



Dinas a Sir Abertawe

Hysbysiad o Gyfarfod

Fe'ch gwahoddir i gyfarfod

Pwyllgor Llywodraethu ac Archwilio

Lleoliad: Ystafell Bwyllgor 5, Neuadd y Ddinas, Abertawe

Dyddiad: Dydd Mercher, 15 Mehefin 2022

Amser: 1.00 pm

Cadeirydd: Paula O'Connor

Aelodaeth:

Cynghorwyr: T J Hennegan, P R Hood-Williams, A J Jeffery, J W Jones, M B Lewis, M W Locke, S Pritchard, K M Roberts, L V Walton a/ac T M White

Aelod Lleyg: Gordon Anderson, Julie Davies a/ac Philip Sharman

Gwyllo ar-lein: <https://bit.ly/3Q4Qk5J>

Agenda

Rhif y Dudalen.

- 1 Ymddiheuriadau am absenoldeb.**
- 2 Datgeliadau o fuddiannau personol a rhagfarnol.**
www.abertawe.gov.uk/DatgeluCysylltiadau
- 3 Cofnodion.** **1 - 5**
Cymeradwyo a llofnodi, fel cofnod cywir, gofnodion y cyfarfod(ydd) blaenorol.
- 4 Cynllun Blynyddol Archwilio Mewnol 2021/22 - Adroddiad Monitro ar gyfer y Cyfnod 1 Ionawr 2022 i 31 Mawrth 2022. (Nick Davies)** **6 - 33**
- 5 Ymateb i Archwiliad Rhyddid Gwybodaeth 2022.. (Sarah Lackenby / Kim Collis)** **34 - 42**
- 6 Canolfan Gwasanaethau - Cyfrifon Derbyniadwy - Adroddiad Cymedrol. (Llafar)**
- 7 Adroddiad Dilynol ar Argymhellion Archwilio Mewnol Ch4 2021/22. (Er Gwybodaeth) (Nick Davies)** **43 - 54**
- 8 Archwilio Cymru - Cynllun Archwilio 2022 – Cyngor Dinas a Sir Abertawe.** **55 - 67**

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| 9 | Rhaglen Waith ac Amserlen Archwilio Cymru – Cyngor Dinas a Sir Abertawe. | 68 - 83 |
| 10 | Adroddiad Oirhain Camau Gweithredu'r Pwyllgor Archwilio. (Er Gwybodaeth) (Jeremy Parkhouse) | 84 - 89 |
| 11 | Pwyllgor Llywodraethu ac Archwilio – Cynllun Gwaith 2022/23. (Er Gwybodaeth) (Jeremy Parkhouse) | 90 - 102 |

Cyfarfod nesaf: Dydd Mercher, 13 Gorffennaf 2022 am 2.00 pm

Huw Evans

Huw Evans
Pennaeth y Gwasanaethau Democrataidd
Dydd Mercher, 8 Mehefin 2022

Cyswllt: Gwasanaethau Democrataidd: - 636923

Agenda Item 3



City and County of Swansea

Minutes of the **Governance & Audit Committee**

Multi-Location Meeting - Gloucester Room, Guildhall / MS

Teams

Tuesday, 31 May 2022 at 2.00 pm

Present:

Councillor(s)

T J Hennegan
J W Jones
K M Roberts

Councillor(s)

P R Hood-Williams
M W Locke
L V Walton

Councillor(s)

A J Jeffery
S Pritchard
T M White

Lay Member

Paula O'Connor
Julie Davies

Gordon Anderson
Philip Sharman

Officer(s)

Jeremy Parkhouse
Simon Cockings
Ben Smith
Tracey Meredith
Adam Hill
Nick Davies

Democratic Services Officer
Chief Auditor
Director of Finance / Section 151 Officer
Chief Legal Officer / Monitoring Officer
Deputy Chief Executive / Director of Corporate Services
Principal Auditor

Apologies for Absence

M B Lewis

1 Election of Chair for the 2022-2023 Municipal Year.

Resolved that Paula O'Connor (Lay Member) be elected as Chair for the 2022-2023 Municipal Year.

(Paula O'Connor (Chair) presided)

2 Election of Vice-Chair for the 2022-2023 Municipal Year.

Resolved that Councillor P R Hood-Williams be elected Vice-Chair for the 2022-2023 Municipal Year.

3 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: -

Councillor T M White declared a personal interest in Minute No.5 – Internal Audit Annual Report 2021/22.

Adam Hill declared a personal interest in Minute No.7 – Draft Annual Governance Statement 2021/22.

4 Minutes.

Resolved that the Minutes of the previous meeting(s) of the Governance & Audit Committee were approved as a correct record.

5 Internal Audit Annual Report 2021/22.

Simon Cockings, Chief Auditor presented a report which summarised the work completed by Internal Audit 2021/22 and included the Chief Auditor's opinion for 2021/22, based on the work undertaken in the year.

The Internal Audit Plan 2021/22 up to 31 March 2022 was provided at Appendix 1. A complete list of each audits finalised during 2021-22, along with the level of assurance, the number of recommendations made and accepted were outlined in Appendix s and the performance indicators for 2020-21 were detailed in Appendix 3.

Details of the following were provided: -

- Review of 2021/22;
- Follow up work completed;
- Performance indicators;
- Quality assurance and improvement programme and Statement of Conformance with the Public Sector Internal Audit Standards (PSIAS);
- Statement of organisational independence;
- The Chief Auditor's opinion on the work completed in 2021-22.

The Chair stated that she had met with the Chief Finance / Section 151 Officer and Chief Auditor regarding the CIPFA guidance and was content that the Chief Auditor's opinion reflected the guidance.

The Chair and Committee expressed their thanks to the Chief Auditor and the Internal Audit Team for their significant work in difficult circumstances and the significant improvements made from the previous year.

The Committee discussed the following: -

- The significance of fundamental audits compared to other audits;
- High levels of assurance provided;
- The achievement of completing 84% of the plan compared to the 70% target;
- The impact of the improved staff situation in Internal Audit;
- Recognising the impact of the Covid 19 Pandemic;
- How the work of Internal Audit had not been compromised in any way due to the Pandemic and why any work which could not be completed had been deferred to the following year;
- The positive result of no audits receiving limited assurance;

- The possibility of not counting 'in progress' performance indicators in current year figures;
- The inevitable cross over of work between financial years;
- Continuation of peer reviews in the future and the rotational system being used by Council's in Wales;
- Recognising the Internal Auditors opinion.

Resolved that: -

- 1) The work undertaken by the Internal Audit Team in 2021/22 be noted;
- 2) The progress made against the Internal Audit Annual Plan be noted;
- 3) The Chief Auditor's opinion be noted.

6 Draft Governance and Audit Committee Annual Report 2021/22.

The Chair presented 'for information' the draft Governance and Audit Committee Annual Report for the 2021/22 Municipal Year for the Committee to review and comment upon prior to the final report being presented to Council.

She thanked the Committee Members, Chief Auditor, Internal Audit, Audit Wales and Councillor L V Walton (Committee representative on the Governance Group) for their work and the progress made by the Committee.

The Committee discussed / highlighted the following: -

- Amending references to Local Governance to Local Government and Elections (Wales) Act 2021;
- The inclusion of some items which cross-over municipal years, subject to their importance / impact;
- Amending 202/21 to 2021/22 in the list of contents;
- How the Action Tracker and Work Plan provided the Committee with assurance.

The amendments and comments of the Committee were noted. The Draft Governance and Audit Committee Annual Report 2021/22 would be forwarded to Council for approval.

7 Draft Annual Governance Statement 2021/22.

Adam Hill, Deputy Chief Executive presented the draft Annual Governance Statement (AGS) 2021/22 which allowed the Committee the opportunity to contribute to the annual review of governance.

The report referred to the Chartered Institute of Public Finance and Accountancy (CIPFA) and the Society of Local Authority Chief Executives revised framework guidance on the Code of Corporate Governance, which detailed the 7 principles provided within the framework. Details of how the Authority had complied with the framework were also outlined, along with significant issues faced during the year.

The draft AGS 2021/22 was provided at Appendix A and the final version would be reported to Council before being signed by the Leader and Chief Executive and published with the audited Statement of Accounts 2021/22.

The Committee discussed the following: -

- Amending Local Governance to Local Government at paragraph 9.5 of the report;
- Consider removing duplication in the report in future years to make it leaner, sharper and to provide more impact;
- Consideration be given to impersonal language being used in future years;
- The importance of recognising significant issues and ensuring that they are highlighted, even if they were duplicated;
- Recognising that the cut-off point for submission to Audit Wales was 31 May 2022;
- Consider amending the action to be taken in respect of lack of workforce capacity, capability and resilience and relying on staff goodwill.

Resolved that 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.

8 Election of Governance & Audit Committee Representative on the Governance Group.

Jeremy Parkhouse, Democratic Services Officer, presented a report which sought to appoint a representative of the Governance & Audit Committee on the Governance Group until May 2023. The terms of reference of the Governance Group was provided at Appendix 1.

Councillor L V Walton was proposed by Councillor T M White and seconded by Councillor P R Hood-Williams.

Resolved that: -

- 1) Councillor L V Walton be elected as the Governance & Audit Committee representative on the Governance Group;
- 2) The appointment only be until the end of the current Municipal Year in May 2023.

9 Governance & Audit Committee Action Tracker Report.

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

Phil Sharman highlighted that as discussed at the meeting held on 12 April 2022, the Committee terms of reference which included reference to the additional Lay Members, required updating.

The Chief Legal Officer stated that the required amendments would be made and the Council Constitution updated in due course.

10 Governance & Audit Committee – Work Plan 2022/23.

The Governance & Audit Committee Work Plan 2022/23 was reported 'for information'.

The Chair requested that the Committee forward any potential items for discussion to Democratic Services.

The meeting ended at 3.18 pm

Chair

Agenda Item 4



Report of the Chief Auditor

Governance & Audit Committee – 15 June 2022

Internal Audit Annual Plan 2021/22 Monitoring Report for the Period 1 January 2022 to 31 March 2022

Purpose:	This report shows the audits finalised and any other work undertaken by the Internal Audit Section during the period 1 January 2022 to 31 March 2022.
Policy Framework:	None.
Consultation:	Legal, Finance, Access to Services.
Report Author:	Simon Cockings
Finance Officer:	Ben Smith
Legal Officer:	Debbie Smith
Access to Services Officer:	Rhian Millar
For Information	

1. Introduction

- 1.1 The Internal Audit Annual Plan 2021/22 was approved by the Governance & Audit Committee on 9th March 2021. This is the fourth quarterly monitoring report to be presented to allow the Committee to review and comment upon the progress of the Internal Audit Section in achieving the Annual Plan.
- 1.2 This report shows the audits finalised in the period 1st January 2022 to 31st March 2022.
- 1.3 The Committee should be made aware that throughout this period the Internal Audit Function and the wider Authority have continued to adapt

to the unprecedented challenges as a result of the Covid-19 pandemic, which continues to impact every aspect of Council business and operations.

- 1.4 As reported in previous monitoring reports, due to the Covid-19 pandemic access to most council sites continues to be restricted. This has continued to have an impact on the Audit Team’s ability to complete some on-site testing throughout the fourth quarter.

2. Audits Finalised 1 January 2022 to 31 March 2022

- 2.1 A total of 30 audits were finalised during the quarter. The audits finalised are listed in Appendix 1 which also shows the level of assurance given at the end of the audit and the number of recommendations made and agreed. Appendix 2 provides a summary of the scope of the reviews finalised during the period.

- 2.2 An analysis of the assurance levels of the audits finalised is shown in the following table.

Assurance Level	High	Substantial	Moderate	Limited
Number	11	17	2	0

- 2.3 A total of 188 audit recommendations were made and management agreed to implement 184 of the recommendations, i.e. 98% of the recommendations made were accepted against a target of 95%. Details of the recommendations that were not accepted can be found in Appendix 3.

- 2.4 All recommendations made are classified as high risk, medium risk, low risk or good practice. An analysis of the recommendations agreed during the quarter is shown in the following table

High Risk	Medium Risk	Low Risk	Good Practice	Total
1	39	104	40	184

- 2.5 The implementation status for those audits that have been subject to a standard follow-up in the quarter is reported separately in the Recommendation Follow-up Report. This includes all follow-ups completed, except for the fundamental audits as the outcome of these follow-up reviews is reported to committee via the Fundamental Audit Recommendation Tracker Report.

- 2.6 The Internal Audit Section also certified the following grants in the quarter as required by the terms and conditions of the grant issued by the Welsh Government.

Grant	Amount
Housing Support Grant 2020/21	£14,054,356

- 2.7 The Audit Plan is a 'living' document which is likely to change during the course of the year due to e.g. emerging risks or new priorities. However it is important that the Committee can monitor progress against the plan approved at the start of the year. To achieve this, Appendix 3 shows each audit included in the Plan approved by Committee on the 9th March 2021 and identifies the position of each audit as at 31st March 2022.
- 2.8 As reported previously, due to the Covid-19 pandemic and as a result of the Council wide response to the advice issued by Central and Welsh Government, all Internal Audit staff have been working remotely from home since the end of March 2020. This continued to be the case throughout the quarter.
- 2.9 It must continue to be acknowledged that the measures introduced across the Council in response to the pandemic continue to have an impact on the team's ability to initiate and progress with some audits, due to the effect such measures have had across client departments.
- 2.10 However, with the success of the Covid-19 vaccination programme and the easing of some restrictions over the quarter, the audit team have been able to successfully undertake a number of site visits to complete on site testing where this has been deemed essential to the completion of the audit. Ongoing conditions continue to have an impact on the team's ability to progress with business as usual in some instances and the team has continued to work hard to undertake audit work remotely in the first instance.
- 2.11 An analysis of the details in Appendix 4 shows that as at 31/03/22, 96 audit activities from the 2021/22 audit plan had been completed to at least draft report stage (73%), with an additional 11 audits noted as being in progress (8%). As a result approximately 82% of the audit activities included in the 2021/22 Audit Plan had either completed or were in progress. In addition, due to changes in certification requirements for a number of grants and other changes in client departments in year, 4 audits included on the original audit plan were deemed to no longer be required and a further 16 reviews had to be deferred to 2022/23.
- 2.12 Two moderate reports were issued in the quarter. The following tables provide brief details of the significant issues which led to the moderate ratings.

2.13

Audit	Accounts Receivable 2021/22
Objectives	The objectives of the audit were to ensure that material business risks have been identified and that the controls in place are adequate for the purpose of minimising business risk and are operating in practice. The audit included the review and testing of the controls established by management over the following areas: Financial regulations and procedure notes, User access, Creation of invoices, Collection of income, Recovery of arrears, System reconciliations, Invoice cancellations, Write-offs, Refunds, Disaster Recovery and Business Continuity, System back-ups and Performance monitoring.
Assurance Level	Moderate
Summary of Key Points	
<p>1. <u>Disputes</u></p> <p>i) A sample of invoices in the “Dispute” category was reviewed. It was found that none of the invoices in the sample had been progressed satisfactorily. It was evident from the results of our testing that insufficient effort is being made by a number of services to address invoices that are disputed by the debtor. It was also found that there was often no follow-up process by the AR team to ensure that the dispute is resolved or the invoice cancelled.</p> <p>Income is received by a service as soon as an invoice is created on the AR system, regardless of whether it is paid or not. It has been recommended (and agreed) in previous audit reports that income should be clawed back from services if a Dispute has not been resolved after 180 days has elapsed.</p> <p>At the time of the audit it was found that income had not been reversed for any unresolved disputed invoices since May 2020. (MR)</p> <p>1. <u>Debt Recovery</u></p> <p>ii) If an invoice remains unpaid after 90 days it should be forwarded to Legal for recovery action to commence. A check on a sample of 30 unpaid invoices was undertaken to establish whether the expected debt escalation process was being followed. It was found that in 26 cases, the debt collection process had not been escalated as required. (HR repeated recommendation)</p> <p>iii) On reviewing a listing of all unpaid invoices, it was found that there was a total of 4,470, with a value of approximately £3.5m, which were unpaid after 90 days and eligible to be sent to Legal to pursue. Many of these invoices are several years old and approaching their limitation period. (MR repeated recommendation)</p>	

iv) While reviewing our sample of unpaid invoices it was evident that contact with debtors was not being followed-up, and also diarising future reviews of each invoice on the AR system was not being carried out by officers in the AR team. (MR)

2.14

Audit	Freedom of Information (FOI)/Subject Access Requests (SAR)/Environmental Information Regulation Requests (EIR) 2021/22
Objectives	The audit reviewed the procedures in place and included detailed testing on the following areas: Completion of Records, Decisions made on whether or not to Release Data, Adherence to Legislative Timescales, Quality of Responses, Reporting and Monitoring of Timescale Performance, Requests for Reviews, and Appeals to the ICO.
Assurance Level	Moderate
Summary of Key Points	
<p>1. <u>Freedom of Information Requests</u></p> <p>i) A sample of ten requests for information under FOI received in 2021 was selected for testing and it was noted that two of the ten responses were sent outside the 20 day statutory deadline and no extension was sought. (MR)</p> <p>ii) A listing of all requests received in October 2021 was reviewed to establish how many of the requests were responded to within the 20 day deadline. It was found that of the 109 requests received during that period, 39 were not dealt with in the stipulated time. Furthermore, as at January 2022, 16 requests from that period still remained unanswered. (MR)</p> <p>iii) A sample of five FOI Review Requests received during 2021 was selected for testing and it was noted that one of the cases should have been dealt with as an EIR rather than FOI and the reply to the original FOI had been sent outside the 20 day response period. (MR)</p> <p>iv) It was noted from the list of all FOI Review Requests received in 2021 that three review requests remain unanswered and are outside the 20 day response period. (MR)</p> <p>v) Three Review Requests sampled concluded that additional information was held and should have been released. The Service was asked to supply further information for two of the reviews, and for one review the supplementary information was attached to the review reply. It was noted however that the data had only been partially redacted and the reply contained personal details which should have been fully redacted. (MR)</p> <p>vi) The reply letter for Review Requests noted above was incomplete, with missing data (date, reference number, date of original response) where the template had not been completed. In addition, sections of the template which were not relevant had not been removed. (MR)</p>	

2. Subject Access Requests

- i) A sample of five SAR's was tested and it was found that only one of the five requests had been replied to within the prescribed one month timescale and there was no evidence that an extension had been sought for the other four. (MR)
- i) Six applications were received for a formal review of the responses given to SAR requests issued in 2021 and all were tested to ensure the correct procedures had been followed. It was found that replies had only been sent for two of the six reviews. One reply was sent outside the one month deadline. (MR)
- ii) Four of the six requests for review had not been dealt with as there is currently no officer identified to carry out Social Service SAR reviews. (MR)

3. Environmental Information Regulation Requests

- i) A sample of five requests for information covering environmental issues was selected for testing and it was found that the reply to one request was outside of the 20 day deadline. (MR)
- ii) Three requests were dealt with incorrectly as FOI requests rather than EIR requests. (MR)

3. **Follow Ups Completed 1 January 2022 to 31 March 2022**

- 3.1 The follow up procedures operated by the Internal Audit Section include visits to any non-fundamental audits which received a moderate or limited level of assurance to confirm and test that action has been taken by management to address the concerns raised during the original audit.
- 3.2 The follow up visit is usually within 6 months of the final report being issued and includes testing to ensure that any high or medium risk recommendations have been implemented. Where agreed recommendations have not been implemented, this will be reported to the appropriate Head of Service (or Chair of the Governing Body in the case of schools) and the Director of Finance & Section 151 Officer.
- 3.3 Four moderate audit reports were followed up in the quarter as detailed below:
 - a) Grand Theatre
The initial review of the Service was undertaken in January 2021 with the final report being issued in February 2021 with a moderate overall assurance level. The follow-up review was completed in March 2022. Note that the follow-up was delayed until operations resumed at the Theatre following its closure due to the pandemic. The follow-up concluded that significant progress had been made by the service to implement the recommendations. In line with the updates that have been

provided to the Committee by the Head of Service, our testing revealed that all of the recommendations made had been fully implemented.

b) Management of Absence

i) The review of the Service was undertaken in December 2020 with the final report being issued in January 2021 with a moderate overall assurance level. The follow-up review was completed in March 2022. The follow-up concluded that good progress had been made in addressing the issues raised in the report, with only 4 of the 19 recommendations not being implemented. One of the recommendations that had not been implemented was classed as Medium Risk, the remaining three were classed as Good Practice. The outstanding recommendations had not been implemented as they are linked to the implementation of Oracle Fusion and these will be re-tested during the next full audit.

ii) In addition to the follow-up review, the Chair of the Governance and Audit Committee also requested that details be provided of the respective positions before and after the interventions had been put in place to reduce absence. As part of the follow-up, we were provided with some of this data. However, we were unable to determine what effect the interventions have had in relation to staff absence over the period. Therefore, as agreed in the Committee meeting in March, the relevant officers from the department were reminded that they should attend a future meeting to present and interpret the requested data.

c) Community Equipment Service & Community Alarm Service

Both of these services are managed by the same team. The initial reviews of both of these services were undertaken in July/August 2021 with the final reports being issued in September 2021. Both reports received a moderate level of assurance level. The follow-up reviews were completed in March 2022. The results of the follow-up reviews are noted below:

i) Community Equipment Service

The follow-up confirmed that significant progress had been made in addressing the issues identified as part of the audit. Our testing confirmed that 10 of the 17 recommendations had been fully implemented. However, 6 of the 17 recommendations were noted as being partly implemented with one of these recommendations being classed as High Risk and three classed as Medium Risk. One further Low Risk recommendation was noted as being not implemented. We acknowledge the effort that has been made to date to address the issues identified, and that the outstanding recommendations are likely to take a significant amount of time to be fully implemented as they are reliant on recruitment of new staff, staff training and ongoing work to address historical issues. As a result, we plan to re-test these areas when the next full audit is due which is likely to be in early 2023/24.

- ii) In addition to the follow up review, the Chair of the Governance and Audit Committee also requested that details be provided of the performance management arrangements for the Community Equipment Service.
- iii) We were informed that the Community Equipment Service is overseen by a Joint Partnership Group which is chaired by the Directors of Social Services for Swansea and Neath Port Talbot, and also the Chief Executive of the Health Board. The Equipment Service Manager has attended two meetings since April 2020, one in August 2020 and the other in February 2022. The meeting is held to monitor and evaluate Section 33 agreements across the region. The service is subject to a Section 33 agreement and the Pool Fund Manager compiles a monitoring report on a bi-monthly basis. There is also an Executive Board which meets bi-monthly and an Operational Advisory Group which meets monthly consisting of Clinicians.
- iv) Community Alarm Service
The follow-up confirmed that significant progress had been made with 4 of the 9 recommendations being fully implemented. However, 4 of the 9 recommendations were noted as being partly implemented with two of these recommendations being classed as High Risk and one classed as Medium Risk. One further Low Risk recommendation was noted as being not implemented. As noted in the points above for the Community Equipment Service, the outstanding recommendations are likely to take a significant amount of time to be fully implemented as they are reliant on recruitment of new staff, staff training and ongoing work to address historical issues. As a result, we plan to re-test these areas when the next full audit is due which is also likely to be in early 2023/24.

3.4 Update on Social Care Contracts

The Committee may recall the summary report presented in June 2018 outlining the key issues that resulted in the Social Care Contracts audit in 2017/18 receiving a Moderate level of assurance. At that time, it was noted that as at December 2017, 94 contracts were shown as being non-compliant with the Council's Contract Procedure Rules or the Public Contracts Regulations 2015. Further issues were identified in relation to the varying versions of the terms and conditions within existing social care contracts and the different forms of contracts in existence at the time. A major commissioning exercise involving officers from across the Council was underway at the time of the review and as a result, we were advised that it would be at least a year before new framework agreements could be established. The Committee has received a number of progress updates following the completion of the audit from the Principal Officer for Prevention, Wellbeing & Commissioning.

- 3.5 A further audit of the Service was completed in February 2022, with a Substantial level of assurance being awarded. At the time the audit was

being carried out, a Scrutiny Inquiry Panel was being held, examining procurement across the Council. It was noted that the Inquiry Panel had been advised on 20 October 2021 that there were only 11 eligible arrangements with social care providers that were not compliant with the Council's CPRs at that time.

- 3.6 Following on from the Social Care Contract audit and the scrutiny inquiry the department has programmed work on the 11 non-complaint contracts for the next 12 months to ensure these are addressed going forward. Checks have been carried out by the department and the 11 contracts have been extended through the waiver process to ensure compliance. A tracking mechanism has been put in place with a RAG status to monitor progress at the People Commissioning Group, which includes the Director of Social Services, Heads of Services within the directorate and Head of Commercial Services and Procurement. Meetings of this group take place bi-monthly and all associated risks are noted with mitigation in place.

4 Integrated Assessment Implications

- 4.1 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.

- 4.2 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'.

- 4.3 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.

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

- The Quarterly Internal Audit Monitoring Report has a low positive impact across all groups.
- It has been subject to consultation with the Chief 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 Quarterly Internal Audit Report is positive as it will support the Authority in its requirement to protect public funds.

5. Financial Implications

5.1 There are no financial implications associated with this report.

6. Legal Implications

6.1 There are no legal implications associated with this report.

Background Papers: Internal Audit Plan 2021/22

Appendices: Appendix 1 - Audits Finalised Q4 2021/22

Appendix 2 - Summary of Scope of Audits Finalised Q4 2021/22

Appendix 3 – Recommendations Not Accepted in Q4 21/22

Appendix 4 - Internal Audit Plan 2021/22 - Progress to 31/03/22

Appendix 5 – Integrated Impact Assessment

MONITORING REPORT Q4 2021/22 - AUDITS FINALISED

Head of Service	Audit Title	Date Finalised	Assurance Level	Recommendations		
				Made	Agreed	Not Agreed
Computer Audits	Internet Controls - Social Services	17/01/22	High	7	7	0
Highways & Transportation	Concessionary Bus Fares 2021/22	19/01/22	High	0	0	0
Chief Transformation Officer Audits	HR Policies	19/01/22	High	3	3	0
Fundamental Systems	Housing & Council Tax Benefit 2021/22	20/01/22	High	8	8	0
Cross Cutting Reviews	Wellbeing of Future Generations Act	02/02/22	High	1	1	0
Finanail Services & Service Centre	Capital Leasing	15/02/22	High	3	3	0
Cross Cutting Reviews	Corporate Performance Management	21/02/22	High	2	2	0
Fundamental Systems	Housing Rents 2021/22	15/03/22	High	6	6	0
Waste Management & Parks	Waste Enforcement*	16/03/22	High	5	5	0
Computer Audits	File Controls	03/03/22	High	0	0	0
Financial Services & Service Centre	Grants Receivable	31/03/22	High	3	3	0
Cultural Services	Swansea Museum	19/01/22	Substantial	9	9	0
Cross Cutting Reviews	Information Governance (GDPR)	02/02/22	Substantial	19	15	4
Education Planning & Resources	Primary Schools DBS (Thematic)	03/02/22	Substantial	3	3	0
Child & Family Services	Business Support Team - Child & Family	08/02/22	Substantial	2	2	0
Computer Audits	E-Commerce Controls	14/02/22	Substantial	5	5	0
Cross Cutting Reviews	Assurance Framework	17/02/22	Substantial	1	1	0
Contract Audits	Social Services - Social Care Contracts*	21/02/22	Substantial	2	2	0
Child & Family Services	Independent Agency Placements	28/02/22	Substantial	3	3	0
Financial Services & Service Centre	Compliance with Cipfa FM Code	04/03/22	Substantial	2	2	0
Housing & Public Health	Housing Division Pests & Animal Control*	08/03/22	Substantial	14	14	0
Fundamental Systems	Accounts Payable 2021/22	09/03/22	Substantial	12	12	0
Fundamental Systems	Business Rates (NNDR) 2021/22	16/03/22	Substantial	8	8	0
Computer Audits	Disaster Recovery & Business Continuity	21/03/22	Substantial	10	10	0
Communications & Marketing	Risk Management (People Directorate)	24/03/22	Substantial	1	1	0
Additional Review / Added Value	Pen y Bryn Special School **	29/03/22	Substantial	17	17	0
Education Planning & Resources	sQuid School Meal Income Thematic Review	30/03/22	Substantial	14	14	0
Additional Review / Added Value	Corporate Risk Register Review **	30/03/22	Substantial	3	3	0
Cross Cutting Reviews	FOI/SAR/EIR Review	15/03/22	Moderate	13	13	0
Fundamental Systems	Accounts Receivable 2021/22	31/03/22	Moderate	12	12	0
			Total	188	184	4

MONITORING REPORT Q4 2021/22 - SUMMARY OF SCOPE OF AUDITS FINALISED

Head of Service	Audit Title	Assurance Level	Audit Scope	Key Findings / Risks
Computer Audits	Internet Controls - Social Services	High	<i>The audit included the review and testing of controls established by management over the following areas: Procurement of Internet Service Providers, Awareness Raising & Administration, Use of Internet, IT Equipment</i>	None
Highways & Transportation	Concessionary Bus Fares 2021/22	High	<i>The audit usually examines payments made to First Cymru (by far the largest operator) and some other smaller bus operators. However, due to Covid-19 workplace restrictions, only the payments made to First Cymru were examined in this audit. The objectives of the audit were to confirm that the internal controls and financial management procedures relating to the payments for Concessionary Bus Fares were adequately controlled and were operating effectively.</i>	None
Chief Transformation Officer Audits	HR Policies	High	<i>There are numerous Policies in place, therefore, a sample of five were selected for review as part of this audit. The policies selected were: Working Time Policy, Standby & Call Out Policy, Jury Service Policy, Career Break Policy, Special Leave Policy</i>	None
Fundamental Systems	Housing & Council Tax Benefit 2021/22	High	<i>The audit examined the following processes: Verification of new claims, Assessment of claims, Changes in claimant circumstances, Extended Payments, Discretionary Housing Payments, Payment controls, Periodic reviews, Overpayments, Performance, GDPR</i>	None
Cross Cutting Reviews	Wellbeing of Future Generations Act	High	<i>The audit reviewed the following requirements of the Act: Agreeing and setting Wellbeing Objectives, Publishing a Wellbeing Statement, Consideration of the impact of decisions taken by the Council, Ensuring all future development is "sustainable", Annual reporting of progress against Wellbeing Objectives, The creation of a Public Service Board.</i>	None
Financcail Services & Service Centre	Capital Leasing	High	<i>The audit reviewed the procedures in place and included detailed testing on the following areas: Payments for Existing Leases, Procurement of New Leases, Arrangements when Leases Expire, GDPR</i>	None
Cross Cutting Reviews	Corporate Performance Management	High	<i>The audit reviewed the procedures in place and included a review of the following areas: Statutory Requirements, Performance Indicators, Internal/External Reporting, Audit Wales' Reports, System Access & Security</i>	None
Fundamental Systems	Housing Rents 2021/22	High	<i>The audit included the review and testing of controls established by management over the following areas: Annual rent review, Office manuals, System access levels, Register of personal interests, Rent deducted from earnings, Housing Benefits interface, Suspense Account administration, Cash reconciliation, Write-offs, Reconciliation of Housing stock, Key book amendments, Court costs administration, Negative Rent Account balances, Lifeline telephone recharges</i>	None

MONITORING REPORT Q4 2021/22 - SUMMARY OF SCOPE OF AUDITS FINALISED

Waste Management & Parks	Waste Enforcement*	High	<i>The audit reviewed the procedures in place and included detailed testing on the following areas: Recording of Fixed Penalty Notices (FPNs), Amount of fines, Collection of fines, Procedure for identifying and dealing with non-payment of fines, Controlled Stationery, Cases referred to Legal, Withdrawal / cancellation of fines, GDPR / Retention</i>	None
Computer Audits	File Controls	High	<i>systems: Oracle servers and MS SQL servers. The audit assess whether the procedures and controls associated with the database management systems are suitable to ensure that the data held can be relied on, is accurate and is secure.</i>	None
Financial Services & Service Centre	Grants Receivable	High	<i>The objectives of the audit were to confirm that: Grant applications are notified and approved (using form NGA1), Award of Grant is notified to Finance (using form NGA2), A central Register of all Grants and Returns is maintained, Claims are timely and a sufficient audit trail is maintained, Adequate monitoring is carried out</i>	None
Cultural Services	Swansea Museum	Substantial	<i>The audit reviewed the procedures in place and included detailed testing on the following areas: Expenditure – Oracle and Purchase Cards, Income Collection, Artist & Entertainers Fees, Room Rental & Photography, Grants, Inventory, Stock Records, Accessions Register, Insurance, Petty Cash, Employee Records, Vehicle Records, Security and Health & Safety, GDPR</i>	<i>Discussion with the Museum Manager revealed that there has never been a major independent valuation of the whole collection for insurance purposes. The Manager confirmed that he was working through the collection to update valuations and they are prioritising high value / most as risk items. Some additional low risk recommendations.</i>
Cross Cutting Reviews	Information Governance (GDPR)	Substantial	<i>Officers, IGU– Management of Data Breaches, IGU - General Data Protection Regulation (GDPR) Compliance Monitoring, IGU – Data Protection Impact Assessments (DPIAs), Data Protection – Staff Training & Awareness, Information Management / Data Sharing – Staff Training & Awareness, Publication Scheme, Records Management (Records Management Team), Records Management (Wider Authority), Privacy Statements / Recognition of Individual's Rights</i>	<i>Mandatory Data Protection & Security training course administered by the Corporate Learning & Development team showed that by Nov2021 course completion rate was only 56.6% across the Council. Additional low risks and good practice recs also noted.</i>
Education Planning & Resources	Primary Schools DBS (Thematic)	Substantial	<i>A review to ensure that Disclosure & Baring Service (DBS) checks have been undertaken for all staff in the 22 Primary Schools which were originally scheduled to be audited in the 2021/22 financial year as part of the schools rolling programme.</i>	<i>Of the 1361 DBS's checked in the sample two were noted as being expired, and one was noted as being in the process of being renewed.</i>
Child & Family Services	Business Support Team - Child & Family	Substantial	<i>The audit reviewed the procedures in place and included detailed testing on the following areas: Expenditure – Oracle, Inventory, Petty Cash, Employee Records, GDPR</i>	<i>There were no inventory records being maintained at two sites. Some additional low risk recommendations.</i>

MONITORING REPORT Q4 2021/22 - SUMMARY OF SCOPE OF AUDITS FINALISED

Computer Audits	E-Commerce Controls	Substantial	<i>The audit reviewed the procedures in place and included detailed testing on the following areas: Business Need, Legislation, Management and Monitoring, Third Parties, Security, GDPR and Data Retention</i>	<i>It was stated by the authority's Web Development Manager that there is no Corporate strategy in place for the use of E-commerce within the Council. The Web Manager believes that it should be part of the wider income strategy for the council. Additional low risk recommendations.</i>
Cross Cutting Reviews	Assurance Framework	Substantial	<i>An audit was undertaken to determine whether the Council has an effective Assurance Framework in place. An Assurance Framework links the Corporate Objectives to the Corporate Risks recorded in the Risk Register. It then identifies both internal and external sources of assurance, assesses those sources of assurance, and records the results in the Risk Register. This is the first audit of the Council's Assurance Framework that has taken place.</i>	<i>We were advised by the Deputy Chief Executive that an Assurance Framework has not been compiled for Swansea Council. However, evidence of robust governance arrangements are provided by the completion and publication of an Annual Governance Statement, an Assurance Map, and the completion of Senior Management Assurance Statements by the Directors.</i>
Contract Audits	Social Services - Social Care Contracts*	Substantial	<i>The audit reviewed the procedures in place and included detailed testing on the following areas: Selecting a sample of large payments made in 2020/21 to suppliers or social care providers and checking if the CPRs had been adhered to. A secondary check to confirm that monitoring of the contract provisions was being carried out.</i>	<i>Of a sample of 30 payments to social care providers, one payment was noted to a provider with no contract or waiver in place. At the time of audit, It was noted that the Inquiry Panel had been advised on 20 October 2021 that there were 11 eligible arrangements with social care providers which were not currently compliant with the Council's CPRs.</i>

MONITORING REPORT Q4 2021/22 - SUMMARY OF SCOPE OF AUDITS FINALISED

Child & Family Services	Independent Agency Placements	Substantial	<p>The scope of the audit included: Authorisation and approval of placements, Quality assurance/Monitoring of the providers, Recharges to Education Department and Swansea Bay University Health Board (SBUHB), Overpayments, GDPR and Data Retention</p>	<p>Sample testing of payments to independent providers, two cases were noted where the Placement Contract had not been signed by the provider and two were noted where there was a significant delay in the provider signing the Placement Contract. Testing revealed that continuation orders created on the Oracle system had not been closed down after placement had ended. This is recommended to prevent payments being made using that order in the future.</p>
Financial Services & Service Centre	Compliance with Cipfa FM Code	Substantial	<p>The review was undertaken to establish whether those charged with governance within the Council have undertaken a detailed review of their financial management arrangements. This determines whether the standards, as defined by the Financial Management Code (FM Code) introduced by the Chartered Institute of Public Finance & Accountancy (CIPFA) are being met. The FM Code is designed to support good practice in financial management and assist local authorities in demonstrating their financial sustainability. The FM Code is based on a series of principles supported by specific standards and the requirement to be fully compliant with the FM Code came into effect from the 1 April 2021.</p>	<p>The self-assessment review of compliance had been completed but it was not possible to directly link the evidence provided to each element of the standards to substantiate compliance. It would be beneficial and strengthen the assessment if the self-assessment document was more structured and recorded direct links to evidence of compliance.</p>
Housing & Public Health	Housing Division Pests & Animal Control*	Substantial	<p>The audit reviewed the procedures in place and included detailed testing on the following areas: Fees and Charges, Job Requests, Income, Credit Income Controls, Income - Free and Reduced Charges, Income – Contracts, Straying Dogs, Other Straying Animals, Expenditure, Purchase Card, Inventory, Personnel Records, Vehicles, GDPR and Data Retention</p>	<p>It was identified that some cash and credit income transactions hadn't been treated correctly for VAT (6 low value transactions). Testing found that the required paperwork was not available for five of ten stray dog incidents selected. Payments to two suppliers were noted where there was no contract in place. Some additional low risk recommendations.</p>

MONITORING REPORT Q4 2021/22 - SUMMARY OF SCOPE OF AUDITS FINALISED

Fundamental Systems	Accounts Payable 2021/22	Substantial	<i>The audit reviewed and tested the key controls in the following areas: System Access, Creation and Amendments of Supplier Records, Non-Oracle Order Approval Emails, Duplicate and Erroneous Payments, Payment Performance, Reconciliation of Accounts Payable to the Ledger, BACS Transmissions, Checking & Countersigning of Payments over £50k, Validation of Payments over £10k, Unallocated Supplier Credits on the System, Physical Access / Security, Direct Debits, Suppliers with the Address "Cheque to Cashiers", Payment of Invoices via Purchase Card, Interface Files, Supplier Incentive Scheme, Data Protection</i>	<i>One duplicate payment was noted which had been processed via the Pensions Accounts Payable function on Oracle. It was noted that the in-house duplicate payment check are not performed for Pension Accounts Payable payments. One low value invoice selected for testing had been paid to the wrong supplier (the AP Team had already identified the error and action had been taken to correct).</i>
Fundamental Systems	Business Rates (NNDR) 2021/22	Substantial	<i>The audit included the review and testing of controls established by management over the following areas: Governance and Data Security, Valuation, Exemptions and Reliefs, Billing and Collection, Refunds and Transfers, Recovery of Arrears, Write-offs</i>	<i>A sample of accounts in receipt of Charitable Discretionary Relief was examined to confirm an application had been made and properly approved. Discretionary Only relief is awarded for a 12 month period and it was found that the last applications on file were for 2020-21. It was confirmed that no review of cases has been undertaken for the financial year 2021-22 due to work pressures caused by the Covid-19 pandemic. Due to staff turnover and covid 19 work, arrears reports were not being reviewed on a monthly basis. A sample of accounts where a "special arrangement" had been made with the ratepayer was selected in four of the five cases examined, the payment arrangement was found to be in default and had not been followed up</i>

MONITORING REPORT Q4 2021/22 - SUMMARY OF SCOPE OF AUDITS FINALISED

Computer Audits	Disaster Recovery & Business Continuity	Substantial	The audit reviewed the procedures in place and included detailed testing on the following areas: Ownership and Management, Risk Assessment and Prevention, The Corporate Plan, IT User Plans, Resourcing, Training, Testing	From discussions during the audit it was highlighted that the timescales to replace servers had increased from an estimated twelve weeks to possibly as long as twelve months due to the recent COVID Pandemic which was not documented in the Risk Register. No formal recovery agreements were in place with third party suppliers. We were informed that reliance is being placed on initial contracts with individual suppliers. It was confirmed that no formal testing is undertaken in relation to the Disaster Recovery Plan. We were informed that the Transformation & ICT Security Officer is currently speaking with the Warp Team and has also linked up with the NCSC to see how they can suggest testing the
Communications & Marketing	Risk Management (Social Services)	Substantial	The scope of the audit consisted of the following: Oversight by Corporate Management Team, Reviews by Governance & Audit Committee, Monitoring at P&FM Meetings, Identification and Evaluation of Risks, Regularity of updates, Deactivated Risks, Quality of Control Measures (Social Services)	A test was carried out to check whether a sample of the 18 Control Measures for 5 Social Services Directorate/Service Risks were SMART. It was found that all of the Control Measures examined were Relevant and Achievable, however some were not fully Specific, or provided a Measure or Time-Bound on how they mitigated the Risk to
Additional Review / Added Value	Pen y Bryn Special School **	Substantial	management over the following areas: Governance, Management of Delegated Resources, Budget Monitoring, Banking Procedures, Unofficial Funds, School Meals Income, Bank Reconciliations, Expenditure, Employees / Self-employment, Health & Safety, Inventory, Mini Bus, Computer Security & Data Protection	make payments on SIMS where no initial order had been placed. Records to substantiate overtime payemnts lacked adequate detail for verification. Some additional low risk

MONITORING REPORT Q4 2021/22 - SUMMARY OF SCOPE OF AUDITS FINALISED

Education Planning & Resources	sQuid School Meal Income Thematic Review	Substantial	A thematic review of sQuid School Meals Income. Themed school reviews focus on a particular risk area across a sample of schools, with results being consolidated into a report for the Council.	Long outstanding arrears were noted. The oldest pupil arrears at the time of the audit was 1,534 days (£40.00) for a current pupil. This was queried with the school who confirmed that the debts were regularly followed up and the arrears were cleared during the audit. The oldest arrears for an inactive pupil was 1,560 days (£9.35). Some additional low risk and good practice recommendations.
Additional Review / Added Value	Corporate Risk Register Review **	Substantial	A review of the management of Corporate Risks in the Council's Risk Register. The scope of the review consisted of the following: Oversight by Corporate Management Team, Reviews by Governance & Audit Committee, Regularity of Updates, Deactivated Risks, Quality of Control Measures	As part of the audit a test was carried out on all of the Control Measures for all of the Corporate Risks to confirm that they were appropriate, complete and were "SMART". All were found to be satisfactory other than one control measure in each of the Corporate Risks numbered 153, 269 and 306.
Cross Cutting Reviews	FOI/SAR/EIR Review	Moderate	The audit reviewed the procedures in place and included detailed testing on the following areas: Completion of Records, Decisions made on whether or not to Release Data, Adherence to Legislative Timescales, Quality of Responses, Reporting and Monitoring of Timescale Performance, Requests for Reviews, Appeals to the ICO.	Please see detailed summary in the main report.
Fundamental Systems	Accounts Receivable 2021/22	Moderate	The scope of our work included the testing of a range of controls relating to the following: Financial regulations and procedure notes, User access, Creation of invoices, Collection of income, Recovery of arrears, Interface reconciliations, Invoice cancellations, Performance monitoring, Write-offs, Refunds, Disaster Recovery and Business Continuity, System back-ups, Security of Data/GDPR/Retention	Please see detailed summary in the main report.

MONITORING REPORT Q4 2021/22 - RECOMMENDATIONS NOT ACCEPTED

Audit Title	Date Final Issued	Assurance Rating	Recommendations Not Accepted			
			Report Ref	Risk Rating	Recommendation	Reason / Comments
Information Governance (GDPR) Page 24	02/02/22	Substantial	2.4.4	GP	An exemption certificate must be signed off by the Data Protection Officer in all cases where a full Data Protection Impact Assessment (DPIA) is not required	Discussed at IG Board 18/01/22. Agreed that the DPIA form will go online. Where the screening indicates that a full DPIA is not required (this to be calculated automatically), users can print off their own exemption certificate. The system will create a record which can be audited. Not accepted on the basis that an exemption certificate means the data being processed is not such that it presents a risk. Accepted that the DPO requires involvement in full DPIA assessments
			2.4.6	GP	A register of DPIA screening officers should be maintained by the DPO and all group members should be sent annual reminders to review their DPIA's by the DPO.	Managers checklist to be updated to include a question related to a reminder to review DPIAs. Not accepted there is a need for specific DPIA screening officers as this could depend on the specific project even within service areas.
			2.5.4	GP	Data Protection Training: The Data Protection Officer (DPO) should advise Corporate Learning & Development that the list of 'active accounts' needs to be updated to account for staff who have left the Council, allowing for accurate statistics to be obtained.	Not accepted. This is not the DPO's responsibility. This affects all mandatory corporate e-learning training of which data protection is only one. For example, there are far more Social Services-related mandatory courses where statistics are required.
			2.6.3	LR	Training for officers without computer access on Information Management / Data Sharing should be included as part of the training material being developed (where such training would be applicable to their job).	Not Accepted. We currently have no capacity to deliver onsite training or develop training materials for workers who do not have computer access. Training of this type has limited value since relatively few manual workers have access to personal data.

Audit Title	Risk Rating	Status as at 31/03/2022	Corporate Priority	Days
Level 1 – Cross Cutting Reviews – Council Governance & Control				
Partnerships	Med/High	Final Issued	Cross Cutting	15
Corporate Governance	Med/High	In Progress	Cross Cutting	15
General Data Protection Regulations	Med/High	Final Issued	Cross Cutting	10
Corporate Performance Management	Med	Final Issued	Cross Cutting	15
Local Government and Elections (Wales) Bill	New	Draft Issued	Cross Cutting	10
FOI / SAR/ EIR Review	New	Final Issued	Cross Cutting	15
Wellbeing of Future Generations Act	New	Final Issued	Cross Cutting	10
Achieving Better Together – Recovery & Refocus	New	Final Issued	Cross Cutting	10
Achieving Better Together – Transformation (inc. workforce strategy and savings delivery)	New	Deferred	Cross Cutting	15
Assurance Framework	New	Final Issued	Cross Cutting	20
Level 2 – Fundamental Systems - Section 151 Officer Assurance				
Financial Services & Service Centre				
Employee Services	Med/High	Final Issued	Section 151 Assurance	30
Pensions Admin	Med/High	Final Issued	Section 151 Assurance	20
Teachers Pensions	Med	Final Issued	Section 151 Assurance	15
Accounts Receivable	High	Final Issued	Section 151 Assurance	35
Business Rates (NNDR)	Med	Final Issued	Section 151 Assurance	20
Pension Fund Investments	Med/High	Final Issued	Section 151 Assurance	7
Housing Rents	Med	Final Issued	Section 151 Assurance	20
Accounts Payable	Med	Final Issued	Section 151 Assurance	35
Housing & Council Tax Benefit	Med/High	Final Issued	Section 151 Assurance	40
Capital Accounting	Med	Final Issued	Section 151 Assurance	25
Level 3 – Service Level Audits – Other Assurance				
Education Planning & Resources				
Pentrehafod Comprehensive	Med	Final Issued	Education	10
Bishopston Comprehensive	Med	Final Issued	Education	10
Pontarddulais Comprehensive	Med	Final Issued	Education	10
Ysgol Gyfun Bryn Tawe	Med	Final Issued	Education	10
Ysgol Crug Glas	Med	Not Required	Education	4

School Funding & Information	Med/High	Final Issued	Education	15
Catering & Cleaning HQ	Med	Deferred	Education	10
SQuid School Income (thematic)	New	Final Issued	Education	15
Primary School DBS (thematic)	New	Final Issued	Education	15
Achievement & Partnership Service				
School Support Team	Low	Final Issued	Education	15
Vulnerable Learner Service				
Behavioural Support Unit	Med/Low	Final Issued	Education, Safeguarding & Poverty	20
Education Grants & Other				
Schools Annual Report	n/a	Final Issued	Education, Safeguarding & Poverty	3
Regional Consortia School Improvement Grant	n/a	Final Issued	Education, Safeguarding & Poverty	15
Pupil Deprivation Grant	n/a	Final Issued	Education, Safeguarding & Poverty	15
Child & Family Services				
Independent Agency Payments	High	Final Issued	Safeguarding	10
Discretionary Payments	Med/High	In Progress	Safeguarding	10
Nant-y-Felin Children's Home	Med	In Progress	Safeguarding	10
Grants & Contracts	Med/High	Not Required	Safeguarding	10
Adoption Allowances	Med/Low	Deferred	Safeguarding	10
Residential & Outdoor Centres	Med	Deferred	Safeguarding	10
Business Support Team – Child & Family	Med/Low	Final Issued	Safeguarding	15
Swansea Children's Centre & Mayhill Family Centre	Med	In Progress	Safeguarding	10
Adult Services				
Home Care	Med/High	Deferred	Safeguarding	10
Community Alarm Service	Med	Final Issued	Safeguarding	10
Integrated Community Equipment Service & Suresprung	High	Final Issued	Safeguarding	10
Suresprung Transitional Employer Support Grant	n/a	Final Issued	Safeguarding	5
CREST	Med	Deferred	Safeguarding	10
Supporting People Team – Regional Coordinator Grant	n/a	Final Issued	Safeguarding	3
Supporting People Grant	n/a	Final Issued	Safeguarding	10
Enable Support for Independent Living Grant	n/a	Final Issued	Safeguarding	10
Commissioning				

Early Intervention Services	Med	Final Issued	Poverty	5
Tackling Poverty				
Welfare Rights Service	New	Final Issued	Poverty	10
Building Services				
Heol y Gors – Stores, Admin & Finance, Oracle T&L	Med/High	Deferred	Economy & Infrastructure, Safeguarding	20
Heol y Gors – Estimating	Med	Final Issued	Economy & Infrastructure, Safeguarding	15
Day to Day Repairs / Maintenance Section	Med	Deferred	Economy & Infrastructure, Safeguarding	20
Property Services				
Energy Management	Med/Low	Not Required	Economy & Infrastructure	5
Waste Management & Parks				
Domestic Refuse Collection	Med	Final Issued	Economy & Infrastructure, Resource & Biodiversity	10
Parks Buildings	Low	Not Required	Economy & Infrastructure, Resource & Biodiversity	5
Cleansing inc. Parks Central Operations, Litter & Beaches	New	Final Issued	Economy & Infrastructure, Resource & Biodiversity	10
Highways & Transportation				
Concessionary Bus Fares	Med	Final Issued	Economy & Infrastructure	5
Car Parks	Med/High	Final Issued	Economy & Infrastructure	20
Clydach Depot – Plant	Med	Final Issued	Economy & Infrastructure	10
CTU Fleet Hire / Spot Hire	Med	Final Issued	Economy & Infrastructure	10
Taxi Framework Contract	Med	Final Issued	Economy & Infrastructure	10
Live Kilometre Support Grant	n/a	Final Issued	Economy & Infrastructure	5
Housing & Public Health				
Morrison DHO	Med	Final Issued	Poverty, Safeguarding	15
Sketty DHO	Med/Low	Final Issued	Poverty, Safeguarding	15
Neighbourhood Support Unit inc. CCTV	Med	Final Issued	Poverty, Safeguarding	7
Affordable Housing	Med	Final Issued	Poverty, Safeguarding	10
Application Controls – Flare System	Med	Deferred	Poverty, Safeguarding	5
Building Regulations	Med	Final Issued	Poverty, Safeguarding	15
Taxi Licencing	Med/Low	Final Issued	Poverty, Safeguarding	10
Rechargeable Works	Med	Deferred	Poverty, Safeguarding	15
Cultural Services				
Outdoor Leisure	Med	Final Issued	Economy & Infrastructure	15

Sports Development	Med/Low	Final Issued	Economy & Infrastructure	10
Swansea Museum	Med/Low	Final Issued	Economy & Infrastructure	10
Central Library	Med	Deferred	Economy & Infrastructure	15
Archives	Med/Low	Final Issued	Economy & Infrastructure	15
Planning & City Regeneration				
Nature Conservation	Med	Draft Issued	Economy & Infrastructure, Resources & Biodiversity	10
Land Searches (was Land Charges)	Med	Final Issued	Economy & Infrastructure, Resources & Biodiversity	10
Communications & Marketing				
Civic Admin/Mayoral Service/Mansion House	Med	Deferred	Transformation & Council Development	10
Emergency Planning & Business Continuity	Med	Deferred	Transformation & Council Development	10
Risk Management	Med/High	Allocated	Transformation & Council Development	15
Financial Services & Service Centre				
Cashiers Office – CCI Reconciliation	Med/High	Final Issued	Section 151 Assurance	5
Write-Off Requests	n/a	Final Issued	Section 151 Assurance	5
Cashiers Write-off's	n/a	Final Issued	Section 151 Assurance	5
Bank Reconciliations	Med	Final Issued	Section 151 Assurance	10
School Bank Reconciliations	Med	Final Issued	Section 151 Assurance	15
Grants Receivable	Med/High	Final Issued	Section 151 Assurance	15
Leasing	Med	In Progress	Section 151 Assurance	10
Income Tax – Self Employed	Med	Final Issued	Section 151 Assurance	5
Construction Industry Tax Scheme	Med	Final Issued	Section 151 Assurance	10
Residential Care	High	Final Issued	Section 151 Assurance, Safeguarding	25
Debt Recovery – Financial Services & Legal Recovery	High	In Progress	Section 151 Assurance, Safeguarding	25
Learning Disability Recharges	Med	Final Issued	Section 151 Assurance, Safeguarding	10
Adult Family Placements	Med	Final Issued	Section 151 Assurance, Safeguarding	10
Employee Vetting (DBS)	High	In Progress	Section 151 Assurance, Safeguarding	10
Purchase Card Transactions Monthly Review	Med	Final Issued	Section 151 Assurance	10
Compliance with CIPFA Financial Management Code	New	Final Issued	Section 151 Assurance	10
Digital & Transformation				
ICT Administration inc. IT Assets	Med	In Progress	Transformation & Future Council Development	15

Oracle Authorisation Limits	Med/High	Final Issued	Transformation & Future Council Development	10
Commercial Services				
Contracts Review – Education	New	In Progress	Section 151 Assurance	10
Chief Transformation Officer Audits				
Contact Centre – Client & Property Finance Payments	Med	Final Issued	Transformation & Council Development	5
HR Policies	Low	Final Issued	Transformation & Council Development	10
Employment of Agency Staff	Med/High	In Progress	Transformation & Council Development	10
Corporate Learning & Development Team	New	Deferred	Transformation & Council Development	5
Oracle Cloud	New	Deferred	Transformation & Council Development	10
Post-Coronavirus pandemic review of Agile Working	New	Allocated	Transformation & Council Development	10
Regional Broadband Grant	New	Final Issued	Transformation & Council Development	5
Contract Audits				
Highways & Transportation – Construction Period Control of Contracts	Med	Allocated	Transformation & Council Development	15
CBS Control of Contracts	Med	In Progress	Transformation & Council Development	15
Computer Audits				
File Controls	Med/High	Final Issued	Transformation & Council Development	5
ICT Data Storage	Med/High	In Progress	Transformation & Council Development	5
Firewall Controls – Corporate & Education Network	Med	Allocated	Transformation & Council Development	5
Internet Controls for Clients – Social Services	Med	Final Issued	Transformation & Council Development	5
E-Commerce Controls	Med	Final Issued	Transformation & Council Development	7
Disaster Recovery & Business Continuity	Med	Final Issued	Transformation & Council Development	10
Oracle Change Control	Med/High	Deferred	Transformation & Council Development	5
Telephony System	Med	Final Issued	Transformation & Council Development	5
Use of Idea - Data Matching NFI	n/a	Final Issued	Section 151 Assurance	5
Projects & Special Investigations				
Unpresented Cheques	n/a	Final Issued	Section 151 Assurance	5
NFI	n/a	Final Issued	Section 151 Assurance	10
Galileo Management System	n/a	Final Issued	Section 151 Assurance	5
Annual Plan & Annual Report	n/a	Final Issued	Section 151 Assurance	5

Annual Consultation Exercise	n/a	Final Issued	Section 151 Assurance	10
Health & Safety Group	n/a	Final Issued	Section 151 Assurance	3
Recommendation Tracker Exercise	n/a	Final Issued	Section 151 Assurance	5
Follow-ups	n/a	Final Issued	Section 151 Assurance	20
Miscellaneous Audits				
Western Bay Social Services Training Team	New	Final Issued	Section 151 Assurance	5
City Deal Review Outcomes - Follow-up	New	Final Issued	Section 151 Assurance	5
Swansea Central Phase 1 Programme	New	In Progress	Transformation & Council Development	5

Cross Cutting Audits – 135 days

Section 151 Officer Assurance – 515 days

Corporate Priorities

Safeguarding (Safeguarding People from Harm) – 433 days

Education (Improving Education and Skills) – 167 days

Economy & Infrastructure (Transforming our Economy and Infrastructure) – 230 days

Poverty (Tackling Poverty) – 160 days

Resources & Biodiversity (Maintaining and Enhancing Swansea’s Natural Resources and Biodiversity) – 45 days

Transformation & Council Development (Transformation and Future Council Development) – 197 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:

Quarterly report to the Governance and Audit Committee outlining the findings and work undertaken by the Audit Team in the period.

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, the Corporate Management Team and Heads of Service.

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

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 2021/22 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 update committee on the work undertaken by Internal Audit in the period.

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 Quarterly Internal Audit Monitoring 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 and Access to Services.
- All WFG considerations are positive and any risks identified are low.
- The overall impact of the Quarterly Internal Audit Monitoring 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.

Screening completed by:
Name: Simon Cockings
Job title: Chief Auditor
Date: 07/04/21
Approval by Head of Service:
Name: Ben Smith
Position: Director of Finance & S151 Officer
Date: 12/04/21 (e-mail)

Please return the completed form to accesstoservices@swansea.gov.uk

Agenda Item 5



Report of the Director of Corporate Services

Governance and Audit Committee – 15 June 2022

Response to the FOI Audit 2022

Purpose:	To provide a response to the recent audit of Freedom of Information (FOI) requests, Environmental Information Regulations (EIR) and Subject Access Requests (SAR).
Policy Framework:	Freedom of Information Policy
Consultation:	Access to Services, Finance, Legal.
Report Author:	Kim Collis
Finance Officer:	Ben Smith
Legal Officer:	Tracey Meredith
Access to Services Officer:	Rhian Millar
For Information	

1. Introduction

- 1.1 As a result of an internal audit undertaken in the first half of 2022 of how the Council responds to FOI and other statutory information requests from the public an assurance level of 'Moderate' was given.
- 1.2 While responsibility for the outcome of the audit rests with the whole Council, as represented by Corporate Management and Leadership Teams, the Council's Data Protection Officer (DPO) and Senior Information Risk Owner (SIRO) agreed to take responsibility for the action plan arising out of the audit and consult as necessary with the two bodies.
- 1.3 Completed actions from the action plan are appended, along with progress towards completion of other required actions.

2. Integrated Impact Assessment (IIA) 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 An IIA screening has been undertaken which confirms there are no equality implications associated with this report nor, since it addresses risk of non-compliance with other legislation, any failure to engage with the Equality Act 2010 (Public Sector Equality Duty and the socio-economic duty), the Wellbeing of Future Generations (Wales) Act 2015, and the Welsh Language (Wales) Measure 2011.

3. Financial Implications

3.1 There are no financial implications associated with this report other than those listed in Appendix A.

4. Legal implications

4.1 There are no legal implications associated with this report other than those listed in Appendix A.

Background Papers: None

Appendices:

Appendix A Action Plan

Appendix B IIA screening form

**SWANSEA COUNCIL
MANAGEMENT ACTION PLAN
FOI, SAR & EIR Review 2021/22**

NB Low risk items are shaded

REPORT REF	RECOMMENDATION	CLASS (HR; MR; LR; GP)	AGREED ACTION/ COMMENTS	RESPONSIBILITY FOR IMPLEMENTATION	Action already undertaken
2.1.3 b) 2.1.7 b) 2.2.2 c) 2.3.3 e)	Reponses to FOI, SAR & EIR requests and any requests for review should be made within the statutory 20 day period, and where extra time is required this should not exceed the further 20 days permitted.	MR	This will depend on each directorate and service unit allocating sufficient staff resource to FOI work	CMT / Heads of Service / FOI officers	Report to CMT 18/05/22 Audit underway on gaps in FOI officer coverage 26/05/22
2.1.3 c)	Where EIR exceptions are used, the response should be dealt with under the EIR 2004 regulations.	LR	Reminder to all FOI officers and revision/recirculation of the FOI-EIR decision tree	DPO	Complete Emails sent to relevant FOI officers 01/04/22 and 26/05/22. DPO attending Place Directorate DMT 08/06/22
2.1.4	A sample of responses should be reviewed periodically to confirm that they are appropriate and the templates provided are used to ensure the requirements of FOI / EIR / SAR legislation are adhered to.	LR	Periodic sampling of responses	Standards Officer	Awaiting initial action
2.1.5, 2.1.8, 2.3.4 a)	All outstanding FOI, SAR & EIR requests should be reviewed and any which have been	MR	This will depend on each service unit allocating sufficient staff resource	CMT / Heads of Service / FOI officers	DPO and SIRO working with

APPENDIX A

REPORT REF	RECOMMENDATION	CLASS (HR; MR; LR; GP)	AGREED ACTION/ COMMENTS	RESPONSIBILITY FOR IMPLEMENTATION	Action already undertaken
	outstanding for more than 20 days should be dealt with immediately.				Directors and Heads of Service
2.1.7 c)	When further information is sent out by the Reviewing Officer, care should be taken to ensure that where applicable it is fully redacted.	MR	Reminder to FOI officers from DPO about this issue	DPO / FOI officers	Awaiting initial action
2.1.7 d)	Where a template is used, care should be taken to ensure that the relevant sections are updated with the correct data. If several options are available, any non-relevant sections should be deleted before being issued.	MR	Reminder to FOI officers from DPO about this issue	Heads of Service / FOI officers	Complete Email to FOI officers 31/03/22
2.1.7 e)	In line with the guidance provided by the ICO, the review letter should provide a summary of the conclusion reached and it should be made clear whether the original outcome is upheld or not.	LR	DPO to alter the review letter template	DPO	Complete Review letter updated 23/05/22
2.2.1	Consideration should be given to revising the EIR guidance tree issued to FOI Officers to make it more user friendly and provide relevant examples to assist in decision making.	GP	DPO to revise the EIR decision tree	DPO	Complete Email circulated 01/04/22
2.2.2 b)	Cases should not be marked as 'closed' on the database until the response has been sent.	LR	An investigation has taken place into this and it transpires that the one case noticed by the auditor	DPO	Complete

REPORT REF	RECOMMENDATION	CLASS (HR; MR; LR; GP)	AGREED ACTION/ COMMENTS	RESPONSIBILITY FOR IMPLEMENTATION	Action already undertaken
			relates to a typing error of the case number on the system (two responses were filed under the same number following a typing error). Corporate Complaints team assure the DPO that they never record a case as closed without a copy of the response		
2.2.2 d)	Further training should be arranged for all FOI officers in identifying whether requests should be dealt with under the EIR 2004 or FOI 2000 regulations and the correct format to use for responses.	MR	Training to be created	Information Governance Unit	Programmed for July
2.2.2 (e), 2.3.3 g) 2.3.4 a)	The standard reply template should be used when responding, stating which legislation the request has been dealt with.	LR	DPO to send reminder	DPO	Complete Email sent 01/04/22
2.3.3 c)	The final outcome for all requests received should be recorded on the database.	GP	DPO to send reminder	SAR officers	Complete Email sent 26/05/22
2.3.4 b)	An FOI Officer should be appointed as soon as possible to undertake the Social Services SAR reviews and all outstanding reviews should be completed.	MR	This will depend on a service unit allocating sufficient resource to carry out this work	Director of Education	Complete Two new officers have been gradually taking over role since January

IIA screening form

Which service area and directorate are you from?

Service Area: LDSBI

Directorate: Corporate Services

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:

Changes to practice with regard to FOIs and other statutory information requests as a result of audit.
 Primary requirements of the audit are to provide more resource to improve the timeliness of responses.

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

	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"/>

**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**

This is a readjustment and potential improvement of internal processes hence no engagement with outside agencies is considered necessary.

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 <input type="checkbox"/>	Medium risk <input type="checkbox"/>	Low risk <input checked="" type="checkbox"/>
---------------------------------------	---	---

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

Yes No If yes, please provide details below

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.)

Improved service to people and communities through improvement in practice.

Outcome of Screening

Q8 Please describe the outcome of your screening below:

- **Summary of impacts identified and mitigation needed (Q2)**
- **Summary of involvement (Q3)**
- **WFG considerations (Q4)**
- **Any risks identified (Q5)**
- **Cumulative impact (Q7)**

(Q2) The outcome of the screening is that implementation of the proposals would have a negligible or mildly positive effect on people/communities and on groups with protected characteristics.

(Q3) No community involvement has been considered appropriate in reaching this conclusion

(Q4) There are no WFG considerations that are negative

(Q5) There are no identified risks from implementing the action plan that would have a negative effect: any risk relates to the inability to implement

(Q7) Cumulative impact is negligible from implementation of the proposal.

(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.

Screening completed by:
Name: Kim Collis
Job title: Data Protection Officer
Date: 27/05/22
Approval by Head of Service:
Name: Tracey Meredith
Position: Chief Legal and Monitoring Officer
Date: 30/05/22

Please return the completed form to accesstoservices@swansea.gov.uk

Agenda Item 7



Report of the Chief Auditor

Governance and Audit Committee – 15 June 2022

Internal Audit Recommendation Follow-Up Report Q4 2021/22

Purpose:	This report provides committee with the status of the recommendations made in those audits where the follow-ups have been undertaken in Q4 2021/22, to allow the Governance and Audit Committee to monitor the implementation of recommendations made by Internal Audit.
Policy Framework:	None
Consultation:	Legal, Finance and Access to Services
Report Author:	Simon Cockings
Finance Officer:	Ben Smith
Legal Officer:	Debbie Smith
Access to Services Officer:	Rhian Millar
For Information	

1. Introduction

- 1.1 The Governance and Audit Committee's Performance Review for 2017/18 was completed in June 2018. One of the recommendations arising from the review was in relation to the tracking of the recommendations made by Internal and External Audit.
- 1.2 This report provides an overview of how recommendations made by Internal and External Audit are tracked and followed-up.

2. Standard Follow-up Procedures

- 2.1 An amended internal audit follow-up procedure was introduced in 2014 as a result of concerns being raised over the failure of management to implement audit recommendations.
- 2.2 The current procedures identify two methods of following-up on the implementation of recommendations made as a result of internal audit reviews for the fundamental audits and non-fundamental audits.

3. Fundamental Audits

- 3.1 These audits are undertaken on a yearly or two-yearly cycle. All fundamental audits are subject to a Recommendation Tracker Exercise each year, which is normally completed as at the end of September.
- 3.2 The exercise involves discussion with the client department to go through the agreed Action Plan together with a limited amount of testing to confirm whether the recommendations have been implemented.
- 3.3 The results of the Recommendation Tracker Exercise is reported to Governance and Audit Committee in a separate Recommendation Tracker report.

4. Non-fundamental Audits

- 4.1 All other audits that have been given a 'limited' or 'moderate' level of assurance are reported to Governance and Audit Committee as part of the Quarterly Monitoring Reports. All such audits are subject to a detailed follow-up visit within 6 months of the issue of the final report.
- 4.2 The follow-up visit concentrates on 'high risk' and 'medium risk' recommendations, and will include discussion with the client department and limited testing to confirm implementation.
- 4.3 The results of the follow-up visit are reported to Governance and Audit Committee as part of the Quarterly Monitoring Reports.
- 4.4 Where an audit has been given a 'high' or 'substantial' level of assurance, client departments are asked to confirm the implementation of the recommendations via e-mail.
- 4.5 The results of all follow-ups undertaken are logged and recorded on the Audit Management System (Galileo) to ensure completion is monitored appropriately.

5. External Audit Recommendation Tracking

- 5.1 Whilst it is not practicable to track every external audit recommendation without additional resources and a suitable ICT solution, Scrutiny

Programme Committee will receive WAO audit reports and action plans to address recommendations and proposals and will review progress against recommendations within 12 months of the receipt of the report and action plan as their work plan allows. Governance and Audit Committee will also receive reports and action plans for information and it may decide that it wants to prioritise and track specific proposals / recommendations in addition to the oversight undertaken by Scrutiny. This does not include those WAO reports that would be intended specifically for Governance and Audit Committee.

6. Status of Implementation Update to Committee

- 6.1 The purpose of this report is to allow committee to monitor the implementation status for those audits that have been subject to a follow-up review in the quarter. This will include all follow-ups completed, except for the fundamental audits as the outcome of these follow-up reviews are reported to committee separately.

7 Integrated Assessment Implications

- 7.1 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.

- 7.2 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'.

- 7.3 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.

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

- The Quarterly Recommendation Tracker Report has a low positive impact across all groups.
- It has been subject to consultation with the Chief 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 Quarterly Recommendation Tracker Report is positive as it will support the Authority in its requirement to protect public funds.

8. Financial Implications

8.1 There are no financial implications associated with this report.

9. Legal Implications

9.1 There are no legal implications associated with this report

Background Papers: None

Appendix 1 – Summary - Recommendations accepted and implemented.

Appendix 2 – Recommendations Not Implemented

Appendix 3 – Integrated Impact Assessment

RECOMMENDATION TRACKING REPORT Q4 2021/22

Audit Title	Date Final Issued	Date of Follow up	Assurance Rating	Recommendations								Total Recs Acc'd	Total Recs Imp'd	Total Rec Not Imp'd*	Comments
				HR		MR		LR		GP					
				A	I	A	I	A	I	A	I				
Casllwchwr Primary	01/02/21	05/01/22	Substantial Assurance	0	0	9	9	1	1	0	0	10	10	0	
Officers Expenses	03/11/20	10/01/22	High Assurance	0	0	0	0	2	2	5	5	7	7	0	
Glynn Vivian Art Gallery	31/08/21	19/01/22	Substantial Assurance	0	0	1	0	8	8	2	2	11	10	1	2.11.1 "A full valuation should now be considered as a substantial time has passed since the last valuation."
Swansea Museum	19/01/22	20/01/22	Substantial Assurance	0	0	1	0	8	8	0	0	9	8	1	2.9.1 "A full independent valuation of assets should now be considered."
Secondary Schools Procurement - Expenditure Exercise	05/03/21	18/01/22	Substantial Assurance	0	0	2	2	2	2	1	1	5	5	0	
Primary Schools Procurement - Expenditure Exercise	24/09/20	19/01/22	Substantial Assurance	0	0	2	2	2	2	0	0	4	4	0	
Sports - Development	18/05/21	19/01/22	High Assurance	0	0	0	0	4	4	0	0	4	4	0	
Taxi Authorisations	13/12/19	19/01/22	High Assurance	0	0	2	2	2	2	3	3	7	7	0	
Leaving Care Act	16/06/20	21/01/22	Substantial Assurance	0	0	2	2	5	5	1	1	8	8	0	
Delegated Decision Making	31/03/21	27/01/22	High Assurance	0	0	0	0	0	0	5	5	5	5	0	
Development & Physical Regeneration	03/02/21	01/02/22	Substantial Assurance	0	0	1	1	3	3	2	1	6	5	1	2.1.3 "Work across the council being undertaken on the website, this is not complete and has been impacted by covid."

RECOMMENDATION TRACKING REPORT Q4 2021/22

Swansea Market	08/05/19	17/01/22	Substantial Assurance	0	0	3	2	6	4	5	5	14	11	3	2.4.1 "Relocate files by the end of March. 2.4.3 b) "Agree a strategy with Corporate Property and Legal regarding the Market leases (by the end of March). 2.4.3 c) "As above "
Facilities Management	15/01/21	15/02/22	Substantial Assurance	0	0	2	2	7	7	0	0	9	9	0	
Information Governance	19/02/20	15/02/22	Substantial Assurance	0	0	4	2	4	3	4	3	12	8	4	2.3 2 & 2.3.8 & 2.4.6 re-recommended in the current audit 2.3.9 not implemented due to lockdown and covid
Outdoor Leisure	15/11/21	04/03/22	Substantial Assurance	0	0	2	2	1	1	0	0	3	3	0	
Early Years Play	03/12/21	04/03/22	Substantial Assurance	0	0	1	1	1	1	2	2	4	4	0	
Swansea Mobility Hire	30/09/21	15/03/22	Substantial Assurance	0	0	1	1	3	3	0	0	4	4	0	
Tax Licensing	22/10/21	04/03/22	High Assurance	0	0	0	0	4	4	0	0	4	4	0	
Cleansing Operations	23/09/21	03/03/22	Substantial Assurance	0	0	2	2	1	1	6	6	9	9	0	
												135	125	10	92.6%

*Further details on the recommendations that have not been implemented are reported in Appendix 2

Key

HR - High Risk. **MR** - Medium Risk. **LR** - Low Risk. **GP** - Good Practice.

A - Accepted. **I** - Implemented

RECOMMENDATION TRACKING REPORT Q4 2021/22 - REC'S NOT IMPLEMENTED

Audit Title	Date Final Issued	Date of Follow up	Assurance Rating	Recommendations Not Implemented				
				Report Ref	Risk Rating	Agreed Imp. Date	Recommendation	Reason / Comments
Glyn Vivian Art Gallery	31/08/21	19/01/22	Substantial Assurance	2.11.1	MR	Aug-21	A full valuation should now be considered as a substantial time has passed since the last valuation.	We have contacted Bonham's who carried out the last valuation in 2011 to discuss beginning this work in early 2022. With over 12,000 objects in our collection this is a substantial job which will take up to 6 months. We wanted to begin this process last year but unfortunately staff capacity and the pandemic which limits site visits/research etc has meant this is not possible.
Swansea Museum	19/01/22	20/01/22	Substantial Assurance	2.9.1	MR	Dec-21	A full independent valuation of assets should now be considered.	Valuations of collection are ongoing with a budget established to do this. Given collection of 109,000 objects an instant valuation would be physically and financially prohibitive.
Development & Physical Regeneration	03/02/21	01/02/22	Substantial Assurance	2.1.3	GP	Apr-21	The Section's pages on Staffnet and the Swansea Council website should give details of all the schemes currently being managed	Work across the council being undertaken on the website, this is not complete and has been impacted by covid
				2.4.1	LR	on new lease completion	All Tenancy Agreements issued to Market traders should be retained by the service and ensured that the documentation is signed and dated by the Tenants.	These agreements are still in the Civic Centre at the moment with Corporate Property. Access to the office obviously has been an issue due to Covid and the matter has been deferred since the onset of the pandemic. However, in the meantime space has been released at the Market Office to accommodate the files. With the easing of restrictions from 28-1-22, once the Market Team is physically able to so the files will be relocated. Relocate files by the end of March.

RECOMMENDATION TRACKING REPORT Q4 2021/22 - REC'S NOT IMPLEMENTED

Swansea Market	08/05/19	17/01/22	Substantial Assurance	2.4.3 b)	MR	As above	The correct agreement should be issued to the Tenant at Stall Number C1&2	The execution of this action is subject to the completion of the lease renewal process which has not been completed prior to the start of the pandemic. The economic impact of Covid on the retail sector however means that it could be counter-productive for the Council to enter into renewed discussions with the Market traders at this time. Agree a strategy with Corporate Property and Legal regarding the Market leases (by the end of March).
				2.4.3 c)	LR	As above	The Lease to be completed and signed in pen to ensure the document is legally binding.	As above
Information Governance	19/02/20	15/02/22	Substantial Assurance	2.3.2	MR	May-20	The DPO to chase up HoS to ensure all have returned the GDPR manager's checklist. Responses to be analysed in order to identify weak areas for primary focus, and establish a baseline of 'claimed compliance' in each service area, which can then be further examined during ongoing compliance testing.	Bearing in mind it is now over six months since they were issued, it would be better to do a second exercise on 25/05/2020 on the second anniversary of GDPR. This would ask for evidence of compliance. problem being that Covid has prevented further action. An audit of IG is currently under way. Discussions have taken place about the ownership and frequency of this checklist exercise. Recommendation repeated in most recent audit.
				2.3.8	LR	May-20	The IGU to review completed manager checklists, confirming completion and compliance on an annual basis, also to check completion of training	Comments as above in 2.3.2. I think the first year showed up several flaws which it is necessary to address in Year 2. Comments as above. IGU reviews them when submitted, however the issue needs to be looked at as per 2.3.2

RECOMMENDATION TRACKING REPORT Q4 2021/22 - REC'S NOT IMPLEMENTED

				2.3.9	MR	May-20	An appropriate mechanism should be established by the IGU / DPO for compliance monitoring, performance management & reporting.	Not implemented due to lockdown and covid
				2.4.6	GP	Mar-20	The DPO should put a mechanism in place to ensure Service Managers review DPIA's after 12 months.	Revisited ICO guidance on this, no timeframe is stipulated – it says you should keep your DPIA under review and redo it if there is any change, but not how often. Not sure how easy this would be to police, given that not all DPIAs get to be copied to the DPO. This problem is being addressed in the current IG audit.

Key

HR - High Risk. MR - Medium Risk. LR - Low Risk. GP - Good Practice.

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:

Quarterly report to the Governance and Audit Committee outlining the follow up work undertaken by the Audit Team in the period.

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, the Corporate Management Team and Heads of Service.

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

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 2021/22 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 update committee on the follow up work undertaken by Internal Audit in the period.

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 Quarterly Recommendation Tracker 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 and Access to Services.
- All WFG considerations are positive and any risks identified are low.
- The overall impact of the Quarterly Recommendation Tracker 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.

Screening completed by:
Name: Simon Cockings
Job title: Chief Auditor
Date: 07/04/21
Approval by Head of Service:
Name: Ben Smith
Position: Director of Finance & S151 Officer
Date: 12/04/21 (e-mail)

Please return the completed form to accesstoservices@swansea.gov.uk

Cynllun Archwilio 2022 – Cyngor Dinas a Sir Abertawe

Dyddiad cyhoeddi: Mai 2022

Cyfeirnod y ddogfen: 2937A2022

Paratowyd y ddogfen hon fel rhan o waith a gyflawnir yn unol â swyddogaethau statudol.

Archwilio Cymru yw'r enw torfol anstatudol ar gyfer Archwilydd Cyffredinol Cymru a Swyddfa Archwilio Cymru, sy'n endidau cyfreithiol ar wahân y mae ganddynt ill dau eu swyddogaethau cyfreithiol eu hunain. Nid yw Archwilio Cymru yn endid cyfreithiol ac nid oes ganddo ef ei hun unrhyw swyddogaethau.

Ni chymerir unrhyw gyfrifoldeb gan yr Archwilydd Cyffredinol na staff Archwilio Cymru mewn perthynas ag unrhyw aelod, cyfarwyddwr, swyddog neu gyflogai arall yn eu cymhwyster unigol, nac mewn perthynas ag unrhyw drydydd parti.

Os ceir cais am wybodaeth y gall y ddogfen hon fod yn berthnasol iddi, tynnir sylw at y Cod Ymarfer a gyhoeddwyd o dan adran 45 Deddf Rhyddid Gwybodaeth 2000. Mae Cod adran 45 yn nodi'r arfer o ran trin ceisiadau a ddisgwylir gan awdurdodau cyhoeddus, gan gynnwys ymgynghori â thrydydd partion perthnasol. Mewn perthynas â'r ddogfen hon, mae Archwilydd Cyffredinol Cymru, Archwilio Cymru a, lle y bo'n berthnasol, yr archwilydd sy'n gweithredu ar ran yr Archwilydd Cyffredinol yn drydydd partion perthnasol. Dylid anfon unrhyw ymholiadau ynglŷn â datgelu neu aildefnyddio'r ddogfen hon at Archwilio Cymru yn swyddog.gwybodaeth@archwilio.cymru.

Rydym yn croesawu gohebiaeth a galwadau ffôn yn Gymraeg a Saesneg. Ni fydd gohebu yn Gymraeg yn arwain at oedi.

Mae'r ddogfen hon hefyd ar gael yn Saesneg. This document is also available in English.

Cynnwys

Cynllun Archwilio 2022

Ynglŷn â'r ddogfen hon	4
Fy nyletswyddau	4
Effaith COVID-19	5
Archwiliad o'r datganiadau ariannol	5
Archwiliad o berfformiad	7
Ardystio hawliadau am grantiau a ffurflenni grantiau	9
Swyddogaethau archwilio statudol	9
Ffi, tîm archwilio ac amserlen	10

Cynllun Archwilio 2022

Ynglŷn â'r ddogfen hon

- 1 Mae'r ddogfen hon yn nodi'r gwaith yr wyf yn bwriadu ei wneud yn ystod 2022 i gyflawni fy nghyfrifoldebau statudol fel eich archwilydd allanol ac i gyflawni fy rhwymedigaethau dan y Cod Ymarfer Archwilio.

Fy nyletswyddau

- 2 Rwy'n cwblhau gwaith bob blwyddyn i gyflawni'r dyletswyddau canlynol.

Archwiliad o'r datganiadau ariannol

- 3 Bob blwyddyn rwy'n archwilio datganiadau ariannol Cyngor Dinas a Sir Abertawe (y Cyngor) i wneud yn siŵr y rhoddir cyfrif yn briodol am arian cyhoeddus.

Gwerth am arian

- 4 Rhaid i'r Cyngor sefydlu trefniadau i gael gwerth am arian ar gyfer yr adnoddau y mae'n eu defnyddio a rhaid i mi fod wedi fy argyhoeddi ei fod wedi gwneud hyn.

Yr egwyddor datblygu cynaliadwy

- 5 Mae angen i'r Cyngor gydymffurfio â'r egwyddor datblygu cynaliadwy wrth bennu ei amcanion llesiant a chymryd camau i'w cyflawni. Rhaid i'r Archwilydd Cyffredinol asesu i ba raddau y mae'n gwneud hyn.

Effaith COVID-19

- 6 Mae pandemig COVID-19 wedi cael effaith ddigynsail ar y Deyrnas Unedig ac ar waith sefydliadau'r sector cyhoeddus.
- 7 Er bod Cymru ar Lefel Rhybudd 0 o ran y Coronafeirws ar hyn o bryd, bydd Archwilio Cymru'n parhau i fonitro'r sefyllfa a bydd yn trafod goblygiadau unrhyw newidiadau yn y sefyllfa gyda'ch swyddogion.

Archwiliad o'r datganiadau ariannol

- 8 Fy nghyfrifoldeb i yw cyhoeddi tystysgrif ac adroddiad ar y datganiadau ariannol. Mae hyn yn cynnwys:
 - barn ynglŷn â 'gwirionedd a thegwch' datganiadau ariannol y Cyngor ar gyfer y flwyddyn ariannol a ddaeth i ben ar 31 Mawrth 2022; ac
 - asesiad pa un a yw Adroddiad Naratif a Datganiad Llywodraethu Blynyddol y Cyngor wedi'u paratoi yn unol â Chod CIPFA a chanllawiau perthnasol a pha un a ydynt yn gyson â'r datganiadau ariannol ac â'm gwybodaeth i am y Cyngor.
- 9 Yn ychwanegol at fy nghyfrifoldebau am archwilio datganiadau ariannol y Cyngor, mae gennyf hefyd gyfrifoldeb am:
 - ardystio ffurflen i Lywodraeth Cymru sy'n darparu gwybodaeth am y Cyngor i roi cymorth i baratoi Cyfrifon y Llywodraeth Gyfan;
 - ymateb i gwestiynau am y cyfrifon a gwrthwynebiadau i'r cyfrifon gan etholwyr lleol (bydd ffioedd ychwanegol yn cael eu codi am y gwaith hwn, os yw'n angenrheidiol);
 - archwilio cyfrifon cronfa bensiwn y Cyngor (mae cynllun archwilio ar wahân wedi cael ei baratoi ar gyfer archwilio'r gronfa bensiwn);
 - archwiliad annibynnol o ffurflen flynyddol Awdurdod Iechyd Porthladd Bae Abertawe; ac
 - ardystio nifer o hawliadau am grantiau a ffurflenni grantiau fel a gytunwyd gyda'r cyrff ariannu.
- 10 Nid wyf yn ceisio cael sicrwydd llwyr ynghylch gwirionedd a thegwch y datganiadau ariannol a'r nodiadau cysylltiedig ond rwy'n mabwysiadu cysyniad perthnasedd. Fy nod yw adnabod camddatganiadau perthnasol, hynny yw y rhai a allai beri i'r sawl sy'n darllen y cyfrifon gael ei gamarwain. Bydd y lefelau sy'n peri i mi farnu bod camddatganiadau o'r fath yn berthnasol yn cael eu gwneud yn hysbys i'r Pwyllgor Llywodraethu ac Archwilio cyn cwblhau'r archwiliad.
- 11 Rwy'n barnu bod unrhyw gamddatganiadau islaw lefel fach iawn (sef lefel perthnasedd o 5%) yn rhai nad yw'n ofynnol i'r rhai sy'n gyfrifol am lywodraethu eu hystyried ac felly ni fyddaf yn adrodd arnynt.
- 12 Ni osodwyd unrhyw gyfyngiadau arnaf o ran cynllunio cwmpas yr archwiliad hwn.
- 13 Byddaf hefyd yn cyflwyno adroddiad drwy eithriad ar nifer o faterion a nodir mewn mwy o fanylder yn ein [Datganiad o Gyfrifoldebau](#), ynghyd â rhagor o wybodaeth am fy ngwaith.

Risgiau i'r archwiliad o'r datganiadau ariannol

- 14 Mae'r tabl canlynol yn nodi'r risgiau arwyddocaol yr wyf wedi'u hadnabod ar gyfer yr archwiliad o'r Cyngor.

Arddangosyn 1: risgiau i'r archwiliad o'r datganiadau ariannol

Mae'r tabl hwn yn crynhoi'r risgiau allweddol i'r archwiliad o'r datganiadau ariannol a adnabuwyd adeg cynllunio'r archwiliad.

Risg archwilio	Ymateb archwilio arfaethedig
Risgiau arwyddocaol	
<p>Gwrthwneud rheolaethau gan reolwyr Mae'r risg y gallai rheolwyr wrthwneud rheolaethau'n bresennol ym mhob endid. O ystyried y ffordd anrhagweladwy y gallai gwrthwneud o'r fath ddigwydd, tybir bod hon yn risg arwyddocaol [ISA 240.31-33].</p>	<p>Byddwn yn:</p> <ul style="list-style-type: none">• profi priodoldeb cofnodion dyddlyfr ac addasiadau eraill a wnaed wrth baratoi'r datganiadau ariannol;• adolygu amcangyfrifon cyfrifyddu ar gyfer gwyrdueddiadau; a• gwerthuso'r sail resymegol ar gyfer unrhyw drafodion arwyddocaol y tu allan i gwrs arferol busnes.
<p>Rhoi cyfrif am ddibrisiant costau hanesyddol Mae'r Cyngor wedi bod yn rhoi cyfrif yn anghywir am y trosglwyddiad dibrisiant costau hanesyddol rhwng y gronfa ailbriso a'r cyfrif addasu cyfalaf ers o leiaf 2011-12. Nid yw wedi gallu mesur gwerth y camddatganiad hwn i gywiro'r gwall a chan y gallai'r ddwy gronfa fod wedi'u camddatgan yn berthnasol, cafodd datganiadau ariannol y Cyngor ar gyfer 2020-21 eu hamodi. Os nad yw dadansoddiad pellach y Cyngor o'i gofnodion cyfrifyddu'n gallu asesu a chywiro'r gwall hwn, ceir risg ychwanegol y bydd y gronfa ailbriso a'r cyfrif addasu cyfalaf yn dal i fod wedi'u camddatgan yn berthnasol.</p>	<p>Byddwn yn:</p> <ul style="list-style-type: none">• adolygu'r prosesau a thybiaethau a ddefnyddiwyd i ddadansoddi'r cofnodion cyfrifyddu mewn perthynas â'r gronfa ailbriso;• adolygu unrhyw addasiadau wedi'u hamcangyfrifo ar gyfer gwyrduedd; ac yn• profi'r addasiadau a wnaed i sicrhau eu bod wedi cael eu cyfrifo a'u hadlewyrchu'n gywir yn y datganiadau ariannol.
Risgiau archwilio eraill	
<p>Cyllid COVID-19 Mae pandemig COVID-19 wedi cael effaith sylweddol ar y risgiau o gamddatganiad perthnasol ac ar drefn ein harchwiliad a'n dull o'i gyflawni. Mae Llywodraeth Cymru wedi trefnu bod amryw ffrydiau cyllid ar gael i'r Cyngor. Mewn rhai achosion, mae'r arian hwn yn rhoi cymorth ariannol i'r Cyngor ei hun.</p>	<p>Byddwn yn adolygu'r ffrydiau cyllid a gafwyd gan Lywodraeth Cymru ac yn cadarnhau'r driniaeth gyfrifyddu briodol gyda'r Cyngor.</p>

Risg archwilio	Ymateb archwilio arfaethedig
<p>Mewn achosion eraill, mae'r arian wedi cael ei weinyddu gan y Cyngor, gan wneud taliadau i drydydd partiön ar ran Llywodraeth Cymru. Trefnwyd fod taliadau ar gael trwy nifer o wahanol gynlluniau yn ystod 2021-22 ac mae'r symiau dan sylw'n berthnasol i'r cyfrifon. Ceir risg o driniaeth gyfrifyddu anghywir ar gyfer cyllid COVID-19, h.y. trefniadau penadur neu asiant.</p>	
<p>Prisio datblygiad Bae Copr</p> <p>Mae datblygiad Bae Copr wedi ysgwyddo lefelau sylweddol o wariant cyfalaf sydd wedi cael ei gynnwys hyd yma o fewn asedau sydd wrthi'n cael eu hadeiladu. Mae elfennau sylweddol o'r datblygiad hwn, sy'n cynnwys nifer o asedau y gellir eu hadnabod ar wahân, wedi dechrau cael eu defnyddio yn y flwyddyn ac mae'n ofynnol i'r Cyngor ailbriso asedau sydd wrthi'n cael eu hadeiladu pan ddechreuir eu defnyddio. Mae'r sail prisio ar gyfer asedau a ddefnyddir yn dibynnu ar y math o ased a'i categori. Felly ceir risg efallai na fydd yr asedau hyn yn cael eu dosbarthu'n gywir ac felly'n cael eu prisio ar y sail gywir.</p>	<p>Byddwn yn:</p> <ul style="list-style-type: none"> • adolygu'r prosesau a'r tybiaethau a ddefnyddiwyd i gategoreiddio a phrisio asedau y dechreuwyd eu defnyddio a'r cyfarwyddiadau a roddwyd i'r prisiwr; • gwerthuso cymhwysedd, galluoedd a gwrthrychedd arbenigwr prisio'r Cyngor; ac yn • profi'r prisiadau a wnaed i sicrhau eu bod yn cael eu hadlewyrchu'n gywir yn y gofrestr asedau a'r datganiadau ariannol.
<p>Amcangyfrif ym mhriadau asedau</p> <p>Mae Rhoi Cyfrif am Eiddo, Offer a Chyfarpar yn dal i fod yn un o'r meysydd sy'n achosi'r her fwyaf yn y cyfrifon. Yng ngoleuni cyfyngiadau COVID a oedd mewn grym yn ystod 2021-22 ac ansicrwydd ynghylch gwerthoedd y farchnad ar gyfer asedau ers dechrau'r pandemig, ceir risg y gallai gwerth cario ymlaen asedau yr adroddir arno yn y cyfrifon fod yn berthnasol wahanol i werth cyfredol asedau ar 31 Mawrth 2022. Gallai hyn fod yn wir lle mae asedau wedi cael eu prisio ar sail dreigl ac nid ar ddiwedd y flwyddyn ariannol.</p>	<p>Byddwn yn adolygu rhaglen prisio asedau'r Cyngor i ganfod pryd y cafodd grwpiau unigol o asedau eu prisio ac yn ceisio cadarnhau nad yw prisiadau a gyflawnwyd yn gynharach na 31 Mawrth 2022 yn berthnasol wahanol i werth cyfredol asedau ar ddiwedd y flwyddyn.</p>

Archwilio perfformiad

- 15 Yn ychwanegol at fy Archwiliad o'r Datganiadau Ariannol, rwyf hefyd yn cynnal rhaglen o waith archwilio perfformiad i gyflawni fy nyletswyddau fel Archwilydd Cyffredinol fel a nodir ym mharagraffau pedwar a phump mewn perthynas â gwerth am arian a datblygu cynaliadwy.

- 16 Mewn ymateb i'r pandemig, fe fabwysiedais ddull hyblyg o wneud fy ngwaith archwilio perfformiad o ran cynnwys y gwaith a'r fethodoleg. Fe wnaeth hyn fy ngalluogi i ymateb i'r amgylchedd allanol sy'n newid yn gyflym a darparu mwy o adborth mewn amser real mewn ystod o fformatau.
- 17 Ar gyfer 2022-23, rwy'n bwriadu parhau â'r dull yma i helpu i alluogi fy ngwaith i fod yn ymatebol ac amserol, a lle y bo'n bosibl i rannu gwrsi'n gyflymach. Fel rhan o'r dull hwn, rwy'n disgwyl y bydd cyfran sylweddol o'm gwaith archwilio perfformiad lleol yn parhau i gael ei gyflawni trwy'r Prosiect Asesu Sicrwydd a Risg, a fydd yn mynd rhagddo'n barhaus trwy gydol y flwyddyn.
- 18 Gan bod cryn dipyn yn gyffredin o ran y risgiau sy'n wynebu cynghorau rwyf hefyd yn bwriadu cyflawni nifer o brosiectau thematig sy'n archwilio risgiau sy'n gyffredin i'r holl gynghorau.
- 19 Yn ystod 2020-21, fe ymgynghorais â chyrrff cyhoeddus a rhanddeiliaid eraill ynghylch sut y byddaf yn mynd ati i gyflawni fy nyletswyddau mewn perthynas â Deddf Llesiant Cenedlaethau'r Dyfodol (Cymru) 2015 o 2020-2025.
- 20 Ym mis Mawrth 2021, fe ysgrifennais at y cyrrff cyhoeddus a ddynodwyd dan y Ddeddf yn nodi fy mwriadau, sy'n cynnwys a) cynnal archwiliadau penodol o'r modd y mae cyrrff cyhoeddus wedi pennu eu hamcanion llesiant a b) integreiddio fy archwiliadau mewn perthynas â'r egwyddor datblygu cynaliadwy o gamau i gyflawni amcanion llesiant â'm rhaglenni archwilio cenedlaethol a lleol.
- 21 Mae fy archwilywyr yn cynnal cyswllt â'r Cyngor i gytuno ar yr amser mwyaf priodol i archwilio'r modd y pennwyd amcanion llesiant.
- 22 Bydd yr archwiliad o gamau i gyflawni amcanion llesiant yn cael ei gynnal fel rhan o waith a nodir yn y cynllun archwilio hwn a chynlluniau archwilio dilynol, gyda'r cyfan yn arwain at fy adroddiad statudol dan y Ddeddf yn 2025.
- 23 Ar gyfer 2022-23 caiff fy ngwaith archwilio perfformiad yn y Cyngor ei nodi isod.

Arddangosyn 2: Rhaglen Archwilio Perfformiad 2022-23

Mae'r tabl hwn yn crynhoi'r rhaglen archwilio perfformiad ar gyfer 2022-23

Rhaglen archwilio perfformiad	Disgrifiad byr
Asesiad Sicrwydd a Risg	<p>Prosiect i ganfod lefel y sicrwydd archwilio a/neu ble y gall fod yn ofynnol gwneud gwaith archwilio pellach mewn blynyddoedd yn y dyfodol mewn perthynas â risgiau i allu'r Cyngor i sefydlu trefniadau priodol i sicrhau gwerth am arian o ran defnyddio'i adnoddau a gweithredu'n unol â'r egwyddor datblygu cynaliadwy.</p> <p>Yn y Cyngor mae'r prosiect yn debygol o ganolbwyntio'n arbennig ar:</p> <ul style="list-style-type: none"> • y sefyllfa ariannol • rheoli'r rhaglen gyfalaf • llywodraethu • defnyddio gwybodaeth am berfformiad – gyda ffocws ar adborth a deilliannau defnyddwyr gwasanaethau; a • phennu amcanion llesiant os yn berthnasol

Rhaglen archwilio perfformiad	Disgrifiad byr
Adolygiad thematig – gofal heb ei drefnu	Rydym yn bwriadu cynnal adolygiad traws-sector a fydd yn canolbwyntio ar lif cleifion allan o ysbytai. Bydd yr adolygiad hwn yn ystyried sut y mae'r Cyngor yn gweithio gyda'i bartneriaid i fynd i'r afael â'r risgiau sy'n gysylltiedig â darparu gofal cymdeithasol i gefnogi'r broses o ryddhau cleifion o ysbytai, yn ogystal ag atal pobl rhag gorfod cael eu derbyn i ysbytai. Bydd y gwaith hefyd yn ystyried pa gamau sy'n cael eu cymryd i ddarparu datrysiadau yn y tymor canolog a hwy.
Adolygiad thematig (i'w gadarnhau)	I'w gadarnhau yn dilyn yr ymgynghoriad y cyfeirir ato ym mharagraff 26 isod.
Prosiect Lleol i'w gadarnhau	I'w gadarnhau yn dilyn trafodaethau pellach gyda'r Cyngor

- 24 Ym mis Mawrth 2022, cyhoeddais ymgynghoriad a oedd yn gofyn am farn pobl i oleuo ein rhaglen o waith archwilio yn y dyfodol ar gyfer 2022-23 a'r tu hwnt. Yn arbennig, mae'n ystyried testunau y gellid bwrw ymlaen â hwy trwy ein harchwiliadau a'n hastudiaethau gwerth am arian cenedlaethol a/neu drwy waith archwilio lleol ar draws cyrff lluosog yn y GIG, llywodraeth ganolog a llywodraeth leol. Wrth i ni ddatblygu a chyflawni ein rhaglen waith yn y dyfodol, byddwn yn rhoi themâu allweddol yn ein strategaeth bum mlynedd newydd ar waith, sef:
- cyflawni rhaglen archwilio strategol, ddeinamig o ansawdd da; a hynny'n cael ei ategu gan
 - ddull o gyfathrebu a dylanwadu sydd wedi'i dargedu ac yn cael effaith fawr.
- 25 Cafodd y meysydd ffocws posibl ar gyfer gwaith archwilio yn y dyfodol a nodwyd gennym yn yr ymgynghoriad eu fframio yng nghyd-destun tair thema o'n dadansoddiad Darlun o Wasanaethau Cyhoeddus yn hydref 2021, sef: byd sy'n newid; y pandemig parhaus; a thrawsnewid y modd y darperir gwasanaethau. Fe wnaethom hefyd wahodd pobl i fynegi barn ynglŷn â meysydd posibl ar gyfer gwaith dilynol.
- 26 Byddwn yn darparu diweddariadau ar y rhaglen archwilio perfformiad trwy ein diweddariadau rheolaidd i'r Pwyllgor Llywodraethu ac Archwilio.

Ardystio hawliadau am grantiau a ffurflenni grantiau

- 27 Gofynnwyd imi hefyd wneud gwaith ardystio ar hawliadau'r Cyngor am grantiau, yr wyf yn disgwyl y byddant yn cynnwys ffurflenni Budd-dal Tai, Pensiynau Athrawon ac Ardrethi Annomestig.

Swyddogaethau archwilio statudol

- 28 Yn ogystal ag archwilio'r cyfrifon, mae gennyf gyfrifoldebau statudol am gael cwestiynau ynghylch y cyfrifon a gwrthwynebiadau iddynt gan etholwyr lleol. Caiff y cyfrifoldebau hyn eu nodi yn Neddf Archwilio Cyhoeddus (Cymru) 2004:
- Adran 30 Arolygu dogfennau a chwestiynau yn ystod archwiliad; ac
 - Adran 31 Yr hawl i wneud gwrthwynebiadau yn ystod archwiliad.

29 Gan bod y gwaith hwn yn adweithiol, nid wyf wedi gwneud lwfans yn y tabl ffioedd isod. Os byddaf yn cael cwestiynau neu wrthwynebiadau, byddaf yn trafod ffioedd archwilio posibl ar y pryd.

Ffi, tîm archwilio ac amserlen

- 30 Mae fy ffioedd ac amserlenni arfaethedig ar gyfer cwblhau'r archwiliad yn seiliedig ar y tybiaethau canlynol:
- darperir y datganiadau ariannol yn unol ag amserlen y byddir yn cytuno arni gan ystyried effaith COVID-19, i'r ansawdd disgwylidig ac maent wedi bod trwy adolygiad sicrhau ansawdd cadarn;
 - mae gwybodaeth a ddarperir i ategu'r datganiadau ariannol yn unol â'r hyn a ddarparwyd mewn blynyddoedd blaenorol;
 - darperir ystafell a chyfleusterau priodol i alluogi fy nhîm archwilio i gyflawni'r archwiliad mewn modd effeithlon;
 - bydd yr holl swyddogion priodol ar gael yn ystod yr archwiliad;
 - rydych wedi rhoi'r holl reolaethau a gwiriadau angenrheidiol ar waith i'w gwneud yn bosibl i'r Swyddog Cyllid Cyfrifol ddarparu pob sicrwydd y mae ei angen arnaf yn y Llythyr Sylwadau a gyfeiriwyd ataf; ac
 - mae rhaglen waith arfaethedig y tîm Archwilio Mewnol wedi'i chwblhau ac mae'r rheolwyr wedi ymateb i faterion a allai fod wedi effeithio ar y datganiadau ariannol.
- 31 Os byddaf yn cael cwestiynau neu wrthwynebiadau, byddaf yn trafod ffioedd archwilio posibl ar y pryd.

Ffi

- 32 Fel a nodir yn ein Cynllun Ffioedd 2022-23, mae cyfraddau ein ffioedd ar gyfer 2022-23 wedi cynyddu 3.7% o ganlyniad i'r angen i fuddsoddi'n barhaus yn ansawdd ein gwaith archwilio ac mewn ymateb i bwysau cynyddol o ran costau.
- 33 Caiff y ffi a amcangyfrifir ar gyfer 2022 ei nodi yn **Arddangosyn 3**. Mae hyn yn gynydd o 3.5% o'i gymharu â'ch ffi wirioneddol yn 2021.

Arddangosyn 3: ffi archwilio

Mae'r tabl hwn yn nodi'r ffi archwilio arfaethedig ar gyfer 2022, yn ôl maes o fewn gwaith archwilio, ochr yn ochr â'r ffi archwilio wirioneddol ar gyfer y llynedd.

Maes archwilio	Ffi arfaethedig (£) ¹	Ffi wirioneddol y llynedd (£)
Archwiliad o'r cyfrifon ²	£245,239	£237,000
Gwaith archwilio perfformiad ³	£102,676	£99,310
Gwaith ardystio grantiau ⁴	£31,150	£30,100
Gwaith archwilio ariannol arall ⁵	£1,955	£1,887
Cyfanswm y ffi	£381,020	£368,297

¹ Nodiadau: Nid yw'r ffioedd a ddangosir yn y ddogfen hon yn cynnwys TAW, nad yw'n cael ei chodi arnoch.

² Yn daladwy rhwng mis Tachwedd 2021 a mis Hydref 2022.

³ Yn daladwy rhwng mis Ebrill 2022 a mis Mawrth 2023.

⁴ Yn daladwy wrth i waith gael ei wneud.

⁵ Archwiliad annibynnol o Awdurdod Iechyd Porthladd Bae Abertawe

- 34 Bydd cynllunio'n digwydd yn barhaus, ac efallai y bydd newidiadau i'm rhaglen o waith archwilio ac felly fy ffi yn ofynnol os bydd unrhyw risgiau newydd allweddol yn dod i'r amlwg. Ni fyddaf yn gwneud unrhyw newidiadau heb eu trafod gyda'r Cyngor yn gyntaf.
- 35 Ceir rhagor o wybodaeth yn fy [Nghynllun Ffioedd 2022-23](#).

Tîm archwilio

- 36 Caiff prif aelodau fy nhîm, ynghyd â'u manylion cyswllt, eu crynhoi yn **Arddangosyn 4**.

Arddangosyn 4: fy nhîm archwilio

Mae'r tabl hwn yn rhestru aelodau'r tîm archwilio lleol a'u manylion cyswllt.

Enw	Rôl	Rhif cyswllt	Cyfeiriad e-bost
Derwyn Owen	Cyfarwyddwr Ymgysylltu	02920 320651	derwyn.owen@archwilio.cymru
Gillian Gillett	Rheolwr Archwilio (Archwilio Ariannol)	02920 829305	gillian.gillett@archwilio.cymru
Daniel King	Arweinydd Archwilio (Archwilio Ariannol)	02920 829373	daniel.king@archwilio.cymru
Non Jenkins	Rheolwr Archwilio (Archwilio Perfformiad)	02920 320500	non.jenkins@archwilio.cymru
Justine Morgan	Arweinydd Archwilio (Archwilio Perfformiad)	02920 320500	justine.morgan@archwilio.cymru

- 37 Gallwn gadarnhau bod aelodau'r tîm i gyd yn annibynnol arnoch chi a'ch swyddogion. Hefyd, nid ydym yn ymwybodol o unrhyw wrthdaro buddiannau posibl y mae angen i ni eu dwyn i'ch sylw.

Amserlen

- 38 Caiff y cerrig milltir allweddol ar gyfer y gwaith a nodir yn y cynllun hwn eu dangos yn **Arddangosyn 5**.
- 39 Mae Deddf Archwilio Cyhoeddus (Cymru) 2004 yn rhoi'r hawl i etholwyr ofyn cwestiynau ynghylch cyfrifon yr Awdurdod a chyflwyno gwrthwynebiadau iddynt i'r Archwilydd Cyffredinol. Mae'r hawliau i ofyn cwestiynau a chyflwyno gwrthwynebiadau yn ystod yr archwiliad yn gysylltiedig â hawliau etholwyr i edrych ar y cyfrifon sydd hefyd wedi'u nodi yn Neddf 2004.

Arddangosyn 5: Amserlen archwilio

Allbwn arfaethedig	Gwneud y gwaith	Cwblhau'r adroddiad
Cynllun Archwilio 2022	Ionawr - Mawrth 2022	Ebrill 2022
Gwaith archwilio'r Datganiadau Ariannol: <ul style="list-style-type: none"> Adroddiad ar yr Archwiliad o'r Datganiadau Ariannol Barn ar y Datganiadau Ariannol 	Chwefror - Hydref 2022	Hydref 2022 (i'w gadarnhau) Hydref 2022 (i'w gadarnhau)
Gwaith archwilio perfformiad: <ul style="list-style-type: none"> Prosiect Asesu Sicrwydd a Risg Adolygiad Thematig – gofal heb ei drefnu Adolygiad Thematig Prosiect lleol 	Bydd graddfeydd amser ar gyfer prosiectau unigol yn cael eu trafod gyda'r Cyngor a'u nodi o fewn y briffiau prosiect penodol a gynhrychir ar gyfer pob darn o waith.	
Gwaith ardystio grantiau: <ul style="list-style-type: none"> Budd-dal Tai Ardrethi annomestig Ffurflen pensiynau athrawon Cyfrif Memorandwm Cyllideb Gyfunol Ffurflen Cynllun Datblygu'r Gweithlu Gofal Cymdeithasol Cymru 	Hydref – Rhagfyr 2022	Hydref – Rhagfyr 2022
Gwaith archwilio ariannol arall <ul style="list-style-type: none"> Ffurflen Cyfrifon y Llywodraeth Gyfan Awdurdod Iechyd Porthladd Bae Abertawe – archwiliad annibynnol 	I'w gadarnhau Awst – Medi 2022	I'w gadarnhau Medi 2022
Crynodeb Archwilio Blynyddol	Amherthnasol	Rhagfyr 2022 (yn amodol ar gwblhau gwaith arall)

Archwilio Cymru
24 Heol y Gadeirlan
Caerdydd CF11 9LJ

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Ffacs: 029 2032 0600

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Gwefan: www.archwilio.cymru

We welcome correspondence and
telephone calls in Welsh and English.
Rydym yn croesawu gohebiaeth a
galwadau ffôn yn Gymraeg a Saesneg.

Rhaglen Waith ac Amserlen Archwilio Cymru – Cyngor Dinas a Sir Abertawe

Diweddariad Chwarterol: 31 Mawrth 2022

Ymgynghoriad ar y Rhaglen Waith

Ar ddechrau mis Mawrth 2022, lanswyd ymgyngoriad gennym ar raglen waith yr Archwilydd Cyffredinol ar gyfer 2022-23 a thu hwnt. Fe wnaethom ofyn am ymatebion erbyn 8 Ebrill 2022, os yn bosibl, ond byddwn yn ystyried ymatebion a ddaw i law ar ôl yr amser hwn fel gwybodaeth ar gyfer ein gwaith parhaus o gynllunio'r rhaglen waith. Rydym wedi cylchredeg yr ymgynghoriad yn eang ymhlith ein rhanddeiliaid.

Crynodeb Archwilio Blynyddol

Disgrifiad	Amserlen	Statws
Adroddiad yn crynhoi'r gwaith archwilio a gwblhawyd ers y Crynodeb Archwilio Blynyddol diwethaf, a gyhoeddwyd ym mis Mawrth 2022.	Mawrth 2022	Cyflawn

Gwaith Archwilio Ariannol

Disgrifiad	Cwmpas	Amserlen	Statws
Archwilio datganiad o gyfrifon 2021-22 y Cyngor	Rhoi barn ar 'wirionedd a thegwch' datganiadau ariannol y Cyngor ar gyfer y flwyddyn ariannol a ddaeth i ben ar 31 Mawrth 2022.	Chwefror i Fedi 2022	Mae gwaith archwilio interim yn mynd rhagddo. Archwiliad terfynol i ddechrau pan ddaw datganiadau ariannol drafft i law.
Archwiliad o ddatganiad o gyfrifon Cronfa Bensiwn Abertawe 2021-22	Rhoi barn ar 'wirionedd a thegwch' datganiadau ariannol y Cyngor ar gyfer y flwyddyn ariannol a ddaeth i ben ar 31 Mawrth 2022.	Ebrill i Dachwedd 2022	Mae gwaith archwilio interim yn mynd rhagddo. Archwiliad terfynol i ddechrau pan ddaw datganiadau ariannol drafft i law.
Ardystio ffurflenni Grant ar gyfer y flwyddyn ariannol 2021-22: <ul style="list-style-type: none"> • Cymhorthdal Budd-dal Tai • Ardrethi Annomestig • Cyfraniadau Pensiynau Athrawon 	Ardystio nad oes dim wedi dod i'n sylw i ddangos nad yw'r ffurflen: <ul style="list-style-type: none"> • Wedi'i nodi'n deg • Yn unol â'r telerau ac amodau perthnasol 	Yn unol â therfynau amser ardystio. Hydref i Ragfyr 2022	Archwiliad i ddechrau yn mis Hydref 2022

Gwaith Archwilio Perfformiad

Gwaith Archwilio Perfformiad 2020-21	Cwmpas	Amserlen	Statws
Cynaliadwyedd Ariannol	Project cyffredin i'r holl gynghorau lleol fydd yn asesu cynaliadwyedd ariannol yng ngoleuni heriau presennol a rhai a ddisgwylir yn y dyfodol gan adeiladu ar waith a wnaed yn ystod 2019-20.	Medi 2021	<p>Cyhoeddwyd yr adroddiad terfynol ym mis Medi 2021</p> <p>Cyhoeddwyd yr Adroddiad Cryno Cenedlaethol ym mis Medi 2021</p>
Dod allan o COVID – gweithio mewn byd hybrid	Prosiect lleol sy'n cydweithio â swyddogion i rannu dysgu/gwybodaeth am ddod allan o COVID i lywio ei gynlluniau i symud ymlaen i'r 'normal newydd'; meithrin cysylltiadau a pherthnasoedd i gefnogi'r Cyngor i'w sicrhau ei hun a helpu i esbonio ac ysbrydoli'r ffordd ymlaen.	Ebrill 2022	Cyflawn

Gwaith Archwilio perfformiad 2021-22	Cwmpas	Amserlen	Statws
Archwiliadau Deddf Llesiant Cenedlaethau'r Dyfodol (Cymru) 2015 (y Ddeddf LICD)	Byddwn yn ceisio integreiddio'r gwaith o gyflawni ein harchwiliadau LICD o'r camau i gyflawni amcanion lles ynghyd â'n gwaith archwilio arall. Byddwn yn trafod hyn gyda'r Cyngor wrth i ni gwmpasu a chyflawni'r prosiectau archwilio a restrir yn y cynllun hwn.	Amherthnasol	Amherthnasol
Archwiliad adrodd ar welliannau	Archwiliad o gyflawni dyletswydd i gyhoeddi asesiad o berfformiad.	Rhagfyr 2021	Cyflawn
Sicrwydd as Aseu Risg	Prosiect i nodi lefel y sicrwydd archwilio a/neu lle y gallai fod angen gwaith archwilio ychwanegol yn y dyfodol mewn perthynas â risgiau i'r Cyngor roi trefniadau priodol ar waith i sicrhau gwerth am arian wrth ddefnyddio adnoddau. Yng Nghyngor Abertawe, mae'r prosiect yn debygol o ganolbwyntio ar: <ul style="list-style-type: none"> • Sefyllfa ariannol • Trefniadau hunanasesu • Cynllunio adferiad • Goblygiadau Deddf Llywodraeth Leol ac Etholiadau (Cymru) • Cynlluniau lleihau carbon • Rheoli risg 	Ym mynd rhagddo	Ym mynd rhagddo

Gwaith Archwilio perfformiad 2021-22	Cwmpas	Amserlen	Statws
<p>Llamu Ymlaen – Archwilio'r blociau adeiladu ar gyfer dyfodol cynaliadwy</p>	<p>Wrth i'r byd fynd yn ei flaen, gan ddysgu o'r pandemig byd-eang, mae'r adolygiad hwn yn edrych ar ba mor effeithiol y mae cynghorau'n cryfhau eu gallu i drawsnewid, addasu a chynnal y broses o ddarparu gwasanaethau, gan gynnwys y rhai a ddarperir mewn partneriaeth â rhanddeiliaid a chymunedau allweddol.</p>	<p>Ebrill/Mai 2022</p>	<p>Drafftio</p>
<p>Trawsnewid 'Cyflawni'n Well Gyda'n Gilydd' – Prosiect lleol i 'adolygu' trefniadau trawsnewid newydd</p>	<p>Mae'r gwaith yn canolbwyntio ar gweithio mewn amser real ochr yn ochr â'r Cyngor i ddatblygu ei drefniadau trawsnewid newydd er mwyn:</p> <ul style="list-style-type: none"> • Ail-greu'r Cyngor • Ailffocysu'r Cyngor i fod yn effeithlon ac yn effeithiol wrth gyflawni ei Gynllun Corfforaethol a'i flaenoriaethau cyfredol • Ail-lunio i edrych y tu hwnt i'r ddwy flynedd nesaf wrth nodi ei Gynllun Corfforaethol newydd gan adeiladu ar 'Abertawe Gynaliadwy – addas ar gyfer y dyfodol' <p>Byddwn yn gweithio ochr yn ochr â'r Cyngor wrth iddo ddatblygu ei gynllun adfer ymhellach fel 'cyfaill beirniadol' ac wrth ddysgu o arfer a rhannu arfer a sicrwydd a mewnwelediad.</p>	<p>Ym mynd rhagddo</p>	<p>Ym mynd rhagddo</p>

Astudiaethau cenedlaethol llywodraeth leol sydd wedi eu cynllunio/ar y gweill

Astudiaeth	Cwmpas	Amserlen	Statws	Gwaith maes wedi'i gynllunio yng Nghyngor Dinas a Sir Abertawe
Taliadau Uniongyrchol	Adolygiad o sut mae awdurdodau lleol yn rheoli ac yn hybu'r defnydd o daliadau Uniongyrchol	Cyhoeddi Ebrill 2022	Cyhoeddiad	Naddo – gwaith sy'n cael ei gyflawni drwy'r Fforwm Taliadau Uniongyrchol a detholiad o gyfweiliadau dilynol.
Gwaith dilynol ar Bobl sy'n Cysgu Allan	Adolygiad o sut yr ymatebodd awdurdodau lleol i anghenion pobl sy'n cysgu allan yn ystod y pandemig yn dilyn adroddiad Archwilydd Cyffredinol Cymru ym mis Gorffennaf 2020.	Amherthnasol	Amherthnasol	Nid yw'r gwaith hwn yn mynd rhagddo yn 2021-22.
Tlodi	Deall sut mae awdurdodau lleol yn sicrhau eu bod yn darparu eu gwasanaethau i leihau tlodi.	Hydref 2021 – Hydref 2022.	Gwaith maes	Do – cyfweiliad gyda swyddog a enwebwyd yn y Cyngor.

Astudiaeth	Cwmpas	Amserlen	Statws	Gwaith maes wedi'i gynllunio yng Nghyngor Dinas a Sir Abertawe
Mentrau Cymdeithasol	Adolygiad o'r modd y mae awdurdodau lleol yn cefnogi ac yn defnyddio mentrau cymdeithasol i ddarparu gwasanaethau	Hydref 2021 – Hydref 2022	Gwaith maes	Do – cyfweiliad gyda swyddog a enwebwyd yn y Cyngor.
Gwydnwch Cymunedol	Adolygiad o'r ffordd y gall awdurdodau lleol adeiladu mwy o wydnwch o fewn cymunedau	Hydref 2021 – Hydref 2022	Gwaith maes	Do – cyfweiliad gyda swyddog a enwebwyd yn y Cyngor.

Estyn

Gwaith arfaethedig Estyn 2021-22	Cwmpas	Amserlen	Statws
Arolygiadau Gwasanaethau Addysg Llywodraeth Leol	Mae Estyn wedi gweithio'n agos gyda Chyfarwyddwyr Addysg i adolygu eu canllawiau arolygu ar gyfer gwasanaethau addysg llywodraeth leol (GALIL) i adlewyrchu profiadau'r pandemig. Mae Estyn wedi arolygu tri awdurdod lleol yn ystod tymor yr hydref a thymor y gwanwyn. Mae adroddiadau Caerdydd a Merthyr Tudful wedi'u cyhoeddi a bydd adroddiad Torfaen yn cael ei gyhoeddi ar 18 Mai.	Mae arolygiadau GALIL i ailgychwyn o ddiwedd tymor yr hydref.	Amherthnasol
Adolygiad thematig Diwygio'r Cwricwlwm	Cwricwlwm i Gymru - sut mae consortia rhanbarthol ac awdurdodau lleol yn cefnogi ysgolion wedi ei gyhoeddi ar 24 Mawrth.	Casglu tystiolaeth ym mis Medi/Hydref – cyhoeddwyd ym mis Mawrth	Amherthnasol

Arolygiaeth Gofal Cymru (AGC)

Gwaith Cynlluniedig AGC 2021-22	Cwmpas	Amserlen	Statws
Gwiriad Sicrwydd Cenedlaethol 2020-21	Mae AGC bellach wedi cyhoeddi pob llythyr gwirio sicrwydd. Mae AGC wedi cyhoeddi ei adroddiad gwirio sicrwydd cenedlaethol sy'n tynnu sylw at ganfyddiadau ac argymhellion allweddol.	Cyhoeddwyd	Cyflawn

Gwaith Cynlluniedig AGC 2021-22	Cwmpas	Amserlen	Statws
Rhaglen 2022-23	Bydd AGC yn cynnal rhaglen gylchol o wiriadau sicrwydd, gwiriadau gwella ac arolygiadau gwerthuso perfformiad.	Ebrill 2022 i Fawrth 2023	Ar waith
Adolygiad cenedlaethol	Cymorth i blant anabl a'u teuluoedd.	Cyhoeddwyd	Cyflawn
Datblygiad	Bydd AGC yn parhau i ddatblygu ei ddull o arolygu ac adolygu awdurdodau lleol. Bydd AGC yn ymgynghori ymhellach ynghylch ei dull gweithredu.	Mai i Fehefin 2022	Ar waith
Trefniadau Diogelu rhag Colli Rhyddid Adroddiad Monitro Blynyddol ar gyfer Iechyd a Gofal Cymdeithasol 2020-21	Wedi'i gwblhau	Mawrth 2021	Cyhoeddwyd
Cyfarfod blynyddol gyda Chyfarwyddwyr Statudol y Gwasanaethau Cymdeithasol	Bydd AGC yn cyfarfod â'r holl Gyfarwyddwyr Gwasanaethau Cymdeithasol	Rhagfyr 2022 ac Ionawr 2023	Cynllunio

Gwaith Cynlluniedig AGC 2021-22	Cwmpas	Amserlen	Statws
<p>Adolygiad cenedlaethol o Gynllunio Gofal i blant a phobl ifanc sy'n ddarostyngedig i rag-achosion Amlinelliad Cyfraith Gyhoeddus</p>	<p>Diben yr adolygiad: Cynnig sicrwydd craffu allanol a hybu gwelliant o ran ansawdd ymarfer mewn perthynas â chynllunio gofal ar gyfer plant a phobl ifanc sy'n destun rhag-achos Amlinelliad Cyfraith Gyhoeddus</p> <p>Ystyried i ba raddau mae ymarfer wedi symud ymlaen ers cyhoeddi 'Adolygiad cenedlaethol o gynllunio gofal i blant a phobl ifanc sy'n ddarostyngedig i rag-achosion Amlinelliad Cyfraith Gyhoeddus' gan AGC a chyhoeddi Adroddiad gweithgor Amlinelliad Cyfraith Gyhoeddus 2021 gan gynnwys arweiniad i arfer gorau.</p>	Medi 2022	Cynllunio
<p>Trefniadau Cydarolygiad Diogelu Plant</p>	<p>Dull traws-arolygiaeth. Maes i'w bennu.</p>	Hydref 2022	Cynllunio
<p>Trefniadau Diogelu rhag Colli Rhyddid Adroddiad Monitro Blynyddol ar gyfer Iechyd a Gofal Cymdeithasol 2021-22</p>	<p>Yn dilyn cyhoeddi adroddiad 2020-21, mae cynlluniau yn mynd ymlaen ar gyfer yr adroddiad nesaf.</p>	2022-23	Cynllunio
<p>Gwriad Sicrwydd Cafcass</p>	<p>Bydd AGC yn parhau i ddatblygu ei dull o arolygu ac adolygu Cafcass Cymru.</p>	2022	Cynllunio

Adroddiadau cenedlaethol Archwilio Cymru ac allbynnau eraill a gyhoeddwyd ers 1 Ebrill 2021

Teitl yr adroddiad	Dyddiad cyhoeddi a dolen i'r adroddiad
Offeryn Data Cynaliadwyedd Ariannol Llywodraeth Leol	Chwefror 2022
Cydweithio rhwng y Gwasanaethau Brys (gan gynnwys offeryn data)	Ionawr 2022
Comisiynu cartrefi gofal ar gyfer Pobl Hŷn	Rhagfyr 2021
Rhaglen Cartrefi Clyd Llywodraeth Cymru	Tachwedd 2021
Gofalu am y Gofalwyr? Sut roedd cyrff y GIG yn cefnogi lles staff yn ystod pandemig COVID-19	Hydref 2021
Cynaliadwyedd Ariannol Llywodraeth Leol	Medi 2021
Ffeithlun cyfrifon cryno'r GIG	Medi 2021
Darlun o Wasanaethau Cyhoeddus ¹	Medi 2021
Adfywio Canol Trefi	Medi 2021

¹ Cyhoeddwyd y prif adroddiad ar 15 Medi. Dros y chwe wythnos a ganlynodd, cyhoeddwyd pum sylwebaeth sector byr: [Darlun o lywodraeth leol](#), [Darlun o ofal iechyd](#), [Darlun o ofal cymdeithasol](#), [Darlun o ysgolion](#), [Darlun o addysg uwch ac addysg bellach](#).

Teitl yr adroddiad	Dyddiad cyhoeddi a doleri adroddiad
Cyllid myfyrwyr	Awst 2021
Offeryn data cyllid y GIG 2020-21	Mehefin 2021
Gweithredu rhaglen frechu COVID-19 yng Nghymru	Mehefin 2021
Trefniadau llywodraethu ansawdd ym Mwrdd Iechyd Prifysgol Cwm Taf Morgannwg– dilyniant	Mai 2021
Trefniadau Llywodraethu Pwyllgor Gwasanaethau Iechyd Arbenigol Cymru	Mai 2021
Yn ôl eich Doethineb – Gwasanaethau Dewisol Llywodraeth Leol	Ebrill 2021
Caffael a Chyflenwi Cyfarpar Diogelu Personol ar gyfer Pandemig COVID-19	Ebrill 2021

Adroddiadau cenedlaethol Archwilio Cymru ac allbynnau eraill (gwaith ar y gweill/cynlluniedig)²

Teitl	Dyddiad cyhoeddi disgwyliedig
Sylwebaeth ar gyfrifon Llywodraeth Cymru	I'w gadarnhau – mae cynlluniau ar gyfer y gwaith hwn wrthi'n cael eu hadolygu ar hyn o bryd
Gofal heb ei drefnu – offeryn data a sylwebaeth	Ebrill 2022
Trefniadau ar y cyd ar gyfer rheoli adnoddau iechyd cyhoeddus lleol	Ebrill 2022
Llywodraeth Cymru yn pennu amcanion llesiant	Mai 2022
Ymateb i COVID ac adferiad/rheoli grantiau Llywodraeth Cymru – cymorth i'r trydydd sector	Mai 2022
Diwygio'r cwricwlwm	Mai 2022
Offeryn data amseroedd aros y GIG a sylwebaeth ar ofal cynlluniedig	Mai 2022
Dilyniant System Wybodaeth Gofal Cymunedol Cymru	Mai 2022

² Byddwn yn parhau i adolygu ein cynlluniau'n gyson, gan ystyried yr amgylchedd allanol sy'n esblygu, ein blaenoriaethau archwilio, cyd-destun ein hadnoddau ein hunain a gallu cyrrff archwiliedig i gyfathrebu â ni. Mae hyn yn cynnwys cynnal rhywfaint o hyblygrwydd er mwyn inni ymateb i ddatblygiadau ym mholsi Llywodraeth Cymru a meysydd sydd o ddiddordeb posibl i'r Pwyllgor Cyfrifon Cyhoeddus a Gweinyddiaeth Gyhoeddus newydd.

Teitl	Dyddiad cyhoeddi disgwylidig
Gwasanaethau orthopedig	Mai/Mehefin 2022
Diweddariad offeryn data cyllid y GIG	Mehefin 2022
Gweithlu Llywodraeth Cymru	Mehefin 2022
Asesiad o'r effaith ar gydraddoldeb	Gorffennaf 2022
Newid hinsawdd – adolygiad cychwynnol	Gorffennaf 2022
Seilwaith band eang/cynhwysiant digidol	Hydref 2022
Rheoli perygl llifogydd	Hydref 2022
Ymateb i COVID ac adferiad/rheoli grantiau Llywodraeth Cymru – arall	I'w gadarnhau
Tai fforddiadwy	I'w gadarnhau

Digwyddiadau a chyhoeddiadau y Gyfnewidfa Arfer Da sydd i ddod

Teitl	Dyddiad disgwylidig cyhoeddi/y digwyddiad
Darpariaeth Taliadau Uniongyrchol – gweminar yn trafod yr adroddiad sydd i ddod ar Ddarpariaeth Taliadau Uniongyrchol a sut y gallant fod yn rhan allweddol o weithredu egwyddorion Deddf Gwasanaethau Cymdeithasol a Llesiant (Cymru) 2014	6 Ebrill 2022 – cyhoeddir recordiad yn dilyn y digwyddiad.
Digwyddiad Newid Hinsawdd - (Teitl i'w gadarnhau) Gweminar yn trafod canfyddiadau sy'n dod i'r amlwg o'n hadolygiad cychwynnol o drefniadau cyrff cyhoeddus i ymateb i dargedau lleihau allyriadau carbon Llywodraeth Cymru ar gyfer 2030.	19 May 2022 (amodol)
Safbwyntiau COVID: Cyfres o sgysiau wedi eu recordio yn dysgu sut mae sefydliadau wedi addasu i'r cyfnod estynedig o ansicrwydd yn dilyn yr argyfwng COVID cychwynnol	Arfer Da Archwilio Cymru

Blogiau Diweddar Archwilio Cymru

Teitl	Cyhoeddiad
Seibergadernid – blwyddyn ymlaen	9 Chwefror 2022
Helpu i adrodd y stori drwy gyfrwng rifau (offeryn data cynladwyedd ariannol llywodraeth leol)	3 Chwefror 2022

Teitl	Cyhoeddiad
<u>Galwad am wybodaeth qliriach ynglŷn â gwariant ar newid yn yr hinsawdd</u>	2 Chwefror 2022
Y <u>gweithredoedd tu ôl i'r geiriau</u> (adeiladu gwytnwch cymdeithasol a hunanddibyniaeth mewn dinasyddion a chymunedau)	14 Ionawr 2022
<u>Ysgolion Cymru yn wynebu her frawychus y gyfradd genedigaethau isaf mewn 100 mlynedd</u>	21 Rhagfyr 2021

Agenda Item 10



Report of the Head of Democratic Services

Governance & Audit Committee – 15 June 2022

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 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).
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Governance & Audit Committee - Action Tracker 2021/2022

Date of Meeting	Minute Ref	Action	Nominated Officer(s)	Status
31/05/22	7	Draft Annual Governance Statement 2021/22		
		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.	Adam Hill / Ben Smith	Ongoing Statement of Accounts to be approved by Council.
31/05/22	6	Draft Governance and Audit Committee Annual Report 2021/22		
		The amendments and comments of the Committee were noted. The Draft Governance and Audit Committee Annual Report 2021/22 would be forwarded to Council for approval.	Simon Cockings / Chair	Ongoing Report to be approved by Council.
12/04/22	96	Governance & Audit Committee Action Tracker Report		
		The Chair noted that the Workforce Strategy had been scheduled to be reported in February 2023 and requested it be reported earlier. The Deputy Chief Executive added that the Strategy would be shortly going through the formal approval process and the Committee would be updated following this.	Rachael Davies / Adrian Chard	Ongoing The workforce Strategy will be added to the July 2022 Agenda.
12/04/22	93	Audit Wales Report – City & County of Swansea Annual Audit Summary 2021		
		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.	Adam Hill / Ben Smith	Ongoing 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. Whilst not yet formally signed off by AW technical team considered by S151 evidenced to be not material for 21-22 and thus should 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.

		The Chair also requested an update regarding progress in respect of the Deprivation of Liberty Safeguards (DoLS) review and requested that the Director of Social Services updates the Committee regarding progress when presenting his annual update on internal Social Services Department controls.	Dave Howes	Ongoing Director's report added to the Work Plan for November 2022.
12/04/22	91	Internal Audit Strategy & Annual Plan 2022/23		
		A report on the Public Participation Strategy be added to the work plan for 2022/23.	Lee Wenham	Ongoing To be added to September 2022 agenda.
08/03/22	87	Governance & Audit Committee Work Plan		
		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.	Adam Hill / Richard Rowlands / Jeremy Parkhouse	Ongoing A new date is to be scheduled for the next Municipal Year.
08/03/22	84	Absence Management Audit Report 20/21		
		Ben Smith, Director of Finance advised that the Service Centre would be expected to continue providing sickness absence data to the Committee when timing and resourcing allowed.	Sian Williams / Adrian Chard	Ongoing Update to be provided in September 2022.
08/03/22	83	Internal Audit Annual Plan Methodology		
		The Chief Auditor stated that he would report the request to broaden the scope of the Assurance Map document to include 'business as usual' categories to CMT/Risk Owners for comment.	Simon Cockings	Ongoing Chief Auditor's update is awaited.
08/02/22	76	Place: Internal Control Environment 2021/22		
		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	Ongoing 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 is being rotated around the place service areas to ensure continued progress.

08/02/22	75	Corporate Risk Overview – Quarter 3 2021/22		
		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	Ongoing 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	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.	Adam Hill / Richard Rowlands	Ongoing A specification on a software performance solution, including the facility to track actions, has been developed and shared with Corporate procurement.
		The Chair added that the pressures across all areas be noted and the Committee needed to keep a watchful eye on the position of Accounts Receivable as it was likely to get worse not better. She added that a further update would be required.	Adam Hill	Ongoing Update scheduled for June / July 2022.
12/01/22	67	Update Report South West Wales Corporate Joint Committee		
		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	Ongoing Future reports to be added to the Work Plan. Added to 2022-2023 Work Plan for July 2022.
09/11/21	52	Annual Report Corporate Safeguarding 2020-21		
		The Chair asked that Compliance of Safeguarding training be highlighted in the Risk Register.	Simon Jones / Adam Hill	Ongoing A review of the current and future provision has been undertaken and assurance that Oracle Fusion will include reporting. CMT are currently considering the Corporate Risk.
13/07/21	17	Audit Wales - Follow Up Review of Corporate Safeguarding Arrangements - Children in Swansea Council		
		<ul style="list-style-type: none"> Future training provision for Councillor School Governors to be provided. 	Helen Morgan-Rees	Ongoing 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

				<p>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. However, if they have not undertaken governor training they should ensure they attend the training offered by Democratic Services. Councillors can also do both if they wish. The training for governors is monitored by the Education Directorate and records provided to Democratic Services as needed.</p>
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Report of the Head of Democratic Services

Governance & Audit Committee – 15 June 2022

Governance & Audit Committee – Work Plan 2022/23

Purpose:	This report details the Governance & Audit Committee Workplan to May 2023.
Report Author:	Jeremy Parkhouse
Finance Officer:	N/A
Legal Officer:	N/A
Access to Services Officer:	N/A
For Information	

1. Introduction

- 1.1 The Audit Committee's Work Plan to July 2022 is attached at Appendix 1 for information.
- 1.2 The Governance & Audit Committee Work Plan to May 2023 in Terms of Reference Order is attached at Appendix 2.
- 1.3 The Scrutiny Programme Committee Work Plan 2022/23 will be discussed at the Scrutiny Programme Committee meeting scheduled for 19 July 2022.
- 1.4 The Additional Work programme Governance and Audit Committee as a result of the Local Government and Elections Act is attached at Appendix 3.
- 1.5 The Governance & Audit Committee Statement of Purpose is in the process of being updated.
- 1.6 The dates included for the meetings in 2022/23 were approved at the Council's Annual Meeting on 24 May 2022.

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 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 2022/23.

Appendix 2 - Governance & Audit Committee Work Plan to May 2023
in Terms of Reference Order.

Appendix 3 - Additional Work Programme - Governance and Audit
Committee as a result of the Local Government and Elections
Act.

Governance & Audit Committee Plan Appendix 1

Terms of Reference	Report Title	Report Summary	Report Author	Date of Meeting
Internal Audit	Internal Audit Annual Plan 2021/21 – Quarter 4 Monitoring Report.	This report summarises the audits finalised and work undertaken by the Internal Audit Section in Quarter 4 2021/22.	Simon Cockings	15 Jun 2022
Internal Audit	Response to the Freedom of Information Audit 2022.	The review report was issued in April 2022 with a Moderate rating. The attached report summarises the position and the progress made.	Sarah Lackenby	15 Jun 2022
Internal Audit	Service Centre – Accounts Receivable – Moderate Report.	The Accounts Receivable Internal Audit report was issued in April 2022 with a Moderate rating. The attached report summarises the position and the progress made.	Sian Williams, Michelle Davies	15 Jun 2022
Internal Audit	Internal Audit Recommendation Follow-Up Report Q4 2021/22.	This report provides committee with the status of the recommendations made in those audits where the follow-ups have been undertaken in Q4 2021/22, to allow the Governance and Audit Committee to monitor the implementation of recommendations made by Internal Audit.	Simon Cockings	15 Jun 2022

Governance & Audit Committee Plan Appendix 1

Terms of Reference	Report Title	Report Summary	Report Author	Date of Meeting
External Audit	Audit Wales - 2022 Audit Plan – City and County of Swansea Council.	This document sets out the work planned to undertake during 2022 to discharge the statutory responsibilities of Audit Wales as external auditors and to fulfil the obligations under the Code of Audit Practice.	Jeremy Parkhouse	15 Jun 2022
External Audit	Audit Wales Work Programme and Timetable – City and County of Swansea Council.	Quarterly Update.	Justine Morgan	15 Jun 2022
Governance & Assurance	Governance & Audit Committee Action Tracker Report.	This report details the actions recorded by the Governance & Audit Committee and response to the actions.	Jeremy Parkhouse	15 Jun 2022
Governance & Assurance	Governance & Audit Committee – Work Plan 2022/23.	This report details the Governance & Audit Committee Workplan to May 2023.	Jeremy Parkhouse	15 Jun 2022
Governance & Assurance	Annual Complaints Report - Six Month Update.	The report provides a six-month progress update.	Sarah Lackenby	13 Jul 2022
Internal Audit	Annual Report of School Audits 2021-22.	The report provides a summary of the school audits undertaken by the Internal Audit Section during 2021/22 and identifies some common issues found during testing.	Nick Davies	13 Jul 2022
External Audit	Audit Wales - Audit of Accounts Report – City and County of Swansea.	Audit Wales summarise the main findings from their audit of the Council's 2021-22 accounts in this report.	Jeremy Parkhouse	13 Jul 2022

Governance & Audit Committee Plan Appendix 1

Terms of Reference	Report Title	Report Summary	Report Author	Date of Meeting
External Audit	Audit Wales - Financial Sustainability Assessment - City & County of Swansea.	Audit Wales 2021-22 assessment on the financial sustainability of the Council.	Jeremy Parkhouse	13 Jul 2022
Internal Audit	Corporate Fraud Annual Report.	The Annual Performance summary of the actions and outcomes of the work undertaken by the Internal Audit Fraud Function 2021/2022.	Jonathon Rogers, Jeff Fish	13 Jul 2022
Financial Reporting	Statement of Accounts 2021-22.	To receive and approve the Statement of Accounts 2021/22.	Ben Smith	13 Jul 2022
Governance & Assurance	Update Report South West Wales Corporate Joint Committee.	To provide an update on the progress towards setting up the new corporate joint committee for the south west wales region.	Martin Nicholls	13 Jul 2022
Governance & Assurance	Workforce Strategy - Update.	Progress Report.	Adam Hill, Adrian Chard	13 Jul 2022

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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
Training	Governance and Audit Committee Induction Training	Training – Organisational Knowledge / Committee Role & Function	.									
Governance & Assurance	Election of Chair & Vice Chair Appointment of Committee Member on Annual Governance Group Annual Governance Statement 2021/22 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 Workforce Strategy Update Update Report – South West Wales Corporate Joint Committee.		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			Update Report – South West Wales Corporate Joint Committee
Internal Audit	Internal Audit Annual Report	IA Quarter 4 Monitoring Report Service Centre – Accounts Receivable Update. FOI/SAR/EIR Audit Update IA Recommendation Tracking Report Q4	Annual Report of School Audits 2021-22		IA Recommendation Tracking Report – IA Q1Recommendations Tracker IA Quarter 1 Monitoring Report Management of Absence Update Employment of Agency Staff.		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

Governance & Audit Committee Workplan 2022/23

Appendix 2

Risk Management & Performance					Q1 Risk Monitoring Report		Q2 Risk Monitoring Report			Q3 Risk Monitoring Report		Q4 Risk Monitoring Report
Counter Fraud			Corporate Fraud Annual Report and Plan				Corporate Fraud – Six Month Update					
Operational matters / key risks			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
External Audit		Audit Wales Work Programme and Timetable – City and County of Swansea Council. Audit Wales – 2022 Audit Plan	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	
Financial Reporting			Statement of Accounts									

Reports Carried Over to 2023-2024 Municipal Year

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

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 3

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

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			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

Appendix 3

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	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 3

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