compliance with policies, rules and regulatory requirements were provided.

It was also outlined that the directorate had developed a cross cutting project management team to develop and deliver a wide range of projects and examples were provided. The progress of projects was also reviewed on a monthly basis.

The report also highlighted key elements of internal controls, data security and partnership / collaboration governance.

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

- Retention of technical staff and how the Department was progressing growing its own resource by providing training programmes / apprentice employment in order to try to prevent talent being employed by the private market. However, it was recognised that a significant salary gap existed;
- Partnership working through the South West Wales Corporate Joint Committee and Swansea Bay City Region Joint Committee, particularly attracting new talent and developing skills via the City Deal.

The Chair referred to Key Performance Indicators (KPI's) and requested additional information be provided in future reports surrounding both positive and negative results, particularly regarding high levels of sickness in Waste, Parks and Cleansing. She requested that assurance be provided regarding high sickness levels and the use of agency staff as cover.



The Chair thanked the Director for providing a detailed Place Directorate review.

**77 Workforce Strategy.**

Adrian Chard, Strategic Human Resources and Organisational Development Manager reported 'for information' on the process for the implementation of the Workforce Strategy for Swansea Council 2022 to 2025.

The Strategy would be developed to tie in with the priorities contained in the Corporate Plan.

He added that the strategic priorities contained four themes as follows: -

- Leadership and management
- A workforce fit for the future
- Being an employer of choice
- Workforce well-being and inclusion

He also provided feedback on the staff survey and highlighted that there had been a poor response, particularly from frontline staff, which would be addressed in order to obtain a fuller perspective. Workshops had also taken place involving staff and Trade Unions which discussed the four themes.

It was added that the Strategy was in the process of being finalised with the intention to achieve final agreement with CMT and Cabinet in February. In addition, subject to any final changes, it was intended that the Strategy be launched through appropriate communications and engagement channels in March 2022.

Discussions followed regarding the following: -

- The wide ranging workforce areas within the Council;
- Customer satisfaction with the Council;
- Development of a staff handbook / services via Staffnet;
- Focussing upon staff resources rather than obtaining service awards;
- The approach of the Council to equalities issues.

The Chair welcomed the introduction of the Strategy and requested that an annual update be provided to the Committee.

**78 Governance & Audit Committee Action Tracker Report.**

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

**79 Governance & Audit Committee Work Plan.**

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

The Chair noted the Draft 2022/2023 Work Plan at Appendix 3, which included the additional responsibilities of the Committee.

She added that the process to appoint 3 additional Lay Members was ongoing with the shortlisting of candidates taking place at Appointments Committee on 9 February 2022.

She further noted that the Committee would continually review the work undertaken by the Scrutiny Programme Committee to avoid any duplication.

The meeting ended at 3.34 pm

**Chair**

# Agenda Item 4



## Report of the Chief Auditor

Governance & Audit Committee – 8 March 2022

### Draft Internal Audit Annual Plan 2022/23

<b>Purpose:</b>	This report presents the Draft Internal Audit Annual Plan for 2022/23 to the Governance and Audit Committee for consideration to determine whether any amendments need to be made prior to the final plan being presented to the Committee in April for approval.
<b>Policy Framework:</b>	None
<b>Consultation:</b>	Legal, Finance, Access to Services.
<b>Recommendation:</b>	It is recommended that: -  1) The Committee reviews the draft Plan prior to the final Plan being presented on 12 April 2022.
<b>Report Author:</b>	Simon Cockings
<b>Finance Officer:</b>	Ben Smith
<b>Legal Officer:</b>	Tracey Meredith
<b>Access to Services Officer:</b>	Catherine Window

#### 1. Introduction

- 1.1 The Public Sector Internal Audit Standards (PSIAS) requires a risk-based Internal Audit Plan to be prepared each year to determine the priorities of Internal Audit and ensure they are consistent with the Council's goals and objectives.
- 1.2 The Audit Plan must provide sufficient coverage across the whole of the Council's activities to allow the Chief Auditor to be able to give an opinion on the control environment including governance, risk

management and internal control. The annual Internal Audit opinion which is delivered to the Section 151 Officer and the Governance and Audit Committee is a key input into the Council's Annual Governance Statement.

- 1.3 The PSIAS also require the Audit Plan to be linked to a high-level Audit Strategy which shows how the internal audit service will be delivered, how it will be developed in accordance with the Internal Audit Charter and how it links to the Council's objectives and priorities
- 1.4 The methodology used to prepare the Audit Plan is also due to be reported to the Governance and Audit Committee at the meeting on 8<sup>th</sup> March 2022.
- 1.5 This report presents the Draft Internal Audit Annual Plan 2022/23 to the Governance and Audit Committee for consideration. The Corporate Management Team reviewed, discussed and approved the draft plan on the 23<sup>rd</sup> February. The final plan will return to the Audit Committee in April for final approval.

## **2. Internal Audit Strategy and Annual Plan 2022/23**

- 2.1 A risk-based Internal Audit Annual Plan is produced each year which is used to guide the work of the Internal Audit Section and ensure sufficient coverage of the Council to allow the Chief Auditor to deliver the annual opinion on the internal control environment as well as providing assurance to management, the Section 151 Officer and the Governance and Audit Committee.
- 2.2 The Internal Audit Annual Plan must incorporate or be linked to a strategic or high-level statement of how the work of Internal Audit will be delivered and developed in accordance with the Internal Audit Charter and how it links to the Council's goals and objectives. The Internal Audit Strategy and the Internal Audit Charter for 2022/23 will accompany the final version of the Plan which due to be presented to Governance and Audit Committee in April.
- 2.3 For 2022/23, the Internal Audit Section is made up of 9.1 full time equivalents plus the Chief Auditor which is the same level of resources available in 2021/22. This gives a total number of available days of 2,366.
- 2.4 A summary of the Internal Audit Plan 2022/23 is shown in Appendix 1 and a list of audits planned for the year is shown in Appendix 2 along with the number of days planned for each audit as well as the perceived risk of each audit arising from the risk assessment process.
- 2.5 The Internal Audit Plan 2022/23 accommodates any audits which were deferred from the 2021/22 Plan where the risk justifies their inclusion.

- 2.6 The Plan includes time for all fundamental audits due in the year i.e. systems that are so significant to the achievement of the Council's objectives that they are audited annually or every 2 years e.g. Employee Services, Accounts Receivable, Pensions Administration.
- 2.7 The Audit Plan has been reconciled to the available resources of 2,366 days by deferring 130 days of audits due in 2022/23. The basis for deciding which audits to defer has been discussed with the Principal Auditor, Senior Auditors and the Section 151 Officer. In the majority of cases, those audits that have been deferred are those that were ordinarily due in the year (not deferred from 2021/22), and had received a high level of assurance when last reviewed and/or were classed as being low or medium risk.
- 2.8 Some low risk areas have been included to ensure adequate audit coverage across the organisation. The detailed discussions between the senior members of Audit Team have dictated which audit are included in the 2022/23 plan based on experience, knowledge of the areas concerned and consideration of any ad hoc issues or concerns that have arisen in the current year.
- 2.9 As detailed in the Audit Plan Methodology report, an assurance mapping exercise is undertaken to inform the internal audit plan. The corporate risk register is also reviewed as part of the planning process, with the control measures noted against each of the risks informing the assurance map. During the planning process last year, following a detailed review of corporate risks on the risk register it was noted that in a number of cases the control measures recorded against the risk couldn't be considered to be meaningful controls measures. This was raised with the Strategic Delivery & Performance Manager and the Director of Finance in the first instance, and later with the Corporate Management Team. As a result, a significant amount of work has taken place over the past year in order to improve the control measures across all corporate risks, as reflected in the updates to the risk register and the assurance map. However, at the time of compiling this report further advice had been provided to risk owners in an attempt to further strengthen and standardise the recording of control measures across the risk register. This work is ongoing, however it is pleasing to note that significant improvements have been made in this area.
- 2.10 The assurance map is also distributed to corporate risk owners in advance of the planning process to give them the opportunity to review the entries in the three tiers of the map to ensure they are up to date and that all sources of assurance have been captured.
- 2.11 As a result of the points above the updated control measures and assurance map have been considered as part of this year's planning process and internal audit has been able to place increased reliance

on some of the documented controls when compared to last year. However, as in previous years, internal audit's knowledge and experience has continued to be relied upon, in consultation with the Director of Finance and Section 151 Officer and senior staff within the Internal Audit Team, to ensure a suitably balanced and risk targeted audit plan is produced.

- 2.12 As in previous years, progress made by the Internal Audit Section in achieving the Audit Plan will be reported to the Governance and Audit Committee on a quarterly basis via the Chief Auditors Quarterly Monitoring Reports throughout 2022/23.
- 2.13 It is the view of the Chief Auditor that the proposed Internal Audit Plan 2022/23 will provide sufficient audit coverage for the annual opinion on the control environment to be delivered to Council via the Section 151 Officer and Governance and Audit Committee, subject to the extent of any further disruption that may arise due to the Covid-19 pandemic.

### **3 Integrated Assessment Implications**

- 3.1 The Council is subject to the Equality Act (Public Sector Equality Duty and the socio-economic duty), the Well-being of Future Generations (Wales) Act 2015 and the Welsh Language (Wales) Measure, and must in the exercise of their functions, have due regard to the need to:
- Eliminate unlawful discrimination, harassment and victimisation and other conduct prohibited by the Acts.
  - Advance equality of opportunity between people who share a protected characteristic and those who do not.
  - Foster good relations between people who share a protected characteristic and those who do not.
  - Deliver better outcomes for those people who experience socio-economic disadvantage
  - Consider opportunities for people to use the Welsh language
  - Treat the Welsh language no less favourably than English.
  - Ensure that the needs of the present are met without compromising the ability of future generations to meet their own needs.
- 3.2 The Well-being of Future Generations (Wales) Act 2015 mandates that public bodies in Wales must carry out sustainable development. Sustainable development means the process of improving the economic, social, environmental and cultural well-being of Wales by taking action, in accordance with the sustainable development principle, aimed at achieving the 'well-being goals'.
- 3.3 Our Integrated Impact Assessment (IIA) process ensures we have paid due regard to the above. It also takes into account other key issues and priorities, such as poverty and social exclusion, community

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

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

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

#### **4. Financial Implications**

4.1 There are no financial implications associated with this report.

#### **5. Legal Implications**

5.1 Provision of an adequate and effective internal audit function is a legal requirement under the Accounts and Audit (Wales) Regulations 2005 as amended. For local government in Wales, the PSIAS is mandatory for all principal local authorities. An effective internal audit service also ensures that the Well-being Goals within the Well-being of Future Generations Act (Wales) 2015 are being met.

**Background Papers:** None

#### **Appendices:**

Appendix 1 - Draft Internal Audit Annual Plan 2022/23 (Summary)

Appendix 2 - Draft Internal Audit Annual Plan 2022/23

Appendix 3 - Integrated Impact Assessment Screening Form

## Draft Internal Audit Annual Plan 2022/23 – Summary

Categories of Audit Work	Plan 2021/22	Plan 2022/23
	Days	Days
People	335	333
Place	322	435
Corporate Services	305	285
Fundamental Audits	247	218
Contract Audit Systems	30	10
Computer Audits	52	60
Cross Cutting Audits	135	90
Miscellaneous Audits	15	10
Projects & Special Investigations	63	65
<b>Productive Days</b>	<b>1504</b>	<b>1506</b>
Staff Training	48	48
Holidays, Sick & Special Leave	543	543
Admin, Planning, Control, Clerical Support etc.	219	219
Contingencies	36	34
Vacancies	0	0
Performance Management - Appraisals	16	16
<b>Non Productive Days</b>	<b>862</b>	<b>860</b>
<b>Total Days</b>	<b>2366</b>	<b>2366</b>

Days Covering Corporate Priorities	
Cross Cutting Audits	90
Section 151 Officer Assurance	426
Education	168
Safeguarding	412
Poverty	170
Economy & Infrastructure	303
Resources & Biodiversity	90
Transformation & Council Development	180

(Note: the table records the number of days in the plan covering the areas above. Some audits cover multiple priorities as reflected in Appendix 3 hence the number of days have been counted in each area)



<b>Audit Title</b>	<b>Risk Rating</b>	<b>Status as at 01/04/2022</b>	<b>Corporate Priority</b>	<b>Days</b>
<b>Level 1 – Cross Cutting Reviews – Council Governance &amp; Control</b>				
Review of Departmental Gifts & Hospitality Registers	Med/High	Planned	Cross Cutting	15
Corporate Governance Review	Med/High	Planned	Cross Cutting	15
Safeguarding	Med/Low	Planned	Cross Cutting	10
Achieving Better Together – Transformation (inc. workforce strategy and savings delivery)*	New	Planned	Cross Cutting	15
Oracle Cloud / Fusion Project	New	Planned	Cross Cutting	10
Regional Working	New	Planned	Cross Cutting	10
Sickness & Overtime Review	New	Planned	Cross Cutting	15
<b>Level 2 – Fundamental Systems - Section 151 Officer Assurance</b>				
<b>Financial Services &amp; Service Centre – (1) Annual Audit, (2) 2-yearly Audit</b>				
Employee Services (1)	Med/High	Planned	Section 151 Assurance	30
Accounts Receivable (1)	High	Planned	Section 151 Assurance	35
Business Rates (NDR) (1)	Med	Planned	Section 151 Assurance	20
Treasury Management Borrowing & Investments (2)	Med	Planned	Section 151 Assurance	18
Accounts Payable (1)	Med	Planned	Section 151 Assurance	35
Cash (2)	Med	Planned	Section 151 Assurance	30
Council Tax (2)	Med/High	Planned	Section 151 Assurance	30
Main Accounting System (2)	Med	Planned	Section 151 Assurance	20
<b>Level 3 – Service Level Audits – Other Assurance</b>				
<b>Education Planning &amp; Resources</b>				
Cefn Hengoed Comprehensive School	Med	Planned	Education	10
Penyreheol Comprehensive School	Med	Planned	Education	10
Dylan Thomas Comprehensive School	Med	Planned	Education	10
Gowerton Comprehensive School	Med	Planned	Education	10
School Kitchens	Med/High	Planned	Education	15
Catering & Cleaning HQ*	Med	Planned	Education	10
Primary School Procurement – Thematic	Med	Planned	Education	15
Decarbonisation Programme	New	Planned	Education	10
Business Manager Remuneration Review	New	Planned	Education	10
Headteachers Remuneration above recommended Individual School Range Review	New	Planned	Education	10

IR35 Employment Status of Individuals - Thematic	New	Planned	Education	10
<b>Vulnerable Learner Service</b>				
Elective Home Education Provision	New	Planned	Education, Safeguarding & Poverty	10
EOTAS Value for Money Review	New	Planned	Education, Safeguarding & Poverty	5
<b>Education Grants &amp; Other</b>				
Schools Annual Report	n/a	Planned	Education, Safeguarding & Poverty	3
Regional Consortia School Improvement Grant	n/a	Planned	Education, Safeguarding & Poverty	15
Pupil Deprivation Grant	n/a	Planned	Education, Safeguarding & Poverty	15
<b>Child &amp; Family Services</b>				
Emergency Duties Team	Med	Planned	Safeguarding	10
Adoption Allowances*	Med	Planned	Safeguarding	10
Western Bay Adoption Services	Med/Low	Planned	Safeguarding	15
Foster Swansea	Med	Planned	Safeguarding	10
Youth Provision in Early Help	Med	Planned	Safeguarding	15
Residential & Outdoor Centres*	Med	Planned	Safeguarding	10
<b>Adult Services</b>				
Home Care*	Med/High	Planned	Safeguarding	10
West Glamorgan Regional Partnership	New	Planned	Safeguarding	5
All Wales Community Care Information System (WCCIS)	New	Planned	Safeguarding	10
Fforestfach Day Services	Low	Planned	Safeguarding	10
CREST*	Med	Planned	Safeguarding	10
Housing Support Grant	n/a	Planned	Safeguarding	10
Enable Support for Independent Living Grant	n/a	Planned	Safeguarding	10
<b>Adult Services – Directorate Services</b>				
Client Property & Finance	Med	Planned	Safeguarding	15
Review of Transitional Placement Agreements	New	Planned	Safeguarding	10
<b>Tackling Poverty</b>				
Local Area Coordinator Review	New	Planned	Poverty	5
<b>Building Services</b>				
Heol y Gors – Stores, Admin & Finance, Oracle T&L*	Med/High	Planned	Economy & Infrastructure, Safeguarding	20

Heol y Gors – Plant & Transport	Med/Low	Planned	Economy & Infrastructure, Safeguarding	7
Day to Day Repairs / Maintenance Section*	Med	Planned	Economy & Infrastructure, Safeguarding	20
<b>Property Services</b>				
Quadrant Rents & Estates Management (inc. Rentals)	Med	Planned	Economy & Infrastructure	10
<b>Waste Management &amp; Parks</b>				
Waste Management	Med	Planned	Economy & Infrastructure, Resource & Biodiversity	10
Grounds Maintenance & Central Operations (inc. Burials, Stores and Workshops)	Med/Low	Planned	Economy & Infrastructure, Resource & Biodiversity	15
Cleansing Strategy	New	Planned	Economy & Infrastructure, Resource & Biodiversity	5
<b>Highways &amp; Transportation</b>				
Transport Support	Med	Planned	Economy & Infrastructure	10
Concessionary Bus Fares	Med	Planned	Economy & Infrastructure	5
Civil Parking Enforcement	Med/Low	Planned	Economy & Infrastructure	20
Swansea City Bus Station	Med	Planned	Economy & Infrastructure	8
Advance Payment Code	Med	Planned	Economy & Infrastructure	8
Streetworks	Med	Planned	Economy & Infrastructure	10
Fleet Maintenance	Med/High	Planned	Economy & Infrastructure	15
Traffic Orders	High	Planned	Economy & Infrastructure	10
Transport Depot	Med	Planned	Economy & Infrastructure	15
Live Kilometre Support Grant	n/a	Planned	Economy & Infrastructure	5
<b>Housing &amp; Public Health</b>				
Housing Options	Med	Planned	Poverty, Safeguarding	20
Leasehold Properties	Med	Planned	Poverty, Safeguarding	15
Furnished Tenancy Scheme	Med/Low	Planned	Poverty, Safeguarding	12
Home Improvement Team	Med	Planned	Poverty, Safeguarding	10
Application Controls – CX System (Flare Replacement)*	Med	Planned	Poverty, Safeguarding	5
Burials & Cremations – Swansea Crematorium	Med	Planned	Poverty, Safeguarding	10
Trading Standards Division	Med/Low	Planned	Poverty, Safeguarding	10
Licensing Division	High	Planned	Poverty, Safeguarding	15
Rechargeable Works*	Med	Planned	Poverty, Safeguarding	15
Pollution Control Division	Med	Planned	Poverty, Safeguarding	10
Welsh Housing Quality Standards	New	Planned	Poverty, Safeguarding	10
<b>Cultural Services</b>				

Foreshore & Lettings (inc. Land Train & Caravans)	Med/High	Planned	Economy & Infrastructure	15
St Helen's Ground	Med/Low	Planned	Economy & Infrastructure	5
Spot Checks	Med	Planned	Economy & Infrastructure	5
Libraries Admin & Central Library*	Med	Planned	Economy & Infrastructure	15
Tourism Marketing	Med	Planned	Economy & Infrastructure	10
<b>Planning &amp; City Regeneration</b>				
Swansea Market	Low	Planned	Economy & Infrastructure, Resources & Biodiversity	20
Economic Development – Admin	Med	Planned	Economy & Infrastructure, Resources & Biodiversity	10
External Funding Team	Med	Planned	Economy & Infrastructure, Resources & Biodiversity	5
Planning Services – Administration & Fees	Med	Planned	Economy & Infrastructure, Resources & Biodiversity	15
Section 106 Agreements	Med/High	Planned	Economy & Infrastructure, Resources & Biodiversity	10
<b>Communications &amp; Marketing</b>				
Communications & Public Relations	Med	Planned	Transformation & Council Development	10
Corporate Marketing	Low	Planned	Transformation & Council Development	7
Civic Admin/Mayoral Service/Mansion House*	Med	Planned	Transformation & Council Development	10
Design Print	Med	Planned	Transformation & Council Development	15
Emergency Planning & Business Continuity*	Med	Planned	Transformation & Council Development	10
Health & Safety (inc. Wellbeing)	Med/Low	Planned	Transformation & Council Development	10
Risk Management	Med/High	Planned	Transformation & Council Development	15
<b>Financial Services &amp; Service Centre</b>				
Cashiers Office – CCI Reconciliation	Med/High	Planned	Section 151 Assurance	5
Write-Off Requests	n/a	Planned	Section 151 Assurance	5
Cashiers Write-off's	n/a	Planned	Section 151 Assurance	5
Insurance	Med	Planned	Section 151 Assurance	10
Taxation – VAT	Med	Planned	Section 151 Assurance	10
Pension Fund Other Transactions	Med	Planned	Section 151 Assurance	10
AP Project Bank Accounts	New	Planned	Section 151 Assurance	8
Non-Residential Care	Med/High	Planned	Section 151 Assurance, Safeguarding	25
Purchase Card Transactions Monthly Review	Med	Planned	Section 151 Assurance	10

Purchase Card Administration	Med/Low	Planned	Section 151 Assurance	15
Application Controls – Foster Care System	Med	Planned	Section 151 Assurance	5
<b>Legal, Democratic Services &amp; Business Intelligence</b>				
Coroners Service	Med	Planned	Monitoring Officer Assurance	12
Election Expenses (Local Government Elections)	n/a	Planned	Monitoring Officer Assurance	10
Legal Services Management of Risk	Med	Planned	Monitoring Officer Assurance	10
Welsh Translation Unit	Med	Planned	Monitoring Officer Assurance	10
<b>Commercial Services</b>				
Review of Contracts in IT	New	Planned	Section 151 Assurance	10
Review of invoices paid with retrospective order placed on Oracle	Med/High	Planned	Section 151 Assurance	10
Formal Contracts & Waivers	New	Planned	Section 151 Assurance	10
<b>Digital &amp; Customer Services Audits</b>				
Blue Badges	Med/Low	Planned	Transformation & Council Development	5
Corporate Complaints	Med	Planned	Transformation & Council Development	8
Corporate Learning & Development Team*	New	Planned	Transformation & Council Development	5
Management of Absence	Med/High	Planned	Transformation & Council Development	10
<b>Contract Audits</b>				
Contracts Register	Med	Planned	Transformation & Council Development	10
<b>Computer Audits</b>				
Internet Controls – Corporate Network	Med/Low	Planned	Transformation & Council Development	10
Web Development	New	Planned	Transformation & Council Development	10
Physical & Environmental Controls	Med	Planned	Transformation & Council Development	10
Software Licences (FAST)	Med	Planned	Transformation & Council Development	5
Change Controls (CIPFA Matrix)	Med	Planned	Transformation & Council Development	5
Change Control –Oracle*	Med	Planned	Transformation & Council Development	5
Digital Strategy	Med	Planned	Transformation & Council Development	10
Use of Idea - Data Matching NFI	n/a	Planned	Section 151 Assurance	5
<b>Projects &amp; Special Investigations</b>				
Unpresented Cheques	n/a	Planned	Section 151 Assurance	5
Galileo Management System	n/a	Planned	Section 151 Assurance	10

Annual Plan & Annual Report	n/a	Planned	Section 151 Assurance	5
Annual Consultation Exercise	n/a	Planned	Section 151 Assurance	10
Recommendation Tracker Exercise	n/a	Planned	Section 151 Assurance	5
Follow-ups	n/a	Planned	Section 151 Assurance	20
PSIAS External Inspection	n/a	Planned	Section 151 Assurance	10
<b>Miscellaneous Audits</b>				
Swansea Central Phase 1 Programme & City Deal Update	New	Planned	Transformation & Council Development	10

\* Audits deferred from 2021/22 plan.

**Cross Cutting Audits** – 90 days

**Section 151 Officer Assurance** – 426 days

**Corporate Priorities**

**Safeguarding** (Safeguarding People from Harm) – 412 days

**Education** (Improving Education and Skills) – 168 days

**Economy & Infrastructure** (Transforming our Economy and Infrastructure) – 303 days

**Poverty** (Tackling Poverty) – 170 days

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

**Transformation & Council Development** (Transformation and Future Council Development) – 180 days

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

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

Service Area: Internal Audit

Directorate: Resources

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

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

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

Annual report to the Governance and Audit Committee outlining the draft Internal Audit Annual Plan for 2022/23.

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

n/a – no impact

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

# Integrated Impact Assessment Screening Form

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

Consultation undertaken with the Director of Finance & S151 Officer, Legal, Access to Services and CMT.

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

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

---

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

High risk

Medium risk

Low risk

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

Yes  No If yes, please provide details below

Council Services included within the Internal Audit planned programme of work for 2022/23 will be subject to internal audit reviews which may result in recommendations being made to improve compliance with Council policies and procedures and consequentially may result in changes to operations/processes within service areas if required.

---

**Q7** What is the cumulative impact of this proposal on people and/or communities when considering all the impacts identified within the screening and any other key decisions affecting similar groups/ service users made by the organisation?  
(*You may need to discuss this with your Service Head or Cabinet Member to consider more widely if this proposal will affect certain groups/ communities more adversely because of other decisions the organisation is making. For example, financial impact/poverty, withdrawal of multiple services and whether this is disadvantaging the same groups, e.g., disabled people, older people, single parents (who are mainly women), etc.*)

To present the draft Internal Audit Annual Plan to the Governance and Audit Committee for 2022/23.



# Integrated Impact Assessment Screening Form

## Outcome of Screening

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

The completion of the Integrated Impact Assessment Screening revealed that:

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

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

Full IIA to be completed

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

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

<b>Screening completed by:</b>
<b>Name: Simon Cockings</b>
<b>Job title: Chief Auditor</b>
<b>Date: 23/11/21</b>
<b>Approval by Head of Service:</b>
<b>Name: Ben Smith</b>
<b>Position: Director of Finance &amp; S151 Officer</b>
<b>Date: 23/11/21</b>

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

# Agenda Item 5



## Report of the Chief Auditor

Governance and Audit Committee – 8 March 2022

### Internal Audit Annual Plan Methodology

<b>Purpose:</b>	This report provides a briefing to the Governance and Audit Committee on the methodology used to prepare the Internal Audit Annual Plan in advance of the Internal Audit Annual Plan 2022/23 being reported to the Committee.
<b>Policy Framework:</b>	None
<b>Consultation:</b>	Legal, Finance, Access to Services
<b>Report Author:</b>	Simon Cockings
<b>Finance Officer:</b>	Ben Smith
<b>Legal Officer:</b>	Tracey Meredith
<b>Access to Services Officer:</b>	Catherine Window
<b>For Information</b>	

#### 1. Introduction

- 1.1 The Public Sector Internal Audit Standards (PSIAS) provide a framework for the delivery of a professional, independent and objective internal audit service and are mandatory for all internal audit providers in the public sector in the UK.
- 1.2 One of the requirements of the PSIAS is that an annual risk-based Internal Audit Plan must be prepared to determine the priorities of Internal Audit and to ensure they are consistent with the Council's goals. The Plan must allow sufficient audit coverage across the whole Council for the Chief Auditor to be able to provide an annual opinion to Council via the Section 151 Officer and the Governance and Audit Committee on

the control environment covering corporate governance, risk management and internal control.

- 1.3 The Audit Plan should ensure that resources are targeted at the areas of the Council's work where it can provide most benefit by providing assurance over key risks and controls.
- 1.4 The Standards state that the Internal Audit Annual Plan must be discussed with senior management which in the Internal Audit Charter is defined as the Corporate Management Team before being reported to the Governance and Audit Committee for approval.
- 1.5 The draft version of the annual plan for 2022/23 was reported to the Corporate Management Team on the 23<sup>rd</sup> February for consultation.
- 1.6 This report provides a briefing on the methodology used to prepare the Annual Plan in advance of the draft Plan for 2022/23 being reported to the Committee.
- 1.7 As reported in the Internal Audit Quarterly Monitoring reports that have been presented to the Audit Committee throughout 2021/22, the Covid-19 pandemic has had a significant impact on the Audit Team's ability to deliver the full audit plan for 2021/22. As a result, a number of audits that were originally planned to be completed in 2021/22 have been carried forward to the 2022/23 plan.

## **2. Internal Audit Plan Methodology**

- 2.1 The requirement to produce an Internal Audit Annual Plan is included in the PSIAS which are mandatory for all internal audit providers in the UK public sector.
- 2.2 An extract of the PSIAS requirements regarding internal audit planning is attached in Appendix 1.
- 2.3 The starting point for a risk-based audit approach is gaining an understanding of the Council's objectives and goals as well as the current key risks faced by the Council as recorded in the Risk Registers.
- 2.4 Information is gathered from a number of sources prior to the preparation of the detailed Audit Plan including:
  - Corporate and Directorate Risk Registers.
  - Areas of concern or request for audit coverage from management or the Audit Committee.
  - The Assurance Map which details other sources of assurance available both from internal and external sources.
  - Any recent or proposed significant changes to the Council's systems or operations.

- Previous audit results and Internal Audit's cumulative knowledge of systems and procedures across the Council.
- 2.5 A diagram that illustrates the internal audit annual planning process can be found in Appendix 2.
- 2.6 A risk assessment is undertaken for each audit which is used to determine the expected frequency of the review as part of the standard audit rolling programme. The risk assessment takes account of a wide range of factors which are grouped into the following categories:
- Materiality e.g. income, expenditure.
  - Control Environment/Vulnerability e.g. previous frauds, staff turnover.
  - Management Concerns e.g. direct request for help, potential for embarrassment.
  - Sensitivity e.g. impact on service, effect on Council's welfare.
- 2.7 The outcome of the risk assessment is a risk index which is then used to determine the frequency of audit visits as shown in the following table:

<b>Risk Index</b>	<b>Risk Factor</b>	<b>Frequency of Visit</b>
0 – 19	Low	5 years
20 – 25	Medium/Low	4/5 years
26 – 40	Medium	3 years
41 – 49	Medium/High	2/3 years
50 +	High	1/2 years

- 2.8 In addition to the risk assessment process, a number of systems have traditionally been identified as fundamental e.g. Employee Services, Accounts Receivable, Main Accounting, Council Tax. All fundamental systems are audited either annually or every two years which recognises the significance of the system to the achievement of the Council's objectives. Fundamental audits that have received a high assurance rating for three consecutive years are moved to a two year audit cycle.
- 2.9 A number of audits are undertaken on an annual basis rather than by the determination of risk e.g. grant certification audits where the work is required under the terms and conditions of the grant, the review of debts due to be written off, services where significant amounts of cash are handled, etc.
- 2.10 The use of the risk assessment process provides every audit in the Council's audit universe with a rolling audit programme which is also considered when developing the Audit Plan.
- 2.11 Each year, a Consultation Exercise is held with all Heads of Service and the Corporate Management Team, giving them the opportunity to comment on the audit coverage in their areas and to ensure that all risks within their services have been identified. Heads of Service may also request specific reviews or pieces of work to be undertaken by the

Internal Audit Section which will add value to their service. All requests are considered in light of the total Internal Audit resources available.

- 2.12 The Consultation Exercise for the 2022/23 Audit Plan commenced in October 2021 and has seen a number of new audits being added to the audit plan.
- 2.13 In order to demonstrate the linkage between the annual plan for 2022/23 and the Council's Corporate Priorities, the Consultation Exercise also included discussions with Heads of Service to determine which of the Corporate Priorities they felt the services in their areas most closely mapped to. Whilst it is acknowledged that some service areas could map to a number of different Corporate Priorities.
- 2.14 As requested by Committee, the 2022/23 Audit Plan will reflect this mapping so that Members are able to identify the link between the Plan and the Objectives of the Council. The links between the Corporate Priorities, Service Areas, the Audit Plan and the Annual Governance Statement are demonstrated in the illustration in Appendix 3.
- 2.15 Whilst the 2022/23 audit plan is currently being considered, it is envisaged that as in previous years the planned audits will be grouped in the following broad categories:
- **Council Governance & Control Audits** – cross-cutting reviews.
  - **Fundamental Audits** – aimed at providing Section 151 Officer and Monitoring Officer Assurance.
  - **Service Specific Audits** – aimed at providing other assurance, linked to the Corporate Priorities and as a result of the audit planning and consultation process and in line with the usual audit rolling programme.
- 2.16 Historically, a review of the Corporate and Directorate Risk Registers has also taken place as part of the audit planning process to ensure that where necessary, Internal Audit resources are targeted at the areas considered to be the highest risk. This has also been the case for the 2022/23 Audit Plan.
- 2.17 In addition to this, it was recommended as part of the PSIAS peer review that an assurance mapping exercise should be carried out to inform the audit planning process. This exercise has been completed, with the Assurance Map being updated in consultation with the Corporate Management Team as the Risk Owners.
- 2.18 The updated Assurance Map can be found in Appendix 4, together with a brief narrative explaining the process. The results of this exercise have also be taken into consideration when compiling the 2022/23 Audit Plan.
- 2.19 The ongoing review of the current year's audit plan also informs the planning process e.g. by identifying any emerging risks, new systems, developments or special investigations which may have a wider impact.

- 2.20 The risk assessment process and rolling programme, consultation exercise and review of the risk registers will provide the total number of audit days required in the Audit Plan for 2022/23 which then has to be matched against the audit resources available.
- 2.21 The audit resources available in 2022/23 is 9.1 full time equivalents excluding the Chief Auditor, unchanged from 2021/22
- 2.22 The audit resources available have to allow for things such as annual leave, public holidays, training, administration, audit planning, sickness and a contingency to allow for unplanned or ad hoc work. This provides the productive audit days available to deliver the audit programme.
- 2.23 Inevitably, the required audit coverage will exceed the available audit resources leading to a further review of the required audit coverage. This review will again be risk based to ensure that the areas of greatest perceived risk are prioritised in consultation with the Director of Finance and the senior staff within the internal audit team.
- 2.24 The Internal Audit Annual Plan is reported to the Corporate Management Team and Governance and Audit Committee at the start of each year for approval. However, the Annual Plan must remain a flexible document that reacts to changing risks and priorities over the course of the year. Updates are provided to the Governance and Audit Committee throughout the year via the Chief Auditors Monitoring Reports.

### **3 Integrated Assessment Implications**

- 3.1 The Council is subject to the Equality Act (Public Sector Equality Duty and the socio-economic duty), the Well-being of Future Generations (Wales) Act 2015 and the Welsh Language (Wales) Measure, and must in the exercise of their functions, have due regard to the need to:
- Eliminate unlawful discrimination, harassment and victimisation and other conduct prohibited by the Acts.
  - Advance equality of opportunity between people who share a protected characteristic and those who do not.
  - Foster good relations between people who share a protected characteristic and those who do not.
  - Deliver better outcomes for those people who experience socio-economic disadvantage
  - Consider opportunities for people to use the Welsh language
  - Treat the Welsh language no less favourably than English.
  - Ensure that the needs of the present are met without compromising the ability of future generations to meet their own needs.

- 3.2 The Well-being of Future Generations (Wales) Act 2015 mandates that public bodies in Wales must carry out sustainable development. Sustainable development means the process of improving the economic, social, environmental and cultural well-being of Wales by taking action, in accordance with the sustainable development principle, aimed at achieving the 'well-being goals'.
- 3.3 Our Integrated Impact Assessment (IIA) process ensures we have paid due regard to the above. It also takes into account other key issues and priorities, such as poverty and social exclusion, community cohesion, carers, the United Nations Convention on the Rights of the Child (UNCRC) and Welsh language.
- 3.4 The completion of the Integrated Impact Assessment Screening revealed that:
- The Internal Audit Annual Plan Methodology Report has a low positive impact across all groups.
  - It has been subject to consultation with the Director of Finance & S151 Officer, Legal, Access to Services and the Corporate Management Team.
  - All Well-being of Future Generations Act considerations are positive and any risks identified are low.
  - The overall impact of the Internal Audit Annual Plan Methodology Report is positive as it will support the Authority in its requirement to protect public funds.

#### **4. Financial Implications**

- 4.1 There are no financial implications associated with this report.

#### **5. Legal Implications**

- 5.1 There are no legal implications associated with this report

**Background Papers:** None

**Appendices:** Appendix 1 – Extract from Public Sector Internal Audit Standards  
Appendix 2 – Internal Audit Annual Planning Process  
Appendix 3 – Audit Plan Mapped Against Corporate Priorities  
Appendix 4 – City & County of Swansea Assurance Map  
Appendix 5 – Integrated Impact Assessment Screening Form

**Extract from Public Sector Internal Audit Standards**

**2010 Planning**

The chief audit executive must establish risk-based plans to determine the priorities of the internal audit activity, consistent with the organisation's goals.

*Interpretation:*

To develop the risk-based plan, the chief audit executive consults with senior management and the board and obtains an understanding of the organisation's strategies, key business objectives, associated risks and risk management processes. The chief audit executive must review and adjust the plan, as necessary, in response to changes in the organisation's business, risks, operations, programmes, systems, and controls.

**Public sector requirement**

The risk-based plan must take into account the requirement to produce an annual internal audit opinion and the assurance framework. It must incorporate or be linked to a strategic or high-level statement of how the internal audit service will be delivered and developed in accordance with the internal audit charter and how it links to the organisational objectives and priorities.

**2010.A1**

The internal audit activity's plan of engagements must be based on a documented risk assessment, undertaken at least annually. The input of senior management and the board must be considered in this process.

**2010.A2**

The chief audit executive must identify and consider the expectations of senior management, the board and other stakeholders for internal audit opinions and other conclusions.

**2010.C1**

The chief audit executive should consider accepting proposed consulting engagements based on the engagement's potential to improve management of risks, add value and improve the organisation's operations. Accepted engagements must be included in the plan.

**2020 Communication and Approval**

The chief audit executive must communicate the internal audit activity's plans and resource requirements, including significant interim changes, to senior management and the board for review and approval. The chief audit executive must also communicate the impact of resource limitations.



## **2030 Resource Management**

The chief audit executive must ensure that internal audit resources are appropriate, sufficient and effectively deployed to achieve the approved plan.

### *Interpretation:*

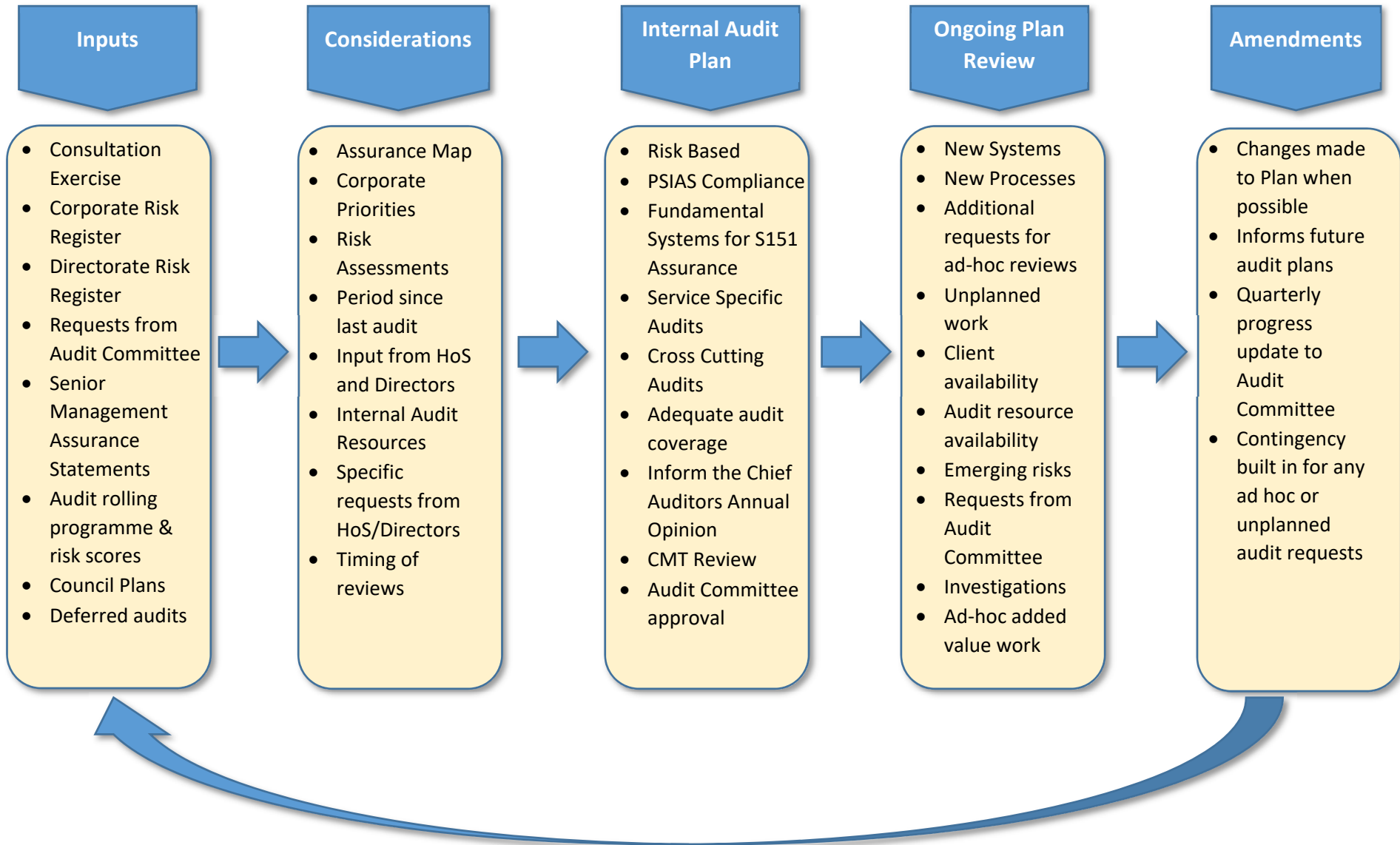
Appropriate refers to the mix of knowledge, skills and other competencies needed to perform the plan. Sufficient refers to the quantity of resources needed to accomplish the plan. Resources are effectively deployed when they are used in a way that optimises the achievement of the approved plan.

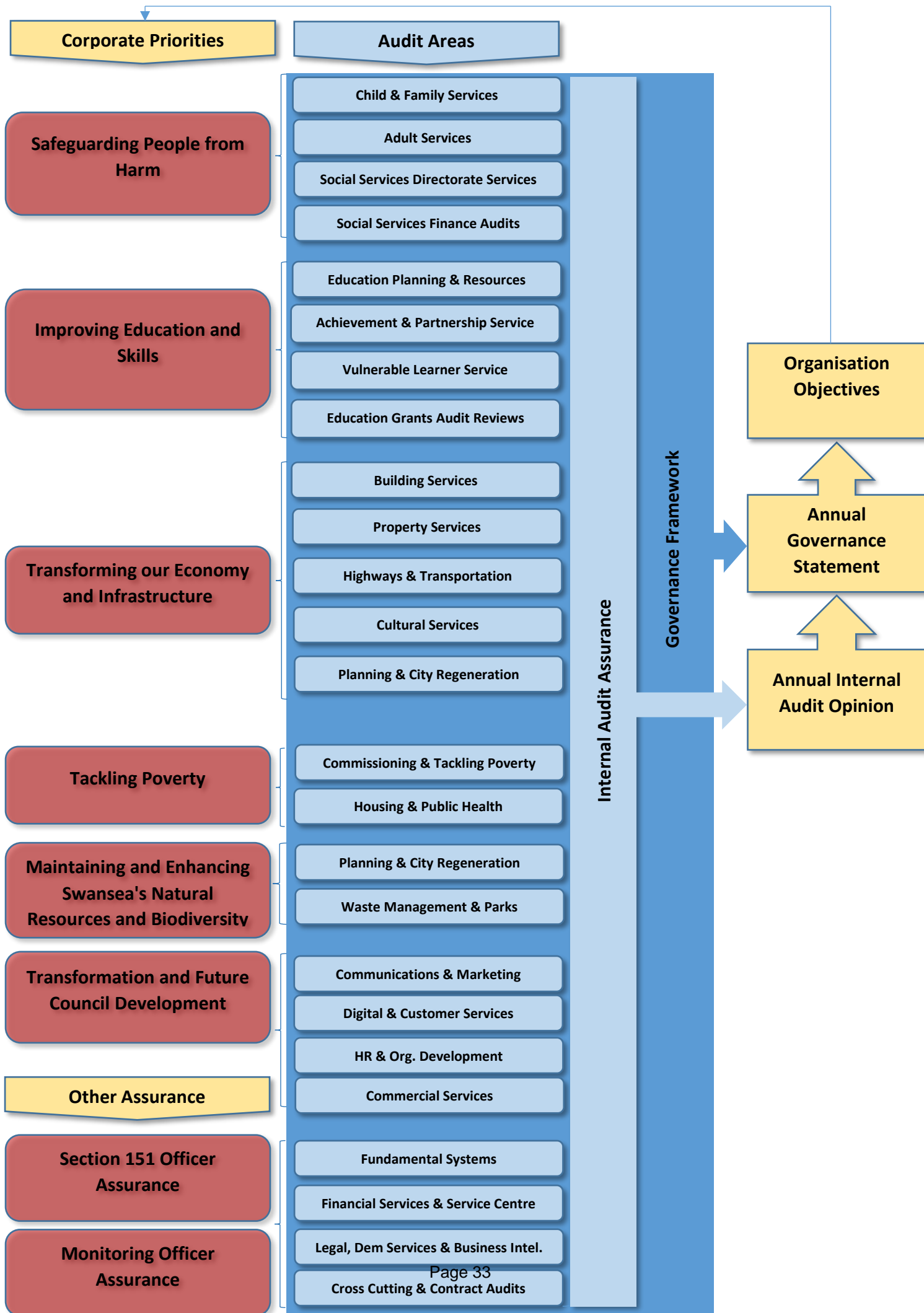
### **Public sector requirement**

The risk-based plan must explain how internal audit's resource requirements have been assessed.

Where the chief audit executive believes that the level of agreed resources will impact adversely on the provision of the annual internal audit opinion, the consequences must be brought to the attention of the board.

**Internal Audit Annual Planning Process**





Assurance Map Guidance NoteSource & Level of Assurance - Three Lines of Defence

Assurance can come from many sources within an organisation. A concept for helping to identify and understand the different contributions the various sources can provide is the Three Lines of Defence model. By defining the sources of assurance in three broad categories, it helps to understand how each contributes to the overall level of assurance provided and how best they can be integrated and mutually supportive. For example, management assurances could be harnessed to provide coverage of routine operations, with internal audit activity targeted at riskier or more complex areas.

First Line of Defence – Level 1 – Management Assurance

Within the ‘front-line’ or business operational areas, there will be many arrangements established that can be used to derive assurance on how well objectives are being met and risks managed; for example, good policy and performance data, monitoring statistics, risk registers, reports on the routine system controls and other management information.

*Nature of assurance:* This comes direct from those responsible for delivering specific objectives or operation; it provides assurance that performance is monitored, risks are identified and addressed and objectives are being achieved. This type of assurance may lack independence and objectivity, but its value is that it comes from those who know the business, culture and day-to-day challenges.

Second Line of Defence – Level 2 – Other Internal Assurance

This work is associated with oversight of management activity. It is separate from those responsible for delivery, but not independent of the organisation’s management chain. This could typically include compliance assessments or reviews carried out to determine that policy or quality arrangements are being met in line with expectations for specific areas of risk across the organisation.

*Nature of assurance:* The assurance provides valuable management insight into how well work is being carried out in line with set expectations and policy or regulatory considerations. It will be distinct from and more objective than first line assurance.

Third Line of Defence – Level 3 – Other Independent Assurance & External Assurance

This relates to independent and more objective assurance and focuses on the role of internal audit, which carries out a programme of work specifically designed to provide the Section 151 Officer with an independent and objective opinion on the framework of governance, risk management and control. Internal audit will place reliance upon assurance mechanisms in the first and second lines of defence, where possible, to enable it to direct its resources most effectively, on areas of highest risk or where there are gaps or weaknesses in other assurance arrangements. It may also take assurance from other independent assurance providers operating in the third line, such as those provided by independent regulators, for example.

As an additional line of assurance, sitting outside of the internal assurance framework and the Three Lines of Defence model, are external auditors, who are external to the organisation with a statutory responsibility for certification audit of the financial statements.

*Nature of assurance:* Independent of the first and second lines of defence. Internal audit operates to professional and ethical standards in carrying out its work, independent of the management line and associated responsibilities. External audit operates similarly.

Business Risk	Current Impact	Current Likelihood	Overall RAG Status	Risk Owner / Updater	Level and Source of Assurance						Internal Audit Needs	Planned Internal Audit Work	Audit Plan Area	
					Level 1	Level 2			Level 3					
					Management Assurance	Other <i>Internal</i> Assurance			Other <i>Independent</i> Assurance					
Council/ Cabinet	Scrutiny	Other	Internal Audit	Other Bodies		External Audit								

<p><b>Risk ID</b> 94</p> <p><b>Risk Title</b> Pupil Attainment &amp; Achievement</p> <p><b>Risk Level</b> Corporate</p> <p>Page 35</p>	<p>If pupils do not receive a very good education then they will not achieve the right qualifications and skills to take advantage of the Swansea Bay City Deal and to contribute effectively to the economic prosperity of the city.</p>	Medium	Medium	Amber	<p>Helen Morgan-Rees / Kate Phillips</p>	<p>&gt;Covid-19 – Safe Return to School Plan in place, 88% attendance first three weeks of Sept. Continuity of Learning Plan and Policy in place – Schools developing remote/ blended learning opportunities.</p> <p>&gt;Support for pupils to return safely in Sept. through Health, Welfare &amp; Community Education Stream of Covid-19 Recovery Plan.</p> <p>&gt;Childcare in schools offer for key workers and most vulnerable children during pandemic.</p> <p>&gt;Pupils eligible for FSM receive fortnightly BACS payment or food parcels during pandemic.</p> <p>&gt;Check-in, Catch-up and prepare sessions for safe return for learners.</p> <p>&gt;Further enhancement of the Continuity of Learning Programme.</p> <p>&gt;Challenge adviser monitoring visits.</p> <p>&gt;Budget proposals for 2021-22 continue to prioritise the delegated schools budget and areas of pupil specific support and the</p>	<p>&gt;Positive engagement and support from Cabinet and Council.</p> <p>&gt; Recovery plan has work streams looking at continuity of learning, wellbeing of school workforce.</p> <p>&gt;Two policy development work streams looking at skills and training as well as continuity of learning. Achieving Better Together Recovery Plan has oversight of education and skills work streams</p> <p>Cabinet oversight of key delivery partnership for improving practitioners and leaders in schools</p>	<p>&gt;Dedicated Scrutiny Panel to scrutinise education work and performance. Scrutiny covers barriers to learning, access to support, school improvement activity, key delivery partners, vocational opportunities and Swansea Skills Partnership, key delivery partnership in <i>Partneriaeth</i> and curriculum reform readiness.</p>	<p>Additional Learning Needs Board receives delivery highlight report of transformational plan. Improving Education &amp; Skills PDC.</p> <p>&gt;Education Skills Co-ordinator appointed.</p> <p>&gt;PSOs/ Accountancy provide support and oversight of school finance. Attendance and exclusion analysis and reports.</p>	<p>&gt;Various Edu. Audits in the Audit Plan.</p> <p>&gt;ESTYN reports review during school audits for finance / mgt. control.</p>	<p>&gt;ESTYN prog.of external school inspection has been paused in 2020-2021 and until after Easter 2022</p> <p>&gt;Local authority link inspectors have conducted thematic review on continuity of learning and support for vulnerable learners. Estyn undertake engagement visits with schools for curriculum readiness and ALN reform readiness. Link inspectors visit on a termly basis to evaluate objectives.</p>	<p>&gt;Audit Wales &amp; CIW.</p> <p>&gt; HSE audit of schools as Covid safe environments to allow education to continue.</p> <p>&gt;Welsh government returns, for example. Accelerated learning programme.</p>	<p>&gt;Range of Education audits in the plan to be completed as part of the rolling audit schedule.</p>	<p>&gt;School and other Education / thematic audits due in 2022/23</p>	Service Specific - Education – Improving Education and Skills
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Business Risk	Current Impact	Current Likelihood	Overall RAG Status	Risk Owner / Updater	Level and Source of Assurance						Internal Audit Needs	Planned Internal Audit Work	Audit Plan Area	
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Council/ Cabinet	Scrutiny	Other	Internal Audit	Other Bodies		External Audit								

					significant cash increase will support the continuing enhancement of mainstream provision for all pupils									
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Council/Cabinet	Scrutiny	Other	Internal Audit	Other Bodies		External Audit								

<p><b>Risk ID</b> 153</p> <p><b>Risk Title</b> Safeguarding</p> <p><b>Risk Level</b> Corporate</p> <p>Page 37</p>	<p>If our safeguarding arrangements are not sufficiently robust, then we will not be doing everything we possibly can to prevent the death, injury or neglect of a child or vulnerable adult and consequential reputational damage.</p>	High	High	Red	David Howes / Angela Morgan	<p>&gt;Covid-19 – Safeguarding Arrangements and resources remodelled to ensure this is a key priority function within social services and services can continue to be safely delivered despite Covid-19 restrictions.</p> <p>&gt;Planned implementation of multi-agency safeguarding hub progressed despite Covid-19 restrictions. The required dedicated Safeguarding Team for Adults included in the modified restructure of Adult Services required as a result of Covid-19</p> <p>&gt;Support and Shield vulnerable people in the community during Covid-19</p> <p>&gt;Provide emotional and well-being support to children and young people during Covid-19.</p> <p>&gt;Provide support to people at greater risk from domestic violence during Covid-19.</p> <p>&gt;Provide frontline social care staff with PPE during Covid-19</p> <p>&gt;Prioritise workload to focus on most</p>	<p>&gt;Director of Social Services to advise Cabinet and CMT on options to bolster resilience of the workforce in frontline child protection teams.</p> <p>&gt;Positive engagement and support from Cabinet and Council.</p>	<p>&gt;Two dedicated Scrutiny Panels in place to scrutinise Social Services Work and Performance.</p> <p>&gt;People PDC in place.</p>	<p>&gt;Establish and maintain a regional protocol to provide secure Covid-19 care home provision including increased capacity in in-house care homes.</p> <p>&gt;Council Covid-19 Recovery Plan to recover services and deal with emerging risks</p> <p>&gt;Corporate Safeguarding Board</p> <p>&gt;Principal Officers for safeguarding within Social Services.</p> <p>&gt;Corporate Safeguarding Policy and Group</p> <p>&gt;Mandatory Corporate Safeguarding Training in place for Staff and Members.</p> <p>&gt;Corporate Priority</p> <p>&gt;New Safeguarding Policy following</p>	<p>&gt; Internal Audit of Safeguarding</p> <p>&gt;Internal audit of DBS</p>	<p>&gt;Regional and multi-agency safeguarding partnerships</p> <p>&gt; CIW</p>	<p>&gt; Audit Wales</p>	<p>&gt;Currently included as part of standard rolling audit schedule, repeated based on audit risk score.</p>	<p>&gt;Safeguarding cross cutting audit is included in the 22/23 audit plan</p>	Cross Cutting – Council Governance and Control – Safeguarding People from Harm
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Business Risk	Current Impact	Current Likelihood	Overall RAG Status	Risk Owner / Updater	Level and Source of Assurance						Internal Audit Needs	Planned Internal Audit Work	Audit Plan Area	
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Council/Cabinet	Scrutiny	Other	Internal Audit	Other Bodies		External Audit								

Page 38					<p>vulnerable and prioritise services and contact with those during Covid-19 response.</p> <ul style="list-style-type: none"> <li>&gt;Children Services to further enhance the multi-agency Front Door Team with a dedicated safeguarding hub.</li> <li>&gt;Action plan being developed in response to recent audit on DBS compliance in schools.</li> <li>&gt;Corporate Safeguarding Board reviewing additional safeguards to be implemented by HR Transactions Team.</li> <li>&gt;Sufficient numbers of trained Adult and Child Services staff.</li> <li>&gt;String performance monitoring and reporting arrangements.</li> <li>&gt;String commitment to invest in Social Care</li> <li>&gt;Safeguarding Leads identified across all Council services.</li> <li>&gt;Separate safeguarding arrangements in place in schools and Central Education</li> </ul> <p>Safeguarding Officer in main directorate.</p> <ul style="list-style-type: none"> <li>&gt;As part of a wider restructuring of Adult Services there is still a plan to re-establish a</li> </ul>			<p>review by PDDC in 2019</p> <ul style="list-style-type: none"> <li>&gt;CMT approved action plan to stabilise recruitment and retention of frontline Children Services staff</li> </ul>					
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Business Risk	Current Impact	Current Likelihood	Overall RAG Status	Risk Owner / Updater	Level and Source of Assurance						Internal Audit Needs	Planned Internal Audit Work	Audit Plan Area	
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Council/ Cabinet	Scrutiny	Other	Internal Audit	Other Bodies		External Audit								

					dedicated Safeguarding Team and the Front Door.									
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<b>Risk ID</b> 159  <b>Risk Title</b> Financial Control – MTFP aspects of Sustainable Swansea  <b>Risk Level</b> Corporate  Page 40	<p>If we fail to deliver Sustainable Swansea and maintain sufficient financial control, and in particular do not ensure we contain service overspending, then we will not be able to respond appropriately to continuing austerity, demographic pressures, increasing demand and changing public expectations.</p>	Very High	Very High	Red	Ben Smith / Jeff Dong	<p>&gt;Covid-19 – Recovery Plan: Future Council – Finance new MTFP. &gt;Agreed and well established quarterly reporting plan in place to document and record at Cabinet all actions or non-actions in Services to contain spending. &gt;PFM monitoring process monthly is well established and understood by all officers with appropriate escalation mechanism to S151 Officer, Chief Executive and Cabinet if non-compliance &gt;Spending restrictions published to all staff and reviewed. Many controls continue to be exercised by CMT in relation to filling vacant posts, restructures, regrades and committing contract sums. &gt;Corporate level monitoring. &gt;Agreed budget. &gt;Clear governance and reporting in place. &gt;Prevention Strategy. &gt;Monitoring at monthly P&amp;FM's. &gt;FSTG reporting and monitoring. MTFP. &gt;Tracker in place from June 2018 to capture</p>	<p>&gt;Quarterly monitoring reports to Council and Cabinet &gt;Collaborative Officer/ Member budget setting process in place. &gt;Overspend and under delivery of savings openly and transparently escalated and reported to Cabinet and Council by S151 Officer.</p>	<p>&gt;Dedicated Scrutiny Service Improvement and Finance Performance Panel consider and scrutinise the budget on a quarterly basis.</p>	<p>&gt;Quarterly monitoring reports to Audit Committee &gt;Monthly PFM monitoring in place. Transform &amp; Future Council PDC. &gt; Many controls continue to be exercised by CMT in relation to filling vacant posts, restructures, regrades and committing contract sums. &gt;Budget holders required to monitor and report any budget variances to monthly P&amp;FM for review. &gt;Reshaping Board launched to challenge delivery/ non-delivery and accelerate timescales.</p>	<p>&gt;Audit Committee provide challenge, oversight and assurance &gt;Periodic budget monitoring reports go to Audit Committee &gt;Budget reports included in the 2019/20 workplan for Audit Committee</p>		<p>&gt;WAO review currently underway in relation to the MTFP aspects of Sustain. Swansea. &gt;AW recently published financial resilience national report and showed clearly Swansea position had strengthened considerably boosted by the £17m addition to reserves in 19-20 outturn. &gt;Risks in current year managed temporarily by drawing down from those increased reserves.</p>	<p>&gt;Saving and other budget mgt to be included as part of the Achieving Better Together (trans) audit 22/23 &gt;Fundamental audits included in the plan as due in 2022/13</p>	Service Specific / Fundamental Audits - Section 151 Officer Assurance
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						Council/ Cabinet	Scrutiny	Other	Internal Audit	Other Bodies				External Audit

					and warn of delivery risks. >S151 Officer remains able and prepared to not certify adequacy of budgets and issue S114 notice if proven necessary.									
<b>Risk ID</b> 180	If the council cannot respond adequately to new legislative and regulatory requirements due to reduced resources, then it will be open to external challenge and may suffer reputational damage and fines.	Medium	Low	<b>Amber</b>	Tracey Meredith / Debbie Smith	>CMT has standing item on agenda for consultations being undertaken by WG/UK Govt which alerts CMT to new legislation/ guidance and ensures visibility and horizon scanning for future legislative changes. >Legislative requirements built into plans and decision making. >Policy Briefings and LLG updates are added to CMT agenda on regular basis for wider visibility and discussion. >Legal implications inserted into decision making reports with Legal and Access to Services sign-off. >Monitoring of new legislation by Legal department and close liaison with client departments ie introduction of ALN in education..	>All reports for Cabinet/ Council have legal implications paragraph and report authors are supported by legal officers when considering legislative requirements in decision making process.	>Scrutiny councillors routinely monitor and challenge services, policies and decision-making across the Council, which will include compliance with relevant legislation, assessment of quality, and highlighting of issues / concerns.	>Lawyers in Local Government updates received by Chief Legal Officer. > Legislation updates circulated periodically to CMT by Chief Legal Officer. >Policy Briefing – widely circulated >Appraisals identify legal training/gaps in legal provision. > The Data Protection Officer provides an annual report on compliance with data protection legislation.	>Consult with CMT / HoS each year as part of annual consult'n exercise to inform the Audit Plan and inform forward work plan for the following year. >Audits added to plan as they arise prioritised by risk.	>Audits to be added to the plan via as per annual consult with HoS/ Directors.	>New audits to be added as requested by HoS/ Directors as necessary via consultation and in year as needed	Service Specific – Across Corporate Priorities / Monitoring Officer Assurance	

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Council/ Cabinet	Scrutiny	Other	Internal Audit	Other Bodies		External Audit								

<b>Risk ID</b> 196  <b>Risk Title</b> Workforce Strategy  <b>Risk Level</b> Corporate  Page 42	If we do not have a robust workforce strategy in place, then we will not have staff with sufficient capacity and the right knowledge and skills to manage change, deliver transformed services and ensure statutory compliance.	Medium	Medium	Amber	Sarah Lackenby / Adrian Chard	<ul style="list-style-type: none"> <li>&gt; Covid-19 – Redeploy and train staff to assist with the Covid-19 response.</li> <li>&gt;Support staff health and well-being during Covid-19</li> <li>&gt;Support staff to work remotely at home during Covid-19</li> <li>&gt;Workforce will be a key strand of the future Council workstream in the Covid-19 recovery plan</li> <li>&gt;Reporting through Leadership Team</li> <li>&gt;Tracking and monitoring of the OD plan and delivery.</li> <li>&gt;OD Strategy and Implementation Plan in place</li> <li>&gt;Apprenticeship/ Traineeship strategy.</li> <li>&gt;Gender Pay Gap and Project Plan</li> <li>&gt;Service Planning</li> <li>&gt;Corporate Plan – Transformation &amp; Future Council Objective</li> <li>&gt;Workforce Planning</li> </ul>	<ul style="list-style-type: none"> <li>&gt;Workforce Strategy being developed in consultation with Cabinet Member, David Hopkins. Final Strategy will be presented to Cabinet for endorsement/ approval. There is a legal requirement for Council to agree the annual Council Pay Policy</li> </ul>	<ul style="list-style-type: none"> <li>&gt;There is a legal requirement to present an annual analysis of Gender pay gap issues.</li> <li>A presentation has previously been made to the Workforce Scrutiny Group on the Impact of the Pandemic of the Workforce. There is a further meeting scheduled for February 2022 which will include consideration of the Workforce Strategy.</li> </ul>	<ul style="list-style-type: none"> <li>&gt; New and revised HR&amp;OD Policies are taken to JCC for approval.</li> <li>&gt;The Workforce Strategy is being developed in consultation with the Recovery and Future Generations PDCand Equality and Future Generations Board.</li> </ul>	<ul style="list-style-type: none"> <li>&gt; An update report will be prepared for presentation to the Gove &amp; Audit Committee in February 2022.</li> </ul>			<ul style="list-style-type: none"> <li>&gt;To be included as part of the Achieving better Together (trans) audit to include savings delivery and workforce strategy elements in the audit plan for 2022/23</li> </ul>	Cross Cutting Audits – Council Governance and Control
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<b>Risk ID</b> 221  <b>Risk Title</b> Availability of Domiciliary Care  <b>Risk Level</b> Corporate  Page 43	<p>If demand for personal care at home continues to exceed the Council's capacity to directly provide or commission sufficient domiciliary care staff and services, then the local authority will fail to meet its statutory duties under the Social Services and Well Being Act, individuals care and support needs will not be sufficiently well met and there will be significantly increased pressure on acute hospital services.</p>	High	High	Red	David Howes / Peter Field	<p>&gt;10% Uplift Of The Fee To All Dom. Care Providers Implemented In Year To Enable External Providers To Pay A Competitive Salary To Staff To Assist With The Recruitment And Retention Of Staff. The Need For A Further Uplift Will Be reviewed By End Of 2022.</p> <p>&gt;Respite Services Adapted So They Can Flex To Address Long Term Care Needs If Required. Effectiveness Will Be Reviewed At The End Of December 2021 At The Regional Community Silver Emergency Planning Meeting</p> <p>&gt;A Pilot Of Dom Care Services Being Provided By A Residential Care Provider Has Been Initiated. Success Will Be Reviewed At The End Of December 2021.</p> <p>&gt; Third Sector Providers Asked To Reprioritise Services To Support Individuals With Alternative To Domiciliary Care To Mitigate The Impact Of</p>	Monitored via ECG on a weekly basis	Dedicated adult services scrutiny panel			CIW inspection of regulated services and the LA statutory functions		>Number of Adult Services audits are on the plan completed on rolling programme basis includes residential and non-residential care audits.	>Non-residential care audit is included on the audit plan for 2022/23.	Service Specific – Financial Services and Service Centre – Section 151 Assurance / Safeguarding
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Council/ Cabinet	Scrutiny	Other	Internal Audit	Other Bodies		External Audit								

					<p>Lack Of Access To Formal Care.          &gt;Hospital Discharge Services Repurposed To Maximise Capacity Across All Four Discharge Pathways With Focus On Increasing Access To Short Term Res. Placements As An Alternative To Dom. Care. The Effectiveness Of These Changes Are Monitored Bi Weekly At The Regional Health And Care Transformation Board. These Emergency Arrangements Will Be Reviewed At The End Of February 2022.          &gt;Daily Management Of Waiting Lists And Contact With Care Providers To Prioritise Access To Services. The Priority Of Individuals On The Waiting List Is Reviewed Weekly And Monitored At The Regional Emergency Community Silver Planning Meeting.          &gt;Increased Number Of Contracted Providers To 22 To Maximise All Local Capacity As Current Data Suggests Increase In Demand Is Resulting In Capacity Pressures.</p>								
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Council/ Cabinet	Scrutiny	Other	Internal Audit	Other Bodies		External Audit								

					The Council's Framework For Commissioning Domiciliary Care Is Subject To An Annual Review. Next Review Will Be End Of March 2022								
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Council/Cabinet	Scrutiny	Other	Internal Audit	Other Bodies		External Audit								

<b>Risk ID</b> 222  <b>Risk Title</b> Digital, data and cyber security  <b>Risk Level</b> Corporate  Page 46	<p>If we do not have robust digital, data and cyber security measures and systems and behaviours in place, embedded and working as best as they can be, then we will be vulnerable to cyber threats, disruption to service delivery, possible loss of information including confidential information and associated fines and reputational damage.</p>	Very High	Medium	Red	Sarah Lackenby / Jo Harley	<p>&gt;Covid-19 – Ensure the Council’s Covid-19 recovery plan accounts for increased risk from cyber-attacks and data fraud arising from new working patterns and reliance on technology  &gt;Introduce simulated cyber-attacks on staff to measure their actions, identify weaknesses and improve knowledge  &gt;Provide staff with ICT security and data management updates and guidance during Covid-19 and whilst working from home including cyber security guidance and Covid-19 cyber scams staffnet page  &gt;Cyber security during Covid-19 reviewed alongside advice from Warp and PSN compliance e.g. use of Zoom.  &gt;Enhanced Security Layer provided by Microsoft 365  &gt;Cyber security strategy created and ready for engagement with staff  &gt;Digital services working with internal audit and emergency planning to further improve the ICT disaster recovery plan</p>		<p>&gt;More use of secure cloud storage.</p>	<p>&gt;Member of the Cyber Security Information Sharing Partnership which is a joint industry and government initiative to exchange cyber threat information  &gt;Part of Wales Warning Advice and Reporting Point to share cyber threats and defences with other public bodies  &gt; Cyber Essentials and Cyber Essentials Plus accreditation  &gt;New regional multi-agency cyber cell meetings being attended to share intelligence and actions  &gt;PSN Certification Achieved  &gt;Cyber essential accreditation achieved</p>	<p>&gt;Various IT / System audits in Audit Plan.  &gt;GDPR audit added 18/19.</p>	<p>&gt;Public Services Network (PSN) compliance certificate – tested annually.  &gt;Achieved IASME Cyber Essentials certification, working towards Cyber Essentials Plus by March 2019</p>	<p>&gt;WAO review undertake an IT audit each year as part of reviewing financial accounts</p>	<p>&gt;Range of IT audits in the plan to be completed as part of the rolling audit schedule.</p>	<p>&gt;IT audits included in the 2022/23 plan as per the rolling programme and additional ICT reviews as a result of the annual consultation exercise and review of risk registers.</p>	Service Specific – Digital & Customer Services and IT Audits – Transformation and Future Council
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Council/Cabinet	Scrutiny	Other	Internal Audit	Other Bodies		External Audit								

Page 47					<ul style="list-style-type: none"> <li>&gt;Live testing of the DR Plan, options being reviewed potentially in line with wider corporate business continuity exercise</li> <li>&gt;LrF Cyber exercise planned and revised SIRO training</li> <li>&gt;Comms. Issued to staff and members detailing impact of cyber attack at other councils.</li> <li>&gt;BullWall Software purchased to protect against malware attacks.</li> </ul>			<ul style="list-style-type: none"> <li>&gt;Member of Wales WARP &amp; CISP sharing knowledge of threats.</li> <li>&gt;Discussed at IG Board – standing agenda item</li> </ul>						
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Business Risk	Current Impact	Current Likelihood	Overall RAG Status	Risk Owner / Updater	Level and Source of Assurance						Internal Audit Needs	Planned Internal Audit Work	Audit Plan Area	
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					Management Assurance	Other <u>Internal</u> Assurance			Other <u>Independent</u> Assurance					
Council/Cabinet	Scrutiny	Other	Internal Audit	Other Bodies		External Audit								

<b>Risk ID</b> 235  <b>Risk Title</b> Emergency Planning, Resilience and Business Continuity  <b>Risk Level</b> Corporate  Page 48	<p>If we do not have sufficient emergency planning, resilience and business continuity arrangements in place, then we will not be able to respond effectively in an emergency, provide the necessary civic leadership or continue to run vital services and ensure compliance with the legal requirements of the Civic Contingencies Act 2004 as a Category 1 Responder.</p>	Medium	Medium	Amber	Adam Hill / Craig Gimblett	<ul style="list-style-type: none"> <li>&gt;Covid-19 – Prepare for further Covid-19 or other infectious disease outbreaks</li> <li>&gt;Rest Centre Plan and arrangements</li> <li>&gt;Additional dedicated PPE reserve for responders and public during evacuation and additional rest centre location for mass evacuation to be established from bay</li> <li>&gt;Additional strategic training to increase organisational resistance agreed for 3<sup>rd</sup> Nov</li> <li>&gt;Specific Covid Rest Centre arrangements developed and implemented complete with evac PPE and hygiene supplies</li> <li>&gt;Restructure of EMS to include additional EMS Officer and Principle for 12 months</li> <li>&gt;Review and update business continuity plans</li> <li>&gt;Crisis Media Plan</li> <li>&gt;Temporary Mortuary arrangements</li> <li>&gt;Major Incident Plan</li> <li>&gt;Flood Management Plan</li> <li>&gt;Emergency Recovery Plan</li> <li>&gt;Offsite Comah Plan &amp; Exercising</li> </ul>	<ul style="list-style-type: none"> <li>&gt;EMS Manager attends ECG for political and officer oversight and awareness.</li> <li>&gt;Daily sit rep of all key activity distributed to CMT, Leader and Deputies.</li> <li>&gt;CMT receives regular updates on key planning and agreement as required from EMS manager.</li> <li>&gt;EMS manager meets monthly with the portfolio holder for political oversight and visibility.</li> </ul>	<ul style="list-style-type: none"> <li>&gt;EMS have been called to several Scrutiny panels, with none currently in the calendar.</li> </ul>	<ul style="list-style-type: none"> <li>&gt;Multi agency exercising and training</li> <li>&gt;Internal development/ training of new officers including newly created assistants post.</li> <li>&gt;Joint work programs and information sharing with Welsh Civil Contingencies managers and South Wales Resilience Team.</li> <li>&gt;Service Manager part of the National and Regional PSPG group and CONTEST Group with local PSPG arrangements in-place.</li> <li>&gt;EMS is embedded within the SWLRF at Executive, Strategic and Tactical levels</li> <li>BC plans in-place with each HoS.</li> </ul>	<ul style="list-style-type: none"> <li>&gt;Emerg. Mgt audit in Audit Plan for CBS.</li> <li>&gt;H&amp;S, Emerg. Planning / Civil Cont. and Business Continuity in Audit Plan for HR&amp;OD</li> </ul>	<ul style="list-style-type: none"> <li>&gt;Standard audits in the plan cover this area on rolling basis.</li> </ul>	<ul style="list-style-type: none"> <li>&gt;Audits in the plan to be completed when due as part of the standard rolling schedule.</li> <li>&gt;Emergency Planning and Business Continuity is included in the 2022/23 audit plan.</li> </ul>	Service Specific Audits – Communications / ICT / Council wide assurance
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Business Risk	Current Impact	Current Likelihood	Overall RAG Status	Risk Owner / Updater	Level and Source of Assurance						Internal Audit Needs	Planned Internal Audit Work	Audit Plan Area	
					Level 1	Level 2			Level 3					
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Council/ Cabinet	Scrutiny	Other	Internal Audit	Other Bodies		External Audit								

					<ul style="list-style-type: none"> <li>&gt;Commissioned Emergency Control Centre</li> <li>&gt;Greater responsibility allocated to Deputy CEO from Oct 2018. Responsible officer changed from Phil Roberts to Adam Hill.</li> <li>&gt;Project Griffin training</li> <li>&gt;Call out &amp; activation protocols/ action cards</li> <li>&gt;RAG alert system across H&amp;S, Emergency Management</li> <li>&gt;Service and Corporate Business Impact Assessments and business continuity plans</li> <li>&gt;Continual review of plans &amp; protocols</li> <li>&gt;Vehicle mitigation &amp; protective security advice</li> <li>&gt;Risk Profiling</li> </ul>			<ul style="list-style-type: none"> <li>&gt;Plans and Action cards reviewed annually and EMS audited in 2019.</li> <li>&gt;Collaborative working with SWP on call out protocols in-place and reviewed.</li> <li>&gt;ACT App and free training promoted across Authority.</li> </ul>						
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Council/ Cabinet	Scrutiny	Other	Internal Audit	Other Bodies		External Audit								

					<ul style="list-style-type: none"> <li>&gt;RAG alert system across H&amp;S, emergency mgt, well-being</li> <li>&gt;H&amp;S Policies</li> <li>&gt;H&amp;S mandatory training / e-learning</li> <li>&gt;RAG fire risk profiling for all premises</li> <li>&gt;Greater responsibility given to Deputy Chief Exec from Oct 2018.</li> </ul>			Psychological Support project until 31/03/22						
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Business Risk	Current Impact	Current Likelihood	Overall RAG Status	Risk Owner / Updater	Level and Source of Assurance						Internal Audit Needs	Planned Internal Audit Work	Audit Plan Area	
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<b>Risk ID</b> 259  <b>Risk Title</b> Regional Working  <b>Risk Level</b> Corporate  Page 52	<p>If the Council, along with its partners and Welsh Government, does not develop and improve regional working, then it will divert the Council and its resources from key priorities and will not benefit Swansea and its residents.</p>	Medium	Medium	Amber	Phil Roberts / Liz Edmonds	<p>&gt;Covid-19 – Maintain stronger partnership working relationships post Covid-19 and as part of the Council's Covid-19 recovery plan and continue to make use of MS Teams to ensure regional meetings are more frequent and effective            &gt;Collaboration on the delivery of school improvement services            &gt;Playing a leading and proactive role in major regional collaborations            &gt;Representations made to WG on reforming the grant regime            &gt;Governance structures in place for all major collaborations            &gt;Partnerships have been mapped            &gt;Director leads for each partnership            &gt;Senior Management restructure strengthening capacity for regional working</p>	<p>&gt;Council is playing a leading and proactive role in major regional collaborations.            &gt;Leader of the Council is the City Region Joint Committee Chair.            &gt;Council meets up regionally with 5 other local authorities to discuss collaboration projects.            &gt;Annual Report on Regional Working presented to Council.</p>	<p>&gt;Scrutiny inquiry findings documented as required actions on the Risks Register.            &gt;Annual Report on Regional Working is produced by Scrutiny providing overview of three key collaborations inc. ERW, West Glam. Regional Partnership (prev. Western Bay), and Swansea Bay City Deal.</p>	<p>&gt;Chief Executive takes the lead role for ERW and Western Bay as well as being an executive member of the City Deal Joint Committee. ERW has fully formed Governance Arrangements.            &gt;City Deal has Joint Committee Agreement and joint scrutiny arrangements agreed by Council.            &gt;Western Bay has a Joint Committee and scrutiny arrangements in place.</p>	<p>&gt;City Deal has a Joint Working Agreement in place, which was approved at Council on 26th July 2018.             &gt;Review of progress by IPC on the Western Bay Health &amp; Social Care collab'n.</p>	<p>&gt;New audit area added as a result of the review of the Risk register from 2022/23</p>	<p>&gt;Internal audit review included in the 2022/23 audit plan.</p>	Cross Cutting Audits – Council Governance and Assurance
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<p><b>Risk ID</b> 264</p> <p><b>Risk Title</b> COVID-19</p> <p><b>Risk Level</b> Corporate</p> <p>Page 53</p>	<p>If we fail to carry on providing a co-ordinated and joined-up response to Covid-19 and make the best use of our workforce and available resources, then: we will be unable to protect vulnerable people and meet demand for key services, such as social care; there will be disruption to services and supplies, including food supplies; we will not be supporting critical services, key workers and local businesses sufficiently to limit the impact of the virus.</p>	Very High	Low	Red	Adam Hill / Richard Rowlands	<p>&gt; Prepare And Implement A Covid-19 Recovery Plan To Restart, Adapt, Recover And Transform Council Services.</p> <p>&gt; Work With Partners To Provide Social Care And Other Critical Front-Line Staff With Ppe.</p> <p>&gt; Work With Partners To Ensure Resilient Supply Chains, Especially Food And Ppe Supply.</p> <p>&gt; Work With Partners To Redeploy Staff And Seek Recruits To Critical Areas, Such As Social Care And Food Distribution To Food Banks.</p> <p>&gt; Prepare For The Possibility Of Further Covid-19 Outbreaks.</p> <p>&gt; Provide Council-Led To Support To Local Businesses, E.G. Advice, Grants And Rate Relief.</p> <p>&gt; Work With Partners To Inform And Reassure The Public And Reinforce Health And Social Distancing Messages Through Social And Other Media.</p> <p>&gt; Work With Partners To Support Education Teams &amp; Schools And Provide Education /</p>	<p>&gt;Covid-19 Recovery and transformation Plan 'Achieving Better Together' approved At Cabinet.</p> <p>&gt;Various Cabinet reports through 2020/21 to support work to respond to the pandemic, e.g. Financial Procedure Rule 19.1c and FPR7. Authorisation for Alteration and Conversion of Bay Studios, Fabian Way, Swansea into an 1000 Bed Surge Hospital on Behalf of the Swansea Bay University Health Board – See Cabinet 27/04/20.</p>	<p>&gt;Scrutiny has kept a watching brief. SPC to review local position and progress with Recovery Plan.</p>	<p>&gt;Covid-19 Recovery and transformation Plan 'Achieving Better Together' reviewed by Audit Committee.</p> <p>&gt;Audit Committee quarterly overview of risk management, including Corporate Risks.</p> <p>&gt;Audit Committee oversight of relevant reports and impact of Covid-19, e.g. See Audit Committee review of Revenue and Capital Budget Monitoring - 2nd Quarter on 09/02/21, including Welsh Government funding and Covid-19 grant payments made to local businesses</p>	<p>&gt;Matters arising addressed in some Internal Audit work, e.g. See report to Audit Committee 09/02/21</p> <p>Internal Audit Annual Plan 2020/21 - Monitoring Report for the Period 1 October 2020 to 31 December 2021 – detailing additional work done in the quarter, including Lloyds pre-paid card review in relation to the Covid-19 Foodbank setup and operation.</p>	<p>&gt;Report providing an assessment of the key issues following the Covid-19 response with a particular focus on how we have collectively managed Care Home settings reviewed at the Regional Partnership Board.</p>	<p>&gt;Audit Wales has shaped their work to provide assurance and challenge in a way which helps to support the Council through this period. 2020-21 work includes:</p> <ul style="list-style-type: none"> <li>• recovery planning in response to the COVID-19 pandemic;</li> <li>• COVID-learning project – helping to identify and share learning from the way in which public bodies have responded to the pandemic;</li> </ul>	<p>&gt;Achieving Better Together (Recovery) completed in 2021/22 plan.</p>	<p>&gt;ABT Transformation audit is included on the 22/23 audit plan.</p>	Cross Cutting Audits – Council Governance and Assurance
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<b>Risk ID</b> 269  <b>Risk Title</b> Local Economy and Infrastructure  <b>Risk Level</b> Corporate  Page 55	<p>If the local economy and infrastructure is not transformed and supported to be resilient and to take advantage of national and global trends and events and attract investment, then it will not fulfil its potential as a regional centre to raise aspirations, improve services, lift skills, improve connectivity, create well-paid employment opportunities and improve the well-being of Swansea citizen.</p>	High	High	Red	<b>Martin Nicholls / Phillip Holmes</b>  <ul style="list-style-type: none"> <li>&gt; Refresh Regional Economic Regeneration Strategy</li> <li>&gt; Develop A Covid Economic Recovery Plan</li> <li>&gt; Attract Sufficient Investment And Development And Regenerate The City Centre.</li> <li>&gt; Work With Partners To Deliver The Swansea Bay City Deal And Attract Investment Across The Region To Deliver Highly Skilled And Well-Paid Jobs.</li> <li>&gt; Organise And Facilitate Virtual Meet-The-Buyer Events To Help Local Businesses To Identify Opportunities To Bid For Council Work And Contracts.</li> <li>&gt; Take Appropriate Actions Where The Council Has A Direct Relationship With Businesses Such As Swansea Indoor Market Traders With Rent Relief To Support Businesses During Covid-19.</li> <li>&gt; Provide Business Advice And Support, Including Administering Uk And Welsh Government Business Grants And Funds, To Assist</li> </ul>	<ul style="list-style-type: none"> <li>&gt; Cabinet considered economic recovery plan</li> <li>&gt;Cabinet considered FPR7 where appropriate</li> </ul>	<ul style="list-style-type: none"> <li>&gt; Regular scrutiny undertaken on post Covid economic recovery and specifically on phase 1 arena/digital district project</li> </ul>	<ul style="list-style-type: none"> <li>&gt; Regional directors and regional transport forum improved regional and joint working as a precursor to the formation of the CJC</li> <li>&gt; Deliver Covid Economic Recovery Plan in collaboration with Regeneration Swansea partners.</li> <li>&gt;City Deal Regional Scrutiny Panel overview of progress on Swansea Waterfront City project</li> <li>&gt;Reporting of programme outputs to funding bodies, WG, WEFO HLF etc.</li> </ul>	>Collaborate With Welsh Government On Regional Economic Framework	>Number of Regen and Planning audits included on the audit plan to be completed on a rolling basis.	> Regen and Planning audits included on the 22/23 audit plan	> Added review of City Deal and Swansea Central Phase 1 for 2022/23	Service Specific Audits – Planning & City Regeneration
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Council/ Cabinet	Scrutiny	Other	Internal Audit	Other Bodies		External Audit								

<b>Risk ID</b> 274  <b>Risk Title</b> Covid-19 Risk  <b>Risk Level</b> Corporate  Page 57	<p>If rates of Covid infection &amp; transmission continue to rise whilst we try to deal with backlogs of planned, previously delayed, health and care and we continue to lose staff from the health and care sector then demand for all forms of personal care is likely to exceed our capacity and resilience to be able to directly provide or commission that care</p>	High	High	Red	David Howes / Angela Morgan	<p>&gt; Additional Agency Worker Support Is Being Procured To Address Backlogs In Adult Assessment And Reviews. This Extra Support Will Be In Place Until April 2021 And Then Review.  &gt; Emergency Care Home Support Arrangements Have Been Established Through Which Local Authority And Primary And Community Health Staff Provide Direct Support To Care Homes Where Staffing Difficulties In Those Homes Cause A Risk Of Service Failure. Use Of These Emergency Support Staff Are Monitored At The Weekly Regional Community Silver Emergency Planning Meeting. These Arrangements Will Remain In Place Until February 2022 And Then Subject To Review  &gt; Additional Workforce Support Arrangements Have Been Established Through Utilising Dedicated Corporate Hr And Occupational Health Resource To Help Manage</p>	Monitored via ECG on a weekly basis	Dedicated social services scrutiny performance panels	regional partnership board oversight		CIW inspection of both regulated care services and LA statutory functions	n/a	n/a	n/a
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Council/ Cabinet	Scrutiny	Other	Internal Audit	Other Bodies		External Audit								

					Implemented To Protect Staff And Service Users. The Effectiveness Of These Adaptations Are Monitored On A Weekly Basis Through The Weekly Community Health And Care Silver Planning Meetings. These Arrangements Will Be Reviewed In February 2022.								
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<b>Risk ID</b> 276  <b>Risk Title</b> Achieving Better Together – Recovery  <b>Risk Level</b> Corporate  Page 62	<p>If the Council does not deliver the actions and milestones in the recovery plan, then there is a risk the organisation will not move on effectively from the effects of the pandemic. This is important as it forms the foundations for the next transformation programme</p>	Low	Low	Amber	Adam Hill / Marilyn Dickson	<p>&gt; Monitoring capacity. Capacity Is A Significant Risk Across The Council With Staff Working On Ttp, Some Staff Still Diverted Onto Urgent Covid Tasks, Staff Off Sick With Covid Or Self-Isolating, And The General Pressure Of Business As Usual Alongside The Continuing Pandemic. Delivery Of The Recovery Plan Must Be Viewed In This Context And Any Risks Or Issues Flagged By Workstream Leads. Overall Programme Management Capacity Is Required. A Post Has Now Been Created And Recruited Will Begin Shortly</p> <p>&gt; Robust governance and recovery plan monitoring and reporting. Governance Established For The Recovery Plan Utilising Existing Groups And Boards. Reporting Monitoring In Place With Workstream Leads.</p>	<p>&gt;Recovery and transformation Plan 'Achieving Better Together' approved at Cabinet, October 2020. &gt;Cabinet members aligned to working groups and the Board and steering group are chaired by the Leader and deputy leader respectively.</p>	<p>&gt; Recovery and transformation Plan 'Achieving Better Together' reviewed by Scrutiny Programme committee. (During 2021 reviews took place in March &amp; October).</p>	<p>&gt; Recovery and transformation Plan 'Achieving Better Together' reviewed by Audit Committee. &gt; Recovery, reshaping and Budget Strategy Board established to oversee the work of the Organisational Cross Cutting and Transformation Steering group. &gt; PDC supporting the development of polices and monitoring progress of the workstreams. &gt;CMT receive regular updates and monitor progress of the actions and work of the 3 groups.</p>	<p>&gt;Assurance Is Provided From Internal Audit &gt;Recovery and transformation Plan 'Achieving Better Together' reviewed by Governance &amp; Audit Committee (During 2021 reviews took place in Feb &amp; November &gt; Internal audit review undertaken in August 2021 - High Assurance rating given. Recovery Element only – transformation deferred to 22/23</p>	<p>&gt; Liaise with the WLGA Councils Service Transformation Network and other Local Authorities</p>	<p>&gt; Assurance Is Provided From External Audit &gt; WAO review 'Springing Forward' to examine how councils are strengthening their ability to transform, adapt and maintain the delivery of services, including those delivered in partnership with key Stakeholders and communities (focus on Assets &amp; Workforce) ¼ 4 2021 &gt; ¼ 1 2022. &gt; WAO 'Coming Out' review will seek to provide both assurance and insight into how Council staff might work together in the 'post</p>	<p>&gt; Audit added to plan for 2021/22. Recovery element completed in 2021/22 transformation element deferred to 22/23</p>	<p>&gt;To be included as part of the Achieving better Together (trans) audit to include savings delivery and workforce strategy elements in the audit plan for 2022/23</p>	Cross Cutting Audits – Council Governance and Assurance
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<b>Risk ID</b> 282  <b>Risk Title</b> Post-EU Exit  <b>Risk Level</b> Corporate  Page 64	If we dont monitor, gather and share intelligence on the period following the end of EU transition via the post-Brexit Steering Group and WLGA, then we may not be fully prepared to mitigate emerging risks or take advantage of new opportunities.	Very Low	Very Low	<b>Green</b>	<b>Adam Hill / Richard Rowlands</b>	> The Council Has Established An Internal Post-Brexit And Covid Recovery Steering Group (With Representatives From Across The Council) And Attends The Wlga Eu Co-Ordinators Group To Review And Monitor The Local Impact Following The End Of The Eu Transition Period And To Identify And Respond To Any Risks And Opportunities Arising.	See risk 276 - Achieving Better Together – Recovery  See risk 277 - Achieving Better Together – Transformation	See risk 276 - Achieving Better Together – Recovery  See risk 277 - Achieving Better Together – Transformation	See risk 276 - Achieving Better Together – Recovery  See risk 277 - Achieving Better Together – Transformation	See risk 276 - Achieving Better Together – Recovery  See risk 277 - Achieving Better Together – Transformation	See risk 276 - Achieving Better Together – Recovery  See risk 277 - Achieving Better Together – Transformation  Quarterly reports to WLGA EU Transition Group	See risk 276 - Achieving Better Together – Recovery  See risk 277 - Achieving Better Together – Transformation	n/a	n/a	n/a
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<b>Risk ID</b> 289  <b>Risk Title</b> Reducing & Tackling Fraud  <b>Risk Level</b> Corporate  Page 65	<p>If the council does not put robust arrangements in place to protect its limited resources and assets from fraud and corruption, then it will remove resources from the council so that they are not put to best use to support those with the greatest need and will cause untold social harm to individuals and communities.</p>	High	Low	Amber	Ben Smith / Simon Cockings	<p>&gt; Detailed Policies And Procedures In Place For Staff To Follow To Reduce The Likelihood And Opportunity Of Fraudulent Activity. Include Financial Procedure Rules, Contract Procedure Rules And Procurement Guidelines. These Are Reviewed Annually And Staff Are Reminded Of The Existence Of The Policies And Procedures Every Six Months.</p> <p>&gt; The Annual Counter Fraud Plan Is Presented And Approved By Cmt And The Audit And Governance Committee On An Annual Basis. This Helps To Ensure Fraud Risks Are Identified And Highlighted And Ensures Resources Are Targeted To Key Areas To Limit The Possible Risk Of Fraud.</p> <p>&gt;The Corporate Management Team And The Governance And Audit Committee Receive An Annual Report</p>			<p>&gt;The Annual Counter Fraud Plan Is Presented And Approved By The Audit And Governance Committee On An Annual Basis.</p> <p>&gt; The Governance And Audit Committee Receive An Annual Report And A Mid-Year Update Report Outlining The Work Undertaken By The CFF To Raise Awareness and To Report Progress This Assists In Increasing Fraud</p> <p>&gt; Governance And Audit Committee Review And Assess The Risk Management, Internal Control And Corporate Governance Arrangements Of The Authority As</p>	<p>&gt;Independent Assurance Is Provided From Internal And External Audit On The Effectiveness Of Governance, Risk Management And Internal Control On An Annual Basis Via The Chief Auditor's Annual Report And Opinion, The Annual Governance Statement And The Annual Is a 260 Report From The Council's External Auditors. The Existence Of A Strong And Effective Governance, Risk Management And</p>	<p>&gt;Ongoing fraud related work based within the audit team</p>	<p>&gt;Ongoing fraud detection and prevention work via the CFT within internal audit.</p>	n/a
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Page 67					<p>And So Reduces The Risk Of The Authority Being Subject To Fraudulent Attack</p> <p>&gt;The Council Has A Dedicated Team Of Professionally Trained And Experienced Corporate Fraud Investigators To Prevent, Deter And Detect Fraudulent Activity And To Ensure Any Allegations Of Fraud And Corruption Are Effectively Investigated. The Existence And Work Of The Corporate Fraud Team Is Publicised At Least Twice A Year As A Deterrent To Fraudulent Activity.</p> <p>&gt;Annual Review Of All Relevant Policies And Procedures To Ensure They Remain Fit For Purpose In Helping To Prevent And Detect Fraud And Corruption E.G. The Anti-Fraud And Corruption Policy, Anti-Money Laundering Policy, Whistleblowing Policy, Disciplinary Policy And The Code Of Conduct.</p> <p>&gt;The Council Communicates A Zero Tolerance Approach To Fraud, Bribery And</p>			<p>Procedures In Place Across The Council To Reduce The Possibility Of Fraudulent Activity.</p>	<p>Matching Across A Broad Range Of Council Data In Order To Detect And Prevent Fraudulent Activity.</p>		<p>By The Review To Further Strengthen Counter-Fraud Arrangements. The Action Plan Is Currently Being Implemented.</p>		
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Council/ Cabinet	Scrutiny	Other	Internal Audit	Other Bodies		External Audit								

					Corruption A Minimum Of Twice A Year Via Internal And External Bulletins. >The Council Has A Dedicated Fraud Inbox For Staff And The General Public To Report Any Suspicion Of Alleged Fraudulent Activity. The Council Assesses All Reports Of Fraud Received And Evaluates The Threat And Responds Accordingly									
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					Management Assurance	Other <u>Internal</u> Assurance			Other <u>Independent</u> Assurance					
Council/Cabinet	Scrutiny	Other	Internal Audit	Other Bodies		External Audit								

<b>Risk ID</b> 296  <b>Risk Title</b> Supply of Construction Materials  <b>Risk Level</b> Corporate  Page 69	If the supply of construction materials continue to be delayed, and in short supply, then this will impact negatively on the cost and programme for the delivery of capital programme projects.	Very High	High	Red	<b>Martin Nicholls / Rachel Lewis</b>  > Discuss & Monitor The Situation With The Various Project Teams Monthly And Escalate As Required. This Is Done Via A Monthly Cross Cutting Tracker Discussed At Dmt. > Increasing Our Stock Levels When Materials Become Available. This Is Monitored Via Regular Programme Meetings As Required For Scheme Delivery And In Conjunction With The Procurement Team And Suppliers Considering Alternatives Where Possible. > Regular Liaison With The Dedicated Procurement Team Helps Reduce The Risks. > Teams Continue Working Closely With Suppliers To Mitigate Risk Of Non Delivery							>N/a audit advised issue likely to dissipate in 22/23	n/a	n/a
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Business Risk	Current Impact	Current Likelihood	Overall RAG Status	Risk Owner / Updater	Level and Source of Assurance						Internal Audit Needs	Planned Internal Audit Work	Audit Plan Area	
					Level 1	Level 2			Level 3					
					Management Assurance	Other <u>Internal</u> Assurance			Other <u>Independent</u> Assurance					
Council/Cabinet	Scrutiny	Other	Internal Audit	Other Bodies		External Audit								

<p><b>Risk ID</b> 306</p> <p><b>Risk Title</b> WCCIS</p> <p><b>Risk Level</b> Corporate</p> <p>Page 70</p>	<p>If the current instability and poor performance of the All Wales Community Care Information System is not rectified then backlogs in the recording of client contacts, assessments, case recording and plans for all individuals receiving intervention from Swansea Social Services will accrue, increasing further current pressures on frontline staff, severely limiting performance management and reporting capability and potentially compromising safe service delivery.</p>	High	High	Red	<p>David Howes / Angela Morgan</p>	<p>&gt; Additional Business Support Mobilised To Assist Frontline Staff With Catching Up On Backlogs. Backlogs Created By The Lack Of Access To The System Are Monitored On A Twice Weekly Basis At A Wccis Meeting. &gt;Manual Workarounds Have Been Implemented To Manage The Recording Of Assessments, Case Recordings And Plans When All Other Services Have Restricted Access To The System. The Need To Maintain These Manual Systems Is Monitored On A Monthly Basis At P&amp;Fm &gt; Usual Performance Monitoring Arrangements Have Been Suspended And Manual Systems To Monitor A Smaller Number Of Key Performance Measures Put In Place. These Key Performance Measures Continue To Be Monitored On A Monthly Basis In P&amp;Fm And Every 6 Weeks By Scrutiny</p>		<p>&gt; Key Performance Measures Continue To Be Monitored On A Monthly Basis In P&amp;Fm And Every 6 Weeks By Scrutiny Performance Committee.</p>	<p>&gt; The National Team Are Working Closely With The Software Provider And Microsoft To Implement Fixes To Stabilise The System (This Is Outside Of The Control Of The Council). The Council Have Escalated Concerns About The Effectiveness Of The National Team And The Software Provider To Facilitate A Stable National System. The Impact Of Ongoing System Instability Is Monitored At A Twice Weekly Meeting Wccis Meeting And The Council's Lead Director For Digital Services Attends Weekly</p>				<p>&gt;New system audit added to the audit plan from 22/23</p>	<p>&gt;WCCIS initial audit review included on the 22/23 audit plan.</p>	Service Specific Audits – Adult Services
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Business Risk	Current Impact	Current Likelihood	Overall RAG Status	Risk Owner / Updater	Level and Source of Assurance						Internal Audit Needs	Planned Internal Audit Work	Audit Plan Area	
					Level 1	Level 2			Level 3					
					Management Assurance	Other <i>Internal</i> Assurance			Other <i>Independent</i> Assurance					
Council/ Cabinet	Scrutiny	Other	Internal Audit	Other Bodies		External Audit								

Page 71					Performance Committee. > During Periods Of System Instability Where The Number Of Users Needs To Be Reduced, Priority Access Is Maintained For Critical Users And In Particular The Teams That Are Managing New Referrals In Children And Adult Services. The Effectiveness Of These Arrangements Are Monitored On A Twice Weekly Basis At A Wccis Meeting			National Governance Meetings.						
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Last Updated: 07/02/22

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

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

Service Area: Internal Audit

Directorate: Resources

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

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

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

Annual report to the Governance and Audit Committee outlining the methodology used when compiling the Internal Audit Annual Plan.

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

n/a – no impact

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

# Integrated Impact Assessment Screening Form

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

Consultation undertaken with the Director of Finance & S151 Officer, Legal, Access to Services and CMT.

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

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

Yes  No

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

Yes  No

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

Yes  No

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

Yes  No

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

High risk

Medium risk

Low risk

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

Yes

No

If yes, please provide details below

Council Services included within the Internal Audit planned programme of work for 2022/23 will be subject to internal audit reviews which may result in recommendations being made to improve compliance with Council policies and procedures and consequentially may result in changes to operations/processes within service areas if required.

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

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

To update committee on the methodology used to compile the Internal Audit Annual Plan for 2022/23.

# Integrated Impact Assessment Screening Form

## Outcome of Screening

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

The completion of the Integrated Impact Assessment Screening revealed that:

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

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

Full IIA to be completed

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

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

<b>Screening completed by:</b>
<b>Name: Simon Cockings</b>
<b>Job title: Chief Auditor</b>
<b>Date: 23/11/21</b>
<b>Approval by Head of Service:</b>
<b>Name: Ben Smith</b>
<b>Position: Director of Finance &amp; S151 Officer</b>
<b>Date: 23/11/21</b>

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

# Agenda Item 6



## Report of the Service Centre Manager & Strategic Human Resources and Organisational Development Manager

Governance & Audit Committee – 8 March 2022

### Absence Management Audit Report 20/21

<b>Purpose:</b>	To provide an update on the Absence Management audit report for the above period
<b>Report Authors:</b>	Adrian Chard (Strategic HR&OD Manager) Sian Williams (Service Centre Manager)
<b>Finance Officer:</b>	Paul Roach
<b>Legal Officer:</b>	Debbie Smith
<b>Access to Services Officer:</b>	Rhian Millar
<b>For Information</b>	

#### Internal Audit on Absence Management – Update March 2022

##### 1. Introduction

- 1.1 As a result of the first internal audit on Absence Management carried out in 2020, an assurance level of moderate was given.
- 1.2 An action plan was developed to address the issues identified and appropriate implementation steps put in place.
- 1.3 This action plan identified actions (High Risk) and MR actions (Medium Risk), as previously reported to the committee in September 2021 all recommendations have been implemented, with the exception of;

*“Consideration should be given to having a discussion with the provider of the Interflex system to provide reports highlighting instances of ‘unauthorised absences’ – this was considered non-cost-effective.*

- 1.4 There is a further “follow up” Audit scheduled for March 2022.

## 2 Further progress as at February 2022

2.1 As reported previously, in line with the Oracle Fusion project a Manager dashboard is in development and nearing readiness for User Acceptance testing, this will provide real time information for all Managers with absence management responsibility and provide them with information on the following:-

- Staff absent due to sickness (within their area only) and days lost
- Return to Work Interviews Outstanding
- Record of Action Meetings Outstanding

This information will also be available to the “Manager’s” Manager, providing additional data and information to improve Absence Management across the authority.

2.2 The monthly reminders to Managers has had a positive impact in terms of queries and requests for additional training.

2.3 Development of the Learning Module in Fusion is progressing and will provide an additional tool to further improve compliance in completing mandatory sickness management training.

2.4 There is continued improvement in terms of completing Return to Work and Record of Action meetings and these details can be provided to the Committee.

2.5 Management of Absence Advisors have been appointed in the Education, Place and Social Services Directorates to support Managers in ensuring compliance with our Sickness Absence Policy and to identify proactive ways in managing and reducing sickness.

This has included;

- Support to progress current Long Term Sickness cases of over 6 months and address cases which are progressing into 6 months and over.
- Early interventions in sickness cases to support managers and employees in progressing cases as appropriate.
- Strengthening links with Occupational Health by arranging review meetings with the OH Team to assist Managers by discussing next step plans at an earlier stage.
- Provision of additional dedicated clinics for Social Services staff, to minimise the waiting times between referrals and appointments.
- Manager training, guidance and upskilling.
- Support with Manager Compliance

- In partnership with Trade Unions, updated guidance has been developed in relation to the 'Dying to Work' Charter.
- Stress and Coronavirus related absences are being monitored and have started to decrease but this will be another key focus for the team going forward.

### **3. Integrated Assessment Implications**

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

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

3.2. The Well-being of Future Generations (Wales) Act 2005 mandates that public bodies in Wales must carry out sustainable development. Sustainable development means the process of improving the economic, social, environmental and cultural well-being of Wales by taking action, in accordance with the sustainable development principle, aimed at achieving the 'well-being goals'.

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

### **4. Financial Implications**

4.1 There are no financial implications other than those set out in the body of the report.

## **5. Legal Implications**

- 5.1 There are no legal implications other than those set out in the body of the report.

**Background Papers:** None.

**Appendices:** None.



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

Quarterly Update: 31 December 2021

### Annual Audit Summary

Description	Timetable	Status
A report summarising completed audit work since the last Annual Audit Summary, which was issued in February 2021.	January 2022	Drafting

### Financial Audit work

Description	Scope	Timetable	Status
<b>Audit of the Council's 2020-21 statement of accounts</b>	The Council's draft statement of accounts for 2020-21 were received on 31st May 2021. Our audit commenced upon the receipt of the accounts and our qualified audit opinion was issued on 7th September 2021.	June to September 2021	Completed
<b>Audit of Swansea Pension Fund 2020-</b>	The Pension Fund's draft statement of accounts and annual report for 2020-21	August to November 2021	Completed

<b>21 statement of accounts</b>	were received on 29th July 2021. Our audit commenced upon the receipt of the accounts and was completed and reported in November 2021.		
<b>2020-21 Grant Claim Audit Work</b>	We have been requested to undertake certification work on the following Council grant claims: <ul style="list-style-type: none"> <li>• Housing Benefit Subsidy</li> <li>• NHS Pooled Budget return</li> <li>• Teachers' Pensions Return</li> <li>• Non domestic rates</li> </ul>	October 2021 to January 2022	In progress

## Performance Audit work

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

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

2021-22 Performance audit work	Scope	Timetable	Status
<b>Springing Forward – Examining the building blocks for a sustainable future</b>	As the world moves forward, learning from the global pandemic, this review looks at how effectively councils are strengthening their ability to transform, adapt and maintain the delivery of services, including those delivered in partnership with key stakeholders and communities.	Planned for Autumn 2021 onwards to look at two tracers <ul style="list-style-type: none"> <li>• workforce tracers</li> <li>• asset tracers</li> </ul>	Fieldwork Ongoing
<b>‘Achieving Better Together’ Transformation - A local project to ‘review’ new transformation arrangements</b>	The focus of the work is real time working alongside the Council in taking forward its new transformation arrangements to: <ul style="list-style-type: none"> <li>• remobilise the Council</li> <li>• refocus the Council to be efficient and effective in delivering its Corporate Plan and current priorities, and</li> <li>• reshape to look beyond the next 2 years in setting out its new Corporate Plan building on ‘Sustainable Swansea – fit for the future’.</li> </ul> We will work alongside the Council as it further develops its recovery plan as a ‘critical friend’ and in learning from and sharing practice and assurance and insight.	Ongoing	Ongoing

## Local government national studies planned / in progress

Study	Scope	Timetable	Status	Fieldwork planned at City and County of Swansea
<b>Direct Payments</b>	Review of how local authorities manage and promote the use of Direct payments	Publication Winter 2021-22	Drawing conclusions mid-October, drafting and publication early 2022	No – work being delivered via Direct Payment Forum and a selection of follow up interviews
<b>Emergency Services</b>	Review of how well emergency services (blue light) collaborate	Publication winter 2021-22	Clearance with publication end of January 2022	N/A
<b>Follow up on People Sleeping Rough</b>	Review of how local authorities responded to the needs of people sleeping rough during the pandemic following up on the AGWs report of July 2020	N/A	N/A	This work is not progressing in 2021-22
<b>Poverty</b>	Understanding how local authorities ensure they deliver their services to minimise or reduce poverty.	Autumn 2021 - Autumn 2022	Fieldwork	Yes - interview with nominated officer at the council
<b>Social Enterprises</b>	Review of how local	Autumn 2021 -	Fieldwork	Yes - interview with nominated officer at the council

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

## Estyn

Estyn planned work 2021-22	Scope	Timetable	Status
<b>Local Government Education Services Inspections</b>	Estyn have worked closely with Directors of Education to review their inspection guidance for local government education services to reflect the experiences of the pandemic. The updated guidance (published on 1 July 2021) will be piloted on the first inspection and feedback will be sought on whether any further refinements need to be made.	LGES inspections to resume from late Autumn term	N/A
<b>Curriculum Reform thematic review</b>	Regional consortia and local authority support for curriculum reform.	Evidence collecting in Sept/Oct - publish in early February	N/A

## Care Inspectorate Wales (CIW)

CIW planned work 2021-22	Scope	Timetable	Status
<b>National Assurance Check 2020-21</b>	CIW has now published all assurance check letters CIW has published its national assurance check report highlighting key findings and recommendations	Published	Complete
<b>Programme 2022-23</b>	CIW will run an annual programme of assurance checks, performance evaluation inspections and risk-based inspections	April 2022- March 2023	Planning
<b>National review</b>	Support for disabled children and their families.	Published	Complete
<b>Follow-up</b>	CIW will be following up on areas for improvement identified in the Assurance Checks or through risk-based inspection activity with individual local authorities where necessary.	Ongoing	One follow-up risk-based inspection has occurred and due to be published.  Two further follow up assurance checks have occurred and due to be published in due course
<b>Inspection</b>	Risk based inspection activity will continue where required.	As required	No inspections are scheduled at this time (up until April 2022)

<b>Development</b>	CIW will continue to develop its approach to inspection and review of local authorities	April 2022	In progress
<b>Deprivation of Liberty Safeguards Annual Monitoring Report for Health and Social Care 2020-21</b>	Annual monitoring report in draft format currently – this is a joint report with Health Inspectorate Wales	December 2021	In progress
<b>Annual meeting with Statutory Directors of Social Services</b>	CIW will meet with all Directors of Social Services	Dec 2021 and Jan 2022	In progress

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

Report title	Publication date and link to report
<b>Care Home Commissioning for Older People</b>	<a href="#">December 2021</a>
<b>The Welsh Government's Warm Homes Programme</b>	<a href="#">November 2021</a>
<b>Taking Care of the Carers? How NHS bodies supported staff wellbeing during the COVID-19 pandemic</b>	<a href="#">October 2021</a>
<b>Financial Sustainability of Local Government</b>	<a href="#">September 2021</a>
<b>NHS summarised accounts infographic</b>	<a href="#">September 2021</a>



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

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

## Audit Wales national reports and other outputs due to be published during 2021-22 (and other work in progress/planned)<sup>2</sup>

Title	Anticipated publication date
Welsh Government accounts commentary	February 2022
Welsh Government setting of well-being objectives	February 2022
Unscheduled care – data tool and commentary	February/March 2022
Collaborative arrangements for managing local public health resources	February 2022
COVID response & recovery / Welsh Government grants management – third sector support	February 2022
NHS waiting times data-tool and planned care commentary	March 2022
Welsh Government workforce	February/March 2022
Orthopaedic services	March 2022
Curriculum reform	Spring 2022
Equality impact assessment	Spring 2022
Climate change – baseline review	Spring/summer 2022

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

<b>Title</b>	<b>Anticipated publication date</b>
<b>COVID response &amp; recovery / Welsh Government grants management - other</b>	TBC
<b>Affordable housing</b>	TBC
<b>Broadband infrastructure</b>	TBC
<b>Flood risk management</b>	TBC

### **Forthcoming Good Practice Exchange events and publications**

<b>Title</b>	<b>Anticipated publication/event date</b>
<b>Post event resources including session recordings for the Springing Forward event on organisational resilience held on 9/12/21</b>	Late January 2022
<b>Direct Payments Event (title TBC)</b>	March 30 2022

# Agenda Item 8



## Report of the Head of Democratic Services

Governance & Audit Committee – 8 March 2022

### Governance & Audit Committee Action Tracker Report

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

#### 1. Introduction

- 1.1 During the course of Governance & Audit Committee meetings various actions may be decided which are recorded on the minutes of the meetings.
- 1.2 As agreed in 2016/17 an Action Tracker process was put in place to ensure transparency over the outcomes of actions agreed by Committee.
- 1.3 The Action Tracker records the actions agreed by the Governance & Audit Committee and provides an outcome for each action.
- 1.4 The up to date Action Tracker 2021/22 is attached at Appendix 1.
- 1.5 The Action Tracker is regularly updated and any completed actions will be marked 'Completed' and coloured in grey.
- 1.6 The Action Tracker is reported to each Governance & Audit Committee meeting for information.

## 2. 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:

<b>Appendix 1</b>	Governance & Audit Committee Action Tracker 2021/22 (Closed actions removed).
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### Governance & Audit Committee - Action Tracker 2021/2022

Date of Meeting	Minute Ref	Action	Nominated Officer(s)	Status
08/02/22	77	<b>Workforce Strategy</b>		
		The Chair welcomed the introduction of the Strategy and requested that an annual update be provided to the Committee.	Adrian Chard	<b>Ongoing</b> Added to 2022/2023 Work Plan for February 2023.
08/02/22	76	<b>Place: Internal Control Environment 2021/22</b>		
		The Chair referred to Key Performance Indicators (KPI's) and requested additional information be provided in future reports surrounding both positive and negative results, particularly regarding high levels of sickness in Waste, Parks and Cleansing. She requested that assurance be provided regarding high sickness levels and the use of agency staff as cover.	Martin Nicholls	<b>Ongoing</b> Added to 2022/2023 Work Plan for February 2023.
08/02/22	75	<b>Corporate Risk Overview – Quarter 3 2021/22</b>		
		The Chair requested that Internal Audit include the new Corporate Risk of WCCIS and the Availability of Domiciliary Care be investigated early in the 2022/23 Audit Plan.	Simon Cockings	<b>Ongoing</b> Non-residential care audit and WCCIS audit were already included on the draft 22/23 audit work plan and can be scheduled as soon as possible in 22/23 depending on client department availability/capacity.
08/02/22	74	<b>Internal Audit Recommendation Follow-Up Report - Quarter 3 2021/22</b>		
		The Chair highlighted that a suitable solution in respect of External Audit Recommendation Tracking should be found as soon as possible in order for the Council to have a far better control of the situation.	Adam Hill / Richard Rowlands	<b>Ongoing</b> A specification on a software performance solution, including the facility to track actions, has been developed and shared with Corporate procurement.
08/02/22	73	<b>Internal Audit Annual Plan 2021/22 - Monitoring Report for the Period 1 October 2021 to 31 December 2021</b>		
		The Chair added that the Committee would benefit from reading through the full audit reports on Partnerships and Achieving Better Together – Recovery and Refocus which contained some rich information regarding governance and risk and asked that these be circulated to the Committee.	Simon Cockings / Jeremy Parkhouse	<b>Closed</b> Reports circulated to the Committee.

08/02/22	72	<b>Service Centre – Accounts Receivable Update</b>		
		The Chair requested that the Director of Finance / Section 151 Officer circulates the notes regarding the topics discussed to the Committee.	Ben Smith	<b>Closed</b> Notes circulated to the Committee.
		The Chair added that the pressures across all areas be noted and the Committee needed to keep a watchful eye on the position as it was likely to get worse not better. She added that a further update would be required.	Ben Smith	<b>Ongoing</b> Update scheduled for June 2022.
12/01/22	68	<b>Governance &amp; Audit Committee Action Tracker</b>		
		The Chair highlighted the need to organize Committee training from June 2022 onwards.	Adam Hill	<b>Ongoing</b> Training Programme added to agenda for 12/04/2022 (Replaces Minute.56 – 09/11/2021)
12/01/22	67	<b>Update Report South West Wales Corporate Joint Committee</b>		
		The Chair highlighted the need to closely monitor the progress of the CJC and requested that regular summary progress updates be provided to the Committee.	Martin Nicholls / Jeremy Parkhouse	<b>Ongoing</b> Future reports to be added to the Work Plan. Added to 2022-2023 Work Plan for June 2022.
12/01/22	65	<b>Response to the Grand Theatre Audit Report 2020/21</b>		
		Internal Audit would revisit the service and report to the Committee in their Quarter 4 Monitoring Report.	Simon Cockings	<b>Ongoing</b> Follow-up is underway - Internal Audit to provide an update in Quarter 4 Monitoring Report.
14/12/21	61	<b>Governance &amp; Audit Tracker Report</b>		
		The Chair asked for the following to be added to the Tracker Report: - <ul style="list-style-type: none"> <li>Minute No.46 – Response to the Community Equipment Stores &amp; Community Alarms Service Audit Report 2021/22</li> </ul> 'The Chair asked the Internal Audit Section to include a Review of the Performance Management Arrangements' to be included in their follow-up review'.	Simon Cockings	<b>Ongoing</b> Follow-up work is underway - Internal Audit will cover this as part of the follow up work and provide an update in Quarter 4 Monitoring Report.
14/12/21	60	<b>Audit Wales Work Programme and Timetable – City and County of Swansea Council</b>		
		The Chair requested that the Audit Wales representative circulates any examples of good practice to the Committee.	Justine Morgan – Audit Wales	<b>Ongoing</b> Response circulated with additional information to follow in the New Year.

		The Chair asked that the Action Tracker report / Work Plan be updated to include the quarterly Audit Wales update report and any Audit Wales reports applicable to the Council.	Jeremy Parkhouse / Richard Rowlands	<b>Ongoing</b> Quarterly Audit Wales Work Plan added for 08/03/2022 meeting. Any reports applicable to the Authority be added to the Work Plan when required.
<b>09/11/21</b>	<b>54</b>	<b>Impact of the Corporate Insolvency and Governance Act 2020</b>		
		To be added to the February agenda as part of the Accounts Receivable report.	Ben Smith / Jeremy Parkhouse	<b>Closed</b> Report included in verbal update on agenda for 08/02/22 and notes circulated by Director of Finance.
<b>09/11/21</b>	<b>53</b>	<b>Update on Swansea Achieving Better Together</b>		
		The Chair asked that the Deputy Chief Executive for an update on the Achieving Better Together.	Adam Hill	<b>Ongoing</b> Update on Swansea Achieving Better Together Report added to the Work Plan 2021-22 for 12/04/21.
<b>09/11/21</b>	<b>52</b>	<b>Annual Report Corporate Safeguarding 2020-21</b>		
		The Chair asked that Compliance of Safeguarding training be highlighted in the Risk Register.	Simon Jones / Adam Hill	<b>Ongoing</b> The item has been formally escalated to the Director of Corporate Services for his P & FM to consider adding to the Resources Directorate risk register.
<b>14/09/21</b>	<b>30</b>	<b>Service Centre – Accounts Receivable Update</b>		
		Update report to be provided in February 2022.	Sian Williams / Michelle Davies	<b>Closed</b> Report included in verbal update on agenda for 08/02/22.
<b>14/09/21</b>	<b>29</b>	<b>Absence Management Audit Report 20/21</b>		
		Update report to be provided.	Sian Williams / Adrian Chard	<b>Ongoing</b> Report included on agenda for 08/03/22.
<b>13/07/21</b>	<b>17</b>	<b>Audit Wales - Follow Up Review of Corporate Safeguarding Arrangements - Children in Swansea Council</b>		
		<ul style="list-style-type: none"> <li>Future training provision for Councillor School Governors to be provided.</li> </ul>	Helen Morgan-Rees	<b>Ongoing</b> Update - Safeguarding training is provided for all Councillors as part of their induction and training programme which is managed by Democratic Services. The vast majority of Councillors are also school governors. The safeguarding training offer for governors includes the information provided



				in the Councillor training but also additional information specific to school contexts and the responsibility of governing bodies. This is a more detailed course with a requirement for all governors to undertake this training on a three yearly cycle. If a Councillor undertakes this training as a governor then it supersedes the Councillor training offer. The training for governors is monitored by the Education Directorate and records provided to Democratic Services as needed.
<b>19/02/21</b>	<b>41</b>	<b>Overview of the Overall Status of Risk - Quarter 3 2020/21</b>		
		Corporate Directors be requested to attend the Committee on a rotational basis each quarter to outline their Corporate Risks and the governance and risk management controls within their departments.		<b>Ongoing</b> Reports added to the Audit Committee Work Plan 2021-22 as follows:
			Adam Hill	<ul style="list-style-type: none"> <li>• Director of Corporate Services – April 2022.</li> </ul>
<b>19/01/21</b>	<b>31</b>	<b>Election of the Audit Committee Representative on the Annual Governance Group</b>		
		Councillor L V Walton be elected as the Audit Committee representative on the Governance Group and the appointment be until the end of the current Council term in May 2022 only.	Jeremy Parkhouse / Chair	<b>Ongoing</b> Re-appointment added to the Draft Committee Work Plan for 2022-23.

# Agenda Item 9



## Report of the Head of Democratic Services

Governance & Audit Committee – 8 March 2022

### Governance & Audit Committee – Workplan 2021/22

<b>Purpose:</b>	This report details the Governance & Audit Committee Workplan to May 2022.
<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 2022 is attached at Appendix 1 for information.
- 1.2 The Governance & Audit Committee Work Plan to May 2022 in Terms of Reference Order is attached at Appendix 2 and the Draft Work Plan for 2022-2023 is attached at Appendix 3.
- 1.3 The Scrutiny Programme Committee Work Plan 2021/22 is attached at Appendix 4.
- 1.4 The Additional Work programme Governance and Audit Committee as a result of the Local Government and Elections Act is attached at Appendix 5.
- 1.5 The Governance & Audit Committee Statement of Purpose is attached for information at Appendix 6.
- 1.6 The dates included for the meetings in 2021/22 were approved at the Council's Annual Meeting on 20 May 2021.

## **2. Integrated Assessment 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.
  - Deliver better outcomes for those people who experience socio-economic disadvantage
- 2.2 The Well-being of Future Generations (Wales) Act 2005 mandates that public bodies in Wales must carry out sustainable development. Sustainable development means the process of improving the economic, social, environmental and cultural well-being of Wales by taking action, in accordance with the sustainable development principle, aimed at achieving the 'well-being goals'. Our Integrated Impact Assessment process ensures that we have paid due regard to the above.
- 2.3 There are no impact assessment implications associated with this report.

## **3. Financial Implications**

- 3.1 There are no financial implications associated with this report.

## **4. Legal Implications**

- 4.1 There are no legal implications associated with this report.

**Background Papers:** None.

### **Appendices:**

**Appendix 1** – Governance & Audit Committee Workplan 2021/22.

**Appendix 2** - Governance & Audit Committee Work Plan to May 2022 in Terms of Reference Order.

**Appendix 3** - Governance & Audit Committee Work Plan to May 2023 in Terms of Reference Order.

**Appendix 4** - Scrutiny Programme Committee Work Plan 2021/22.

**Appendix 5** – Additional Work Programme - Governance and Audit Committee as a result of the Local Government and Elections Act.

**Appendix 6** – Governance & Audit Committee Statement of Purpose.

## Governance & Audit Committee Plan

## Appendix 1

Terms of Reference	Report Title	Report Summary	Report Author	Date of Meeting
Internal Audit	<b>Absence Management Audit Report 20/21.</b>	The Management of Absence Internal Audit report was issued in March 2021 with a Moderate rating. The attached report summarises the position and the progress made to date.	Adrian Chard, Sian Williams	8 Mar 2022
External Audit	<b>Audit Wales Report – City &amp; County of Swansea Annual Audit Summary 2021.</b>	This is the audit summary for City & County of Swansea Council. It shows the work completed by Audit Wales since the last Annual Improvement Report, which was issued in March 2021. The audit summary forms part of the Auditor General for Wales' duties.	Ben Smith	8 Mar 2022
External Audit	<b>Audit Wales Work Programme and Timetable – City and County of Swansea Council.</b>	Quarterly Update.	Justine Morgan	8 Mar 2022
Internal Audit	<b>Draft Internal Audit Annual Plan 2022/23.</b>	This report presents the Draft Internal Audit Annual Plan for 2022/23 to the Audit Committee for consideration prior to the final plan coming to committee in April for approval.	Simon Cockings	8 Mar 2022

## Governance & Audit Committee Plan

## Appendix 1

Terms of Reference	Report Title	Report Summary	Report Author	Date of Meeting
Internal Audit	<b>Internal Audit Annual Plan Methodology Report 2022/23.</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 2022/23 being reported to the Committee for approval on 12 April 2021.	Simon Cockings	8 Mar 2022
Risk Management & Performance	<b>Corporate Risk Overview 2021/22 – Quarter 4.</b>	To report an overview of the status of Corporate Risk in the Council to provide assurance to the Committee that key risks are being managed in accordance with the Council's risk management policy and framework.	Richard Rowlands	12 Apr 2022
Training	<b>Governance and Audit Committee Training Programme.</b>	This report details the Governance and Audit Committee Training Programme.	Adam Hill	12 Apr 2022
Internal Audit	<b>Internal Audit Charter 2022/23.</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	12 Apr 2022
Internal Audit	<b>Internal Audit Strategy &amp; Annual Plan 2022/23.</b>	This report presents the Internal Audit Strategy and Annual Plan for 2022/23 to the Audit Committee for approval.	Simon Cockings	12 Apr 2022

## Governance & Audit Committee Plan

## Appendix 1

Terms of Reference	Report Title	Report Summary	Report Author	Date of Meeting
Operational Matters / Key Risks	<b>Swansea Achieving Better Together – Update Report</b>	Six-month update report on progress.	Adam Hill	12 Apr 2022
Operational Matters / Key Risks	<b>Update on Internal Control Environment – Director of Corporate Services.</b>	Update on Internal Control Environment (including a focus on Risk Management and the five highest Risks that Directors are managing).– Director of Corporate Services.	Adam Hill	12 Apr 2022
Governance & Assurance	<b>Annual Governance Statement 2021/22.</b>	To report the draft Annual Governance Statement 2021/22 prior to approval by Council as part of the Statement of Accounts.	Richard Rowlands	12 Apr 2022

Governance & Audit Committee Workplan 2021/22

Appendix 2

Terms of Reference	9 June 2021	13 July 2021	24 August 2021	14 September 2021	12 October 2021	9 November 2021	14 December 2021	12 January 2022	8 February 2022	8 March 2022	12 April 2022
<b>Training</b>		Draft Governance and Audit Committee Training Programme.									Governance and Audit Committee Training Programme.
<b>Governance &amp; Assurance</b>	Election of Chair & Vice Chair	Election of Vice-Chair		Update Report – South West Wales Corporate Joint Committee.  Local Government and Elections (Wales) Act 2021 - Change in Membership	Scrutiny Annual Report 2020-21.			Update Report – South West Wales Corporate Joint Committee	Workforce Strategy		Annual Governance Statement 2021/22
<b>Internal Audit</b>  Page 101	IA Quarter 4 Monitoring Report  Grand Theatre Audit Report 2020/21  Service Centre – Accounts Receivable Update  Employment of Agency Staff	Annual Report of School Audits 2020-21		IA Recommendation Tracking Report – Q1 21/22  IA Quarter 1 Monitoring Report  Management of Absence Update  Service Centre – Accounts Receivable Update.	Employment of Agency Staff.	Fundamental Audits 2020/21 – Recommendation Tracker Report  IA Recommendation Follow-up Report – Q2 2021/22  IA Q 2 Monitoring Report  Response to The Community Equipment Service and Community Alarms Service Internal Audit Report.		Grand Theatre Audit Update Report 2020/21	IA Recommendation Tracking Report – Q3 2021/22  IA Q 3 Monitoring Report  Service Centre – Accounts Receivable Update.	IA Annual Plan Methodology Report 2022/23  Draft IA Annual Plan 2022/23  Management of Absence Update.	IA Charter 2022/23  IA Strategy & Annual Plan 2022/23
<b>Risk Management &amp; Performance</b>				Q1 Risk Monitoring Report		Q2 Risk Monitoring Report			Q3 Risk Monitoring Report		Q4 Risk Monitoring Report
<b>Counter Fraud</b>		Corporate Fraud Annual Report				Corporate Fraud – Six Month Update					
<b>Operational matters / key risks</b>				Update on Internal Control Environment – Director of Education		(Directorate): Internal Control Environment 2021/22 Director of Social Services	Annual Complaints Report 2020-21	City and County of Swansea Administered Trust Fund	Update on Internal Control Environment – Director of Place		Swansea Achieving Better Together – Update Report

Governance & Audit Committee Workplan 2021/22

Appendix 2

						Swansea Achieving Better Together – Update Report					Update on Internal Control Environment – Director of Resources
<b>External Audit</b>		Audit Wales - Follow Up Review of Corporate Safeguarding Arrangements - Children in Swansea Council.	Audit Wales - ISA 260 Report - City And County of Swansea  Audit Wales - Financial Sustainability Assessment - City and County of Swansea Council.		Auditor General for Wales Review of Town Centre Regeneration.	Audit Wales - Follow Up - Annual Report Corporate Safeguarding 2020-21	Audit Wales Work Programme and Timetable – City and County of Swansea Council.				
<b>Financial Reporting</b>			Statement of Accounts			Impact of Corporate Insolvency and Governance Act 2020					

Note: Audit Committee Action Tracker Report and Audit Committee Workplan will be included as agenda items at each meeting. An update from WAO will also be on the agenda for each meeting.

**Reports Carried Over to 2022-2023 Municipal Year**

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



Terms of Reference	31 May 2022	June 2022	July 2022	August 2022	September 2022	October 2022	November 2022	December 2022	January 2023	February 2023	March 2023	April 2023
<b>Training</b>	Governance and Audit Committee Induction Training	Training – Organisational Knowledge / Committee Role & Function	.									
<b>Governance &amp; Assurance</b>	Election of Chair & Vice Chair  Appointment of Committee Member on Annual Governance Group  Annual Governance Statement 2021/22	Update Report – South West Wales Corporate Joint Committee.  Draft Governance & Audit Committee Annual Report	To consider the Council's framework of assurance  To review the governance and assurance arrangements for significant partnerships or collaborations		Update Report – South West Wales Corporate Joint Committee.  To review the Council's draft annual Self-Assessment Report,	Scrutiny Annual Report 2021-22.			Update Report – South West Wales Corporate Joint Committee	Workforce Strategy Update		Update Report – South West Wales Corporate Joint Committee
<b>Internal Audit</b>	Internal Audit Annual Report	IA Quarter 4 Monitoring Report  Management of Absence Update  Service Centre – Accounts Receivable Update.  Employment of Agency Staff.  Response to The Community Equipment Service and Community Alarms Service Internal Audit Report.	Annual Report of School Audits 2021-22		IA Recommendation Tracking Report – IA  Q1 Recommendations Tracker  IA Quarter 1 Monitoring Report		Fundamental Audits – Recommendation Tracker Report  IA Recommendation Follow-up Report – Q2  IA Q 2 Monitoring Report			IA Recommendation Tracking Report – Q3  IA Q 3 Monitoring Report	IA Annual Plan Methodology Report 2023/24  Draft IA Annual Plan 2023/24	IA Charter 2023/24  IA Strategy & Annual Plan 2023/24

Draft Governance & Audit Committee Workplan 2022/23

Appendix 3

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

Note: Audit Committee Action Tracker Report and Audit Committee Workplan will be included as agenda items at each meeting. An update from WAO will also be on the agenda for each meeting.

**Reports Carried Over to 2023-2024 Municipal Year**

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

Scrutiny Programme Committee – Work Plan 2021/22

ACTIVITY	15 Jun 2021	13 Jul 2021	17 Aug 2021	14 Sep 2021	19 Oct 2021	16 Nov 2021
<b>Scrutiny Work Programme</b>					Audit / Scrutiny Relationship – Discussion w/ Chair of Governance & Audit Committee	
<b>Cabinet Member Q &amp; A Sessions</b>						
<b>Specific Cabinet Member / Officer Reports</b>	Scrutiny of Public Services Board	<ul style="list-style-type: none"> <li>Highways and Engineering</li> <li>Infrastructure Repairs and Maintenance</li> </ul>	<ul style="list-style-type: none"> <li>Tourism, Destination Management, and Marketing</li> <li>Business and City Promotion</li> </ul>	<ul style="list-style-type: none"> <li>Energy Policy (incl. Generation, Supply &amp; District Heating)</li> <li>Litter and Community Cleansing</li> </ul>	<ul style="list-style-type: none"> <li>Recovery &amp; Transformation Plan Progress Update</li> <li>Annual Corporate Safeguarding Report</li> </ul>	Delivery of Corporate Priority – Tackling Poverty
<b>Scrutiny Performance Panel Progress Reports</b>		Education	Service Improvement & Finance	Adult Services	Child & Family Services	Development & Regeneration
<b>Pre-decision Scrutiny</b>						
<b>Final Scrutiny Inquiry Reports / Follow Up on Scrutiny Recs.</b>			Follow Up on Tourism Working Group recommendations			
<b>Scrutiny Reports to Council</b>	Scrutiny Dispatches Impact Report		Draft Scrutiny Annual Report 2020/21	Scrutiny Dispatches Impact Report		

<b>ACTIVITY</b>	<b>14 Dec 2021</b>	<b>18 Jan 2022</b>	<b>15 Feb 2022</b>	<b>15 Mar 2022</b>	
<b>Scrutiny Work Programme</b>				Work Programme Review	
<b>Cabinet Member Q &amp; A Sessions</b>		Leader / Economy, Finance & Strategy (focus on COVID response / recovery, Brexit effects / response, Budget, City Centre Regeneration, Developments in Partnership / Regional Working)			
<b>Specific Cabinet Member / Officer Reports</b>	Parking Policy, Control & Enforcement	Scrutiny of Public Services Board, incl. Annual Report	Crime & Disorder Scrutiny - Safer Swansea Community Safety Partnership	Corporate Complaints Annual Report 2020/21	
<b>Scrutiny Performance Panel Progress Reports</b>	Natural Environment	Education	Service Improvement & Finance		
<b>Pre-decision Scrutiny</b>	Leasehold Acquisition and Redevelopment FPR7 – 279 Oxford Street/25-27 Princess Way	Covid Recovery and Investment			
<b>Final Scrutiny Inquiry Reports / Follow Up on Scrutiny Recs.</b>				Procurement Inquiry Final Report	
<b>Scrutiny Reports to Council</b>	Scrutiny Dispatches Impact Report			Scrutiny Dispatches Impact Report	

\* denotes extra meeting

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

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

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

## Appendix 5

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

## Appendix 5

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

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



## Appendix 5

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

## Governance & Audit Committee

### Statement of Purpose

The Governance and 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.

The purpose of the Governance and Audit Committee is to provide independent assurance of the adequacy of the risk management framework, the internal control environment and the performance assessment of the Council. It provides an independent review of the governance, performance assessment, 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.

### Membership

The Local Government (Wales) Measure 2011 provides that at least one member of the Committee must be a lay member.

### Governance, Performance, Risk and Control

- a) To review the Council's corporate governance arrangements against the good governance framework and consider annual governance reports and assurances.
- b) To review the Council's draft annual Self-Assessment Report, and make any appropriate recommendations for changes to the conclusions or actions the Council intends to make.
- c) To review the Council's draft response to the Panel Performance Assessment Report, and make any appropriate recommendations for changes.
- d) To review the Council's draft response to any Auditor General's recommendations arising from a special inspection in respect of the Council's performance requirements and to make any appropriate recommendations for changes.
- e) To review and assess the authority's ability to handle complaints effectively and to make any associated reports and recommendations in relation to the authority's ability to handle complaints effectively.
- f) To review the Annual Governance Statement prior to approval and consider whether it properly reflects the risk environment and supporting assurances.
- g) To consider the Council's arrangements to secure value for money and review assurances and assessments on the effectiveness of these arrangements.
- h) To consider the Council's framework of assurance and ensure that it adequately addresses the risks and priorities of the council.
- i) To monitor the effective development and operation of risk management in the Council.
- j) To monitor progress in addressing risk related issues reported to the Committee.
- k) To consider reports on the effectiveness of internal controls and monitor the implementation of agreed actions.
- l) To review the assessment of fraud risks and potential harm to the Council from fraud and corruption.
- m) To monitor the counter fraud strategy, actions and resources.

- n) To review any proposals in relation to the appointment of external providers of internal audit services and to make recommendations.
- o) To review the governance and assurance arrangements for significant partnerships or collaborations.

#### **Internal Audit**

- p) To approve the internal audit charter and resources.
- q) To approve the risk-based internal audit plan, containing internal audit's resource requirements, the approach to using other sources of assurances and any work required to place reliance upon those other sources.
- r) To approve significant interim changes to the risk based internal audit plan and resource requirements.
- s) To make appropriate enquiries of both management and the Chief Internal Auditor to determine if there are any inappropriate scope or resource limitations.
- t) To consider the Chief Internal Auditor's annual report and opinion, and a summary of internal audit activity (actual and proposed) and the level of assurance it can give over the Council's corporate governance arrangements.
- u) To consider the Chief Internal Auditor's annual report including:
- v) To consider reports from the Chief Internal Auditor on Internal Audit's performance during the year including the performance of external providers of internal audit services. These will include:
- w) To consider a report on the effectiveness of internal audit to support the Annual Governance Statement, where required to do so by the Accounts and Audit Regulations.
- x) To consider any impairments to independence or objectivity arising from additional roles or responsibilities outside of internal auditing of the Chief Internal Auditor. To approve and periodically review safeguards to limit such impairments.
- y) To consider summaries of specific internal audit reports as requested.
- z) To receive reports outlining the action taken where the Chief Internal Auditor has concluded that management has accepted a level of risk that may be unacceptable to the authority or there are concerns about progress with the implementation of agreed actions.
- aa) To consider reports dealing with the management and performance of the providers of internal audit services.
- bb) To consider a report from internal audit on agreed recommendations not implemented within a reasonable timescale.
- cc) To consider the external auditor's annual letter, relevant reports, and the report to those charged with governance.
- dd) To contribute to the Quality Assurance and Improvement Programme and in particular the external quality assessment of internal audit that takes place at least once every five years.
- ee) To provide free and unfettered access to the Governance and Audit Committee Chair for the Chief Internal Auditor, including the opportunity for a private meeting with the Committee.

## **External Audit**

- ff) To consider the external auditor's annual letter, relevant reports, and to those charged with governance.
- gg) To consider specific reports as agreed with the external auditor.
- hh) To comment on the scope and depth of external audit work and to ensure it gives value for money.
- ii) To commission work from external audit.
- jj) To advise and recommend on the effectiveness of relationships between external audit and other inspector agencies or relevant bodies

## **Financial Reporting**

- kk) 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.
- ll) To consider the external auditor's report to those charged with governance on issues arising from the audit of the accounts.

## **Accountability Arrangements**

- mm) 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 in meeting its purpose.
- nn) To report to Council on an annual basis and to publish an annual report on the Committee's work, its performance in relation to the Terms of Reference, and its effectiveness in meeting its purpose.
- oo) To raise the profile of probity generally within the Council and to report on matters of concern to the individual Cabinet Member, relevant Scrutiny Committee, Cabinet or to Council as necessary and appropriate.
- pp) To work in synergy with the Scrutiny Committees of the Council and liaise with other Council Committees as and when appropriate to avoid duplication in work programmes.
- qq) To report to those charged with governance on the committee's findings, conclusions and recommendations concerning the Appendix 1 adequacy and effectiveness of their governance, risk management and internal control frameworks, financial reporting arrangements, and internal and external audit functions
- rr) To publish an annual report on the work of the committee.

## **Training and Development**

- ss) To attend relevant training sessions including specialist training tailored for Members of the Governance and Audit Committee.

*Note: Governance & Audit Committee Statement of Purpose extracted from the Council Constitution (07.09.21).*