



Report of the Head of Democratic Services

Governance & Audit Committee – 25 October 2023

Governance & Audit Committee Action Tracker Report

Purpose:	This report details the actions recorded by the Governance & Audit Committee and response to the actions.
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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
13/09/23	33	Governance & Audit Committee Work Plan		
		The Director of Finance stated that the Draft Statement of Accounts 2022/23 and Audit Wales – Audit of Accounts Report – City & County of Swansea – Draft were delayed and would be deferred to the December Committee meeting.	Ben Smith / Audit Wales	Ongoing Added to the Work Plan for 6 December 2023 meeting.
13/09/23	31	Annual Review of Performance 2022-23 (including Self-Assessment Report)		
		The suggested amendments to the draft report be updated prior to the report being presented to Council.	Ness Young / Richard Rowlands	Ongoing Report is scheduled for Council on 9 November 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 request is being considered.
13/09/23	28	Internal Audit Recommendation Follow-Up Report Quarter 1 2023/24		
		The Chair requested that in future, this report be combined with the quarterly monitoring report.	Nick Davies / Simon Cockings	Ongoing The request is being considered for the Q2 reports due at the December meeting.
		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.
		A report regarding external audit recommendations would be provided in December 2023 and the action added to the Action Tracker Report.	Ness Young / Richard Rowlands	Ongoing Added to the Work Plan for 06/12/23 meeting.

13/09/23	26	Internal Audit Monitoring Report - Quarter 1 - 2023/24		
		The audit of regional working, the scope of testing and the possibility of providing information to Committee on what areas had been tested.	Nick Davies / Simon Cockings	Closed Regional Working Internal Final Audit Memo issued in June and the areas included in the review circulated to the Committee.
		Gas boiler servicing, the related risk potential with delays as a result of Covid and providing an update in a future quarterly report.	Nick Davies / Simon Cockings	Closed Response provided by Nigel Williams, Head of Building Services circulated to the Committee.
		Lettings at Swansea Marina and Boat Parks, assurances provided by officers and gaining further assurance with follow-up information during the next quarter.	Nick Davies / Simon Cockings	Closed Response provided by Steve Kern, Marina Manager circulated to the Committee.
19/07/23	22	Destinations Lettings audit – providing confirmation that the unpaid licence fee had been paid, was being recovered or had been revoked.	Nick Davies / Simon Cockings	Closed Response provided by Jamie Rewbridge, Strategic Manager Leisure Partnerships Health Wellbeing circulated to the Committee.
		Governance & Audit Committee Action Tracker Report		
		The Chair referred to the following: - <ul style="list-style-type: none"> Minute No.6 – 14 June 2023 – Fleet Maintenance Audit Report 2022/23 <p>The Chair asked for the total mileage for each of the vehicles to make sure the vehicles are being used to achieve the best benefits to the environment and to the financial position of the Council. The additional information requested is still awaited.</p> <p>The Chair also requested that details of the discussion be fed back to the Chief Auditor and Fleet Manager.</p>	Mark Barrow / Simon Cockings	Closed Response circulated 28/09/2023
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"> Agency staff / contractor investigations. Closed Housing Options advice regarding housing succession fraud. Closed Provide reasons for closure in future reports. 	Jonathon Rogers	Ongoing Response circulated in August 2023 regarding Housing Options advice on housing succession fraud. Response circulated in October 2023 regarding agency staff / contractor

		<ul style="list-style-type: none"> Provide examples of cases studies in future training sessions. 		investigations.
19/07/23	17	Annual Complaints Report - Six Month Update.		
		The Director of Corporate Services would liaise with Sarah Lackenby, Head of Head of Digital and Customer Services regarding the actions / changes required.	Ness Young / Sarah Lackenby	Closed Email circulated – 13/09/2023.
19/07/23	16	Minutes		
		Minute No. 9 – Internal Audit Recommendation Follow-Up Report – Quarter 4 2022/23 – amend paragraph 3 to: - 'The Committee queried the recommendation tracking of the Food & Safety Division, namely the disposal of electronic records being disposed of in accordance with the Council's retention policy (LR Rec). The Chief Auditor confirmed that he would add that aspect of the audit to the audit of the review of Application Controls – CX System (Flare Replacement), which is in the Audit Plan'.	Simon Cockings	Closed Data retention is included in the planned audit of the CX/Flare System and has been noted on the audit programme.
14/06/23	13	Governance & Audit Work Plan		
		It was highlighted that there was not any training contained in the Work Plan. The Chair stated that future training was being considered. The Director of Corporate Services would discuss prior to the next meeting.	Chair / Ness Young	Ongoing A training session would be arranged as soon as possible.
14/06/23	10	Audit Wales - City & County of Swansea Annual Audit Summary		
		The request that the report be forwarded to Council / Cabinet was noted and would be discussed further following the meeting.	CMT	Closed Report would not be reported to Cabinet / Council. Governance & Audit Committee is the appropriate Committee to receive the report.
14/06/23	7	Accounts Receivable		
		The Chair thanked the officers for a detailed report and requested an update be provided in approximately 6 months.	Rachael Davies / Michelle Davies	Ongoing Added to the Work Plan for January 2024.
12/04/23	111	Internal Audit Strategy & Annual Plan 2023/24		
		The Chair asked the Chief Auditor to consider whether the reviews of Clydach and Crwys Primary Schools, which had been requested by the Education Department, were the responsibility of the department and not Internal Audit. She added that due to the size of the Plan and the resources issues, the request could be pushed back to be dealt with by central management.	Simon Cockings	Closed The audit of Clydach has been completed and Crwys is due in Q3 at the request of the Director of Education as a result of specific added value work requested as part of the 2023/24 consultation process. Comments will be considered for any future requests of a similar nature.

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. 	Councillor Andrea Lewis / Geoff Bacon	<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>
08/02/23	88	Social Services Absence Management Audit Report Update		
		Comparators being provided in future reports to allow the Committee to observe if absences are reducing or not and Introducing measures that were aimed at reducing future sickness.	Rachael Davies	Ongoing Update to be provided at 25/10/23 meeting.

14/12/22	70	Annual Review of Performance 2021-22		
		<p>The following be added to the 2022/23 report: -</p> <ul style="list-style-type: none"> • Consider methods & methodologies for 2022/23 in parts 1, 2, 3. • Linking the performance and risk assessments for 2022/23. • Recognizing improvements that would need to be articulated within the report around stronger analysis. • Improving the links between consultation engagement and stakeholder reference. 	Richard Rowlands	Closed Report provided to Committee on 13/09/2023.
27/09/22		The Chair requested that an evaluation of the effectiveness of Occupational Health be completed.	Rachael Davies	Ongoing A review of sickness management and the end-to-end absence management process including Occupational Health will be completed by October 2023 and the findings will be reported to the meeting on 06/12/2023.
08/02/22	74	Internal Audit Recommendation Follow-Up Report - Quarter 3 2021/22		
		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	Closed Duplicate with Minute No.28 – 13/09/23. Report scheduled for 06/12/23.