



Report of the Head of Democratic Services

Governance & Audit Committee – 6 December 2023

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
25/10/23	47	Audit Wales - City & County of Swansea Detailed Audit Plan 2023		
		The Chair requested that a written statement be provided by the Director of Finance to address the concern raised by Audit Wales at the lateness of the Statement of Accounts. It was noted that Audit Wales had been informed that the accounts would be with them before the end of October 2023.	Ben Smith	Closed Written statement circulated to the Committee by Director of Finance 26/10/23.
	47	Audit Wales stated that it planned to report on the Statement of Accounts in March 2024.	Audit Wales	Ongoing
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
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
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
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	Ongoing

25/10/23	40	External Assessment Report 2023/24		
		Consideration be given to having a full external review (not a peer review) to be undertaken within the next 5 years, be noted.	Simon Cockings	Closed - The issue has been raised with the Chief Executive and Director of Finance. Agreed that this will be considered in anticipation of the next review in due course.
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
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
25/10/23	36	Minutes		
		Minute No.30 – Corporate Risk Overview 2023/24 – Quarter 1 In relation to discussions regarding Risk ID 159 - Financial Control – MTFP Delivery – amend the following: - 'The effect upon transformation savings was queried' to 'The sensitivity of transformation savings was queried.'	Jeremy Parkhouse	Closed Amendment included in the minutes of 25/10/23.
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	Closed Included on the Committee agenda for 6 December 2023.
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	Closed Report approved by 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 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 Chair requested that in future, this report be combined with the quarterly monitoring report.	Nick Davies / Simon Cockings	Closed Report combined with Q2 Monitoring report for 6 December 2023 and for future meetings.
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.
13/09/23	28	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	Closed Included on the Committee agenda for 6 December 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"> • Provide reasons for closure in future reports. • Provide examples of cases studies in future training sessions. 	Jonathon Rogers	Ongoing Closed - Response circulated in August 2023 regarding Housing Options advice on housing succession fraud. Closed - Response circulated in October 2023 regarding agency staff / contractor investigations.
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	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 17 January 2024.
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</p> <p>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	Closed Update provided at 25/10/23 meeting.
27/09/22		The Chair requested that an evaluation of the effectiveness of Occupational Health be completed.	Rachael Davies	Closed Duplicate with Minute No. 38 – 25/10/23.