



Report of the Head of Democratic Services

Governance & Audit Committee – 28 February 2024

Governance & Audit Committee Action Tracker Report

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

For Information

1. Introduction

- 1.1 During the course of 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 2023/24 is attached at Appendix 1.
- 1.5 The Action Tracker is regularly updated and any completed actions will be marked 'Completed' and coloured in grey.
- 1.6 The Action Tracker is reported to each Governance & Audit Committee meeting for information.

2. Integrated Assessment Implications

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

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

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

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

2.2 There are no implications associated with this report.

3. Financial Implications

3.1 There are no financial implications associated with this report.

4. Legal Implications

4.1 There are no legal implications associated with this report.

Background Papers: None

Appendices:

Appendix 1 Governance & Audit Committee Action Tracker 2023/24 (Recently closed actions highlighted).

Governance & Audit Committee - Action Tracker 2023/2024

Date of Meeting	Minute Ref	Action	Nominated Officer(s)	Status / Timescale
17/01/24	67	Audit Wales Digital Strategy Review		
		David Roberts, Lay Member would forward a link to the Swansea Bay University Health Board to the Democratic Services Officer for circulation to the Committee.	David Roberts / Jeremy Parkhouse	Closed Link circulated.
17/01/24	66	Implementation of Accounts Receivable Internal Audit Service's (IAS) Follow Up Review Recommendations		
		The Chair requested that the Head of Digital and Customer Services sought priority action from Oracle for the areas that required enhancement that would be relative to all Oracle clients, which would also provide the biggest impact to assist the processes within the Team, for example VAT input becoming a mandated field.	Sarah Lackenby	Ongoing
17/01/24	65	Fundamental Audits 2022/23 Recommendation Tracker		
		Ensuring that recommendations partly or not implemented in Accounts Receivable / Accounts Payable which had their deadlines extended, were not missed and considering introducing an alternative classification for these items. The Principal Auditor would highlight this to the Chief Auditor.	Nick Davies / Simon Cockings	Ongoing
06/12/23	62	Governance & Audit Committee Work Plan		
		The Chair requested that training session(s) be arranged on the following areas: - <ul style="list-style-type: none"> • Performance management framework. • Risk management. • Internal audit. 	Jeremy Parkhouse / Richard Rowlands / Simon Cockings	Closed Sessions organised on the following dates: - <ul style="list-style-type: none"> • Performance Management Framework – 11a.m. on 23/05/24 • Risk Management – 11a.m. on 12/06/24 • Internal Audit – 11 a.m. on 03/07/2024
06/12/23	55	Internal Audit Monitoring Report - Quarter 2 - 2023/24		
		The Chair queried whether the effectiveness of the control measures on the risk register had been audited as part of the Corporate Governance audit. The Chief Auditor confirmed that he would respond regarding the review of corporate governance and would ensure the Chair received all audit reports finalised as requested.	Simon Cockings	Ongoing In 2024-25 the IAS will review the effectiveness of the Council's risk management framework, policy and procedures.
25/10/23	47	Audit Wales stated that it planned to report on the Statement of Accounts in March 2024.	Audit Wales	Ongoing A Special Committee meeting has been

				scheduled for 14/03/2024 to receive the Statement of Accounts reports.
25/10/23	46	Report on the Audit Wales 'Together We Can' - Community Resilience and Self-Reliance Report Recommendations		
		The Chair recognised the work already completed and the large amount of work outstanding, which could take time to complete. She requested that the Tackling Poverty Service Manager provides an update on the timelines at a future meeting.	Lee Cambule	Ongoing Scheduled for July 2024.
25/10/23	45	Report on the Audit Wales 'A Missed Opportunity' - Social Enterprises Report Recommendations		
		The Chair recognised the work already completed and the large amount of work outstanding, which could take time to complete. She requested that the Tackling Poverty Service Manager provides an update on the timelines at a future meeting.	Lee Cambule	Ongoing Scheduled for July 2024.
25/10/23	44	The Governance and Assurance Arrangements of Swansea Council's Strategic Partnerships		
		The Chair requested that future reports highlight the key challenges and achievements of the partnerships during the period being reported.	Richard Rowlands	Ongoing Report be provided in 2024/25 Municipal year.
25/10/23	43	Public Services Ombudsman of Wales Annual Letter 2022-23		
		The Chair requested that the Head of Digital & Customer Services circulates to the Committee details of 'various other' complaints dealt with by the Ombudsman.	Sarah Lackenby	Closed In response to this question the 5 'other' relate to: <ol style="list-style-type: none"> 1. Ombudsman advised the complainant they would not be investigating as they had not exhausted the Council's complaints procedure. Details of this case were not provided to us by the Ombudsman. 2. The Complainant had raised they were taking legal action, therefore the Ombudsman advised they would not be investigating. Again, the Ombudsman did not provide further detail. 3. Complaint that the Council had failed to issue a statement / press release where the complainants had suffered harassment from the general public.

				<p>4. Complaint about a member of staff which had not been responded to in a timely manner by the manager. An apology was sent and the Ombudsman decided not to investigate.</p> <p>5. Complaint in Cultural Services about the disposal of some open space.</p>
25/10/23	38	Absence Management Audit Report Update		
		Ness Young, Director of Corporate Services highlighted that an update on the Council's Management Arrangements for Sickness Absence and Occupational Health was scheduled for Committee on 6 December 2023. The Chair noted that the report would therefore be moved to the meeting on 10 April 2024.	Rachael Davies	Ongoing Added to the agenda for 10 April 2023.
	38	The Head of Human Resources and Service Centre was requested to provide details of time lost due to accidents in the next update report.	Rachael Davies	Ongoing Added to the agenda for 10 April 2023.
25/10/23	37	Employment of Agency Staff - 2023 Update		
		The Head of Human Resources and Service Centre was requested to provide details of agency workers who had been employed on permanent contracts by the Authority and the cost of employing agency workers in previous years.	Rachael Davies	Ongoing Added to the agenda for 10 April 2023.
13/09/23	30	Education Directorate: Internal Control Environment 2023/2024		
		The Chair noted that the monitoring of the position at Clydach Primary School would be done by the Education Performance Scrutiny Panel and added that the Committee would gain assurance from their findings. She requested that it be added to the Action Tracker Report.	Education Performance Scrutiny Panel	Ongoing The Panel are meeting with the Acting Head and Chair of Governors on 22 February 2024.
13/09/23	28	Internal Audit Recommendation Follow-Up Report Quarter 1 2023/24		
13/09/23	28	The Committee also queried the reporting of all outstanding high / medium risks that had not been actioned in future in order for long term outstanding risks to be identified.	Nick Davies / Simon Cockings	Ongoing For consideration. This will require the interrogation of the audit system and ultimately, some additional man hours to see the required information can be extracted. Feasibility to be investigated.
19/07/23	19	Internal Audit Section - Fraud Function Annual Report for 2022/2023		
		The Corporate Fraud Manager stated that he would provide responses regarding / action the following: - <ul style="list-style-type: none"> • Provide reasons for closure in future reports. • Provide examples of case studies in future training sessions. 	Jonathon Rogers	Ongoing

08/03/23	105	Governance & Audit Committee Action Tracker Report		
		<p>The Chair highlighted the following: -</p> <ul style="list-style-type: none"> Minute 90 (08/02/2023) – Audit Wales Reports – Readiness of the Public Sector for Net Zero Carbon by 2030 – Councillor A S Lewis (Deputy Leader of the Council) had updated the Climate Change and Nature Performance Panel regarding progress and would provide the Committee with a briefing note in order to provide assurance. 	<p>Councillor Andrea Lewis / Geoff Bacon</p>	<p>Ongoing Audit Wales have rightly identified the need for all public bodies to develop costed plans to meet political aspirations and legal obligations. It remains relatively early days and at this stage it is not realistic to have a fully costed plan that's aligned to the MTFP and beyond. The costed plan doesn't and couldn't align with a 4-year MTFP as the programme will develop and continues up until 2030.</p> <p>As yet there has been no statement from WG concerning additional funding. The council recognises its obligations and the expectations placed upon it and the wider public sector and will continue to develop its own methodology and share and learn best practice with others to try and ensure comparability and consistency where possible. Conversations are ongoing with Welsh Government Energy Services as to how an action plan can be refined and properly delivered which strikes a pragmatic balance between the realistic and affordable at a truly local, council wide level and what will require regional, national and international joint working and very substantial additional funding support . A future draft/interim report will follow when completed.</p> <p>A report on Swansea Council NZ30 emissions (22-23) due at Cabinet imminently and Welsh Government are continuing to develop standardised frameworks to assist public body reporting.</p>