



## Report of the Head of Democratic Services

Governance & Audit Committee – 11 January 2023

### 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

#### 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 2022/23 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 2022/23 (Closed actions removed).

### Governance & Audit Committee - Action Tracker 2021/2022

Date of Meeting	Minute Ref	Action	Nominated Officer(s)	Status
14/12/22	74	<b>Governance &amp; Audit Committee Work Plan 2022-23</b>		
		It was noted that an Accounts Receivable update would be provided in January 2023 and added to the Work Plan.	Rachael Davies / Michelle Davies / Jeremy Parkhouse	<b>Closed</b> Included on agenda for the 11/01/23 meeting.
14/12/22	70	<b>Annual Review of Performance 2021-22</b>		
		The content of the report be noted and forwarded to Council for approval and to include the following: - <ul style="list-style-type: none"> <li>Correlation between parts 1, 2 and 3, ensuring they are all in harmony prior to the report being presented to Council and if they are not in harmony, outlining the reasons why.</li> <li>Ensuring the report is proof read prior to being presented to Council.</li> </ul>	Richard Rowlands	<b>Ongoing</b> Report scheduled to be reported to Council on 30/03/23.
		The following be added to the 2022/23 report: - <ul style="list-style-type: none"> <li>Consider methods &amp; methodologies for 2022/23 in parts 1, 2, 3.</li> <li>Linking the performance and risk assessments for 2022/23.</li> <li>Recognizing improvements that would need to be articulated within the report around stronger analysis.</li> <li>Improving the links between consultation engagement and stakeholder reference.</li> </ul>	Richard Rowlands	<b>Ongoing</b> To be included in the 2022/23 report.
14/12/22	66	<b>Fundamental Audits 2021/22 Recommendation Tracker</b>		
		The Director of Finance raising the issue of long-standing debt disputed invoices with CMT and highlight invoices which had not been addressed by services for 90 days. The Interim Director of Corporate Services stated that she would clarify the matter with the Director of Finance.	Ness Young / Ben Smith	<b>Closed</b> Action completed and email circulated to the Committee on 15/12/22.
	66	Adding a graph to highlight the performance of Fundamental audits, similar to the graph used for standard audits.	Simon Cockings	<b>Ongoing</b> For consideration.
	66	The Oracle Fusion project and identifying clear completion dates in order to hold Officers to account.	Ness Young	<b>Ongoing</b> Updated deadlines to be included in next

				quarterly Fundamental Audits Tracker report.
14/12/22	65	<b>Internal Audit Recommendation Follow-Up Report Quarter 2 2022/23</b>		
		Categorisation of audits and implementation recommendations, particularly more detail being provided in respect of Fundamental Audits which were higher risk and including part implemented as a categorisation for some recommendations.	Simon Cockings	<b>Ongoing</b>
	65	Action taken in respect of Archives valuations and the planned follow-up.	Simon Cockings	<b>Ongoing</b>
09/11/22	62	<b>Governance &amp; Audit Committee Work Plan 2022/23</b>		
		The Chair referred to the CIPFA new guidance model and added that she had asked the Chief Legal Officer to look at the Committee's terms of reference to see if changes were required.	Tracey Meredith / Chair	<b>Ongoing</b>
		The Chair had asked the Chief Auditor to examine a CIPFA questionnaire which would allow the Committee to examine its effectiveness.	Simon Cockings / Ben Smith / Chair	<b>Ongoing</b> The questionnaire has been forwarded to the Chair for consideration. The committee will need to determine how it wishes to undertake the performance review, with either Democratic Services or Audit Wales facilitating the review as has been the case in the past.
09/11/22	60	<b>Social Services Directorate: Internal Control Environment 2022/23</b>		
		The Chair requested that the Quarter 3 Risk report includes the directorate level risks for Social Services in order to provide the Committee with assurance.	David Howes / Richard Rowlands	<b>Ongoing</b> Details to be provided in the Corporate Risk Overview Quarter 3 2022/23 report in February 2023.
09/11/22	57	<b>Moderate Report – Destination Lettings 2022/23</b>		
		Ensuring that the processes put in place by Officers are effective and a future update being provided.	Sue Reed / Jamie Rewbridge	<b>Ongoing</b> Update report added to the Work Plan for 12/04/23.
09/11/22	56	<b>Internal Audit Monitoring Report Quarter 2 2022/23</b>		
		The Chair asked if audit could include 'performance' into the scope of their Corporate Governance review. The Principal Auditor stated that the review of Corporate Governance would be reported later in the financial year.	Simon Cockings / Nick Davies	<b>Ongoing</b> Consideration will be given to include 'performance monitoring' elements as part of the Corporate Governance review. Note also that as advised by the Strategic

				Delivery & Performance Manager, Audit Wales periodically review performance monitoring arrangements within the Council and will report finding back to the committee in due course.
		The Chair highlighted the escalating costs in respect of the Oracle Cloud project and queried when it would be reviewed. The Principal Auditor stated that he would liaise with the appropriate staff regarding starting the Oracle Cloud review and update the Committee.	Simon Cockings / Nick Davies	<b>Ongoing</b> Meeting has been arranged for the 15 <sup>th</sup> December with the Director of Resources and Head of Digital and Customer Services to agree the scope of the review, with a view to commencing the audit in quarter 4.
<b>27/09/22</b>	<b>47</b>	<b>Governance &amp; Audit Committee Work Plan 2022-2023</b>		
		Public Participation Strategy to be reported to a future meeting.	Huw Evans	<b>Ongoing</b> The report is scheduled for Council on 02/02/23.
<b>27/09/22</b>	<b>41</b>	<b>Employment of Agency Staff Audit Report 2019/20 - 2022 Update</b>		
		Provision of details of agency workers employed for more than 12 months in a future report.	Adrian Chard	<b>Ongoing</b> Work commenced to review and report back to Committee. Added to the Work Plan for February 2023.
		Provision of details of high usage of agency workers against high sickness levels in a future report.	Adrian Chard	<b>Ongoing</b> Work commenced to review and report back to Committee. Added to the Work Plan for February 2023.
		Provision of details of agency worker figures from the amalgamated Parks and Cleansing Services.	Adrian Chard	<b>Ongoing</b> Work commenced to review and report back to Committee. Added to the Work Plan for February 2023.
<b>27/09/22</b>	<b>40</b>	<b>Absence Management Audit Report Update</b>		
		Provision of additional details including reasons in relation to sickness within the Social Services Directorate.	Adrian Chard	<b>Ongoing</b> Work commenced to review and report back to Committee. Added to the Work Plan for February 2023.
<b>27/09/22</b>		The Chair requested that an evaluation of the effectiveness of Occupational Health be completed.	Rachael Davies	<b>Ongoing</b> A review of sickness management and the end-to-end absence management process including Occupational Health will be completed by September 2023. The timeline

				is expected to be completed by the end of September 2023.
31/05/22	7	<b>Draft Annual Governance Statement 2021/22</b>		
		The Annual Governance Statement be agreed and subject to the amendments highlighted by the Committee being added, be forwarded to Council for approval as part of the Statement of Accounts.	Ben Smith	<p><b>Ongoing</b> Statement of Accounts to be approved by Council. Closure of accounts formally deferred pending national developments on accounting code of practice and Audit Wales approach to all Councils (predominantly balance sheet valuation matters). Draft signed accounts with Audit Wales and audit underway.</p> <p>Anticipated coming to March Council. Audit Training provisionally booked for 28 February – special audit committee required to receive accounts</p>
12/04/22	93	<b>Audit Wales Report – City &amp; County of Swansea Annual Audit Summary 2021</b>		
		The Committee requested that an update be provided regarding the current position of discussions. He added that a joint Council & AW note would be circulated to the Committee regarding progress made.	Ben Smith	<p><b>Ongoing</b> Historic debt delisting from stock exchange achieved in full during 21-22. Detailed work continued during 21-22 with AW locally re historic valuation of assets and reserve split. Position now signed off by AW technical team and considered by S151 evidenced to be not material for 21-22 and thus should fully resolve immediate ongoing qualification issue. Work to be progressed on wider historical tracking back on both sides. Emerging audit issue across all Councils over historic infrastructure asset valuations which raise new qualification risk, but this is a sector wide not Swansea specific risk. Draft signed accounts with Audit Wales and audit underway.</p> <p>Anticipated coming to March Council. Governance &amp; Audit Committee Training</p>

				provisionally booked for 28 February – Special Governance & Audit Committee required to receive accounts.
08/03/22	87	<b>Governance &amp; Audit Committee Work Plan</b>		
		The Deputy Chief Executive added that the recent split of the former Resources Directorate into the Finance and Corporate Services Directorates meant that the updates on the control environment reports in respect of both departments would be provided during the next Municipal year.	Ness Young / Richard Rowlands	<b>Ongoing</b> The Director of Corporate Service will present a control environment report to the Committee in April 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.	Mark Wade	<b>Ongoing</b> Added to 2022/2023 Work Plan for February 2023.  An additional dedicated Absence Management Resource is being trialled across the Place service areas. One of the early areas targeted was Waste, Parks and Cleansing where absence levels (excluding Covid) reduced from 5.65% to 5.51% over the four months of the trial. The additional resource has now been made permanent and will continue to be rotated around the Place service areas to ensure progress is maintained.
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.	Ness Young / Richard Rowlands	<b>Ongoing</b> A software solution will be rolled out during 2022/23.