



**Dinas a Sir Abertawe**

**Hysbysiad o Gyfarfod**

Fe'ch gwahoddir i gyfarfod

## **Pwyllgor Llywodraethu ac Archwilio**

**Lleoliad:** Cyfarfod Aml-Leoliad - Ystafell Gloucester, Neuadd y Ddinas / MS Teams

**Dyddiad:** Dydd Mercher, 9 Tachwedd 2022

**Amser:** 2.00 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(au) Lleyg: Gordon Anderson, Julie Davies a/ac Philip Sharman

**Gwyllo ar-lein:** <https://bit.ly/3Vyn5Le>

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### **Agenda**

**Rhif y Dudalen.**

- 1 Ymddiheuriadau am absenoldeb.**
- 2 Datgeliadau o fuddiannau personol a rhagfarnol.**  
[www.abertawe.gov.uk/DatgeluCysylltiadau](http://www.abertawe.gov.uk/DatgeluCysylltiadau)
- 3 Cofnodion.** **1 - 3**  
Cymeradwyo a llofnodi cofnodion y cyfarfod(ydd) blaenorol fel cofnod cywir.
- 4 Adroddiad Monitro Archwiliad Mewnol Chwarter 2 2022/23. (Er gwybodaeth) (Simon Cockings)** **4 - 26**
- 5 Adroddiad Cymedrol - Gosodiadau Cyrchfan. (Er gwybodaeth) (Tracey McNulty / Jamie Rewbridge)** **27 - 34**
- 6 Trosolwg o Risgiau Corfforaethol - Chwarter 2 2022/23. (Er gwybodaeth) (Richard Rowlands)** **35 - 62**
- 7 Cyfarwyddiaeth y Gwasanaethau Cymdeithasol: Amgylchedd Rheoli Mewnol 2022/23. (Er gwybodaeth) (David Howes)** **63 - 103**
- 8 Cyfarwyddiaeth Cyllid: Amgylchedd Rheoli Mewnol 2022/2023. (Er gwybodaeth) (Ben Smith)** **104 - 144**

- |    |   |           |
|----|---|-----------|
| 9  | Adroddiad Orlhain Camau Gweithredu'r Pwyllgor Llywodraethu ac Archwilio. (Er gwybodaeth) (Jeremy Parkhouse) | 145 - 151 |
| 10 | Cynllun Gwaith y Pwyllgor Llywodraethu ac Archwilio ar gyfer 2022/23. (Er gwybodaeth) (Jeremy Parkhouse)    | 152 - 174 |

**Cyfarfod nesaf:** Dydd Mercher, 14 Rhagfyr 2022 am 2.00 pm

*Huw Evans*

**Huw Evans**  
**Pennaeth y Gwasanaethau Democrataidd**  
**Dydd Iau, 3 Tachwedd 2022**

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**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

Wednesday, 12 October 2022 at 2.00 pm

**Present:** Paula O'Connor (Chair) Presided

**Councillor(s)**

T J Hennegan  
J W Jones  
S Pritchard  
T M White

**Councillor(s)**

P R Hood-Williams  
M B Lewis  
K M Roberts

**Councillor(s)**

A J Jeffery  
M W Locke  
L V Walton

**Lay Member(s)**

Philip Sharman

**Officer(s)**

Jeremy Parkhouse  
Debbie Smith  
Ben Smith  
Marlyn Dickson

Democratic Services Officer  
Deputy Chief Legal Officer  
Director of Finance / Section 151 Officer  
Strategic Change Programme Manager

**Also Present**

Peter Black CBE  
Chris Bolton  
Non Jenkins  
Andrea Lewis

Chair of Scrutiny Programme Committee  
Audit Wales  
Audit Wales  
Deputy Leader of the Council

**Apologies for Absence**

Gordon Anderson, Julie Davies, Gillian Gillet

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**48 Disclosures of Personal and Prejudicial Interests.**

In accordance with the Code of Conduct adopted by the City and County of Swansea, no interests were declared.

**49 Minutes.**

**Resolved** that the Minutes of the previous meeting of the Governance & Audit Committee were approved as a correct record, subject to the following: -

Amend Minute No.43 – Annual Review of Performance 2021-22 to read: -

**'Resolved** that the item be deferred to allow the report to proceed through the Scrutiny process prior to being reported to a future Governance & Audit Committee.'

Noted the comments of Councillors who requested that the report be presented to the next Committee meeting, if possible.

## **50 Scrutiny Annual Report 2021-22 & Scrutiny Work Programme.**

Councillor Peter Black, Chair of the Scrutiny Programme Committee presented 'for information' the Scrutiny Annual Report 2021-22 and Scrutiny Work Programme.

It was outlined that the report supported the development of a strong relationship between Scrutiny and the Governance & Audit Committee by providing the recently published Scrutiny Annual Report 2021-22 and information regarding the Scrutiny Work Programme.

He expressed concern regarding Councillor attendance at Scrutiny panels and the staff resources supporting the Scrutiny process.

The Committee discussed the following: -

- Proposals which had been initiated to improve Councillor attendance at Scrutiny panels / Corporate Delivery Committees.
- The differing roles of Scrutiny and Corporate Delivery Committees, particularly the description contained within the Scrutiny Dispatches report.
- Avoiding duplication between Scrutiny and Corporate Delivery Committees, whilst recognising that overlaps in work would occur.
- The ongoing work of Audit Wales with regards to reviewing the Scrutiny process / risk within the Council and the positive report received during the previous review.
- Previous successes enjoyed by Scrutiny on a national level.

The Chair noted the Scrutiny arrangements being organised by the South West Wales Corporate Joint Committee in introducing an overview and scrutiny sub-committee in addition to a Governance and Audit Committee.

She thanked the Chair of the Scrutiny Programme Committee for presenting the report.

## **51 Joint Presentation - Coming Out Of COVID.**

Chris Bolton, Non Jenkins, Audit Wales and Marlyn Dickson, Strategic Change Programme Manager provided a joint presentation on Coming out of Covid.

Details provided in the presentation included: -

- Structure
- Testing a different approach
- Listening trios

- Key findings
- I'm better at my job, and a better parent
- Did we answer the question?
- What happens next?

The Committee asked questions of the presenters, who responded accordingly. Discussions were on the following: -

- Positives / negatives found.
- The excellent use of listening trios and the key message that one size fits nobody.
- Highlighting good practice and how staff helped in different areas of the Council.
- Exploring the next stage of the process.
- The high level of output for the Committee to deliberate and the need for the detail behind it to be provided.
- Whether the Authority used resources effectively during the period, the need for additional detail for any conclusions on effectiveness to be made and circulating to the Committee the more detailed presentation presented to Corporate Management Team.
- Assurance provided that resources were used effectively throughout the Pandemic.
- The sample size used.

The Chair thanked the Officers for providing the presentation and noted that the findings were positive but required further expanding in order for the Committee to have assurance.

## **52 Governance & Audit Committee Action Tracker Report.**

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

The Chair requested an update regarding Minute No.76 from 8 February 2022 on the new corporate risk of WCCIS and the availability of Domiciliary Care.

## **53 Governance & Audit Committee Work Plan.**

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

The Committee queried when the Audit Wales Financial Statement / ISA 260 report would be presented. The Director of Finance added that the reports would be presented with the Statement of Accounts 2021-22, which he anticipated would be ready early in the New Year due to ongoing local and national technical difficulties.

The Committee also requested that the Annual Review of Performance 2021-22 be reported to the next meeting on 9 November 2022, whilst being mindful of the number of items being reported to each meeting.

The meeting ended at 3.21 pm

**Chair**

# Agenda Item 4



## Report of the Chief Auditor

Governance & Audit Committee – 9 November 2022

### Internal Audit Monitoring Report Quarter 2 – 2022/23

<b>Purpose:</b>	This report shows the audits finalised and any other work undertaken by the Internal Audit Section during the period 1 July 2022 to 30 September 2022.
<b>Policy Framework:</b>	None.
<b>Consultation:</b>	Legal, Finance, Access to Services.
<b>Report Author:</b>	Simon Cockings
<b>Finance Officer:</b>	Ben Smith
<b>Legal Officer:</b>	Rhian Millar
<b>Access to Services Officer:</b>	Tracey Meredith
<b>For Information</b>	

#### 1. Introduction

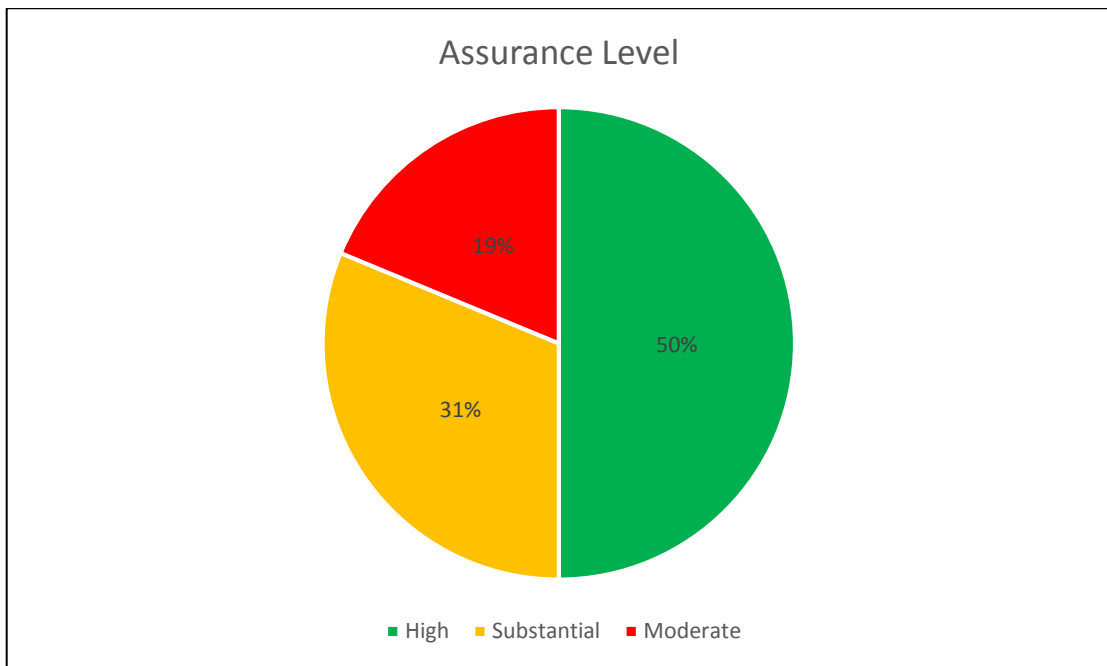
- 1.1 The Internal Audit Annual Plan 2022/23 was approved by the Governance & Audit Committee on 12 April 2022. This is the second quarterly monitoring report to be presented to allow the Committee to review and comment upon the progress of the Internal Audit Section in achieving the Annual Plan.
- 1.2 This report shows the audits finalised in the period 1 July 2022 to 30 September 2022.

**2. Audits Finalised 1 July 2022 to 30 September 2022**

2.1 A total of 16 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	Total
Number	8	5	3	0	16



2.3 A total of 84 audit recommendations were made and management agreed to implement 84 of the recommendations, i.e. 100% of the recommendations made were accepted against a target of 95%.

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:

Risk Level	High Risk	Medium Risk	Low Risk	Good Practice	Total
Number	3	15	52	14	84



- 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 the Committee via the Fundamental Audit Recommendation Tracker Report.
- 2.6 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 12 April 2022 and identifies the position of each audit as at 30 September 2022.
- 2.7 An analysis of the details in Appendix 3 shows that as at 30/09/22, 25 audit activities from the 2022/23 audit plan had been completed to at least draft report stage (19%), with an additional 30 activities noted as being in progress (23%). As a result approximately 42% of the audit activities included in the 2022/23 Audit Plan had either completed or were in progress. In addition, 4 audits from the 2021/22 audit plan were finalised in the quarter (marked with \* in Appendix 1).
- 2.8 Staff sickness within the Internal Audit Team has continue to be significant during the quarter, with a total of 87 days absence recorded. At the time of compiling this report, two members of staff continue to be absent due to long-term sickness. Cumulative sickness in the year to date totals 119 days.
- 2.9 In addition to the sickness absence noted above, two auditors left the team in quarter one. We acted promptly to fill the vacant posts and a successful



recruitment campaign was completed in quarter two. The two successful candidates are due to join the internal audit team in mid-November.

2.10 The possible use of agency staff to support the existing resources of the internal audit team was considered by the Chief Auditor and the Director of Finance at the end of the first quarter and throughout quarter two. However, given the current budgetary concerns and Cabinet’s decision to seek containment of in year spending by all Directors, the Director of Finance advises against the use of agency staff at this stage. We will continue to review this decision throughout the rest of the financial year.

2.11 Three audit reports with a “Moderate” assurance level were issued in the quarter. The following tables provide brief details of the significant issues which led to the moderate ratings.

2.12

<b>Audit</b>	<b>Rechargeable Works 2022/23</b>
<b>Objectives</b>	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 reviewed the procedures in place and included detailed testing on the following areas: Authorisations, Recharges to Property Owners/Tenants, Monitoring of Arrears, Write-Off of Unpaid Invoices, GDPR & Data Retention
<b>Assurance Level</b>	Moderate
<b>Summary of Key Points</b>	
<p>1. <u>Recharges to Property Owners/Tenants</u></p> <p>Our sample of 15 RWs was checked to ensure that the AR invoice had been raised promptly once all costs were complete. The date of signing the WID form was compared to the date of the AR invoice and anything over two months was classed as not being promptly raised.</p> <p>a) Two RW’s were incomplete works therefore invoices could not be raised, RW2685 is dated 24 February 2022 and RW2651 dated 17 August 2021.</p> <p>b) In 7 of the remaining 13 cases there was a delay of two months or more. These were RW2511, RW2519, RW2621, RW2624, RW2639, RW2655 and RW2688.</p> <p>We were advised that all ongoing jobs are regularly monitored to ensure they are completed and recharged. A review of the Rechargeable Works spreadsheet used for monitoring revealed that at the time of the audit (11 July 2022) there were 8 RWs where invoices had not yet been raised. Details of the RW No. and date issued is recorded below:</p>	

RW No.	Date	Finding
RW2670	07/12/2021	Long outstanding due to the complexity of the case
RW2679	24/01/2022	Needs to be invoiced
RW2685	24/02/2022	Costs still outstanding hence no invoice raised.
RW2687	18/03/2022	Needs to be invoiced
RW2689	19/04/2022	Needs to be invoiced
RW2691	28/04/2022	Needs to be invoiced
RW2695	11/05/2022	Needs to be invoiced
RW2696	11/05/2022	Needs to be invoiced

*(Medium Risk)*

## 2. Monitoring Arrears

We were advised that the reports of “Disputed invoices” are reviewed and the disputes resolved, but that there is no review or action undertaken in regard to invoices appearing on the “Invoices unpaid over 60 days” report. It was stated that this was due to lack of staff resources.

A report was requested from Accounts Receivable of unpaid invoices as at 19 July 2022 and this recorded 386 invoices totalling £194,484.21. It was evident that three invoices had direct debits in being, and there were also some that had payment plans in place. A breakdown of the unpaid invoices by financial year is shown below:

Financial Year	No. of Invoices	Value (£)
2008-09	1	2,625.64
2012-13	4	1,576.85
2013-14	17	9,210.81
2014-15	23	14,996.18
2015-16	52	20,389.57
2016-17	36	12,105.42
2017-18	29	13,111.27
2018-19	46	37,169.64
2019-20	54	23,109.09
2020-21	51	23,538.20
2021-22	33	14,755.55
2022-23	37	20,075.18
<b>TOTAL</b>	<b>383</b>	<b>192,663.40</b>
Direct Debits in being	3	2,184.81
<b>OVERALL TOTAL</b>	<b>386</b>	<b>194,848.21</b>

*(High Risk)*

## 2.13

Audit	Destination Lettings 2022/23	
<b>Objectives</b>	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 reviewed the procedures in place and included detailed testing on the following: Mumbles Hill Caravan Park, Langland Beach Huts, Expenditure, GDPR & Data Retention.	
<b>Assurance Level</b>	Moderate	
Summary of Key Points		
<u>Mumbles Hill Caravan Park</u>		
A check was carried out to confirm that all plot holders had been Invoiced for 2022/23 and the following was revealed:		
No.	Plot No.	Finding
2.1.4 a)	16	Invoice 60371886 had been issued in the wrong name and a new invoice (60372663) issued. However, cancelation of invoice 60371886 had not yet been actioned.
2.1.4 b)	32	An invoice for 2022/23 had not been issued due to an oversight.
<i>(Medium Risk)</i>		
A check was carried out to confirm that all licensees were up to date with their licence payments on renewal in April 2022. The following was found		
Plot No.	Finding	Arrears on Renewal
15	Unpaid invoices for 2018/19, 2019/20, 2020/21, and 2021/22.	£8,908
14	Unpaid invoice for 2021/22.	£1,969
62	Unpaid invoice for 2021/22.	£1,969
<i>(High Risk – previous recommendation)</i>		

<b>Audit</b>	<b>Western Bay Adoption Service &amp; Adoption Allowances 2022/23</b>
<b>Objectives</b>	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 reviewed the procedures in place and included detailed testing on the following areas: Expenditure, Purchase Card Expenditure, Travel & Subsistence Expenses, Personnel Records, Grants, GDPR, Adoption Allowances
<b>Assurance Level</b>	Moderate
<b>Summary of Key Points</b>	
<p>1. <u>Expenditure</u></p> <p>A sample of fifteen payments for the supply of goods or services was selected and checked for compliance with the Council's Spending Restrictions, Contract Procedure Rules and Accounting Instructions. The following was found that all purchase orders had been raised through the Oracle system and had been approved and receipted by authorised employees at the time. However, thirteen of the orders had been placed after the date of the invoice. <i>(Medium Risk)</i></p> <p>Seven suppliers with cumulative expenditure of over £10,000 during the 2021/22 financial year were noted. Our enquiries revealed that quotations had not been obtained for any of the purchases and that Waiver requests or Contract Award Reports had not been completed. <i>(Medium Risk)</i></p> <p>2. <u>Travel &amp; Subsistence Expenses</u></p> <p>A sample of claims for travel and subsistence during the period April 2021 to June 2022 were reviewed and checked for compliance with the Council's Policy on Travel &amp; Subsistence. The following was found:</p> <p>a) A number of instances were found where the mileage claimed was higher than expected for the description of the journey recorded on Oracle. This was for three employees and further investigation is being undertaken into the claims. <i>(High Risk based on value/volume and lack of evidence of checks)</i></p> <p>b) Home to work mileage had not been deducted by one member of staff. <i>(Medium Risk)</i></p>	

### **3. Follow Up's completed 1 July 2022 to 30 September 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 There were no audit reports with a Moderate assurance level followed up in the quarter.

### **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 2022/23

**Appendices:** Appendix 1 - Audits Finalised Q2 2022/23

Appendix 2 - Summary of Scope of Audits Finalised Q2 2022/23

Appendix 3 - Internal Audit Plan 2022/23 - Progress to 30/09/22

Appendix 4 - Integrated Impact Assessment

## MONITORING REPORT Q2 2022/23 - AUDITS FINALISED

Audit Area / Head of Service	Audit Title	Date Finalised	Assurance Level	Recommendations		
				Made	Agreed	Not Agreed
Cross Cutting Reviews	Review of Departmental Gifts & Hospitality Registers	02/09/22	High	2	2	0
Computer Audits	ICT Data Storage*	05/09/22	High	2	2	0
Fundamental Systems	Employee Services (Payroll) 2022/23	06/09/22	High	5	5	0
Cultural Services	Spot Checks	26/09/22	High	2	2	0
Fundamental Systems	Treasury Management - Borrowing & Investments 2022/23	29/09/22	High	2	2	0
Education Planning & Resources	Penyrheol Comprehensive School	09/09/22	High	8	8	0
Housing & Public Health	Food & Safety Division*	21/09/22	High	5	5	0
Cross Cutting Reviews	Corporate Safeguarding	23/09/22	High	2	2	0
Child & Family Services	Discretionary Payments*	07/07/22	Substantial	10	10	0
Education Planning & Resources	Business Manager Remuneration Review	12/08/22	Substantial	3	3	0
Planning & City Regeneration	Economic Development Admin	17/08/22	Substantial	6	6	0
Housing & Public Health	Public Protection Housing Division (Environmental Health & Housing)*	31/08/22	Substantial	5	5	0
Education Planning & Resources	Cefn Hengoed Comprehensive School	07/09/22	Substantial	10	10	0
Housing & Public Health	Rechargeable Works	01/09/22	Moderate	4	4	0
Cultural Services	Destination Lettings	21/09/22	Moderate	6	6	0
Child & Family Services	Western Bay Adoption Service & Adoption Allowances	28/09/22	Moderate	12	12	0
			<b>Total</b>	<b>84</b>	<b>84</b>	<b>0</b>

\*Audits completed from the 2021/22 audit plan

## MONITORING REPORT Q2 2022/23 - SUMMARY OF SCOPE OF AUDITS FINALISED

Audit Area / Head of Service	Audit Title	Assurance Level	Audit Scope	Key Findings / Risks
Cross Cutting Reviews	Review of Departmental Gifts & Hospitality Registers	High	The audit reviewed the records maintained by each Director or Head of Service to ensure compliance with Council Procedure Rule No. 16 'Interests, Gifts and Hospitality of Officers'. Tests were carried out to ensure: Reminders to complete declarations were being issued periodically to staff, Where eligible offers of gifts or hospitality had been received, the official declaration form was being used by officers. Registers recording eligible declarations were being maintained. Approval (or rejection) by the appropriate Chief Officer was evident for all declarations.	None
Computer Audits	ICT Data Storage*	High	The audit examined the procedures and controls to both ensure compliance to the Data Storage Policy and to examine whether capacity management is made in accordance with best practice. The audit reviewed the procedures in place and included detailed testing on the following areas: Capacity Management Strategy, Capacity Management Procedures and Documentation, Monitoring of Data Stored on the Servers/Cloud, Compliance to the Council's Data Storage Policy	None
Fundamental Systems	Employee Services (Payroll) 2022/23	High	The audit reviewed the procedures in place and included detailed testing on the following areas: Procedures, Starters, Leavers, Overpayments, Deductions, Other Pay and Amendments, Occupational Sick Pay, Career Breaks, Pay Bandings, System Interfaces and Control Accounts, BACS Payments, Other Payments, Parameters, Business Continuity and Data Back Ups, GDPR & Data Retention	None
Cultural Services	Spot Checks	High	Internal Audit have carried out "spot checks" on income collected at three Outdoor Leisure sites, and also at the Recreation Ground Car Park which comes under the control of Cultural Services. The audit consisted of a visit and income reconciliation at the following sites: The Land Train, Southend Crazy Golf, Singleton Park Boating Lake/Crazy Golf, Recreation Ground Car Park	None
Fundamental Systems	Treasury Management - Borrowing & Investments 2022/23	High	The audit reviewed the procedures in place and included detailed testing in the following areas: Policies & Procedures, Cash Flow, External Investments, External Borrowing, Reconciliations and Control Accounts, Monitoring & Reporting, Computer Systems & Disaster Recovery	None



## MONITORING REPORT Q2 2022/23 - SUMMARY OF SCOPE OF AUDITS FINALISED

Education Planning & Resources	Penyrheol Comprehensive School	High	The audit included the review and testing of the controls established by management over the following areas: Governance, Management of Delegated Resources, Collection & Banking of Delegated Income, Bank Reconciliations, Unofficial Funds, Lettings, Expenditure, Verification of Employees / Self Employment, Health & Safety, Inventory, Mini Bus Records, Computer Security & Data Protection, Verification and Authorisation of School Meals	None
Housing & Public Health	Food & Safety Division*	High	The audit reviewed the procedures in place and included detailed testing on the following areas: Applications & Fees, Food Hygiene Rating Scheme (FHRS), Refunds, Expenditure including Purchase Cards (Pcards), Income, Grants, Inventory, Travel Expenses, Personnel Records, GDPR & Data Retention	None
Cross Cutting Reviews	Corporate Safeguarding	High	Safeguarding is one of the Council's Corporate Priorities, and the safeguarding of both vulnerable children and adults is seen as one of the most important functions that the council is required to deliver. 1.3 The scope of the review covered the following areas: Corporate Policy Development, Corporate Safeguarding Group, Staff Training, West Glamorgan Safeguarding Board, S135 Self-Assessment Questionnaires, Performance Monitoring	None
Child & Family Services	Discretionary Payments*	Substantial	The audit reviewed the procedures in place and included detailed testing on the following areas: Documented Procedures, Budget Monitoring, Petty Cash Payments, Purchase Card Payments, Ongoing Payments, GDPR & Data Retention	<i>Details of ongoing BACS payments were requested from SCIFT. A sample of payments was reviewed and possible duplicate payments were identified for three payments tested. (MR)</i>

## MONITORING REPORT Q2 2022/23 - SUMMARY OF SCOPE OF AUDITS FINALISED

Education Planning & Resources	Business Manager Remuneration Review	Substantial	A review has been completed of the remuneration awarded to school Business Managers in the Secondary and Special schools. The audit included detailed testing on the following areas: Posts Held including grade and contract type, Overtime Paid, Additional Payments	<i>A review of overtime payments made to the Business Managers between April 2021 and March 2022 was undertaken. Overtime payments were paid to Business Managers in three schools at enhanced rates (MR). It was noted that there were nine different post titles held across the 16 schools (17 posts) reviewed and one school had two Business Manager posts, albeit at different hours and grades. There were a number of overtime payments made at various rates, and also a number of 'additional payments' had been made to a selection of Business Managers. In order to ensure compliance with the pay and grading structure and Pay Policy of the Council, we recommended that the Director of Education should undertake a comprehensive review of the remuneration currently being paid to the Business Managers highlighted with the outcome being reported to the Director of Finance to ensure he is satisfied that the pay and grading structure of the council is being complied with and the Councils Pay Policy is being adhered to. (MR)</i>
Planning & City Regeneration Page 16	Economic Development Admin	Substantial	The audit reviewed the procedures in place and included detailed testing on the following areas: Expenditure, Purchase Cards, Start-up Grants, Inventory, Personnel Records, GDPR	<i>Purchase card testing revealed three instances where VAT had been reclaimed where no VAT receipt was present. (MR). One duplicate grant payment was identified, which was later corrected when highlighted as part of the audit (MR).</i>
Housing & Public Health	Public Protection Housing Division (Environmental Health & Housing)*	Substantial	The audit reviewed the procedures in place and included detailed testing on the following areas: Expenditure, Purchase Card, Income - Houses in Multiple Occupation (HMOs), Income – Other, Credit Income, Income Receipting, Inventory, Travel Expenses, Personnel Records, Controlled Stationery, GDPR & Data Retention	<i>A review of employee records revealed one employee who's time was not being recorded manually or on the flexi system (MR) This was corrected from July 2022 with time being recorded on interflex.</i>
Education Planning & Resources	Cefn Hengoed Community School	Substantial	The audit included the review and testing of the controls established by management over the following areas: Governance, Management of Delegated Resources, Bank Reconciliations, Collection & Banking of Income, Unofficial Funds, Expenditure, Verification of Employees / Self Employed, Health & Safety, Inventory, Mini Bus Records, Computer Security & Data Protection, Verification & Authorisation of School Meals	<i>A review of employee payments revealed four employees that were being paid in excess of 37hrs a week. It was noted that those staff were being paid Additional Hours rather than contracted hours through oracle Payroll, resulting in the incorrect hours being recorded on Oracle. We advised that contracted hours should be set up on Oracle for all posts and that HR advice should be sought regarding the posts exceeding the LA advised maximum hours. (MR)</i>
Housing & Public Health	Rechargeable Works	Moderate	The audit reviewed the procedures in place and included detailed testing on the following areas: Authorisations, Recharges to Property Owners/Tenants, Monitoring of Arrears, Write-Off of Unpaid Invoices, GDPR & Data Retention	<i>Please see details in the body of the report.</i>

## MONITORING REPORT Q2 2022/23 - SUMMARY OF SCOPE OF AUDITS FINALISED

Cultural Services	Destination Lettings	Moderate	The audit reviewed the procedures in place and included detailed testing on the following: Mumbles Hill Caravan Park, Langland Beach Huts, Expenditure, GDPR & Data Retention	<i>Please see details in the body of the report.</i>
Child & Family Services	Western Bay Adoption Service & Adoption Allowances	Moderate	The audit reviewed the procedures in place and included detailed testing on the following areas: Expenditure, Purchase Card Expenditure, Travel & Subsistence Expenses, Personnel Records, Grants, GDPR, Adoption Allowances	<i>Please see details in the body of the report.</i>

<b>Audit Title</b>	<b>Risk Rating</b>	<b>Status as at 30/09/2022</b>	<b>Corporate Priority</b>	<b>Days</b>
<b>Level 1 – Cross Cutting Reviews – Council Governance &amp; Control</b>				
Review of Departmental Gifts & Hospitality Registers	Med/High	Final Issued	Cross Cutting	15
Corporate Governance Review	Med/High	Planned	Cross Cutting	15
Safeguarding	Med/Low	Final Issued	Cross Cutting	10
Achieving Better Together – Transformation (inc. workforce strategy and savings delivery)*	New	Planned	Cross Cutting	15
Oracle Cloud / Fusion Project	New	Planned	Cross Cutting	10
Regional Working	New	Planned	Cross Cutting	10
Sickness & Overtime Review	New	Planned	Cross Cutting	15
Risk Management	Med/High	Planned	Cross Cutting	15
<b>Level 2 – Fundamental Systems - Section 151 Officer Assurance</b>				
<b>Financial Services &amp; Service Centre – (1) Annual Audit, (2) 2-yearly Audit</b>				
Employee Services (1)	Med/High	Final Issued	Section 151 Assurance	30
Accounts Receivable (1)	High	Planned	Section 151 Assurance	35
Business Rates (NNDR) (1)	Med	Planned	Section 151 Assurance	20
Treasury Management Borrowing & Investments (2)	Med	Final Issued	Section 151 Assurance	18
Accounts Payable (1)	Med	Allocated	Section 151 Assurance	35
Cash (2)	Med	In Progress	Section 151 Assurance	30
Council Tax (2)	Med/High	In Progress	Section 151 Assurance	30
Main Accounting System (2)	Med	Allocated	Section 151 Assurance	20
<b>Level 3 – Service Level Audits – Other Assurance</b>				
<b>Education Planning &amp; Resources</b>				
Cefn Hengoed Comprehensive School	Med	Final Issued	Education	10
Penyreheol Comprehensive School	Med	Final Issued	Education	10
Dylan Thomas Comprehensive School	Med	In Progress	Education	10
Gowerton Comprehensive School	Med	Allocated	Education	10
School Kitchens	Med/High	Planned	Education	15
Catering & Cleaning HQ*	Med	Planned	Education	10
Primary School Procurement – Thematic	Med	In Progress	Education	15
Decarbonisation Programme	New	In progress	Education	10
Business Manager Remuneration Review	New	Final Issued	Education	10

Headteachers Remuneration above recommended Individual School Range Review	New	In Progress	Education	10
IR35 Employment Status of Individuals - Thematic	New	Allocated	Education	10
<b>Vulnerable Learner Service</b>				
Elective Home Education Provision	New	In Progress	Education, Safeguarding & Poverty	10
EOTAS Value for Money Review	New	Planned	Education, Safeguarding & Poverty	5
<b>Education Grants &amp; Other</b>				
Schools Annual Report	n/a	Final Issued	Education, Safeguarding & Poverty	3
Regional Consortia School Improvement Grant	n/a	Allocated	Education, Safeguarding & Poverty	15
Pupil Deprivation Grant	n/a	In Progress	Education, Safeguarding & Poverty	15
<b>Child &amp; Family Services</b>				
Emergency Duties Team	Med	Allocated	Safeguarding	10
Adoption Allowances*	Med	Final Issued	Safeguarding	10
Western Bay Adoption Services	Med/Low	Final Issued	Safeguarding	15
Foster Swansea	Med	Final Issued	Safeguarding	10
Youth Provision in Early Help	Med	Planned	Safeguarding	15
Residential & Outdoor Centres*	Med	In Progress	Safeguarding	10
<b>Adult Services</b>				
Home Care*	Med/High	Allocated	Safeguarding	10
West Glamorgan Regional Partnership	New	Allocated	Safeguarding	5
All Wales Community Care Information System (WCCIS)	New	Final Issued	Safeguarding	10
Fforestfach Day Services	Low	In Progress	Safeguarding	10
CREST*	Med	Allocated	Safeguarding	10
Housing Support Grant	n/a	In Progress	Safeguarding	10
Enable Support for Independent Living Grant	n/a	In Progress	Safeguarding	10
<b>Adult Services – Directorate Services</b>				
Client Property & Finance	Med	Planned	Safeguarding	15
Review of Transitional Placement Agreements	New	Allocated	Safeguarding	10
<b>Tackling Poverty</b>				
Local Area Coordinator Review	New	Allocated	Poverty	5
<b>Building Services</b>				

Heol y Gors – Stores, Admin & Finance, Oracle T&L*	Med/High	Planned	Economy & Infrastructure, Safeguarding	20
Heol y Gors – Plant & Transport	Med/Low	Planned	Economy & Infrastructure, Safeguarding	7
Day to Day Repairs / Maintenance Section*	Med	Allocated	Economy & Infrastructure, Safeguarding	20
<b>Property Services</b>				
Quadrant Rents & Estates Management (inc. Rentals)	Med	In Progress	Economy & Infrastructure	10
<b>Waste Management &amp; Parks</b>				
Waste Management	Med	In Progress	Economy & Infrastructure, Resource & Biodiversity	10
Grounds Maintenance & Central Operations (inc. Burials, Stores and Workshops)	Med/Low	Allocated	Economy & Infrastructure, Resource & Biodiversity	15
Cleansing Strategy	New	Planned	Economy & Infrastructure, Resource & Biodiversity	5
<b>Highways &amp; Transportation</b>				
Transport Support	Med	Planned	Economy & Infrastructure	10
Concessionary Bus Fares	Med	Planned	Economy & Infrastructure	5
Civil Parking Enforcement	Med/Low	Allocated	Economy & Infrastructure	20
Swansea City Bus Station	Med	Final Issued	Economy & Infrastructure	8
Advance Payment Code	Med	Planned	Economy & Infrastructure	8
Streetworks	Med	Planned	Economy & Infrastructure	10
Fleet Maintenance	Med/High	Allocated	Economy & Infrastructure	15
Traffic Orders	High	In Progress	Economy & Infrastructure	10
Transport Depot	Med	Final Issued	Economy & Infrastructure	15
Live Kilometre Support Grant	n/a	Allocated	Economy & Infrastructure	5
<b>Housing &amp; Public Health</b>				
Housing Options	Med	Allocated	Poverty, Safeguarding	20
Leasehold Properties	Med	Allocated	Poverty, Safeguarding	15
Furnished Tenancy Scheme	Med/Low	Planned	Poverty, Safeguarding	12
Home Improvement Team	Med	Allocated	Poverty, Safeguarding	10
Application Controls – CX System (Flare Replacement)*	Med	Allocated	Poverty, Safeguarding	5
Burials & Cremations – Swansea Crematorium	Med	Final Issued	Poverty, Safeguarding	10
Trading Standards Division	Med/Low	Planned	Poverty, Safeguarding	10
Licensing Division	High	Allocated	Poverty, Safeguarding	15
Rechargeable Works*	Med	Final Issued	Poverty, Safeguarding	15
Pollution Control Division	Med	Planned	Poverty, Safeguarding	10
Welsh Housing Quality Standards	New	Allocated	Poverty, Safeguarding	10

Cultural Services				
Foreshore & Lettings (inc. Land Train & Caravans)	Med/High	Final Issued	Economy & Infrastructure	15
St Helen's Ground	Med/Low	Final Issued	Economy & Infrastructure	5
Spot Checks	Med	Final Issued	Economy & Infrastructure	5
Libraries Admin & Central Library*	Med	In Progress	Economy & Infrastructure	15
Tourism Marketing	Med	Final Issued	Economy & Infrastructure	10
Planning & City Regeneration				
Swansea Market	Low	Planned	Economy & Infrastructure, Resources & Biodiversity	20
Economic Development – Admin	Med	Final Issued	Economy & Infrastructure, Resources & Biodiversity	10
External Funding Team	Med	Allocated	Economy & Infrastructure, Resources & Biodiversity	5
Planning Services – Administration & Fees	Med	In Progress	Economy & Infrastructure, Resources & Biodiversity	15
Section 106 Agreements	Med/High	Allocated	Economy & Infrastructure, Resources & Biodiversity	10
Communications & Marketing				
Communications & Public Relations	Med	Final Issued	Transformation & Council Development	10
Corporate Marketing	Low	Allocated	Transformation & Council Development	7
Civic Admin/Mayoral Service/Mansion House*	Med	Allocated	Transformation & Council Development	10
Design Print	Med	In Progress	Transformation & Council Development	15
Emergency Planning & Business Continuity*	Med	Draft Issued	Transformation & Council Development	10
Health & Safety (inc. Wellbeing)	Med/Low	Planned	Transformation & Council Development	10
Financial Services & Service Centre				
Cashiers Office – CCI Reconciliation	Med/High	Planned	Section 151 Assurance	5
Write-Off Requests	n/a	In Progress	Section 151 Assurance	5
Cashiers Write-off's	n/a	Planned	Section 151 Assurance	5
Insurance	Med	In Progress	Section 151 Assurance	10
Taxation – VAT	Med	Planned	Section 151 Assurance	10
Pension Fund Other Transactions	Med	Planned	Section 151 Assurance	10
AP Project Bank Accounts	New	Planned	Section 151 Assurance	8
Non-Residential Care	Med/High	Allocated	Section 151 Assurance, Safeguarding	25
Purchase Card Transactions Monthly Review	Med	In Progress	Section 151 Assurance	10
Purchase Card Administration	Med/Low	Planned	Section 151 Assurance	15

Application Controls – Foster Care System	Med	In Progress	Section 151 Assurance	5
<b>Legal, Democratic Services &amp; Business Intelligence</b>				
Coroners Service	Med	Final Issued	Monitoring Officer Assurance	12
Election Expenses (Local Government Elections)	n/a	Allocated	Monitoring Officer Assurance	10
Legal Services Management of Risk	Med	Planned	Monitoring Officer Assurance	10
Welsh Translation Unit	Med	In Progress	Monitoring Officer Assurance	10
<b>Commercial Services</b>				
Review of Contracts in IT	New	Allocated	Section 151 Assurance	10
Review of invoices paid with retrospective order placed on Oracle	Med/High	Planned	Section 151 Assurance	10
Formal Contracts & Waivers	New	Planned	Section 151 Assurance	10
<b>Digital &amp; Customer Services Audits</b>				
Blue Badges	Med/Low	Final Issued	Transformation & Council Development	5
Corporate Complaints	Med	Planned	Transformation & Council Development	8
Corporate Learning & Development Team*	New	Allocated	Transformation & Council Development	5
Management of Absence	Med/High	Planned	Transformation & Council Development	10
<b>Contract Audits</b>				
Contracts Register	Med	Planned	Transformation & Council Development	10
<b>Computer Audits</b>				
Internet Controls – Corporate Network	Med/Low	Planned	Transformation & Council Development	10
Web Development	New	Planned	Transformation & Council Development	10
Physical & Environmental Controls	Med	Planned	Transformation & Council Development	10
Software Licences (FAST)	Med	Planned	Transformation & Council Development	5
Change Controls (CIPFA Matrix)	Med	Planned	Transformation & Council Development	5
Change Control –Oracle*	Med	Allocated	Transformation & Council Development	5
Digital Strategy	Med	Planned	Transformation & Council Development	10
Use of Idea - Data Matching NFI	n/a	In Progress	Section 151 Assurance	5
<b>Projects &amp; Special Investigations</b>				
Unpresented Cheques	n/a	In Progress	Section 151 Assurance	5
Galileo Management System	n/a	In Progress	Section 151 Assurance	10
Annual Plan & Annual Report	n/a	In Progress	Section 151 Assurance	5



Annual Consultation Exercise	n/a	In Progress	Section 151 Assurance	10
Recommendation Tracker Exercise	n/a	In Progress	Section 151 Assurance	5
Follow-ups	n/a	In Progress	Section 151 Assurance	20
PSIAS External Inspection	n/a	Planned	Section 151 Assurance	10
<b>Miscellaneous Audits</b>				
Swansea Central Phase 1 Programme & City Deal Update	New	Planned	Transformation & Council Development	10

\* Audits deferred from 2021/22 plan.

**Cross Cutting Audits** – 105 days

**Section 151 Officer Assurance** – 426 days

**Corporate Priorities**

**Safeguarding** (Safeguarding People from Harm) – 412 days

**Education** (Improving Education and Skills) – 168 days

**Economy & Infrastructure** (Transforming our Economy and Infrastructure) – 313 days

**Poverty** (Tackling Poverty) – 170 days

**Resources & Biodiversity** (Maintaining and Enhancing Swansea’s Natural Resources and Biodiversity) – 90 days

**Transformation & Council Development** (Transformation and Future Council Development) – 165 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

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**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

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**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.

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**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.

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

Please return the completed form to [accesstoservices@swansea.gov.uk](mailto:accesstoservices@swansea.gov.uk)

# Agenda Item 5



## Report of the Head of Cultural Services

Governance and Audit Committee – 9 November 2022

### Moderate Report - Destination Lettings 2022/23

<b>Purpose:</b>	To provide an update and response to the 2022 internal audit of Destination lettings.
<b>Report Author:</b>	Sue Reed (Community, Partnership & Destination Development Manager) & Jamie Rewbridge (Strategic Manager, Cultural Services)
<b>Finance Officer:</b>	Ben Smith
<b>Legal Officer:</b>	Debbie Smith
<b>Access to Services Officer:</b>	Catherine Window
<b>For Information</b>	

#### Service response to the internal audit of Destination lettings

##### 1. Introduction

- 1.1 As a result of an internal audit on the Destination Lettings function carried out in 2022, an assurance level of moderate was given.
- 1.2 An action plan was developed to address the recommendations identified and appropriate implementation steps put in place and is appended to this report.
- 1.3 This report addresses the 1 x High Risk (HR) and 1 x Medium risk (MR) actions:

- **Mumbles Hill Caravan Park**  
(2.1.4) Care should be taken to ensure all licensees are invoiced as required. (MR)

**Agreed and updated actions** – With immediate effect the outstanding invoice identified has been completed, resource issues with delay replacing member of staff, due to start 31/10/22.

Checking and monitoring process in place and an online service investigated.

(2.1.5) Licences should not be renewed if there are significant arrears from previous years. (HR)

**Agreed and updated actions** – All outstanding debts are now cleared or have repayment plans in place. Team following legal guidance undertook for the first time the removal of a caravan off site with tenant given until 15/9/22, confirmed this has now left the site. The large debt had unprecedented reasons for not responding to calls, emails during the period.

Officers will now look at ensuring continuation of this hard system of recovery following discussions with legal colleagues and further, the proposed online service will also flag issues earlier.

1.4 All other reported risks were Low Risk (LR) and Good Practice (GP).

## **2. Equality and Engagement Implications**

2.1 There are no equality and engagement implications associated with this report.

## **3. Financial Implications**

3.1 There are no financial implications other than those set out in the body of the report.

## **4. Legal Implications**

4.1 There are no legal implications other than those set out in the body of the report.

**Background Papers:** None.

### **Appendices:**

Appendix A - Foreshore and Lettings – Management Action Plan 2022/23

Appendix B IIA screening

## Classification of Audit Recommendations

Recommendation	Description
High Risk	Action by the client that we consider <b>essential</b> to ensure that the service / system is not exposed to <b>major risks</b> .
Medium Risk	Action by the client that we consider <b>necessary</b> to ensure that the service / system is not exposed to <b>significant risks</b> .
Low Risk	Action by the client that we consider <b>advisable</b> to ensure that the service / system is not exposed to <b>minor risks</b> .
Good Practice	Action by the client where we consider <b>no risks</b> exist but would result in better quality, value for money etc.

## Audit Assurance Levels

Assurance Level	Basis	Description
High Assurance	Recommendations for ineffective controls affecting the material areas of the service are not High or Medium Risk. Any recommendations are mainly Good Practice with few Low Risk recommendations.	There is a sound system of internal control designed to achieve the system objectives and the controls are being consistently applied.
Substantial Assurance	Recommendations for ineffective controls affecting the material areas of the service are not High Risk. Occasional Medium Risk recommendations allowed provided all others are Low Risk or Good Practice.	There is a sound system of internal control but there is some scope for improvement as the ineffective controls may put the system objectives at risk.
Moderate Assurance	Recommendations for ineffective controls affecting the material areas of the service are at least Medium Risk.	The ineffective controls represent a significant risk to the achievement of system objectives.
Limited Assurance	Recommendations for ineffective controls affecting the material areas of the service are High Risk.	The ineffective controls represent unacceptable risk to the achievement of the system objectives.

**SWANSEA COUNCIL  
MANAGEMENT ACTION PLAN  
DESTINATION LETTINGS 2022/23**

REPORT REF	RECOMMENDATION	CLASS (HR; MR; LR; GP)	AGREED ACTION/ COMMENTS	RESPONSIBILITY FOR IMPLEMENTATION	IMPLEMENTATION DATE
<b>Mumbles Hill Caravan Park</b>					
2.1.2	Licences should be obtained from all licensees.  <i>(Previous Recommendation)</i>	LR	New online licence agreement system been looked at with view to be in place in readiness for next season. Discussions with officers and webpage colleagues to ensure system is able to flag non return of licence.	Destination Coordinator	March 2023
2.1.3	Where a Licensee no longer wishes to retain their plot, it should revert to the Council for allocation to applicants on the site waiting list.	LR	Agreed.	Destination Coordinator	October 2022
2.1.4	a) Invoice 60371886 should be cancelled.	GP	Agreed.	Destination Coordinator / Lettings Team	October 2022
2.1.4	b) Care should be taken to ensure all licensees are invoiced as required.	MR	Agreed.	Destination Coordinator / Lettings Team	September 2022
2.1.5		HR			September 2022



REPORT REF	RECOMMENDATION	CLASS (HR; MR; LR; GP)	AGREED ACTION/ COMMENTS	RESPONSIBILITY FOR IMPLEMENTATION	IMPLEMENTATION DATE
	<p>Licences should not be renewed if there are significant arrears from previous years.</p> <p><i>(Previous Recommendation)</i></p>		<p>AR Transactions and debt recovery together with officers confirm that all debts, other than 1, are now repaid or have repayment schemes in place.</p> <p>Regarding the large outstanding debt this is now being taken to court and the tenant has legally as of 15/9/22 been asked to remove their caravan off site. There have been ongoing discussions with legal and debt recovery over a number of months regarding this debt.</p> <p>Officers will now look at ensuring a hard system of recovery and to be able to get Legal involved at an early stage and agreed that licences would be cancelled and would not continue into next licence period if a similar situation was to arise in the future.</p>	Destination Coordinator	
<b>Langland Beach Huts</b>					
2.2.3	Evidence of the draw should be retained. If the draw is carried out using Microsoft Teams then the call should be recorded.	LR	Agreed that the draw in future will be recorded.	Destination Coordinator / Lettings Team	January 2023

# Integrated Impact Assessment Screening Form – Appendix B

Please ensure that you refer to the Screening Form Guidance while completing this form.

## Which service area and directorate are you from?

Service Area: Cultural Services

Directorate: Place

### 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:** As a result of an internal audit on the Destination Lettings function carried out in 2022, an assurance level of moderate was given. As a result an action plan has been developed to address the recommendations identified and appropriate implementation steps put in place to improve internal practices and procedures.

### 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	No Impact
	+	-	+	-	+	-		
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"/>	<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"/>	<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"/>	<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"/>	<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"/>	<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"/>	<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"/>	<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"/>	<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"/>	<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"/>	<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"/>	<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"/>	<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"/>	<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"/>	<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"/>	<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"/>	<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"/>	<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"/>	<input type="checkbox"/>
Human Rights	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

## Integrated Impact Assessment Screening Form – Appendix B

**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 report is to describe and confirm the implementation of the recommendations of Audit in tightening up systems and transparency for transactions. Steps have been put in place to improve internal practices and procedures.

**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

---

**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.)*

Very minor impact although clearer systems for invoicing and licence acceptance process via online system which can only improve the overall service to the caravan owners who use the council site.

# Integrated Impact Assessment Screening Form – Appendix B

## 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)

The Screening is for a set of actions that will improve the administrative and accountancy function of the Destination Lettings service including improvements in booking systems and processes for licences, credit control and payment functions.

(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.

<b>Screening completed by:</b>
<b>Name:</b> Sue Reed
<b>Job title:</b> Community, Partnership & Destination Development Manager
<b>Date:</b> 26/10/22
<b>Approval by Head of Service:</b>
<b>Name:</b> Tracey McNulty
<b>Position:</b> Head of Cultural Services
<b>Date:</b> 26/10/22

Please return the completed form to [accesstoservices@swansea.gov.uk](mailto:accesstoservices@swansea.gov.uk)

# Agenda Item 6



## Report of the Head of Communications & Marketing

Governance and Audit Committee – 9 November 2022

### Corporate Risk Overview - Quarter 2 2022/23

<b>Purpose:</b>	The report presents an overview of the status of Corporate Risk in the Council to provide assurance to the Committee that key risks are being managed in accordance with the Council's risk management policy and framework.
<b>Report Author:</b>	Richard Rowlands
<b>Finance Officer:</b>	Paul Roach
<b>Legal Officer:</b>	Debbie Smith
<b>Access to Services Officers:</b>	Rhian Millar / Catherine Window
<b>For Information</b>	

#### 1. Background

1.1 This report provides an overview of the status of Corporate risks in the Council to give assurance that key risks are being managed and risk management process is being followed.

#### 2. Corporate Risk: Quarter 2 2022/23

2.1 The following summarises the status of risks recorded in the Corporate Risk Register as at Quarter 2 2022/23

2.2 There were 6 Red status risks in the Corporate Risk Register as at the end of Q2 2022/23:

- Risk ID 153. Safeguarding.
- Risk ID 159. Financial Control: MTFP aspects of Sustainable Swansea.
- Risk ID 221 Availability of Domiciliary Care.
- Risk ID 222. Digital, Data and Cybersecurity.
- Risk ID 309. Oracle Fusion.
- Risk ID 319. Escalating Provider Costs.

- All of the Corporate risks were recorded as having been reviewed at least once during Q2.
- No new risks were added to the Corporate Risk Register.
- 4 Corporate risks were deactivated during Q2 (see para 3):
  - Risk ID 180. New legislative and statutory changes.
  - Risk ID 259. Regional Working.
  - Risk ID 264. COVID-19.
  - Risk ID 276. Achieving Better Together Recovery.
- No risks were escalated to the Corporate Risk Register.
- 1 Corporate risks was de-escalated from the Corporate Risk Register.
  - Risk ID 289. Reducing and tackling Fraud.
- 4 Corporate Risks had their RAG status changed during Q2.

2.3 The report at Appendix A includes the risks as at 30/06/22 recorded within the Council's Corporate Risk Register. The reports for each risk include the following information:

- *Risk title and description*...to summarize and describe the risk.
- *Risk Identification (ID) number*...to identify and search for the risk in the register.
- *Risk level*...Corporate level risks.
- *Responsible Officer*...the officer responsible for managing the risk.
- *Councillor*...the Councillor whose portfolio the risk relates to.
- *Last update*...when the risk was last updated in the risk register.
- *Historical RAG*...the level of risk assigned historically each month over a 12 month period (Red – High; Amber – Medium; Green – Low).
- *Current Control Measures*...live actions assigned to control or mitigate the level of risk. *Last update*...the date of the last time the Control Measure was updated in the risk register. *Risk response*...how the risk is controlled. *Projected Completion*...the date the Control Measure is expected to be implemented.
- *Historical impact*...monthly assessment on the level of impact (1 = low; 5 = very high) should the risk come into effect. The graph shows the historical level of impact assigned each month over a 12 month period.
- *Historical likelihood*...monthly assessment on how likely the risk is to come into effect (1 = low; 5 = very high). The graph shows the historical level of likelihood assigned each month over a 12 month period.

### 3. Annual Review of Corporate Risks 2022/23.

- 3.1 The annual review of the Corporate Risks took place at Corporate Management Team during Q2 on 17<sup>th</sup> August 2022.
- 3.2 The following table is a summary of the outcome from the workshop:

	<b>New Corporate Risks</b>
1	Supply chain disruption.
2	Workforce recruitment and retention.
3	Mandatory training (including safeguarding training).
4	Homelessness and housing supply.
5	Net Zero 2030 target.
6	Social demographics and impact on demand / resources.
7	Social cohesion.
	<b>Closed Corporate Risks</b>
1	Risk ID 180. New legislative and statutory changes.
2	Risk ID 259. Regional Working.
3	Risk ID 264. COVID-19.
4	Risk ID 276. Achieving Better Together Recovery.
	<b>Remaining Corporate Risks</b>
1	Risk ID 94. Pupil attainment and achievement
2	Risk ID 153. Safeguarding
3	Risk ID 159. Financial Control - MTFP Delivery
4	Risk ID 221. Availability of Domiciliary Care
5	Risk ID 222. Digital, data and cyber security
6	Risk ID 235. Emergency Planning, Resilience and Business Continuity
7	Risk ID 236. Health & Safety
8	Risk ID 269. Local economy and infrastructure
9	Risk ID 277. Achieving Better Together - Transformation
10	Risk ID 290. Impact of Poverty
11	Risk ID 309. Oracle Fusion
12	Risk ID 319. Escalating Provider Costs
13	Risk ID 320. Safeguarding Mandatory Training (Nb - will be closed when new corporate risk on mandatory training is created)

3.3 In addition, there were some changes proposed to the remaining Corporate Risks. For example, the Corporate Risk on Financial Control has been updated to reflect increasing financial pressures on the Council through rising inflation.

3.4 The new Corporate Risks are being fleshed out and other amendments being made. Changes will be added to the Corporate Risk register once this work is complete, estimated sometime during Q3.

3.5 As part of this work, the Council is also investigating the possibility of adding residual and inherent risk assessments to the register, i.e. the level of risk before and after Control Measures are applied.

#### **4. Internal Control Environment and Risk Reporting**

4.1 The Governance & Audit Committee Chair had requested that Directors attend each quarter on a rotational basis and provide the Committee with presentations regarding the internal control environment, including risk management; this report providing a

Corporate Risk overview will coincide with Director's attendance each quarter.

## **5. Integrated Assessment Implications**

5.1 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.

5.1.1 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'.

5.1.2 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.

5.1.3 A Screening form was completed. This report is a 'for information' report and so is not relevant for an IIA.

## **6. Legal Implications**

6.1 There are no legal implications.

## **7. Financial Implications**

7.1 There are no financial implications.



**Background papers:** None

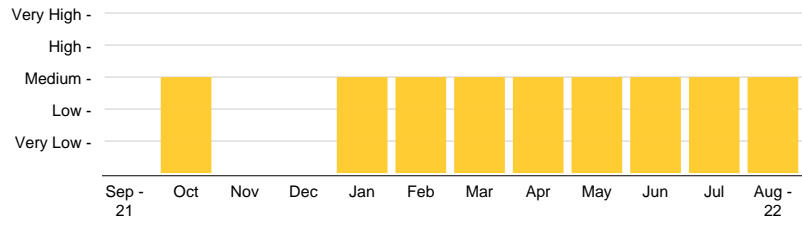
**Appendices:**

Appendix A - Corporate Risks as at 30/09/22.

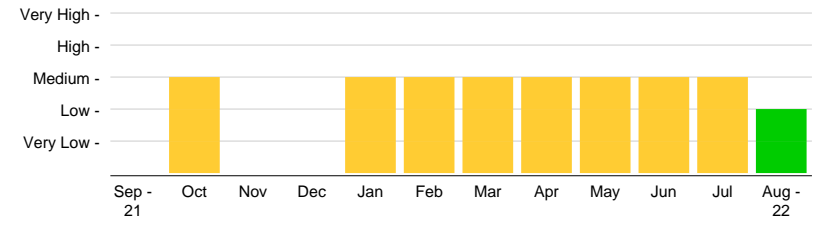
Appendix B - IIA Screening Form



Historical Impact : **Medium**



Historical Likelihood : **Low**



# Risk on a Page

Risk Title : Safeguarding

Risk ID : 153

Description : If our safeguarding arrangements are not sufficiently robust, then we will not be doing everything we possibly can to prevent the death, injury or neglect of a child or vulnerable adult and consequential reputational damage.

Risk Level : Corporate

Responsible Officer : David.Howes

Councillor : Louise Gibbard

Last Update : 08/09/2022

Historical RAG :	Sep-21	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug-22
	RED	RED	RED	RED	RED	RED	RED	RED	RED	RED	RED	RED

## Current Control Measures

Recruit 8 additional unqualified and business support staff by the end of December 2021 to take on some of the functions that would usually be carried out by social workers in order to reduce the burden on child protection social workers so that they can prioritise direct work with children who are subject to child protection plans.

Last Update

Risk Response

Projected Completion

03/03/2022

Treat

31/03/2023

Monitor each month at PFM and bi-monthly at scrutiny committee the performance of a dedicated safeguarding team established in adult services to ensure a timely response to all safeguarding referrals and undertake a further review of adult services in April

03/03/2022

Treat

31/03/2023

Monitor the effectiveness of safeguarding arrangements bi-monthly at the corporate safeguarding board and the regional safeguarding board, quarterly at CMT and monthly at PFM and take appropriate remedial action.

03/03/2022

Treat

31/03/2023

Prioritise and target resources at maintaining care and support for those individuals in most critical need or at risk of suffering harm as part of the emergency planning infrastructure and re-prioritisation of the Councils COVID-19 Recovery Plan.

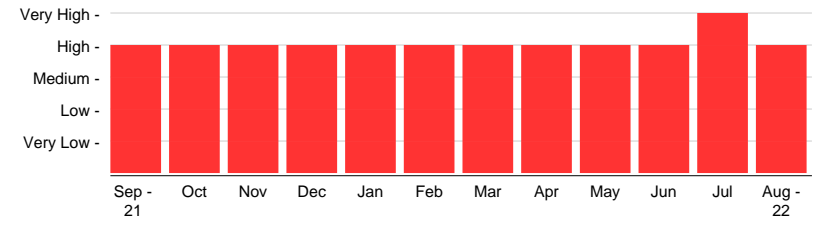
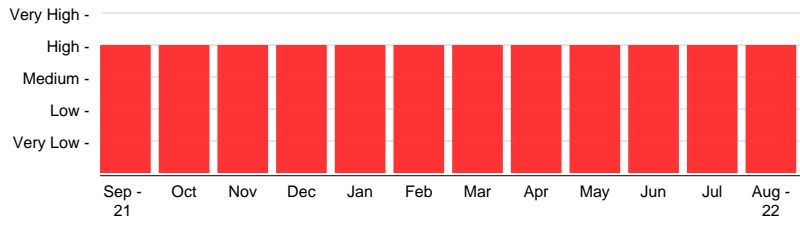
03/03/2022

Treat

31/03/2023

Historical Impact : High

Historical Likelihood : High



# Risk on a Page

Risk Title : Financial Control - MTFP aspects of Sustainable Swansea

Risk ID : 159

Description : If we fail to deliver Sustainable Swansea and maintain sufficient financial control, and in particular do not ensure we contain service overspending, especially now inflation is embedded at levels far above the expectation of around 2%, then we will not be able to respond appropriately to continuing austerity, demographic pressures, increasing demand and price pressures and changing public expectations.

Risk Level : Corporate

Responsible Officer : Ben.Smith

Councillor : Robert Stewart

Last Update : 21/09/2022

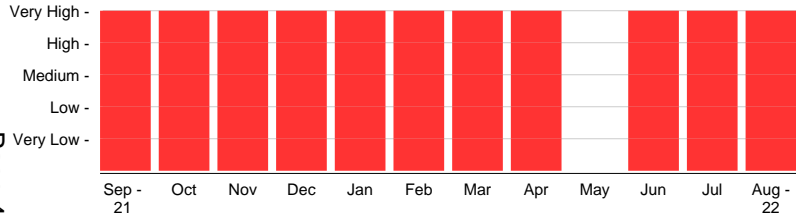
Historical RAG :	Sep-21	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug-22
	RED	RED	RED	RED	RED	RED	RED	RED	RED	RED	RED	RED

Page 44

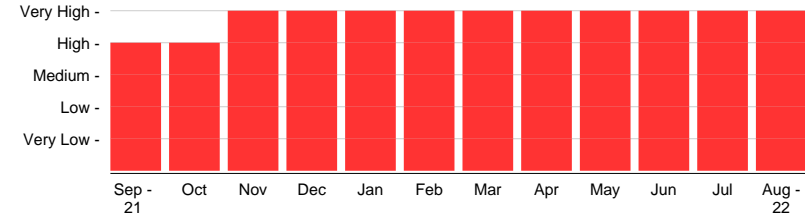
Current Control Measures	Last Update	Risk Response	Projected Completion
Covid disruption	21/09/2022	Tolerate	01/01/2023
COVID-19 Recovery Plan : Future Council - Finance - New MTFP. Linkages with Achieving better Together Can be refreshed after CSR 2021. Do expect multi year settlement from Welsh Government a possibility which will aid medium term certainty.	20/09/2022	Treat	01/01/2023
Identify uncontrollable inflation pressures as variances in the monthly PFM budget reporting cycles and quarterly through to Cabinet.	20/09/2022	Tolerate	01/04/2023
Compliance within Financial Procedure rules so that spend remains within budget, including permitted virements.	20/09/2022	Treat	01/04/2023
Services to ensure that inflation pressures are managed and contained within cash limits agreed at the time the budget and MFTP are set.	20/09/2022	Treat	01/04/2023
Extant spending restrictions published to all staff and reviewed and many controls continue to be directly exercised by CMT in relation to filling vacant posts, restructures, regrades and committing contract sums	20/09/2022	Treat	01/04/2023
Agreed and well established quarterly reporting plan in place to document and record at Cabinet all actions or non actions in services to contain spending	20/09/2022	Treat	01/04/2023
PFM (Performance and Financial Management/Monitoring) process monthly is well established and understood by all officers with appropriate escalation mechanism to S151 Officer, Chief Executive and Cabinet if non compliance	20/09/2022	Treat	01/04/2023

Current Control Measures	Last Update	Risk Response	Projected Completion
Agree modest virements in conjunction with the S151 Officer and report more sizeable issues for decision through Cabinet on S151 Officer advice around releases from central inflation provision (£4m) and contingency (£3.5m) in year.	23/03/2022	Treat	31/03/2023
The S151 Officer to issue forthright and formal advice on the adequacy of budgets as part of budget setting, including the central inflation provision and contingency over the medium term taking into account all known pressures including prices.	23/03/2022	Treat	31/03/2023
Further development work to progress on transformation agenda over medium term through Achieving Better Together reshaping programme.	23/03/2022	Treat	31/03/2023

Historical Impact : **Very High**



Historical Likelihood : **Very High**



# Risk on a Page

Risk Title : Availability of Domiciliary Care

Risk ID : 221

Description : If demand for personal care at home continues to exceed the Council's capacity to directly provide or commission sufficient domiciliary care staff and services, then the local authority will fail to meet its statutory duties under the Social Services and Well Being Act, individuals care and support needs will not be sufficiently well met and there will be significantly increased pressure on acute hospital services.

Risk Level : Corporate

Responsible Officer : David.Howes

Councillor : Louise Gibbard

Last Update : 29/09/2022

Historical RAG :	Sep-21	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug-22
	RED	RED	RED	RED	RED	RED	RED	RED	RED	RED	RED	RED

**Current Control Measures**

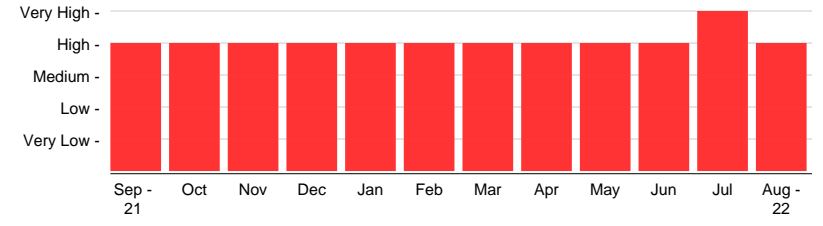
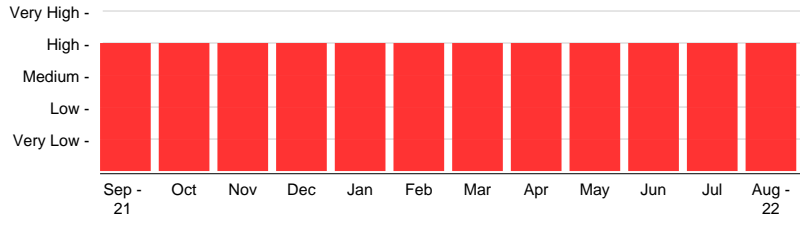
Page 46

	Last Update	Risk Response	Projected Completion
Review as part of the budget setting process within social services, the need for a further uplift to the 10% uplift of the fee to all domiciliary care providers implemented in year to enable external providers to pay a competitive salary to staff to assist with the recruitment and retention of domiciliary care staff.	29/09/2022	Treat	30/11/2022
Increase access to short term residential placements to reduce the need for high-intensity domiciliary care for individuals being discharged from hospital. Monitor the effectiveness of this approach bi-monthly at the regional health and care transformation board and review the emergency arrangements in Feb 2022.	29/09/2022	Treat	30/11/2022
Increase the number of contracted providers when capacity pressures require and review annually the Councils framework for commissioning domiciliary care.	29/09/2022	Treat	31/03/2023
Review waiting lists and care provider available capacity on a daily basis in order to prioritise access to services for individuals' needs. Review waiting lists on weekly basis to ensure priority cases are being considered and monitor at the regional Transformation Board meeting.	29/09/2022	Treat	31/03/2023

Historical Impact : High

Historical Likelihood : High





# Risk on a Page

Risk Title : Digital, data and cyber security

Risk ID : 222

Description : CR86 -If we do not have robust digital, data and cyber security measures and systems and behaviours in place, embedded and working as best as they can be, then we will be vulnerable to cyber threats, disruption to service delivery, possible loss of information including confidential information and associated fines and reputational damage.

Risk Level : Corporate

Responsible Officer : Sarah.Lackenby

Councillor : Andrea Lewis

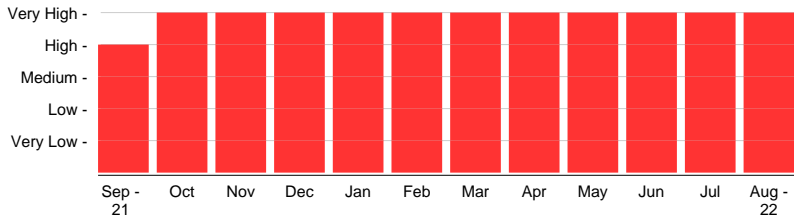
Last Update : 15/09/2022

Historical RAG :	Sep-21	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug-22
	RED	RED	RED	RED	RED	RED	RED	RED	RED	RED	RED	RED

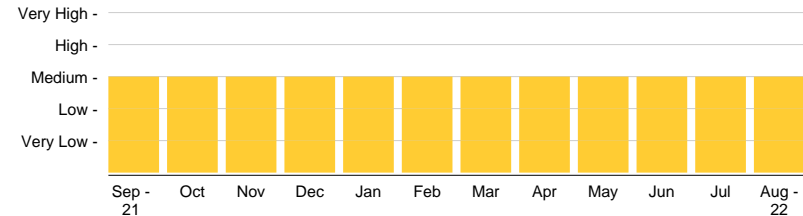
Page 48

Current Control Measures	Last Update	Risk Response	Projected Completion
Communication to users to keep up awareness	15/09/2022	Treat	31/03/2023
Constant monitoring and surveillance of cyber risks by Security Office using system and tools in place. Situation reported monthly to Digital Services Board and Information Governance Board chaired by SIRO.	15/09/2022	Treat	31/12/2022
New tools from Microsoft being reviewed to provide phishing test as part of continued vigilance and education to users on cyber security	15/09/2022	Treat	31/12/2022
DR test training completed for Digital Services team. Simulated test of a cyber attack. Training to be provided to HoS and CMT	27/07/2022	Treat	31/12/2022

Historical Impact : Very High



Historical Likelihood : Medium



# Risk on a Page

Risk Title : Emergency Planning, Resilience and Business Continuity

Risk ID : 235

Description : If we do not have sufficient emergency planning, resilience and business continuity arrangements in place, then we will not be able to respond effectively in an emergency, provide the necessary civic leadership or continue to run vital services and ensure compliance with the legal requirements of the Civic Contingencies Act 2004 as a Category 1 Responder.

Risk Level : Corporate

Responsible Officer : Ness.Young

Councillor : Robert Stewart

Last Update : 09/09/2022

Historical RAG :	Sep-21	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug-22
	AMBER		AMBER	AMBER	AMBER	AMBER		AMBER	AMBER	AMBER	AMBER	AMBER

## Current Control Measures

Last Update

Risk Response

Projected Completion

As a Category 1 responder under the Civil Contingencies Act, Swansea Council has a legal requirement to plan for and respond to emergencies, to do this the following is in-place.

09/09/2022

Treat

31/03/2023

Continue to plan for and respond to emergencies as a Category 1 responder under the Civil Contingencies Act, as follows:

1. Train staff at Operational, Tactical and Strategic Level via the South Wales Local Resilience Forum
2. Review each year and exercise every 3 years a Major incident Plan, unless activated or a significant change such as a change in statute require earlier change.
3. Maintain and review on an annual basis all subordinate plans, including Mass Fatalities, Flood, Offsite COMAH Plan, Rest Centre Plan. with exercising as appropriate
4. Manage a duty officer rota to effectively respond to emergencies available 24 hours per day, 365 days per year.
5. Annually review all identified risks within the borders of Swansea Council to ensure control measures remain relevant and proportionate.
6. Redistributed to all Heads of Service and review each year the Council's Corporate Business Continuity policy and guidance to ensure business continuity plans are robust and reviewed annually.
7. Review each year for all significant risks the Emergency Management Service (EMS) guidance, procedures and action cards.
8. The EMS acts as the conduit for security and counter terrorism information from the Welsh Extremism & Counter Terrorism Unit, disseminating information to key internal and external partners as required.
9. EMS maintains a fully stocked Incident Response Vehicle, to protect/support the public during an emergency.
10. Establish a Swansea Risk Group with Partner Agencies

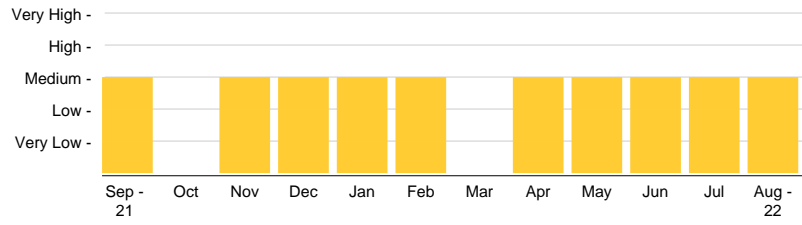
interviews for assistant post unsuccessful, post will be readvertised, EMS Manager added to duty rota in interim to cover leave and work assigned in EMS delivery plan redistributed in interim.

09/09/2022

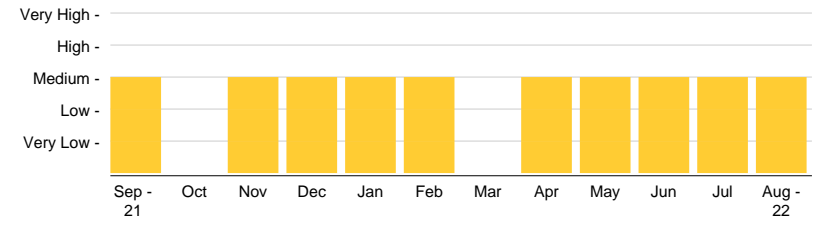
Treat

30/09/2022

Historical Impact : **Medium**



Historical Likelihood : **Medium**



# Risk on a Page

Risk Title : Health & Safety

Risk ID : 236

Description : If we fail to have robust Health & Safety policies and arrangements in place, then there could be a health and safety breach identified as a corporate failing with associated legal, financial and reputational consequences

Risk Level : Corporate

Responsible Officer : Ness.Young

Councillor : David Hopkins

Last Update : 09/09/2022

Historical RAG :	Sep-21	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug-22
	AMBER		AMBER	AMBER	AMBER	AMBER		AMBER	AMBER	AMBER	AMBER	AMBER

## Current Control Measures

Continue to undertake an annual program of Health & Safety and Fire Safety Management audit and inspections across all service areas to maintain and improve arrangements and compliance with policy and ensure that agreed improvement plans are put in-place and monitored by the Principal H&S Officer through monthly 1-2-1's for completion.

Continue to ensure that there is appropriate H&S training and administer Corporate H&S training records and qualification refresher recalls and issue compliance reports to services on a bi-annual basis monitored by the Senior H&S Training Officer.

Continue to investigate more significant accidents falling under the remit of the RIDDOR regulations and provide a management report to prevent re-occurrence, ensure legal compliance and an improvement of standards; in addition, provide these reports with statistical information to Directors bi-annually and within an annual corporate accident report and trend analysis.

Manage a preventative RAG rated alert system allowing communication of best practise, legal/policy changes and areas for action across the Authority and document control and store for evidence purposes and liaison with the Health & safety Executive, fire and rescue services and legal representatives.

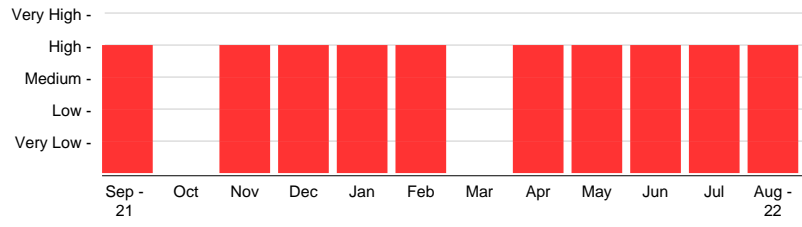
1. Maintain the Corporate Health & Safety Policy, which clearly identifies the Health & safety responsibilities of every level of employee, and review (including subordinate policies) every 3 years or if significant change occurs, such as a change in statute, leader or statute changes.

2. Provide the Corporate Health & Safety Policy to all staff during induction and provide mandatory Health & Safety training framework for all employees.

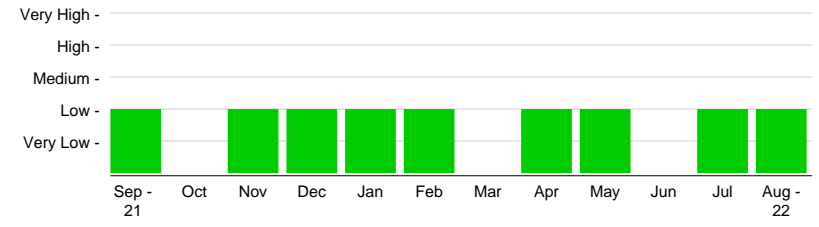
3. Continue Bi-annual Health & Safety Committee meetings chaired by each Director and made up of employee and management representatives and trade unions, supported by competent H&S Officers who provide statistical reports, advice and any updates from the Health & Safety Executive.

Last Update	Risk Response	Projected Completion
09/09/2022	Tolerate	31/03/2023
09/09/2022	Treat	31/03/2023

Historical Impact : **High**



Historical Likelihood : **Low**



# Risk on a Page

Risk Title : Local economy and infrastructure

Risk ID : 269

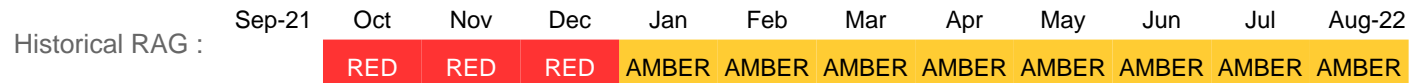
Description : If the local economy and infrastructure is not transformed and supported to be resilient and to take advantage of national and global trends and events and attract investment, then it will not fulfil its potential as a regional centre to raise aspirations, improve services, lift skills, improve connectivity, create well-paid employment opportunities and improve the well-being of Swansea citizen.

Risk Level : Corporate

Responsible Officer : Martin.Nicholls

Councillor : Robert Stewart

Last Update : 05/09/2022



### Current Control Measures

Last Update

Risk Response

Projected Completion

Page 53

Work with partners to deliver the Swansea Bay City Deal to attract investment across the region to deliver highly skilled and well-paid jobs, with outcomes and programme achieved in line with the City Deal Funding Agreement.

08/07/2022

Treat

31/12/2022

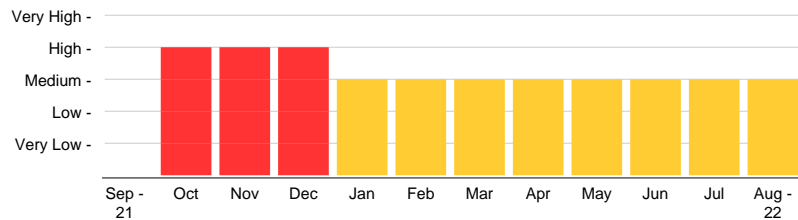
Organise and facilitate virtual Meet-the-Buyer events to help local businesses at key milestones to identify opportunities to bid for Council work and contracts that will help retain spend locally, creating a multiplier effect. Frequency and timing to be coordinated with contractor according to build programme.

22/02/2022

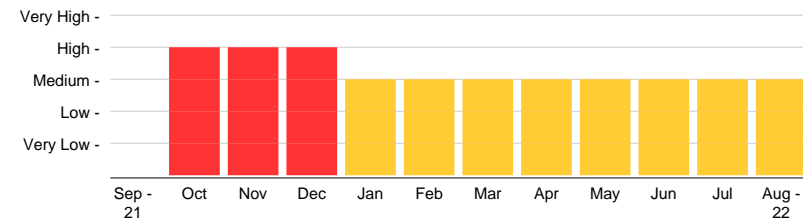
Treat

31/12/2022

Historical Impact : Medium



Historical Likelihood : Medium



# Risk on a Page

Risk Title : Achieving Better Together - Transformation

Risk ID : 277

Description : If the Council does not transform effectively it will not be sustainable and financially resilient in the longer term

Risk Level : Corporate

Responsible Officer : Ness.Young

Councillor : Andrea Lewis

Last Update : 05/09/2022

Historical RAG :	Sep-21	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug-22
	AMBER	AMBER	AMBER	AMBER	AMBER	AMBER	AMBER	AMBER	AMBER	AMBER	AMBER	AMBER

### Current Control Measures

Develop an end of programme report from the previous transformation programme and use the lessons learnt following a review at Scrutiny in March 22 to re-shape the new Swansea - Achieving Better Together from Recovery programme.  
 (Amended from: Learning from the previous transformation programme, Sustainable Swansea adapted into the new programme following final report to Scrutiny in August 2021) June 21

Last Update

05/09/2022

Risk Response

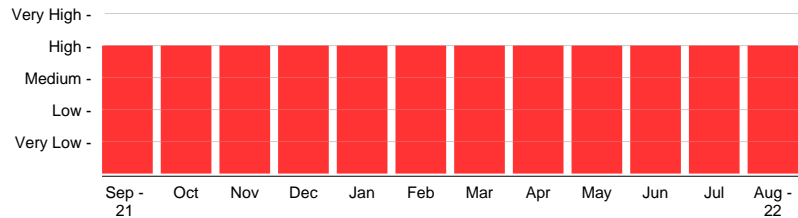
Treat

Projected Completion

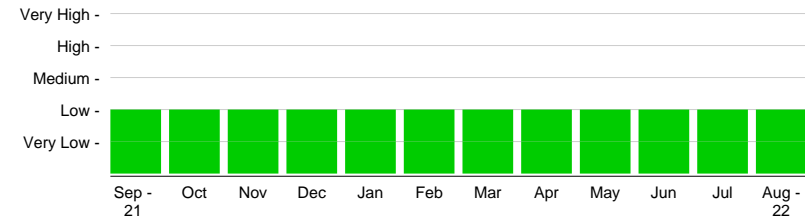
30/11/2022

Page 54

Historical Impact : High



Historical Likelihood : Low





# Risk on a Page

Risk Title : Impact of Poverty

Risk ID : 290

Description : If there is increased demand on Council services due to an increased number of residents experiencing the impact of poverty due to Covid. Then the impact includes increased debt, reduction in household income and negative impact on health and well-being.

Risk Level : Corporate

Responsible Officer : Amy.Hawkins

Councillor : Alyson Pugh

Last Update : 12/09/2022

Historical RAG :	Sep-21	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug-22
	AMBER	AMBER	AMBER	AMBER	AMBER	AMBER	AMBER	AMBER	AMBER	AMBER	AMBER	AMBER

Page 55

### Current Control Measures

The provision of Employability support, Debt and Benefit advice and guidance commissioned and in-house, increase take up of benefit entitlements, skills support and administration of Covid Self isolation payments. Work across the Authority through the Poverty Forum and with external partners through the Poverty Partnership Forum to identify risk management strategies to mitigate the impact.

### Last Update

05/05/2022

### Risk Response

Treat

### Projected Completion

31/03/2023

Increased demand on council services due to an increased number of residents experiencing the impact of poverty due to the cost of living crisis and the ongoing impact of the pandemic. The impact includes increased debt, reduction in household income and negative impact on health and well-being. The cost of living payments have been automatically been paid to those who we have details for other's the online application is open. Additional funding has been allocated for energy crisis payments which residents are accessing. Increased funding has been allocated to community and voluntary organisations for addressing food poverty and addressing period poverty.

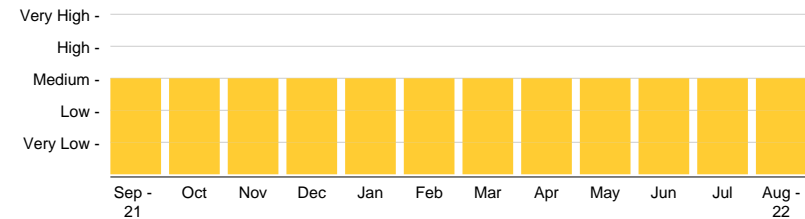
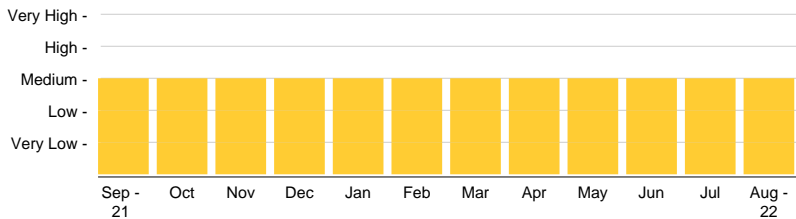
04/05/2022

Treat

31/03/2023

Historical Impact : Medium

Historical Likelihood : Medium



# Risk on a Page

Risk Title : Oracle Fusion

Risk ID : 309

Description : If the impact of the ongoing COVID response and subsequent volume of COVID recovery activities continue to pressure business as usual work across both services and the Council's external suppliers, then there is a risk the Oracle Fusion project will continue to experience delays that could impact the go live date of October 2022 and increase cost for the Council.

Risk Level : Corporate

Responsible Officer : Sarah.Lackenby

Councillor : Andrea Lewis

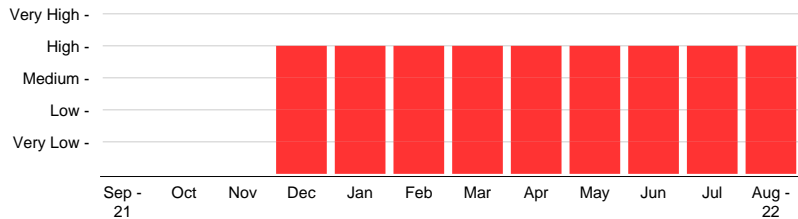
Last Update : 22/09/2022



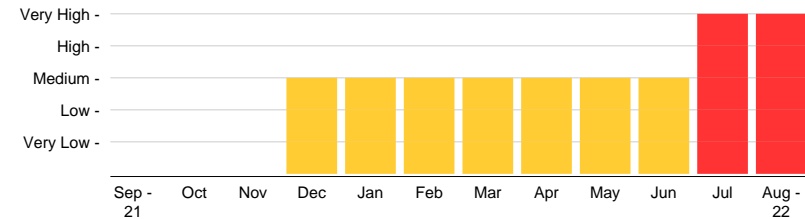
Page 50

Current Control Measures	Last Update	Risk Response	Projected Completion
Daily monitoring by the implementation Team and Project lead of the programme risk register with red risks and issues escalated to the Design Authority fortnightly, Executive Steering Board fortnightly and CMT.	22/09/2022	Tolerate	28/04/2023
Weekly monitoring by the Project lead of capacity and remedial actions plans put in place, agreed at Executive Steering Board fortnightly and escalated to CMT/Cabinet where appropriate.	22/09/2022	Tolerate	28/04/2023

Historical Impact : High



Historical Likelihood : Very High



# Risk on a Page

Risk Title : Escalating Provider Costs

Risk ID : 319

Description : If costs continue to rise for externally commissioned care services then there is a risk that either care services will not be sustainable and people may not receive care, or that costs to the department will increase.

Risk Level : Corporate

Responsible Officer : David.Howes

Councillor : Louise Gibbard

Last Update : 29/09/2022

Historical RAG :	Sep-21	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug-22
									RED	RED	RED	RED

### Current Control Measures

Ensure temporary financial support is affordable and aligned with appropriate budgets.

Last Update

29/09/2022

Risk Response

Treat

Projected Completion

01/11/2022

Review fuel costs paid to external domiciliary care workforce and provide additional payments to meet rising fuel costs (to be reviewed quarterly).

29/09/2022

Treat

01/11/2022

Review other rising costs across care home and domiciliary care services and propose solutions to address unforeseen cost increases (utilities, agency costs, food and insurance etc) - to be reviewed quarterly

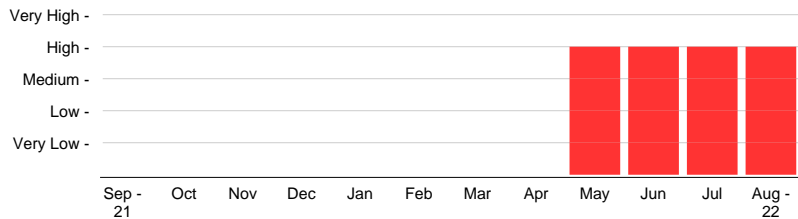
29/09/2022

Treat

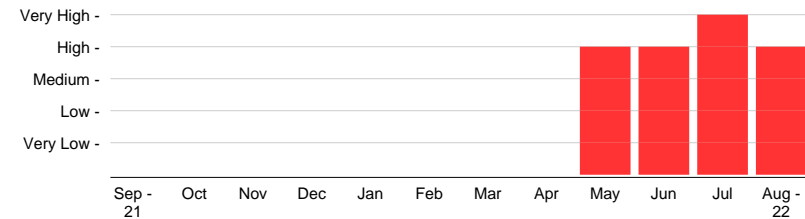
01/11/2022

Page 57

Historical Impact : High



Historical Likelihood : High



## Risk on a Page

Risk Title : Safeguarding Mandatory Training

Risk ID : 320

Description : If the council does not put robust arrangements in place to undertake and record mandatory training in relation to Safeguarding, then it will not be able to fulfil its duties to keep our citizens safe.

Risk Level : Corporate

Responsible Officer : Rachael.Davies

Councillor : David Hopkins

Last Update : 30/09/2022

Historical RAG :      Sep-21    Oct    Nov    Dec    Jan    Feb    Mar    Apr    May    Jun    Jul    Aug-22  
AMBER AMBER

**Current Control Measures**

Regular (at least Annual) review of relevant policies and procedures.

**Last Update**

30/09/2022

**Risk Response**

Treat

**Projected Completion**

31/03/2023

Corporate Safeguarding policy already in place for all staff and councillors to follow.

30/09/2022

Treat

31/03/2023

Regular Quarterly and annual reports to CMT.

30/09/2022

Treat

31/03/2023

The risk will be monitored through CMT as well as part of the risk management at PFM and Governance and Audit Committee.

30/09/2022

Tolerate

31/03/2023

Identified statutory officers identified and suitably qualified to ensure safeguarding arrangements are in place and policies and procedures are implemented.

27/05/2022

Treat

31/03/2023

Manager must ensure that this training forms part of the induction process for new staff and also reviewed as part of the annual appraisal on when a refresher is due.

27/05/2022

Treat

31/03/2023

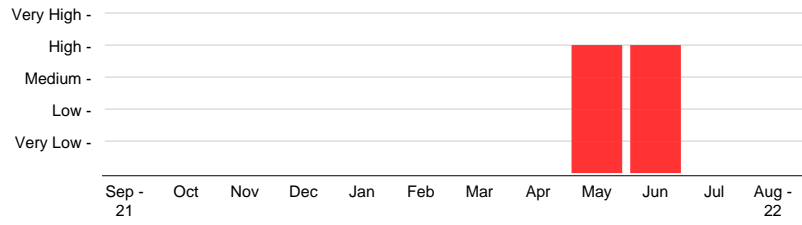
Ensure mandatory training on Safeguarding as well as Level 1 Violence against women, domestic abuse and sexual violence is undertaken by all employees and councillors.

27/05/2022

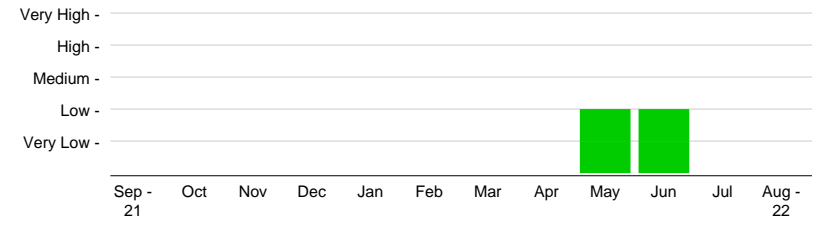
Treat

31/03/2023

Historical Impact :



Historical Likelihood :



# Integrated Impact Assessment Screening Form – Appendix B

**Please ensure that you refer to the Screening Form Guidance while completing this form.**

**Which service area and directorate are you from?**

Service Area: SDU

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
- Other

**(b) Please name and fully describe initiative here:**

Quarter 2 2022/23 Corporate Risk Overview. High level summary of the overall status of Corporate Risk in the Council during Q2.

**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	No Impact
	+	-	+	-	+	-		
Children/young people (0-18)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Older people (50+)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Any other age group	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Future Generations (yet to be born)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Disability	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Race (including refugees)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Asylum seekers	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Gypsies & travellers	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Religion or (non-)belief	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Sex	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Sexual Orientation	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Gender reassignment	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Welsh Language	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Poverty/social exclusion	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Carers (inc. young carers)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Community cohesion	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Marriage & civil partnership	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Pregnancy and maternity	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Human Rights	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

## Integrated Impact Assessment Screening Form – Appendix B

**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

Not applicable - Quarter 2 2022/23 Corporate Risk Overview. High level summary of the overall status of Corporate Risk in the Council during Q2.

---

**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

---

**Q7** Will this initiative result in any changes needed to the external or internal website?

Yes

No

If yes, please provide details below

---

**Q8** 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.)*

## Integrated Impact Assessment Screening Form – Appendix B

Outcome of Screening – Quarter 2 2022/23 Corporate Risk Overview. High level summary of the overall status of Corporate Risk in the Council during Q2.

**Q9** Please describe the outcome of your screening using the headings below:

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

(NB: This summary paragraph should be used in the ‘Integrated Assessment Implications’ 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.

<b>Screening completed by:</b>
<b>Name:</b> R Rowlands
<b>Job title:</b> Strategic Delivery & Performance Manager
<b>Date:</b> 24/10/22
<b>Approval by Head of Service:</b>
<b>Name:</b> Lee Wenham
<b>Position:</b> Head of Communications & marketing
<b>Date:</b> 24/10/22

Please return the completed form to [accesstoservices@swansea.gov.uk](mailto:accesstoservices@swansea.gov.uk)



# Agenda Item 7



## Report of the Director of Social Services

Governance & Audit Committee – 9 November 2022

### Social Services Directorate: Internal Control Environment 2022/23

<b>Purpose:</b>	The report presents the annual review of the (Directorate) control environment, including risk management, in place to ensure: functions are exercised effectively; there is economic, efficient and effective use of resources, and; effective governance to secure these arrangements.
<b>Report Author:</b>	David Howes
<b>Finance Officer:</b>	Chris Davies
<b>Legal Officer:</b>	Tracey Meredith
<b>Access to Services Officer:</b>	Rhian Millar
<b>For Information</b>	

#### 1. Background

- 1.1 The Social Services Directorate continues to be responsible for either delivering or commissioning care and support for adults, children and families across Swansea. As such, the Directorate is the main vehicle through which the Council meets its responsibilities under the Social Services and Well Being Act and the All Wales Safeguarding Procedures. The Social Services and Wellbeing Act complements the Future Generations Act in requiring a refocus on wellbeing, prevention and early help. Consequently, in recent years the Directorate has assumed responsibility for the direct delivery of the bulk of the Council's prevention and tackling poverty services. The Directorate is also responsible for Youth Offending Services and hosts the West Glamorgan Health & Social Care partnership.
- 1.2 The net result of all of the above is that the Social Services Directorate continues to have the highest gross and net spend within the Council. It delivers the bulk of the Council's required savings within the medium

term financial plan. It is the highest income generator. It is the most regulated area with the highest number of statutory performance indicators. It manages the highest levels of risk as business as usual activity. It continues to take lead responsibility for two of the Council's corporate priorities – safeguarding and tackling poverty.

- 1.3 In order to continue to manage and safely deliver against all of the above, the internal control environment within the Directorate continues to have to be highly sophisticated and particularly effective.

## **2. Risk Management and business continuity**

- 2.1 It remains the case that the bread and butter work of a social services department is dominated by the effective management of risk through its work in managing children protection and adult safeguarding.
- 2.2 The continued and widely acknowledged fragility of the social care sector across the UK, exacerbated by a global health pandemic and now a major cost of living crisis, means that the Directorate effectively has to operate in a permanent state of business continuity.
- 2.3 Despite that Covid and the cost of living crisis has tested the resilience of health and care systems to the extreme with dreadful impacts on our population and caused significant and ongoing stress cause for our staff both in the Council and the wider sector, our capacity and resilience to managing the most challenging of circumstances continues to stand up remarkably well.
- 2.4 Given the potentially overwhelming fragility of health and care systems, we continue to have to focus Corporate and Directorate risks on the most critical areas of system wide concern. It remains a valid illustration that focussing risk management processes on the potential failure of a single care home makes no sense when what we are really managing is the risk of a complete of the residential care market. Therefore the Corporate risk register has continued to be used to capture the highest level risks, those that are most pressing at any given time and particularly to provide transparency about risks that cannot be wholly mitigated.
- 2.5 Some risks continue to feature permanently on the risk register. The most obvious example is the risk for safeguarding. The consequences of a failure of the Council to meet its safeguarding responsibilities are dire both for the individual and the Council as a whole. However, the control measures that are in place as business as usual are added to reflect time specific responses to any specific challenges that emerge in the system from time to time. We remain as confident as we can be that the Council will continue to exercise its functions effectively but there is never room for complacency.

- 2.6 As we approach winter, a likely spike in Covid, an anticipated surge in flu compounded by the impact of the cost of living crisis will place further strain on day to day delivery of health and care. Hospitals and community health and care services are likely to tip in and out of formal business continuity throughout the period. Therefore the formal emergency community Silver and Gold planning infrastructure will be stepped back up to manage day to day operational risks.
- 2.7 Risks that are captured on the corporate risk register continue to be managed by individual risk owners across the Directorate and then monitored at the monthly Directorate P&FM. The risks on a page (see appendix) are shared with the responsible Cabinet Members on a monthly basis. The P&FM meeting makes the decision about whether Directorate risks should be escalated to CMT for consideration as to whether they should become a corporate risk. As an example, fragility in the domiciliary care market would usually be expected to be managed at a Directorate level but that fragility is so severe and the consequences in terms of lack of care capacity so great it currently sits at corporate level of escalation. Individual risk owners continue to be encouraged to strengthen the recording of control measures to better describe the range of actions we are taking to at least mitigate whole system fragility. This remains an area for improvement.
- 2.8 Audit Committee has requested further information on the timescale for implementation of the new liberty protection safeguard arrangements due to replace deprivation of liberty safeguards which features as a Directorate risk. The timescale is still not known with absolute certainty but we anticipate that it will likely be 2024. The planning for implementation is being managed regionally and overseen by the West Glamorgan Safeguarding Board.
- 2.9 Given that the Directorate's capacity and resilience to managing risk and business continuity continues to be tested to a degree that would have been considered inconceivable two and half years ago, the fact that arrangements have stood up as well as they have provides considerable assurance.

### **3. Performance management / KPIs**

- 3.1 Adults, childrens, tackling poverty services and YOS continue to have a substantial suite of KPIs that reflect statutory requirements, grant award conditions, the corporate performance report and most importantly the requirements to both effectively deliver and make improvements in the most crucial services that the Council provides for its most vulnerable residents. Changes to nationally reported KPIs particularly across adults and childrens services have been successfully embedded within the Directorate's performance reporting mechanisms.

- 3.2 All four services continue to have an extensive individual performance report that is produced on a monthly basis. Those reports feed the monthly Directorate P&FM and are provided to the responsible Cabinet Members. The reports for adults and children services are received by CMT on a quarterly basis. The YOS report is received by the YOS Management Board (a statutory multi agency board) on a quarterly basis. The childrens and adults reports are taken to dedicated scrutiny performance panels on a quarterly basis. Selective information is extracted from these reports to inform the Councils overall quarterly performance report against the corporate plan. Care Inspectorate Wales are provided the reports on a quarterly basis. Safeguarding information is pulled from the reports and provided quarterly to the regional safeguarding board. Welsh Government are provided end of year information from these reports to meet the Council's statutory reporting requirements. Information from the reports is extracted to inform regional planning priorities across health and care through the regional partnership board. The Director uses the end of year information to inform his Statutory Report to Council on an annual basis.
- 3.3 Live and contemporary performance information continues to be used by frontline teams across the Directorate to inform service delivery and practice on a day to day basis. Swansea's use of performance data to inform and improve day to practice across social care, to support both service planning and improvement and transformation continues to be widely recognised as sector leading.
- 3.4 The previously reported issues associated with implementing the All Wales Community Care Information System have been successfully mitigated nationally and locally. The corporate risk has been deescalated as a result. These improvements have been validated by recent internal audit activity reported separately to audit committee.
- 3.5 The Director of Social Services continues to take a lead in supporting the Council's cross cutting approach to corporate safeguarding. The work of the corporate safeguarding group jointly chaired by the Director and responsible Cabinet Member reports on an annual basis to Scrutiny. The cross Council work plan overseen by the board incorporates any recommendations from internal or external scrutiny or audit activity. There remains a need to improve some of the Council's corporate reporting capability and capacity through the implementation of oracle fusion but in the meantime the corporate centre has implemented some additional manual checks on compliance with mandatory training including corporate safeguarding.
- 3.6 The fact that performance management arrangements in the Directorate are considered sector leading, the high levels of internal and external scrutiny and processes in place that ensure performance and management drives strategic and operational improvement continues to indicate a very high level of assurance in this area.

#### **4. Planning and Decision Making**

- 4.1 Planning for the effective delivery of social care continues to be inextricably linked with the planning of the effective delivery of health care. This has been recognised by Welsh Government and prompted the establishment of regional partnership boards. The West Glamorgan Regional Partnership Board provides the infrastructure through which the high level planning priorities across health and social care are determined. However the statutory partners retain sovereign responsibility. The Director of Social Services advises the Cabinet Members, Cabinet and Council on the exercise of its statutory duties and ultimately Cabinet signs off on local delivery against both the regional priorities and local service delivery.
- 4.2 Each service within the Directorate has updated annual transformation/ improvement plans (service plans) which set out the steps that will be taken to deliver against agreed priorities including recovery from Covid and any new and emerging issues for example the impact of the cost of living crisis. These plans are informed by all of the above and new Council policies, new statutory requirements, the latest performance information, any savings requirements set out within the Council's medium term financial plan and recommendations from internal or external audit (in particular the Care Inspectorate for Wales).
- 4.3 Over the past 12 months, the infrastructure at both a regional and local level to ensure effective and coherent planning and decision making has reverted back to a focus on longer term transformation rather than being wholly dominated by the emergency response to the pandemic. Overall these arrangements continue to work well and again provide considerable assurance.

#### **5. Budget and Resources Management**

- 5.1 The Directorate continues to be supported by a dedicated finance partner who is part of the corporate finance team.
- 5.2 Over the past 12 months the finance partner has worked even more closely with the Directorate's budget officers who themselves sit within a wider planning and commissioning hub. The finance partner provides independent scrutiny and challenge of the Directorates financial plans, including direct advice to the statutory Director and the Council's S151 officer.
- 5.3 The planning and commissioning hub work has further strengthened its work with the corporate procurement team to ensure that our arrangements to commission tens of millions of pounds of care and other services from the independent and third sector is done so in a way that both supports good outcomes and is cost effective. The planning and commissioning hub are also working closely with

Education and Housing colleagues to promote a peoples approach to commissioning and procurement of cross cutting services and support. This cross Directorate and increasingly cross Council approach is beginning to realise the hoped for additional benefits of added value for the recipients of commissioned services and best value for the Council.

- 5.4 The commissioning hub continues to manage applications for tens of millions of pounds worth of additional grant income and ensures ongoing compliance with grant conditions. This activity has increased over the past 12 months as Welsh Government has sought to invest further in specific Covid recovery activity.
- 5.5 Charging of organisations that use Council care services, including making sure full cost recovery is applied, is managed by the budget officers within the commissioning hub. However, the financial assessment and charging of Swansea residents for their care and support is managed by the corporate finance and charging team.
- 5.6 The Director continues to chair a monthly meeting of the commissioning hub to ensure cross Directorate and cross Council collaboration.
- 5.7 The Director also continues to chair a monthly finance and charging meeting to ensure effective cross Council charging and income generation is maintained. Part of the focus of this meeting is on ensuring that the improvements made to the arrangements for recharging the Health Board of the costs of joint funded posts, joint packages of care and Council expenditure against regionally funded integrated services (linked to the social services directorate) continue to work effectively. All historic disputed debt has now been paid and the £2 to £3m of routine invoicing of charges each quarter are paid at the latest within the next quarter and all accounted for within the same financial year during which those costs are accrued
- 5.8 Overall financial oversight of the Directorate's fiscal position and delivery against the medium term financial plan takes place in the monthly P&FM and any issues are escalated to CMT and the S.151 officer. The Cabinet members receive a monthly finance report. The s151 officer's quarterly outturn report is informed by the Directorate's finance report.
- 5.9 Analysis of demand, costs of new statutory requirements or policy commitments, delivery against savings targets, inflationary pressures, and new income opportunities are all routinely monitored through the above arrangements and then provided to CMT and Cabinet to inform the annual budget setting process.
- 5.10 For the fourth year in a row, despite having the largest savings targets in the Council, the Directorate has been particularly successful in achieving a balanced budget. Whilst it remains widely accepted that

the overall funding model for social care is not fit for purpose, the Directorate's proven effectiveness in managing demand led budgets and delivering against challenging savings targets provides strong assurance.

## **6. Fraud and Financial Impropriety**

- 6.1 The Directorate's systems of internal controls have been designed in accordance with the accounting instructions. Compliance is monitored through regular internal audits of the establishments and functions. Suspicions of impropriety are referred to internal audit and Human resources.
- 6.2 These internal control measures have been shown to be effective on a couple of occasions in recent years as they have led to the initiation of formal investigations which themselves have prompted improvements to Directorate and Corporate systems.

## **7. Compliance with Policies, Rules and Regulatory Requirements**

- 7.1 The functions of the Social Services Department are highly regulated and subject to high levels of internal and external scrutiny and audit consistent. The main regulator is the Care Inspectorate of Wales (CIW) which inspects both at a local authority level and each individual regulated service e.g. individual care homes or domiciliary care service. This high level of external scrutiny complements our internal quality assurance frameworks and the oversight of two dedicated scrutiny panels. Any recommendations for improvement whether externally or internally generated are incorporated into annual service and improvement plans. Throughout this period a number of inspections of regulated services have taken place. Feedback has been overwhelmingly positive and where actions for improvement have been proposed, these have been actioned and reported through the Council's scrutiny, audit and governance arrangements.
- 7.2 CIW's annual assurance meeting activity has continued. Whilst we await formal feedback, verbal assurance has been communicated that the inspectorate remains satisfied that the local authority's arrangements have remained strong and effective throughout this extremely challenging period.

## **8. Programme and Project Assurance**

- 8.1 The overarching transformation of health and social care programmes are facilitated through the infrastructure of the regional partnership board. There is a dedicated regional transformation team hosted by Swansea Council which facilitates the monitoring and delivery of that programme. Plans and projects are monitored by three transformation boards chaired at Director level and ultimately report to the partnership board with senior representation of the statutory partners.

- 8.2 A robust and consistent project management methodology is adopted at both a regional, local, directorate and service level with dedicated specialist resources allocated to ensure project initiation, delivery against intended outcomes, risk management and transition to business as usual is properly managed.
- 8.3 Regional and local investment in project management capacity has demonstrably paid off and proved particularly valuable in supporting rapid change to health and care services to mitigate the extreme impacts of the pandemic and now the cost of living crisis.

## **9. Internal Controls**

- 9.1 All officers have clear roles and responsibilities. Authorisation processes whether Oracle, HR or financial are clear and in place. Annual review of authorisation levels are carried out. Spending restrictions in place with appropriate escalation up to HOS and Director level as appropriate. Risk assessments are in place for buildings and services.
- 9.2 The resilience of both internal control arrangements and the Directorate's workforce have been severely tested in recent times. The ability to flex resource and safely respond to priorities that could change on a weekly, sometimes daily, basis indicates strong assurance.

## **10. Data Security**

- 10.1 The Directorate manages high levels of personal information for citizens and statutory requirements are such that this information must routinely be used to inform reports, assessments and plans that must be shared in writing with users of our services.
- 10.2 The combination of these two factors means that the risk of an inadvertent data breach are high and the consequences are always serious.
- 10.3 The processes for monitoring and reporting breaches are well established across the Directorate, as are the processes for learning from any such a breach.
- 10.4 Arrangements to improve compliance with mandatory training on data security are in place and being monitored at P&FM, as are the details of any breaches or near misses.
- 10.5 The number of breaches that have taken place have reduced significantly as a result of the above activity.



## **11. Partnership / collaboration governance**

- 11.1 The main partnership in which the Directorate is a key partner is the Regional Partnership Board as referred to previously. The governance arrangements for this board are set out in statute. The region and the Council complies with the required governance requirements in full.
- 11.2 All recommendations of the Regional Partnership Board must be taken through the individual organisations governance mechanisms for final endorsement. Cabinet is the ultimate decision making body for the Council.
- 11.3 Pre-pandemic, partnership arrangements were considered particularly strong in this region. If anything, the pandemic has strengthened those arrangements further with the statutory partners and other stakeholders even more committed to shared objectives and the delivery of transformed services at pace.

## **12. Integrated Assessment Implications**

- 12.1 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.
- 12.1.1 The Well-being of Future Generations (Wales) Act 2005 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'.
- 12.1.2 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.

- 12.2 There is no direct impact associated with this report on the relevant groups considered within the IIA itself; but assessing long-term trends and preventing risks from becoming issues are key aspects of risk management. Sustainable ways of working are incorporated within the Council's risk management policy and framework.

### **13. Legal Implications**

- 13.1 There are no legal implications.

### **14. Financial Implications**

- 14.1 There are no financial implications.

**Background papers:** None

#### **Appendices:**

- Appendix A (Directorate) Corporate and Directorate Risks on a page Report  
Appendix B (Directorate) Assurance Map updated  
Appendix C IIA Form

# Risk on a Page

Risk Title : Safeguarding

Risk ID : 153

Description : If our safeguarding arrangements are not sufficiently robust, then we will not be doing everything we possibly can to prevent the death, injury or neglect of a child or vulnerable adult and consequential reputational damage.

Risk Level : Corporate

Responsible Officer : David.Howes

Councillor : Louise Gibbard

Last Update : 12/10/2022

Historical RAG :	Oct-21	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep-22
	RED	RED	RED	RED	RED	RED	RED	RED	RED	RED	RED	RED

**Current Control Measures**

Recruit 8 additional unqualified and business support staff by the end of December 2021 to take on some of the functions that would usually be carried out by social workers in order to reduce the burden on child protection social workers so that they can prioritise direct work with children who are subject to child protection plans.

**Last Update**

**Risk Response**

**Projected Completion**

03/03/2022

Treat

31/03/2023

Monitor each month at PFM and bi-monthly at scrutiny committee the performance of a dedicated safeguarding team established in adult services to ensure a timely response to all safeguarding referrals and undertake a further review of adult services in April

03/03/2022

Treat

31/03/2023

Monitor the effectiveness of safeguarding arrangements bi-monthly at the corporate safeguarding board and the regional safeguarding board, quarterly at CMT and monthly at PFM and take appropriate remedial action.

03/03/2022

Treat

31/03/2023

Prioritise and target resources at maintaining care and support for those individuals in most critical need or at risk of suffering harm as part of the emergency planning infrastructure and re-prioritisation of the Councils COVID-19 Recovery Plan.

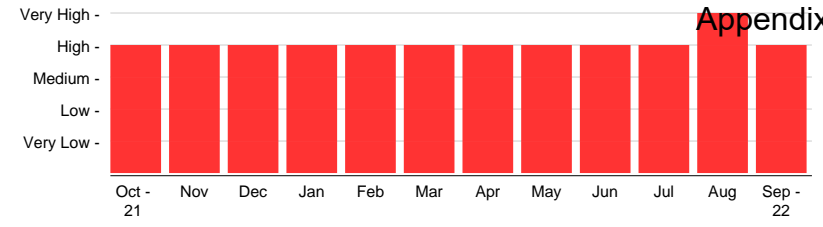
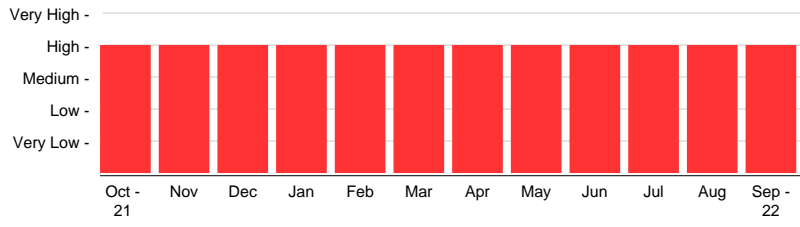
03/03/2022

Treat

31/03/2023

Historical Impact : High

Historical Likelihood : High



Appendix A

# Risk on a Page

Risk Title : Availability of Domiciliary Care

Risk ID : 221

Description : If demand for personal care at home continues to exceed the Council's capacity to directly provide or commission sufficient domiciliary care staff and services, then the local authority will fail to meet its statutory duties under the Social Services and Well Being Act, individuals care and support needs will not be sufficiently well met and there will be significantly increased pressure on acute hospital services.

Risk Level : Corporate

Responsible Officer : David.Howes

Councillor : Louise Gibbard

Last Update : 12/10/2022

Historical RAG :	Oct-21	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep-22
	RED	RED	RED	RED	RED	RED	RED	RED	RED	RED	RED	RED

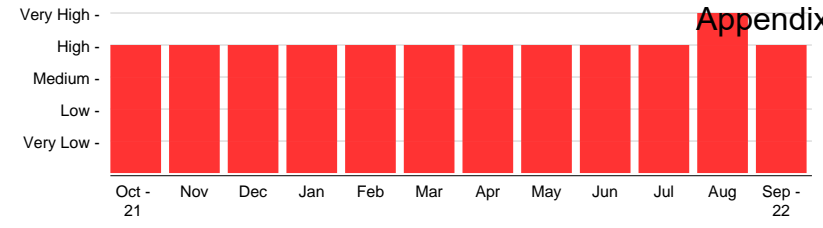
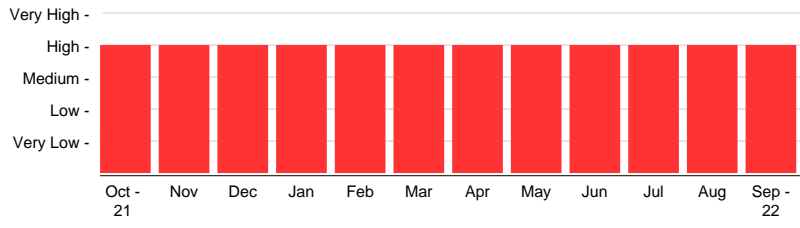
**Current Control Measures**

Page 75

	Last Update	Risk Response	Projected Completion
Review as part of the budget setting process within social services, the need for a further uplift to the 10% uplift of the fee to all domiciliary care providers implemented in year to enable external providers to pay a competitive salary to staff to assist with the recruitment and retention of domiciliary care staff.	29/09/2022	Treat	30/11/2022
Increase access to short term residential placements to reduce the need for high-intensity domiciliary care for individuals being discharged from hospital. Monitor the effectiveness of this approach bi-monthly at the regional health and care transformation board and review the emergency arrangements in Feb 2022.	29/09/2022	Treat	30/11/2022
Increase the number of contracted providers when capacity pressures require and review annually the Councils framework for commissioning domiciliary care.	29/09/2022	Treat	31/03/2023
Review waiting lists and care provider available capacity on a daily basis in order to prioritise access to services for individuals' needs. Review waiting lists on weekly basis to ensure priority cases are being considered and monitor at the regional Transformation Board meeting.	29/09/2022	Treat	31/03/2023

Historical Impact : High

Historical Likelihood : High



Appendix A

# Risk on a Page

Risk Title : Impact of Poverty

Risk ID : 290

Description : If there is increased demand on Council services due to an increased number of residents experiencing the impact of poverty due to Covid. Then the impact includes increased debt, reduction in household income and negative impact on health and well-being.

Risk Level : Corporate

Responsible Officer : Amy.Hawkins

Councillor : Alyson Pugh

Last Update : 07/10/2022

Historical RAG :	Oct-21	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep-22
	AMBER	AMBER	AMBER	AMBER	AMBER	AMBER	AMBER	AMBER	AMBER	AMBER	AMBER	AMBER

### Current Control Measures

The provision of Employability support, Debt and Benefit advice and guidance commissioned and in-house, increase take up of benefit entitlements, skills support and administration of Covid Self isolation payments. Work across the Authority through the Poverty Forum and with external partners through the Poverty Partnership Forum to identify risk management strategies to mitigate the impact.

### Last Update

05/05/2022

### Risk Response

Treat

### Projected Completion

31/03/2023

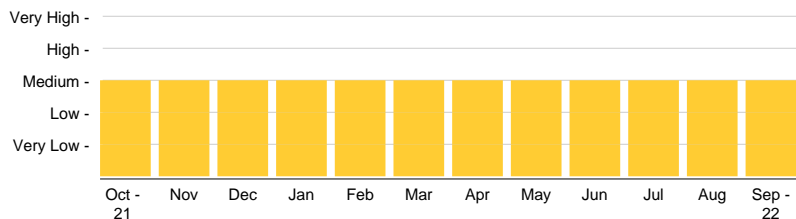
Increased demand on council services due to an increased number of residents experiencing the impact of poverty due to the cost of living crisis and the ongoing impact of the pandemic. The impact includes increased debt, reduction in household income and negative impact on health and well-being. The cost of living payments have been automatically been paid to those who we have details for other's the online application is open. Additional funding has been allocated for energy crisis payments which residents are accessing. Increased funding has been allocated to community and voluntary organisations for addressing food poverty and addressing period poverty.

04/05/2022

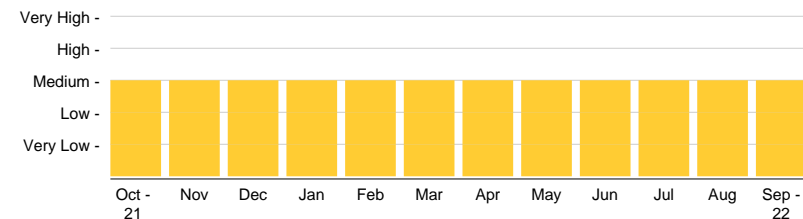
Treat

31/03/2023

Historical Impact : **Medium**



Historical Likelihood : **Medium**



# Risk on a Page

Risk Title : Escalating Provider Costs

Risk ID : 319

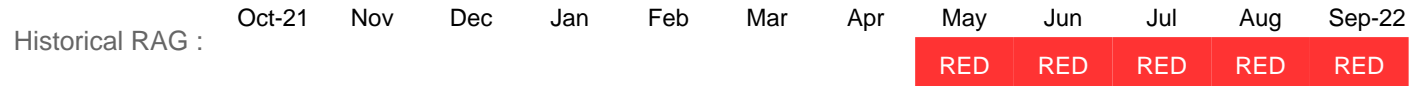
Description : If costs continue to rise for externally commissioned care services then there is a risk that either care services will not be sustainable and people may not receive care, or that costs to the department will increase.

Risk Level : Corporate

Responsible Officer : David.Howes

Councillor : Louise Gibbard

Last Update : 12/10/2022



**Current Control Measures**

Ensure temporary financial support is affordable and aligned with appropriate budgets.

**Last Update**

29/09/2022

**Risk Response**

Treat

**Projected Completion**

01/11/2022

Review fuel costs paid to external domiciliary care workforce and provide additional payments to meet rising fuel costs (to be reviewed quarterly).

29/09/2022

Treat

01/11/2022

Review other rising costs across care home and domiciliary care services and propose solutions to address unforeseen cost increases (utilities, agency costs, food and insurance etc) - to be reviewed quarterly

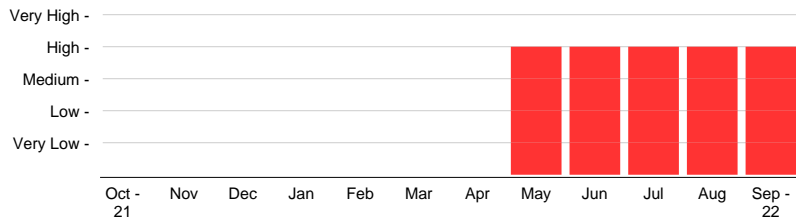
29/09/2022

Treat

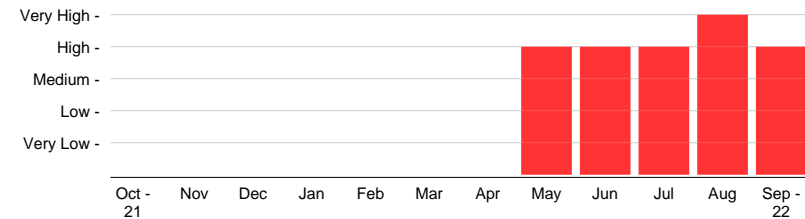
01/11/2022

Page 78

Historical Impact : High



Historical Likelihood : High





# Risk on a Page

Risk Title : Deprivation of Liberty

Risk ID : 132

Description : If the Local Authority fails to meet its statutory responsibilities to meet the legal requirement in relation to Deprivation of Liberty across Child and Family and Adult services, the Local Authority would be at risk of legal challenges and compensation claims.

Risk Level : Directorate

Responsible Officer : Amy.Hawkins

Councillor : Louise Gibbard

Last Update : 07/10/2022

Historical RAG :

Oct-21	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep-22
RED	RED	RED	RED	RED	RED	RED	RED	RED	RED	RED	RED

### Current Control Measures

Deprivation of Liberty Safeguards (DoLS) ; Prioritise DoLS applications, targeting the most risky cases, and continue to use an external agency to ensure applications are processed in a timely manner reducing the risk of unauthorised deprivations, until the new LPS legislation comes into force.

Last Update

Risk Response

Projected Completion

04/05/2022

Treat

31/10/2022

Child and Family Deprivation of Liberty (DoLO) ; Identifying those who need a DoLO, prioritising DoLO applications targeting the most risky cases, and sourcing support to ensure applications are made in a timely manner, reducing the risk of unauthorised deprivations until the new LPS legislation comes into force.

04/05/2022

Treat

31/10/2022

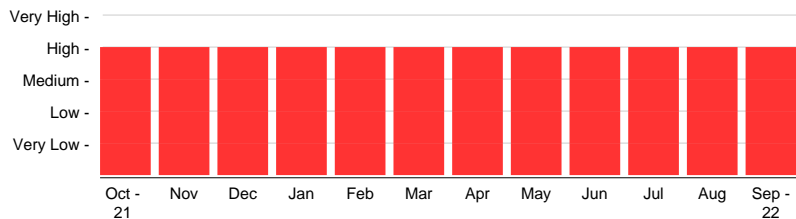
Adult Services Deprivation of Liberty (DoLO) ; Identifying those who need a DoLO, prioritising DoLO applications targeting the most risky cases, and using both internal staff and the services of an external agency to support applications being made in a timely manner, reducing the risk of unauthorised deprivations until the new legislation comes into force.

04/05/2022

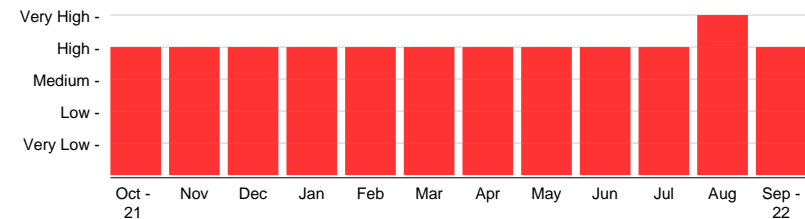
Treat

31/10/2022

Historical Impact : High



Historical Likelihood : High



# Risk on a Page

Risk Title : Data Breaches of Confidentiality

Risk ID : 218

Description : If a data breach occurs then this will result in a breach of confidentiality for an individual and the ICO will have to be notified potentially incurring significant fine for the Authority.

Risk Level : Directorate

Responsible Officer : David.Howes

Councillor : Louise Gibbard

Last Update : 12/10/2022

Historical RAG :	Oct-21	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep-22
	RED	RED	RED	RED	RED	RED	RED	RED	RED	RED	RED	RED

### Current Control Measures

If a data breach occurs then they are reported to P&FM which takes place on a monthly basis. Staff who have also completed Data Breach Training is reviewed, captured and reported to P&FM on a monthly basis. These are on going measures.

Last Update

12/10/2022

Risk Response

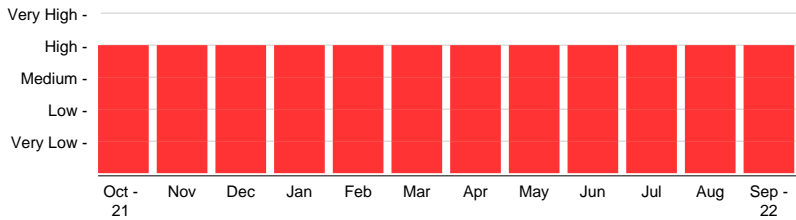
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Projected Completion

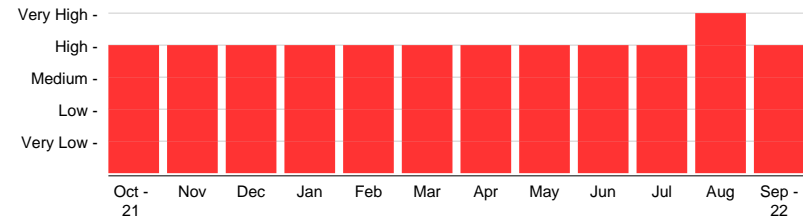
31/03/2023

Page 80

Historical Impact : High



Historical Likelihood : High



# Risk on a Page

Risk Title : Staff Emotional Wellbeing

Risk ID : 283

Description : IF staff turnover and sickness absence does not reduce and staff continue to be required to solely work from home, THEN it is likely the mental and emotional well-being across the wider CFS and Adult Services workforce will deteriorate due to higher caseloads, staff isolation and the conflicts and pressures of trying to manage work and home demands, leading to even higher staff sickness and shortages and preventing the service from being delivered effectively.

Risk Level : Directorate

Responsible Officer : Julie.Davies10

Councillor : Louise Gibbard

Last Update : 26/09/2022

Historical RAG :	Oct-21	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep-22
	RED	RED	RED	RED	RED	RED	RED	RED	RED	RED	RED	RED

Page 81

### Current Control Measures

Temporary case allocation measures to manage demand and ensure children and young people are seen and safe & arranged by team managers, using agreed set of principles, as required. Arrangement to be reviewed at the end of June 2022.

Last Update

26/09/2022

Risk Response

Treat

Projected Completion

30/12/2022

Teams and managers are supported with regular check ins and catch ups with staff through monthly team meetings, monthly supervision sessions, via the C&FS monthly newsletter and weekly Director's briefing

26/09/2022

Treat

30/12/2022

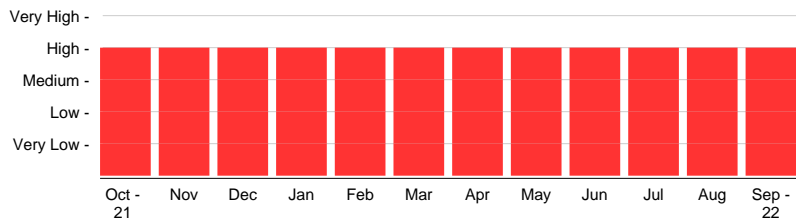
Active promotion of the CFS Well-being Strategy; this is regularly reviewed as part of monthly sub groups  
This is an ongoing control measure

26/09/2022

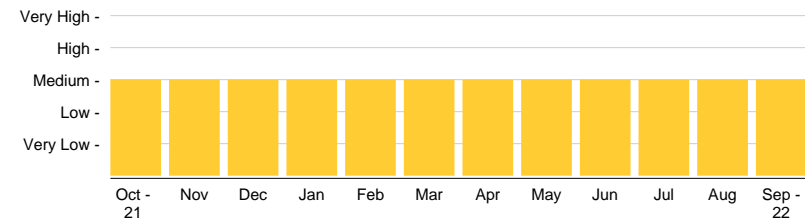
Treat

30/12/2022

Historical Impact : High



Historical Likelihood : Medium



# Risk on a Page

Risk Title : Adult Services Community Initial Assessment Team

Risk ID : 297

Description : If significant increase in numbers of referrals awaiting assessment within Adult Services Community Initial Assessment Team continue. Compounded by continued difficulties in recruitment to vacant qualified Social Work Practitioner posts, then action needs to be taken to reduce number awaiting assessment with particular focus on referrals made with no prior Social Work intervention in order to avoid escalation of need/crisis.

Risk Level : Directorate

Responsible Officer : Lucy.Friday

Councillor : Louise Gibbard

Last Update : 07/10/2022

Historical RAG :	Oct-21	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep-22
	AMBER	AMBER	AMBER	AMBER	AMBER	AMBER	AMBER	AMBER	AMBER	AMBER	AMBER	AMBER

### Current Control Measures

Xyla have been contracted to assist with the backlog and 450 assessments have been transferred to them for processing.  
 4th May 2022 - Majority of assessments completed, contract to be finished by 31st May 2022. Status of Community Initial Assessment Team waiting list to be confirmed at this point.

Last Update

Risk Response

Projected Completion

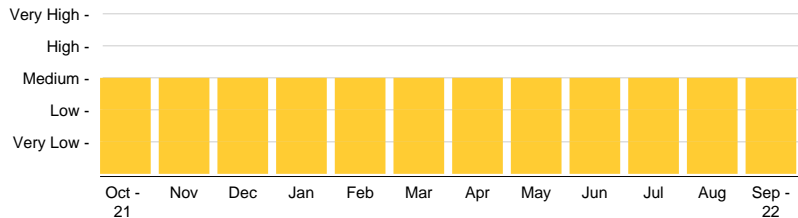
04/05/2022

Treat

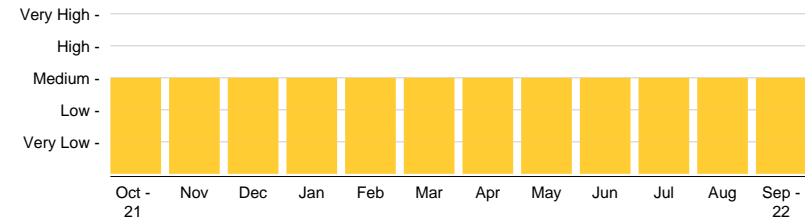
31/03/2023

Page 82

Historical Impact : Medium



Historical Likelihood : Medium



# Risk on a Page

Risk Title : Withdrawal of EU Grant Funding in Social Services

Risk ID : 298

Description : IF grant funding ceases to flow from Welsh Government as we withdraw from the EU, THEN certain parts of the Directorate will not be able to deliver the range of services as effectively as it would like to in order to ensure service continuity and to safeguard preventative activities for the economic, social, environmental and cultural well-being of residents of Swansea

Risk Level : Directorate

Responsible Officer : David.Howes

Councillor : Louise Gibbard

Last Update : 12/10/2022

Historical RAG :

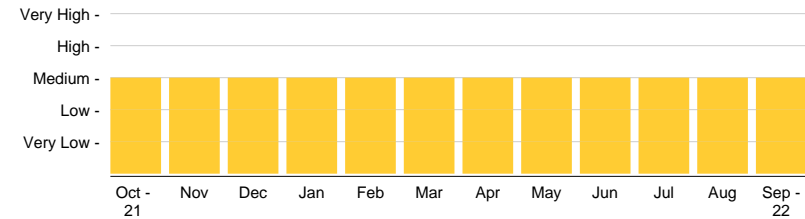
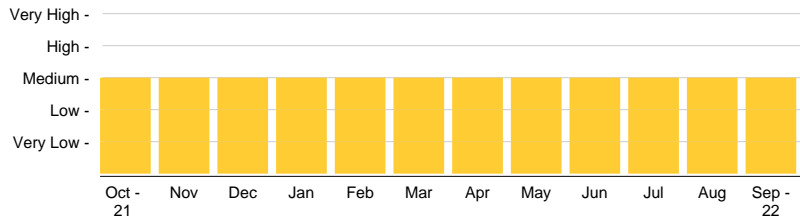
Oct-21	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep-22
AMBER	AMBER	AMBER	AMBER	AMBER	AMBER	AMBER	AMBER	AMBER	AMBER	AMBER	AMBER

Page 83

Current Control Measures	Last Update	Risk Response	Projected Completion
Analysis and monitoring of the range of different EU grants we receive and when they are likely to end and an exit route for these funding sources	16/09/2022	Treat	31/03/2023
Close working with EU Team to understand likelihood of changes in grant allocations and possible alternative grant funding resources available	16/09/2022	Treat	31/03/2023
Monthly discussion at Budget Service Area meetings to work through these arrangements and manage risk	16/09/2022	Treat	31/03/2023
Analysis and monitoring of impact on service delivery from across the directorate and with wider with 3rd parties also in receipt of the grant via contractual arrangements	16/09/2022	Treat	31/03/2023

Historical Impact : Medium

Historical Likelihood : Medium



# Risk on a Page

Risk Title : Social Worker Vacancies

Risk ID : 305

Description : IF the social worker vacancy levels continue at the same rate or increase THEN it is highly probable that social services (adults and children's) will not be able to fulfil their statutory duties.

Risk Level : Directorate

Responsible Officer : Julie.Davies10

Councillor : Louise Gibbard

Last Update : 26/09/2022

Historical RAG :	Oct-21	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep-22
	RED	RED	RED	RED	RED	RED	RED	RED	RED	RED	RED	RED

### Current Control Measures

Rolling vacancy adverts for social worker and senior social worker posts are currently active

Last Update

26/09/2022

Risk Response

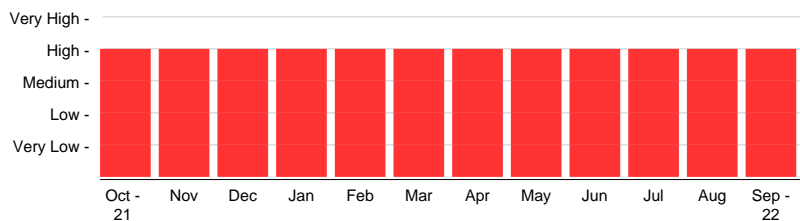
Treat

Projected Completion

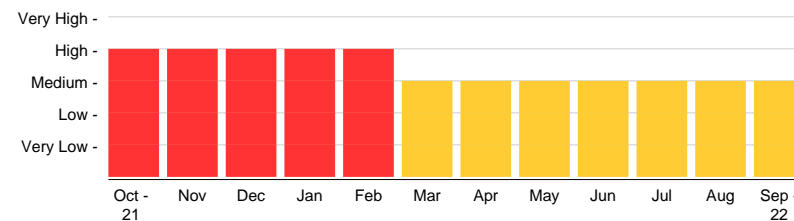
31/03/2023

Page 84

Historical Impact : High



Historical Likelihood : Medium



# Risk on a Page

Risk Title : WCCIS

Risk ID : 306

Description : If the current instability and poor performance of the All Wales Community Care Information System is not rectified then backlogs in the recording of client contacts, assessments, case recording and plans for all individuals receiving intervention from Swansea Social Services will accrue, increasing further current pressures on frontline staff, severely limiting performance management and reporting capability and potentially compromising safe service delivery.

Risk Level : Directorate

Responsible Officer : David.Howes

Councillor : Louise Gibbard

Last Update : 12/10/2022



### Current Control Measures

Directorate will implement the recommendations of the WCCIS review which have been endorsed by CMT over the next 6 months and then review.

Last Update

11/05/2022

Risk Response

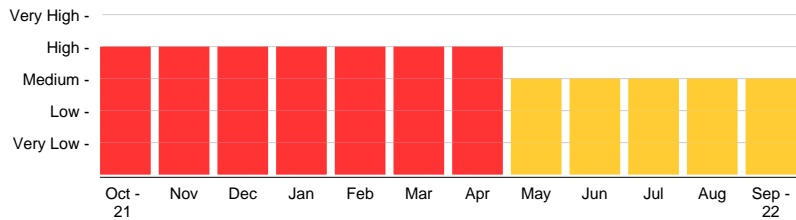
Treat

Projected Completion

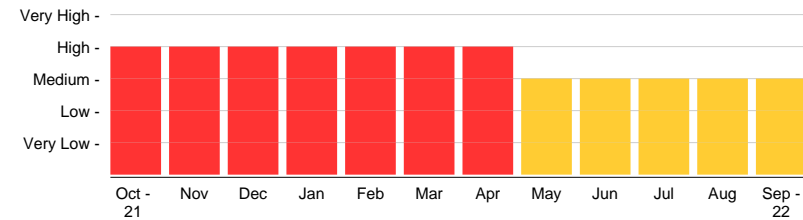
30/11/2022

Page 85

Historical Impact : Medium



Historical Likelihood : Medium



# Risk on a Page

Risk Title : Real Living Wage in Social Services

Risk ID : 317

Description : From April 2022, the Welsh Government require that the RLW (Real Living Wage) be paid to those who work in registered posts within Social Care. The RLW is currently £9.90 per hour and is calculated annually by the Resolution Foundation based on inflation measures that consider the minimum income standard. This standard is particularly sensitive to price rises that disproportionately effect those on low incomes such as food, utilities, and transport. Whilst it is not possible to shadow calculate the potential increase in RLW; the government's energy price cap increases by 54% in April and will increase again in October, food inflation of 4.2% is the highest rate for nine years and the latest petrol and oil indices (predating the Invasion of Ukraine) report a 24.5% annual increase.  
 IF there isn't a significant easing of the above pressures, THEN this it is likely that a substantial increase in living wage will be forthcoming and there is no guarantee that Welsh Government will provide adequate funding to meet our responsibilities.

Risk Level : Directorate

Responsible Officer : Jane.Whitmore

Councillor : Louise Gibbard

Page 86

Last Update : 12/10/2022

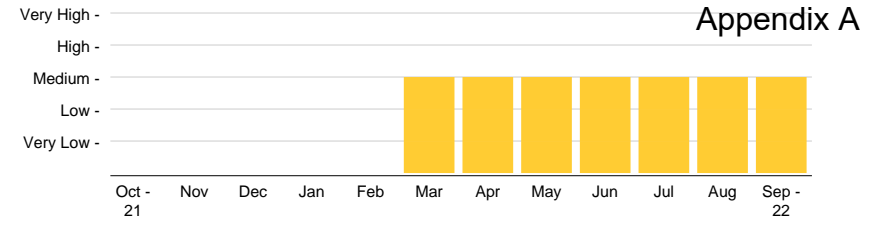
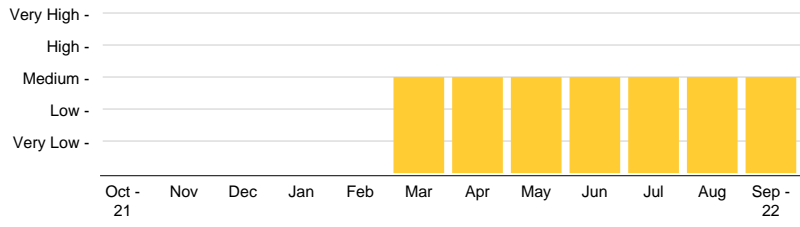
Historical RAG :	Oct-21	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep-22
						AMBER	AMBER	AMBER	AMBER	AMBER	AMBER	AMBER

Current Control Measures	Last Update	Risk Response	Projected Completion
Continue to work with WG to highlight the long term impacts of embedding RLW to influence flow of funding to cover pressures	29/03/2022	Treat	31/03/2023
Track and monitoring the RLW calculations on the following website The Calculation   Living Wage Foundation as they are published annually	29/03/2022	Treat	31/03/2023
Monitor the level of inflation to understand the likelihood of this risk being realised in line with quarterly published inflation figures.	29/03/2022	Treat	31/03/2023

Historical Impact : Medium

Historical Likelihood : Medium





Business Risk	Current Impact	Current Likelihood	Overall RAG Status	Risk Owner / Updater	Level and Source of Assurance						Internal Audit Needs	Planned Internal Audit Work	Audit Plan Area	
					Level 1	Level 2			Level 3					
					Management Assurance	Other <u>Internal</u> Assurance			Other <u>Independent</u> Assurance					
Council/ Cabinet	Scrutiny	Other	Internal Audit	Other Bodies		External Audit								

<p><b>Risk ID</b> 153</p> <p><b>Risk Title</b> Safeguarding</p> <p><b>Risk Level</b> Corporate</p> <p>Page 88</p>	<p>If our safeguarding arrangements are not sufficiently robust, then we will not be doing everything we possibly can to prevent the death, injury or neglect of a child or vulnerable adult and consequential reputational damage.</p>	High	High	Red	<p><b>David Howes / Angela Morgan</b></p> <p>&gt;Covid-19 – Safeguarding Arrangements and resources remodelled to ensure this is a key priority function within social services and services can continue to be safely delivered despite Covid-19 restrictions. &gt;Planned implementation of multi-agency safeguarding hub progressed despite Covid-19 restrictions. The required dedicated Safeguarding Team for Adults included in the modified restructure of Adult Services required as a result of Covid-19 &gt;Support and Shield vulnerable people in the community during Covid-19 &gt;Provide emotional and well-being support to children and young people during Covid-19. &gt;Provide support to people at greater risk from domestic violence during Covid-19. &gt;Provide frontline social care staff with PPE during Covid-19 &gt;Prioritise workload to focus on most</p>	<p>&gt;Director of Social Services to advise Cabinet and CMT on options to bolster resilience of the workforce in frontline child protection teams. &gt;Positive engagement and support from Cabinet and Council.</p>	<p>&gt;Two dedicated Scrutiny Panels in place to scrutinise Social Services Work and Performance. &gt;People PDC in place.</p>	<p>&gt;Establish and maintain a regional protocol to provide secure Covid-19 care home provision including increased capacity in in-house care homes. &gt;Council Covid-19 Recovery Plan to recover services and deal with emerging risks &gt;Corporate Safeguarding Board &gt;Principal Officers for safeguarding within Social Services. &gt;Corporate Safeguarding Policy and Group &gt;Mandatory Corporate Safeguarding Training in place for Staff and Members. &gt;Corporate Priority &gt;New Safeguarding Policy following</p>	<p>&gt; Internal Audit of Safeguarding &gt;Internal audit of DBS</p>	<p>&gt;Regional and multi-agency safeguarding partnerships &gt; CIW</p>	<p>&gt; Audit Wales</p>	<p>&gt;Currently included as part of standard rolling audit schedule, repeated based on audit risk score.</p>	<p>&gt;Safeguarding cross cutting audit is included in the 22/23 audit plan</p>	Cross Cutting – Council Governance and Control – Safeguarding People from Harm
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Business Risk	Current Impact	Current Likelihood	Overall RAG Status	Risk Owner / Updater	Level and Source of Assurance						Internal Audit Needs	Planned Internal Audit Work	Audit Plan Area	
					Level 1	Level 2			Level 3					
					Management Assurance	Other <i>Internal</i> Assurance			Other <i>Independent</i> Assurance					
Council/ Cabinet	Scrutiny	Other	Internal Audit	Other Bodies		External Audit								

					<p>vulnerable and prioritise services and contact with those during Covid-19 response.</p> <ul style="list-style-type: none"> <li>&gt;Children Services to further enhance the multi-agency Front Door Team with a dedicated safeguarding hub.</li> <li>&gt;Action plan being developed in response to recent audit on DBS compliance in schools.</li> <li>&gt;Corporate Safeguarding Board reviewing additional safeguards to be implemented by HR Transactions Team.</li> <li>&gt;Sufficient numbers of trained Adult and Child Services staff.</li> <li>&gt;String performance monitoring and reporting arrangements.</li> <li>&gt;String commitment to invest in Social Care</li> <li>&gt;Safeguarding Leads identified across all Council services.</li> <li>&gt;Separate safeguarding arrangements in place in schools and Central Education</li> <li>Safeguarding Officer in main directorate.</li> <li>&gt;As part of a wider restructuring of Adult Services there is still a plan to re-establish a</li> </ul>			<p>review by PDDC in 2019</p> <ul style="list-style-type: none"> <li>&gt;CMT approved action plan to stabilise recruitment and retention of frontline Children Services staff</li> </ul>					
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Business Risk	Current Impact	Current Likelihood	Overall RAG Status	Risk Owner / Updater	Level and Source of Assurance							Internal Audit Needs	Planned Internal Audit Work	Audit Plan Area
					Level 1	Level 2			Level 3					
					Management Assurance	Other <i>Internal</i> Assurance			Other <i>Independent</i> Assurance					
						Council/ Cabinet	Scrutiny	Other	Internal Audit	Other Bodies	External Audit			

					dedicated Safeguarding Team and the Front Door.										
<p><b>Risk ID</b> 180</p> <p><b>Risk Title</b> New Legislative and Statutory Changes</p> <p><b>Risk Level</b> Corporate</p>	<p>If the council cannot respond adequately to new legislative and regulatory requirements due to reduced resources, then it will be open to external challenge and may suffer reputational damage and fines.</p>	Medium	Low	Amber	Tracey Meredith / Debbie Smith	<p>&gt;CMT has standing item on agenda for consultations being undertaken by WG/UK Govt which alerts CMT to new legislation/ guidance and ensures visibility and horizon scanning for future legislative changes.</p> <p>&gt;Legislative requirements built into plans and decision making.</p> <p>&gt;Policy Briefings and LLG updates are added to CMT agenda on regular basis for wider visibility and discussion.</p> <p>&gt;Legal implications inserted into decision making reports with Legal and Access to Services sign-off.</p> <p>&gt;Monitoring of new legislation by Legal department and close liaison with client departments ie introduction of ALN in education..</p>	<p>&gt;All reports for Cabinet/ Council have legal implications paragraph and report authors are supported by legal officers when considering legislative requirements in decision making process.</p>	<p>&gt;Scrutiny councillors routinely monitor and challenge services, policies and decision-making across the Council, which will include compliance with relevant legislation, assessment of quality, and highlighting of issues / concerns.</p>	<p>&gt;Lawyers in Local Government updates received by Chief Legal Officer.</p> <p>&gt; Legislation updates circulated periodically to CMT by Chief Legal Officer.</p> <p>&gt;Policy Briefing – widely circulated</p> <p>&gt;Appraisals identify legal training/gaps in legal provision.</p> <p>&gt; The Data Protection Officer provides an annual report on compliance with data protection legislation.</p>	<p>&gt;Consult with CMT / HoS each year as part of annual consult'n exercise to inform the Audit Plan and inform forward work plan for the following year.</p> <p>&gt;Audits added to plan as they arise prioritised by risk.</p>	<p>&gt;Audits to be added to the plan via as per annual consult with HoS/ Directors.</p>	<p>&gt;New audits to be added as requested by HoS/ Directors as necessary via consultation and in year as needed</p>	Service Specific – Across Corporate Priorities / Monitoring Officer Assurance		

06 Corporate

Business Risk	Current Impact	Current Likelihood	Overall RAG Status	Risk Owner / Updater	Level and Source of Assurance						Internal Audit Needs	Planned Internal Audit Work	Audit Plan Area	
					Level 1	Level 2			Level 3					
					Management Assurance	Other <u>Internal</u> Assurance			Other <u>Independent</u> Assurance					
Council/ Cabinet	Scrutiny	Other	Internal Audit	Other Bodies		External Audit								

<p><b>Risk ID</b> 221</p> <p><b>Risk Title</b> Availability of Domiciliary Care</p> <p><b>Risk Level</b> Corporate</p> <p>Page 91</p>	<p>If demand for personal care at home continues to exceed the Council's capacity to directly provide or commission sufficient domiciliary care staff and services, then the local authority will fail to meet its statutory duties under the Social Services and Well Being Act, individuals care and support needs will not be sufficiently well met and there will be significantly increased pressure on acute hospital services.</p>	High	High	Red	David Howes / Peter Field	<p>&gt;10% Uplift Of The Fee To All Dom. Care Providers Implemented In Year To Enable External Providers To Pay A Competitive Salary To Staff To Assist With The Recruitment And Retention Of Staff. The Need For A Further Uplift Will Be reviewed By End Of 2022.</p> <p>&gt;Respite Services Adapted So They Can Flex To Address Long Term Care Needs If Required. Effectiveness Will Be Reviewed At The End Of December 2021 At The Regional Community Silver Emergency Planning Meeting</p> <p>&gt;A Pilot Of Dom Care Services Being Provided By A Residential Care Provider Has Been Initiated. Success Will Be Reviewed At The End Of December 2021.</p> <p>&gt; Third Sector Providers Asked To Reprioritise Services To Support Individuals With Alternative To Domiciliary Care To Mitigate The Impact Of</p>	Monitored via ECG on a weekly basis	Dedicated adult services scrutiny panel			CIW inspection of regulated services and the LA statutory functions		<p>&gt;Number of Adult Services audits are on the plan completed on rolling programme basis includes residential and non-residential care audits.</p>	<p>&gt;Non-residential care audit is included on the audit plan for 2022/23.</p>	Service Specific – Financial Services and Service Centre – Section 151 Assurance / Safeguarding
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Business Risk	Current Impact	Current Likelihood	Overall RAG Status	Risk Owner / Updater	Level and Source of Assurance						Internal Audit Needs	Planned Internal Audit Work	Audit Plan Area	
					Level 1	Level 2			Level 3					
					Management Assurance	Other <u>Internal</u> Assurance			Other <u>Independent</u> Assurance					
Council/ Cabinet	Scrutiny	Other	Internal Audit	Other Bodies		External Audit								
					The Council's Framework For Commissioning Domiciliary Care Is Subject To An Annual Review. Next Review Will Be End Of March 2022									

Business Risk	Current Impact	Current Likelihood	Overall RAG Status	Risk Owner / Updater	Level and Source of Assurance							Internal Audit Needs	Planned Internal Audit Work	Audit Plan Area
					Level 1	Level 2			Level 3					
					Management Assurance	Other <u>Internal</u> Assurance			Other <u>Independent</u> Assurance					
Council/ Cabinet	Scrutiny	Other	Internal Audit	Other Bodies		External Audit								

<p><b>Risk ID</b> 274</p> <p><b>Risk Title</b> Covid-19 Risk</p> <p><b>Risk Level</b> Corporate</p> <p style="writing-mode: vertical-rl; transform: rotate(180deg);">Page 94</p>	<p>If rates of Covid infection &amp; transmission continue to rise whilst we try to deal with backlogs of planned, previously delayed, health and care and we continue to lose staff from the health and care sector then demand for all forms of personal care is likely to exceed our capacity and resilience to be able to directly provide or commission that care</p>	High	High	Red	David Howes / Angela Morgan	<p>&gt; Additional Agency Worker Support Is Being Procured To Address Backlogs In Adult Assessment And Reviews. This Extra Support Will Be In Place Until April 2021 And Then Review.</p> <p>&gt; Emergency Care Home Support Arrangements Have Been Established Through Which Local Authority And Primary And Community Health Staff Provide Direct Support To Care Homes Where Staffing Difficulties In Those Homes Cause A Risk Of Service Failure. Use Of These Emergency Support Staff Are Monitored At The Weekly Regional Community Silver Emergency Planning Meeting. These Arrangements Will Remain In Place Until February 2022 And Then Subject To Review</p> <p>&gt; Additional Workforce Support Arrangements Have Been Established Through Utilising Dedicated Corporate Hr And Occupational Health Resource To Help Manage</p>	Monitored via ECG on a weekly basis	Dedicated social services scrutiny performance panels	regional partnership board oversight		CIW inspection of both regulated care services and LA statutory functions	n/a	n/a	n/a
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Business Risk	Current Impact	Current Likelihood	Overall RAG Status	Risk Owner / Updater	Level and Source of Assurance						Internal Audit Needs	Planned Internal Audit Work	Audit Plan Area	
					Level 1	Level 2			Level 3					
					Management Assurance	Other <i>Internal</i> Assurance			Other <i>Independent</i> Assurance					
Council/ Cabinet	Scrutiny	Other	Internal Audit	Other Bodies		External Audit								

					<p>Sector Support. The Rag Status Of Each Case Is Reviewed By The Responsible Teams On A Minimum Of A Monthly Basis. The Use Of The Rag Status Will Be Reviewed In March 2022</p> <p>&gt; Additional Welsh Government Funding Is Being Utilised To Add Capacity To Critical Workforce Functions Or To Commission Additional Services From The Independent And Third Sector. The Effective Use Of This Funding Is Monitored Quarterly Through The Health And Social Care Regional Partnership Board.</p> <p>This Funding Will Cease At The End Of This Financial Year.</p> <p>&gt; Adults Services Has Been Restructured To Create Dedicated Teams That Manage Either Referrals, Assessments, Reviews Or Safeguarding In Order To Provide Transparency Of Workload Pressures And To</p>								
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Business Risk	Current Impact	Current Likelihood	Overall RAG Status	Risk Owner / Updater	Level and Source of Assurance						Internal Audit Needs	Planned Internal Audit Work	Audit Plan Area	
					Level 1	Level 2			Level 3					
					Management Assurance	Other <i>Internal</i> Assurance			Other <i>Independent</i> Assurance					
Council/ Cabinet	Scrutiny	Other	Internal Audit	Other Bodies		External Audit								

					Implemented To Protect Staff And Service Users. The Effectiveness Of These Adaptations Are Monitored On A Weekly Basis Through The Weekly Community Health And Care Silver Planning Meetings. These Arrangements Will Be Reviewed In February 2022.									
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Business Risk	Current Impact	Current Likelihood	Overall RAG Status	Risk Owner / Updater	Level and Source of Assurance						Internal Audit Needs	Planned Internal Audit Work	Audit Plan Area	
					Level 1	Level 2			Level 3					
					Management Assurance	Other <u>Internal</u> Assurance			Other <u>Independent</u> Assurance					
Council/ Cabinet	Scrutiny	Other	Internal Audit	Other Bodies		External Audit								

<p><b>Risk ID</b> 306</p> <p><b>Risk Title</b> WCCIS</p> <p><b>Risk Level</b> Corporate</p> <p style="writing-mode: vertical-rl; transform: rotate(180deg);">Page 99</p>	<p>If the current instability and poor performance of the All Wales Community Care Information System is not rectified then backlogs in the recording of client contacts, assessments, case recording and plans for all individuals receiving intervention from Swansea Social Services will accrue, increasing further current pressures on frontline staff, severely limiting performance management and reporting capability and potentially compromising safe service delivery.</p>	High	High	Red	David Howes / Angela Morgan	<p>&gt; Additional Business Support Mobilised To Assist Frontline Staff With Catching Up On Backlogs. Backlogs Created By The Lack Of Access To The System Are Monitored On A Twice Weekly Basis At A Wccis Meeting.</p> <p>&gt;Manual Workarounds Have Been Implemented To Manage The Recording Of Assessments, Case Recordings And Plans When All Other Services Have Restricted Access To The System. The Need To Maintain These Manual Systems Is Monitored On A Monthly Basis At P&amp;Fm</p> <p>&gt; Usual Performance Monitoring Arrangements Have Been Suspended And Manual Systems To Monitor A Smaller Number Of Key Performance Measures Put In Place. These Key Performance Measures Continue To Be Monitored On A Monthly Basis In P&amp;Fm And Every 6 Weeks By Scrutiny</p>	<p>&gt; Key Performance Measures Continue To Be Monitored On A Monthly Basis In P&amp;Fm And Every 6 Weeks By Scrutiny Performance Committee.</p>	<p>&gt; The National Team Are Working Closely With The Software Provider And Microsoft To Implement Fixes To Stabilise The System (This Is Outside Of The Control Of The Council). The Council Have Escalated Concerns About The Effectiveness Of The National Team And The Software Provider To Facilitate A Stable National System. The Impact Of Ongoing System Instability Is Monitored At A Twice Weekly Meeting Wccis Meeting And The Council's Lead Director For Digital Services Attends Weekly</p>	<p>&gt;New system audit added to the audit plan from 22/23</p>	<p>&gt;WCCIS initial audit review included on the 22/23 audit plan.</p>	Service Specific Audits – Adult Services
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Business Risk	Current Impact	Current Likelihood	Overall RAG Status	Risk Owner / Updater	Level and Source of Assurance						Internal Audit Needs	Planned Internal Audit Work	Audit Plan Area	
					Level 1	Level 2			Level 3					
					Management Assurance	Other <i>Internal</i> Assurance			Other <i>Independent</i> Assurance					
Council/ Cabinet	Scrutiny	Other	Internal Audit	Other Bodies		External Audit								

Page 100					Performance Committee. > During Periods Of System Instability Where The Number Of Users Needs To Be Reduced, Priority Access Is Maintained For Critical Users And In Particular The Teams That Are Managing New Referrals In Children And Adult Services. The Effectiveness Of These Arrangements Are Monitored On A Twice Weekly Basis At A Wccis Meeting			National Governance Meetings.						
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# Integrated Impact Assessment Screening Form [Appendix C]

Please ensure that you refer to the Screening Form Guidance while completing this form.

## Which service area and directorate are you from?

Service Area: Directorate

Directorate: Social 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
- Other

### (b) Please name and fully describe initiative here:

Social Services Directorate: Internal Control Environment 2022/23

This report by the Statutory Director of Social Services provides assurance to the governance and audit committee on internal controls for performance and finance, risk management and governance arrangements within the Social Services Directorate.

### 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	No Impact
	+	-	+	-	+	-		
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"/>	<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"/>	<input type="checkbox"/>
Any other age group	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" 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"/>	<input type="checkbox"/>
Disability	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Race (including refugees)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Asylum seekers	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Gypsies & travellers	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Religion or (non-)belief	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Sex	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Sexual Orientation	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Gender reassignment	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" 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"/>	<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"/>	<input type="checkbox"/>
Carers (inc. young carers)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Community cohesion	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Marriage & civil partnership	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

# Integrated Impact Assessment Screening Form [Appendix C]

Pregnancy and maternity	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Human Rights	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" 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**

Social Services Directorate and Senior Management Team have robust internal controls, strong governance and risk management in place, and these arrangements are reviewed regularly. Coproduction and engagement are central to how social services are managed by and on behalf of Swansea Council.

**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

**Q7 Will this initiative result in any changes needed to the external or internal website?**

Yes                       No                      If yes, please provide details below



## Integrated Impact Assessment Screening Form [Appendix C]

**Q8 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?**

The system of internal controls, risk management and governance within the Social Services Directorate is subject to continual review and improvement. Directorate plans pay due regard to the Wellbeing of Future Generations Act 2015. The impact of not having tight controls on Directorate finances, poor risk management and proper well-understood governance are not insignificant. However, the control measures described within the report indicate suitable mitigations to prevent poor resource and risk management, and these are reviewed regularly.

### Outcome of Screening

**Q9 Please describe the outcome of your screening using the headings below:**

The likelihood of risk is deemed as generally low, as risks are actively mitigated by risk management as set out in the contents of the report, and within the appendices which should provide assurance to the committee.

(NB: This summary paragraph should be used in the 'Integrated Assessment Implications' 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:
<b>Name:</b> Dave Howes
<b>Job title:</b> Director of Social Services
<b>Date:</b> 18.10.22

Approval by Head of Service:
<b>Name:</b> Dave Howes
<b>Position:</b> Director of Social Services
<b>Date:</b> 18.10.22

Please return the completed form to [accesstoservices@swansea.gov.uk](mailto:accesstoservices@swansea.gov.uk)

# Agenda Item 8



## Report of the Director of Finance

Governance & Audit Committee – 9 November 2022

### Finance Directorate: Internal Control Environment 2022-2023

<b>Purpose:</b>	The report presents the Finance Directorate control environment, including risk management, in place to ensure functions are exercised effectively; there is economic, efficient and effective use of resources, and; effective governance to secure these arrangements.
<b>Report Author:</b>	Ben Smith
<b>Finance Officer:</b>	Ben Smith
<b>Legal Officer:</b>	Tracey Meredith
<b>Access to Services Officer:</b>	Rhian Millar
<b>For Information</b>	

#### 1. Background and Key Points

- 1.1 The Directorate and the associated Director of Finance role, was created following decision of Council in November 2021, followed by appointment at the end of January 2022. In practice it was separated formally with effect from 1 April 2022 at the start of the new financial year. As such it is the newest directorate and a small one (in net budget terms) having previously been part of the former Resources directorate. It remains closely embedded and linked to the complementary activities of the Corporate Services Directorate, especially so in relation to the financial activities in the service centre the core finances of the Council rely upon (accounts receivable, accounts payable and payroll).
- 1.2 The directorate's initial approach to its own operations is based on how it operated as the major part of the former Resources Directorate. As the directorate has a bearing on whole council activity and finances it also leads on as well as participates in many of the common control processes. This includes:

- Internal Audit provision
- External Audit liaison
- All reports with financial implications
- Budget setting (revenue, capital and HRA)
- Medium (and long) Term Financial Plans
- Treasury Management and Borrowing
- Strategic Financial planning
- In year financial reporting
- Statement of accounts and outturn
- Reviews and recommendations re use of reserves and tax setting

1.3 The assurance framework includes the following key elements:

- Clear strategies, objectives and linkages with:
  - Corporate and other statutory plans
  - Business planning/operational plans
- Robust risk management through:
  - Mapping, monitoring, mitigation and escalation of risks
- Tight internal controls consistent with:
  - Scheme of delegation
  - Standing Orders/Financial Regulations
  - Performance and Financial Monitoring (PFM)
- Reassurance through:
  - Audit
  - Scrutiny

1.4 Key aspects of the Finance Directorate's arrangements include:

- Cabinet Member briefing
- Performance management and budget monitoring (PFM)
- Performance appraisals
- A robust internal control framework with:
  - Clear roles and responsibilities
  - Clear and effective authorisation processes
  - Robust and complete policies and procedures
  - Robust monitoring, reporting and reviewing arrangements
  - Timely identification and mitigation of control weaknesses
  - Staff awareness of procedural rules
  - Promotion of an anti-fraud culture

1.5 Whilst a small directorate in net budget terms its wider operational reach means its activities are highly geared and often complex., It is perhaps no surprise that media reporting on Councils that get into difficulty are currently most often associated by being undone by finances unravelling relatively quickly, proven not to be widely fully understood by stakeholders and members as well as a growing general concern about the overall state of funding for all councils.

To broadly contextualise the scale of gross and net operations directly managed by the Directorate in its own right (rounded broadly and not strictly always comparing exactly like for like)

- Net annual budget excluding CTRS (council tax reduction scheme) £10m+
- Directorate net annual budget including CTRS £30m +
- Local benefits and grants paid out when grossed up for DWP/HB agency activity £100m+
- Annual charge to revenue for capital financing costs managed below line in addition to own service budget £35m+
- Non Domestic Rates (on behalf of Welsh Government) and Council tax collected annually £200m+
- RSG and NDR (from national pool) administered and received annually £400m
- Rolling capital programme managed £400m +
- Pension Fund Managed £2.5bn +

It goes without saying of course that it has a bearing indirectly on all of the finances of the wider organisation, albeit compliance with financial procedures rules and all internal financial control mechanisms, as well as the overriding requirement to live within budgets, are under the personal direction and control of the individual directors.

## **2. Risk Management and business continuity**

- 2.1 Risks within Finance are promptly identified and managed at appropriate levels (corporate, directorate, service, programme/project), and as far as possible mitigated, as part of the service review and planning cycle processes and ongoing self-evaluation. Monitoring is conducted through the Directorate performance management and reporting mechanisms at PFM and programme/project boards with risks escalated as appropriate (with particular focus on 'red' risks).
- 2.2 The corporate online system is used for documenting and managing risks and all risks are evaluated and RAG rated (based on likelihood and impact) and updated at the end of each month. The risk management process is reported to the Audit Committee regularly. It is an expectation that the Finance Directorate is fully compliant with reviewing control measures, risk wording and risk level each month as part of a joined-up approach, particularly with Corporate Services. Finance has responded to the need to improve the quality of control measures with the risk register.
- 2.3 Integrated Impact Assessments (IIAs) are required for the decision making at Cabinet (the executive level). If we identify a policy, change or review that requires a Cabinet decision then an IIA must be completed at the inception stage.
- 2.4 Areas of greatest assessed risk currently include:
- Real terms cuts to public services funding at a time of raised inflation and interest rates and inevitable overspend pressures on all parts of the Council despite Finance itself living within means as a directorate and leading by example

- Lack of coherence between growing national expectations and core funding settlements pan Council
  - Base funding is required rather than ad hoc WG grant initiatives
- Lack of capacity and resilience across Directorate
  - To maintain core statutory and regulatory duties
  - To respond to growing demands and manages financial pressures pan Council
  - Evidenced by growing delays to statutory documents
- Lack of capacity across wider Council services

### **3. Performance management/KPIs**

- 3.1 Finance has a set of high-level strategic priorities that are reviewed on an annual basis. In addition, the Directorate has three overarching Service Plans, one per Head of Service, updated annually at the end of each financial year in line with corporate planning requirements. Priorities identified in the Corporate Plan 2022-2023 Corporate plan - Swansea are reflected in, addressed and delivered through Finance's Strategic Priorities, Service Plans and Team Improvement Plans.
- 3.2 As well as the corporate requirement to hold monthly PFM meetings, Finance has monthly Directorate Management Team meetings. Through these, the progress and impact of service delivery is reported on and monitored. This is a key conduit for directorate decision making.
- 3.3 Each member of staff receives an annual appraisal, which includes reviewing progress of the previous year's objectives, and development/training plans and objectives are set based on their contribution to delivering their Team Improvement Plans' objectives for the coming year. Informal mid-year reviews are conducted and can be part of the monthly one-to-one meeting between managers and their direct reports.
- 3.4 Managers and team leaders hold regular meetings with their teams, where progress against key priorities and targets are discussed and staff are given the opportunity to raise risks and issues and hear wider directorate and corporate communications. All staff have regular one-to-one meetings with their managers/team leaders for performance monitoring and pastoral support.

### **4. Planning and decision making**

- 4.1 The Finance Directorate has robust monitoring and management structures, processes and practices in place, to appropriately review delivery against planned targets and outcomes, and to monitor and manage all aspects of financial, performance and service delivery risk.
- 4.2 The directorate runs with 3 Heads of Service (2 permanent and one interim) and the wider senior management team is extended to include the Strategic Finance Manager and the professionally independent Chief Internal Auditor.

- 4.3 In addition, Finance Directorate officers lead and/or participate in several key strategic and stakeholder/consultative/co-construction and partnership groups.
- 4.4 The governance structure along with robust planning, monitoring, review and risk management practices ensures sound planning and decision making, performance and financial monitoring and robust consultative/partnership activity, as well as integrated and collaborative ways of working.

## **5. Budget and resources management**

- 5.1 In line with corporate requirements, the Finance Directorate holds Performance and Financial Management meetings (PFM). This group monitors the progress of and addresses any issues:
- Team Improvement Plans, objectives and targets
  - Key performance indicators (KPIs)
  - Corporate, directorate and service risks
  - Capital and revenue budgets
  - Freedom of Information Act (FOI) requests; Subject Access Requests (SAR) and complaints
  - Directorate's sickness levels
  - Cases of fraud
  - Headcount reductions
  - Procurement and financial controls
  - Preparations for, and actions arising from, local authority audit inspections/regulatory activity
- 5.2 On financial matters the directorate expects to lead by example not only operating the same PFM process as other directorates but ensuring it manages within its budget allocation and takes appropriate action. This is evidenced in repeatedly underspending in past years as a part of Resources Directorate and including the continued underspend forecast for 2022-23, even after allowing for the national pending pay award.

## **6. Fraud and financial impropriety**

- 6.1 The assurance framework and robust internal controls set out in this report provide a solid foundation for the continuing promotion of an anti-fraud culture within the Finance Directorate and for any matters of concern to be identified and confidently raised by staff.

## **7. Compliance with policies, rules and regulatory requirements**

- 7.1 The assurance framework and robust internal controls set out in this report provide a solid foundation for ensuring compliance with policies, rules and regulatory requirements within the Finance Directorate. Periodic reminders are given to managers and team members and re-emphasised in any training opportunities.

## **8. Internal controls**

8.1 Key elements of the internal control framework include:

- Clear roles and responsibilities
- Clear and effective authorisation processes
- Robust and complete policies and procedures
- Robust monitoring, reporting and review arrangements
- Timely identification and mitigation of control weaknesses
- Staff awareness of procedural rules
- Promotion of an anti-fraud culture

8.2 Internal controls compliance is assured through:

- Performance and Budget Monitoring and robust action, reporting and escalation
- Internal Audit Assurance
- Senior Management Assurance Statements
- Risk Management/Data Security
- Programme/Project Assurance

## **9. Data security**

9.1 The Directorate manages high levels of personal information, and statutory requirements are such that this information needs to be routinely used to inform reports, assessments and plans. The consequences of any inadvertent data breach are always serious.

9.2 The processes for monitoring and reporting breaches are well established across the Directorate, as are the processes for learning from any such breach. Officers collaborate closely with the council's Data Protection Officer to ensure that any lessons learned from breaches anywhere in the council and beyond are used to continually improve our processes.

9.3 Arrangements are in place and monitored at PFM and officers are appropriately trained and reminded of the importance of agreed procedures. This is apparent from the limited number of breaches and issues that have taken place within the Directorate given its size of customer base (every resident/taxpayer).

## **10. Partnership/collaboration governance**

10.1 Finance Directorate officers lead on several key strategic and stakeholder/consultative/partnership groups, to ensure that there is regular engagement and appropriate input from key stakeholders into key planning processes, and to further enhance monitoring of progress and performance. Increasingly, the directorate relies on key delivery partners.

10.2 In all groups, important strategies, challenges and issues are discussed, clear outcomes defined, and actions allocated.

## **11. Integrated Assessment Implications**

11.1 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

11.1.1 The Well-being of Future Generations (Wales) Act 2005 mandates that public bodies in Wales must conduct sustainable development. Sustainable development means the process of improving the economic, social, environmental and cultural well-being of Wales by acting, in accordance with the sustainable development principle, aimed at achieving the 'well-being goals.

11.1.2 Our Integrated Impact Assessment (IIA) process ensures we have paid due regard to the above. It also considers 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.

11.2 There is no direct impact associated with this report on the relevant groups considered within the IIA itself but assessing long-term trends and preventing risks from becoming issues are key aspects of risk management. Sustainable ways of working are incorporated within the council's risk management policy and framework.

11.3 Given the nature of this report to the Governance and Audit Committee it has been agreed that an IIA screening is not required on this occasion.

## **12. Legal Implications**

12.1 There are no legal implications.

## **13. Financial Implications**

13.1 There are no financial implications.



**Background papers:** None

**Appendices:**

Appendix A	(Directorate) Corporate and Directorate Risks on a page Report
Appendix B	(Directorate) Assurance Map updated
Appendix C	IIA Form

# Risk on a Page

Risk Title : Health and Safety of customer services staff

Risk ID : 149

Description : If sufficient supervisory cover is not maintained in the contact centre, or safety measures in place are removed without the section being notified, then staff could be at risk from any aggressive customers.

Risk Level : Service Area

Responsible Officer : Julian.Morgans

Councillor : Robert Stewart

Last Update : 07/10/2022

Historical RAG :	Oct-21	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep-22
	AMBER	AMBER	AMBER	AMBER	AMBER	AMBER	AMBER	AMBER	AMBER	AMBER	AMBER	AMBER

### Current Control Measures

This is a permanent risk and cannot be removed as the behaviour of some members of the public cannot be predicted and we are limited by the contact centre environment. It is monitored And kept under review. It is regularly discussed by the contact centre manager and the revenues and benefits manager and any change to procedure takes into account the safety of staff.

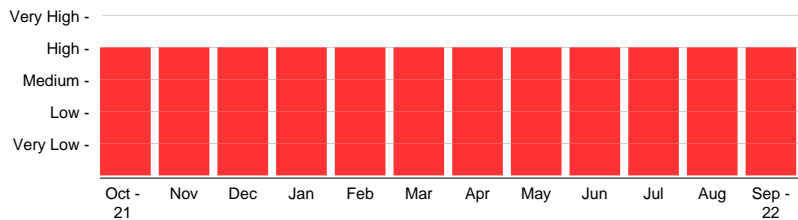
Appropriate training continues to be provided to front line Contact centre staff and those visiting clients within the resources available in the corporate training team.

Revenues and Benefits continues to ensure that one supervisor is always available to monitor staff. the contact centre is responsible for providing a second and the two work jointly together. security also monitor the contact centre and will respond immediately if panic alarms are pressed.

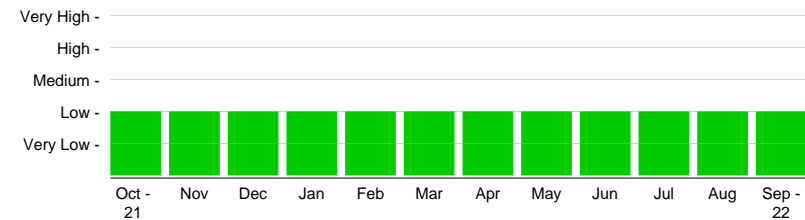
Last Update	Risk Response	Projected Completion
04/03/2022	Tolerate	31/03/2023
04/03/2022	Treat	31/03/2023
04/03/2022	Treat	31/03/2023

Page 112

Historical Impact : High



Historical Likelihood : Low



# Risk on a Page

Risk Title : Tax evasion

Risk ID : 155

Description : If the Council fails to prevent those who act for or on its behalf from knowingly or unknowingly facilitating (including failing to prevent) tax evasion, then the Council will be criminally liable and will face an investigation by HMRC with potential prosecution and unlimited financial liability.

Risk Level : Directorate

Responsible Officer : Ben.Smith

Councillor : Robert Stewart

Last Update : 20/09/2022

Historical RAG :

Oct-21	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep-22
GREEN	GREEN	GREEN	GREEN	GREEN	GREEN	GREEN	GREEN	GREEN	GREEN	GREEN	GREEN

**Current Control Measures**

External VAT advisors retained by Council for specialist VAT advice under contract

**Last Update**

**Risk Response**

**Projected Completion**

20/09/2022

Treat

01/04/2023

- ¿ VAT Manual, Guidance Notes and Accounting Instructions.
- ¿ VAT advice available via Principal Finance Partner and external VAT advisors.
- ¿ Financial Procedure Rules (FPRs) and Contract Procedure Rules (CPRs).
- ¿ IR35 guidance and procedure notes available.
- ¿ Procurement rules and procedures.
- ¿ Segregation of duties.

20/09/2022

Treat

01/04/2023

VAT Manual and guide available on Staffnet permanently - refreshed annually as needs be

20/09/2022

Treat

01/04/2023

Accounting Instruction 15 - VAT - permanently available online

20/09/2022

Treat

01/04/2023

VAT advice available to any staff via Principal Finance Partner. All finance staff know to refer any reports with VAT implications via the nominated VAT Principal Finance Partner

20/09/2022

Treat

01/04/2023

Advice and guidance issued to HoS and managers on 16/02/21 regarding new Construction Industry Domestic Reverse charge for VAT Regime.

In order to comply with new legislation coming in 1st March, we are requiring review of all ongoing procured construction services to ensure the correct VAT treatment is being applied. Where CIS is applicable, we have a statutory obligation to notify suppliers of our End User status so they know whether or not to charge us VAT

20/09/2022

Treat

01/04/2023

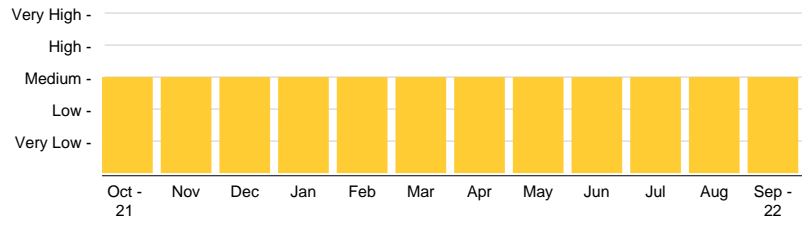
Covid disruption

20/09/2022

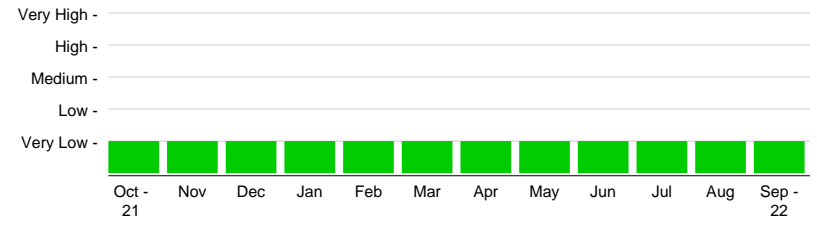
Tolerate

01/01/2023

Historical Impact : **Medium**



Historical Likelihood : **Very Low**



# Risk on a Page

Risk Title : Revenues and Benefit Section - Mail / e-mail based data breaches

Risk ID : 157

Description : If a letter / e-mail from the Revenues and Benefits service is mailed to the wrong address/mailbox, then there is the potential for a data breach. Several hundred letters/e-mails are sent every day so there is the potential for human error in this process.

Risk Level : Service Area

Responsible Officer : Julian.Morgans

Councillor : Robert Stewart

Last Update : 07/10/2022

Historical RAG :

Oct-21	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep-22
AMBER	AMBER	AMBER	AMBER	AMBER	AMBER	AMBER	AMBER	AMBER	AMBER	AMBER	AMBER

**Current Control Measures**

due to the majority of staff working from home as a result of the covid pandemic, we have changed our printing methodology so that more mail is sent directly to IT for printing and so is not handled by staff. this has reduced the number of data breaches arising from the '2 letters in one envelope' scenario. not all of our letters can be handled like this as the technology to match/mail letters of varying length is still not available but this measure has helped.

**Last Update**

04/03/2022

**Risk Response**

Treat

**Projected Completion**

31/03/2023

Various procedures have been put in place to minimise the risk of errors e.g. sharing out enveloping of mail so staff deal with lower amounts of letters and the section is exploring automatic matching and mailing of correspondence by Design Print. Reminders are to be added to our workflow system that contact addresses should be checked.

04/03/2022

Treat

31/03/2023

Should a breach occur, the section will consider the level of risk to the rights and freedoms of the individual. This will depend on the nature of the data lost.

The section will advise the data breach panel of the assessed level of risk so a decision can be made on whether the subject of the data breach should be informed. If the risk is high, the Transformation and ICT Programme Officer (Mike Powney) will be contacted verbally for a decision without waiting for a panel to be convened.

A high risk exists when the breach may lead to physical, material or non-material damage for the individuals whose data have been breached e.g. discrimination, identity theft or fraud, financial loss and damage to reputation. When the breach involves personal data that reveals racial or ethnic origin, political opinion, religion or philosophical beliefs, or trade union membership, or includes genetic data, data concerning health or data concerning sex life, or criminal convictions and offences or related security measures, such damage should be considered likely to occur.

In general, the data sent in the bulk of letters would not result in a high risk to the subject.

Staff are made aware of data security obligations during initial training and periodic refresher training is given using the authority's corporate training package. Also reminders are issued should specific issues be identified when dealing with a data breach. Data security is also discussed at team meetings and the

04/03/2022

Treat

31/03/2023

Current Control Measures

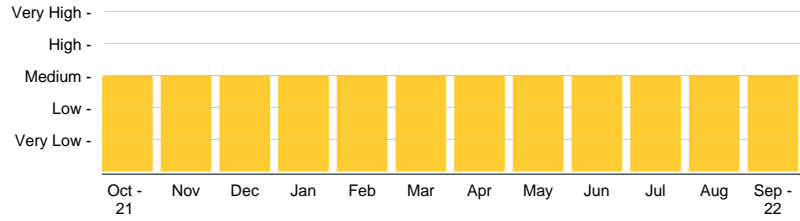
Last Update

Risk Response

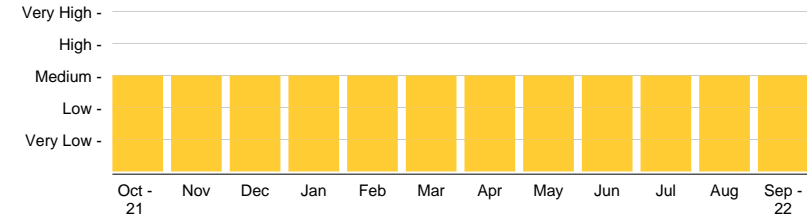
Appendix A  
Projected Completion

outcomes of any serious serious data breaches are shared across the service. The 'culture' in the section is very much 'data-protection aware'. this is an ongoing process and will never be considered to be complete.

Historical Impact : **Medium**



Historical Likelihood : **Medium**



# Risk on a Page

Risk Title : Revenues and Benefits Section - Limited DBO support for back office systems

Risk ID : 158

Description : If the DBO who usually provides excellent technical support for our back office system is not available, then the other staff on the team may not have sufficient knowledge of our systems (e.g. Northgate, Abacus, Civica) to provide the necessary support.

Risk Level : Service Area

Responsible Officer : Julian.Morgans

Councillor : Robert Stewart

Last Update : 07/10/2022

Historical RAG :	Oct-21	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep-22
	AMBER	AMBER	AMBER	AMBER	AMBER	AMBER	AMBER	AMBER	AMBER	AMBER	AMBER	AMBER

### Current Control Measures

We pay Servelec for a managed service for the ABACUS software

### Last Update

04/03/2022

### Risk Response

Treat

### Projected Completion

31/03/2023

I cannot set up any measures to eliminate or control the risk. We might be able to buy in the necessary support but if we had a short term urgent need that might not help or be available quickly.

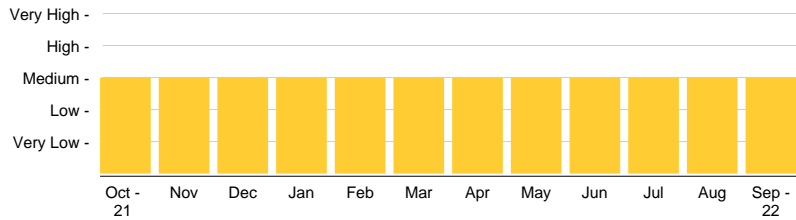
04/03/2022

Tolerate

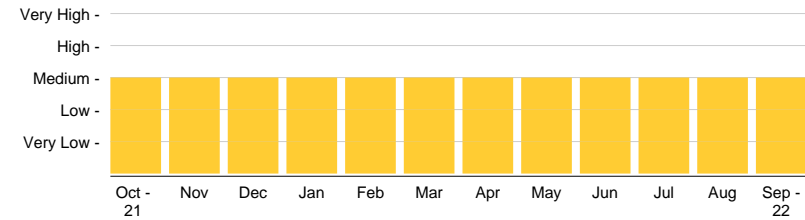
31/03/2023

Page 117

Historical Impact : **Medium**



Historical Likelihood : **Medium**



# Risk on a Page

Risk Title : Financial Control - MTFP Delivery

Risk ID : 159

Description : If we fail to deliver Sustainable Swansea and maintain sufficient financial control, and in particular do not ensure we contain service overspending, especially now inflation is embedded at levels far above the expectation of around 2%, then we will not be able to respond appropriately to continuing austerity, demographic pressures, increasing demand and price pressures and changing public expectations.

Risk Level : Corporate

Responsible Officer : Ben.Smith

Councillor : Robert Stewart

Last Update : 03/10/2022

Historical RAG :	Oct-21	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep-22
	RED	RED	RED	RED	RED	RED	RED	RED	RED	RED	RED	RED

**Current Control Measures**

**Last Update**

**Risk Response**

**Projected Completion**

Page 118

As part of the quarterly Revenue and Capital Budget Monitoring Reports to Cabinet, continue to monitor and report on slippage in Capital schemes and the effects on Capital schemes of price inflation affecting supplies and materials, including mitigating actions such as agreeing cost increases through FPR7 procedures.

03/10/2022

Tolerate

31/03/2023

Covid disruption

21/09/2022

Tolerate

01/01/2023

COVID-19 Recovery Plan : Future Council - Finance - New MTFP.  
Linkages with Achieving better Together  
Can be refreshed after CSR 2021.  
Do expect multi year settlement from Welsh Government a possibility which will aid medium term certainty.

20/09/2022

Treat

01/01/2023

Identify uncontrollable inflation pressures as variances in the monthly PFM budget reporting cycles and quarterly through to Cabinet.

20/09/2022

Tolerate

01/04/2023

Compliance within Financial Procedure rules so that spend remains within budget, including permitted virements.

20/09/2022

Treat

01/04/2023

Services to ensure that inflation pressures are managed and contained within cash limits agreed at the time the budget and MFTP are set.

20/09/2022

Treat

01/04/2023

Extant spending restrictions published to all staff and reviewed and many controls continue to be directly exercised by CMT in relation to filling vacant posts, restructures, regrades and committing contract sums

20/09/2022

Treat

01/04/2023

Agreed and well established quarterly reporting plan in place to document and record at Cabinet all actions or non actions in services to contain spending

20/09/2022

Treat

01/04/2023



**Current Control Measures**

PFM (Performance and Financial Management/Monitoring) process monthly is well established and understood by all officers with appropriate escalation mechanism to S151 Officer, Chief Executive and Cabinet if non compliance

Last Update

Risk Response

01/04/2023

Agree modest virements in conjunction with the S151 Officer and report more sizeable issues for decision through Cabinet on S151 Officer advice around releases from central inflation provision (£4m) and contingency (£3.5m) in year.

23/03/2022

Treat

31/03/2023

The S151 Officer to issue forthright and formal advice on the adequacy of budgets as part of budget setting, including the central inflation provision and contingency over the medium term taking into account all known pressures including prices.

23/03/2022

Treat

31/03/2023

Further development work to progress on transformation agenda over medium term through Achieving Better Together reshaping programme.

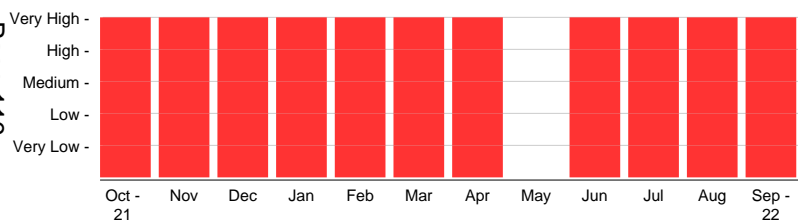
23/03/2022

Treat

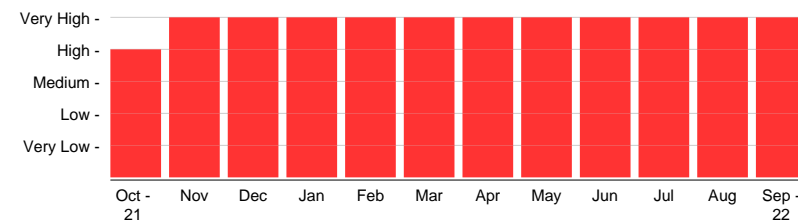
31/03/2023

Historical Impact : Very High

Page 119



Historical Likelihood : Very High



# Risk on a Page

Risk Title : Annual Budget and Medium Term Financial Plan agreement

Risk ID : 160

Description : If Council fails to agree the Annual Budget together with the Medium Term Financial Plan by the specified statutory date then the Section 151 officer will be required to present a report to all members under S114 of Local Government Finance Act 1988 and the Council will be prevented from incurring expenditure until the report has been considered by Council. Alternatively, The S151 Officer may decline to certify the budget and level of reserves as sound and adequate as part of annual budget setting.

Risk Level : Service Area

Responsible Officer : Ben.Smith

Councillor : Robert Stewart

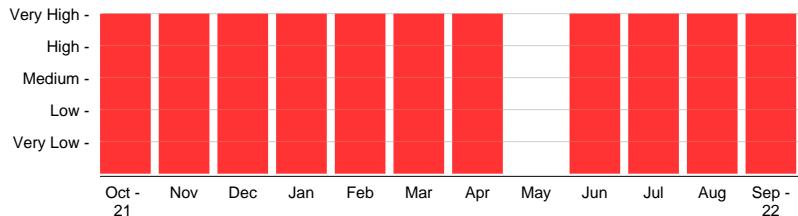
Last Update : 20/09/2022

Historical RAG :	Oct-21	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep-22
	RED	RED	RED	RED	RED	RED	RED	RED	RED	RED	RED	RED

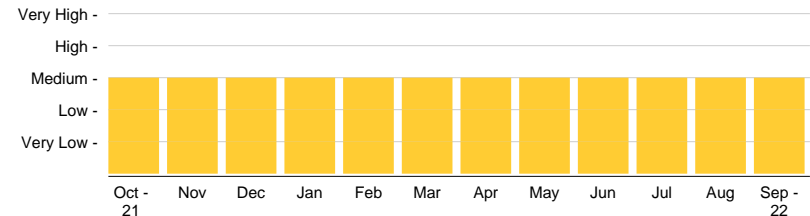
Page 120

Current Control Measures	Last Update	Risk Response	Projected Completion
S151 personally signs off and presents all budget reports in own name to Council each year. Reserves powers to sanction Council if it were not to proceed and follow S151 Officer advice.	20/09/2022	Treat	01/04/2023
Senior experienced qualified staff tasked with specific aspects of all production of budgets and reports	20/09/2022	Treat	01/04/2023
Detailed well established budget timetable tailored each year to actual committee and council dates	20/09/2022	Treat	01/04/2023
Covid disruption	20/09/2022	Tolerate	01/01/2023

Historical Impact : Very High



Historical Likelihood : Medium



# Risk on a Page

Risk Title : Financial implications of any proposed actions

Risk ID : 161

Description : If Departments fail to consider or evaluate the financial implications of any proposed action before commitments are made then the expenditure may be illegal, exceed budget provision or not provide good value for money which may require a report by the Section 151 Officer to Council under S114 of Local Government Finance Act 1988

Risk Level : Service Area

Responsible Officer : Ben.Smith

Councillor : Robert Stewart

Last Update : 20/09/2022

Historical RAG :	Oct-21	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep-22
	RED	RED	RED	RED	RED	RED	RED	RED	RED	RED	RED	RED

### Current Control Measures

### Last Update

### Risk Response

### Projected Completion

Page 121

Financial Procedure Rules prescribe clear duties of all officers. Failure to comply can result in disciplinary action

S114 powers of s151 Officer

Covid disruption

20/09/2022

20/09/2022

20/09/2022

Treat

Treat

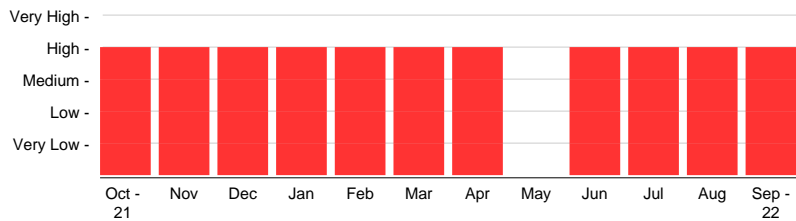
Tolerate

01/04/2023

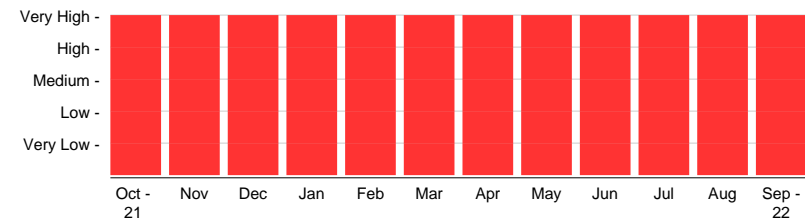
01/04/2023

01/01/2023

Historical Impact : **High**



Historical Likelihood : **Very High**



# Risk on a Page

Risk Title : Annual Statement of Accounts

Risk ID : 162

Description : If the Annual Statement of Accounts are not signed by the S151 Officer and made available for external audit by 31st May each year then the Council must immediately publish a statement setting out the reasons why the Accounts have not been signed and agree a course of action to ensure they are signed as soon as practicable. Further shadow arrangements apply in relation to Audit certification by end July each year. These are both mandatory for 2021-22 and current audit working arrangements (whilst relaxed during Covid) have not delivered to this timescale.

Risk Level : Service Area

Responsible Officer : Ben.Smith

Councillor : Robert Stewart

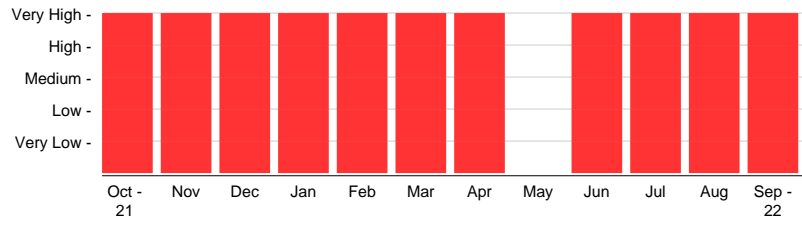
Last Update : 20/09/2022

Historical RAG :	Oct-21	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep-22
	RED	RED	RED	RED	RED	RED	RED	RED	RED	RED	RED	RED

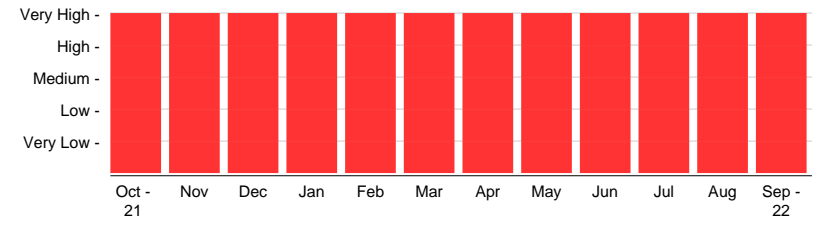
Page 122

Current Control Measures	Last Update	Risk Response	Projected Completion
<p>A detailed Closing of Accounts Timetable is published each year allocating specific tasks in the process to named officers. Progress against the timetable is monitored by the Strategic Finance Managers and significant issues are escalated to the Head of Financial Services.</p> <p>2017/17 Accounts signed off unaltered.</p> <p>There is significant risk that deadlines will not be met for the 2017/18 production of the statement of accounts due to loss of experienced key personnel and therefore a number of new officers in key posts.</p> <p>2017/18 - earliest ever sign off achieved.</p> <p>2018/19 - challenge remains but met earlier 31/5 draft deadline ahead of schedule, this year</p> <p>2019/20 - extreme challenge but met 31/5 draft deadline again. External auditors missed original deadline of end July, albeit since relaxed under Covid working rules. Accounts qualification on a technical matter very likely to occur compounding difficulty of achieving permanent end May/end July respective timelines.</p>	20/09/2022	Treat	01/04/2023
Covid disruption	20/09/2022	Tolerate	01/01/2023
Clear allocated responsibility for closure with a clear timetable project managed by senior long serving and very experienced staff. Deputy S151 Officer leads on Pension Fund accounts. Strategic Finance Manager leads on main accounts. S151 officer personally responsible for ensuring both occur.	23/03/2022	Treat	31/05/2023

Historical Impact : **Very High**



Historical Likelihood : **Very High**



# Risk on a Page

Risk Title : Finance Staff posts

Risk ID : 164

Description : If it is not possible to fill key posts with suitably qualified staff then the Section may be unable to fulfil its work requirements

Risk Level : Service Area

Responsible Officer : Ben.Smith

Councillor : Robert Stewart

Last Update : 20/09/2022

Historical RAG :	Oct-21	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep-22
	RED	RED	RED	RED	RED	RED	RED	RED	RED	RED	RED	RED

### Current Control Measures

Additional resources identified as necessary to strengthen finance function. In current discussion with CX and Deputy CX.

### Last Update

20/09/2022

### Risk Response

Treat

### Projected Completion

01/04/2023

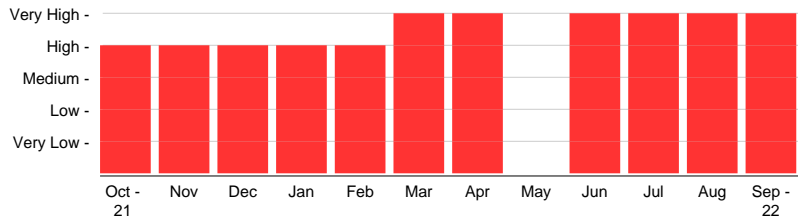
Covid disruption

20/09/2022

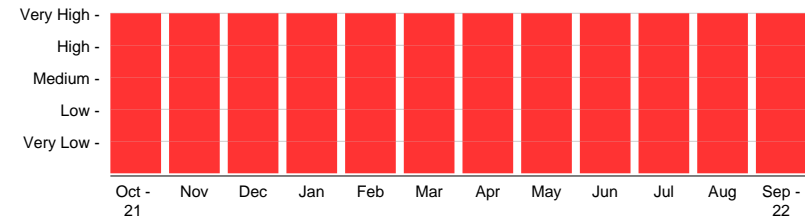
Tolerate

01/01/2023

Historical Impact : Very High



Historical Likelihood : Very High



# Risk on a Page

Risk Title : Grant governance

Risk ID : 166

Description : If a grant claim is not submitted in accordance with deadlines and/or the submitted grant is not fully compliant then there is the risk of loss of income and reputation to the council plus impact on cash flow.

Risk Level : Service Area

Responsible Officer : Ben.Smith

Councillor : Robert Stewart

Last Update : 20/09/2022

Historical RAG :	Oct-21	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep-22
	RED	RED	RED	RED	RED	RED	RED	RED	RED	RED	RED	RED

**Current Control Measures**

No grant may be claimed or applied for without wet ink or electronic signature of S151 officer or nominated deputy S151 officer

**Last Update**

20/09/2022

**Risk Response**

Treat

**Projected Completion**

01/04/2023

New, novel and contentious grant claims must go through the External Funding Panel to ensure Cabinet Member awareness and support. THIS MEASURE DOES NOT APPLY TO ROUTINE GRANTS RECEIVED EVERY YEAR AS THIS IS CONSIDERED BUSINESS AS USUAL

20/09/2022

Treat

01/04/2023

Small grants team maintained in core finance. No grant applications may proceed without going through the grants team

20/09/2022

Treat

01/04/2023

Financial Procedure Rules and NGA (Notification of Grant Application) rules set out clear expectations and control measures for any grant application. All officers are required to comply with FPRs as part of Council Constitution

20/09/2022

Treat

01/04/2023

Covid disruption

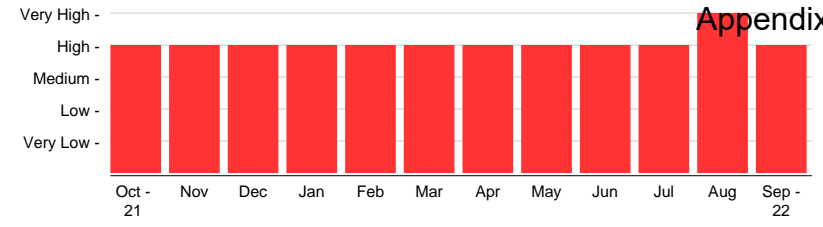
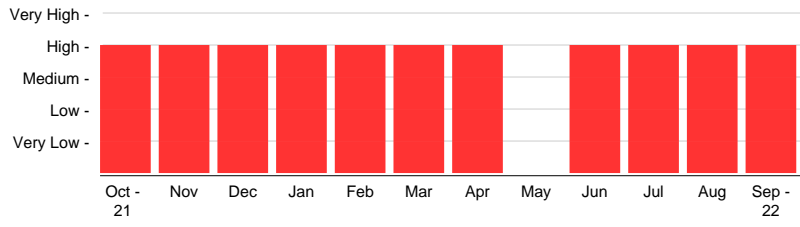
20/09/2022

Tolerate

01/01/2023

Historical Impact : High

Historical Likelihood : High



Appendix A



# Risk on a Page

Risk Title : Lateness of decision reports

Risk ID : 167

Description : If decision reports are incomplete or received late there is a risk that the full financial implications and consequences of a decision report will not be appropriately considered by the decision taker

Risk Level : Service Area

Responsible Officer : Ben.Smith

Councillor : Robert Stewart

Last Update : 20/09/2022

Historical RAG :	Oct-21	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep-22
	RED	RED	RED	RED	RED	RED	RED	RED	RED	RED	RED	RED

**Current Control Measures**

No decision report may be released without sign off by Finance Officer. Most require S151 personal sign off. Some senior officers are nominated to act on behalf of s151 Officer

S151 officer will withhold consent if insufficient time given to review reports. 5clear working days is the normal expectation. Every effort will be made to accommodate urgent by exception reports

Covid disruption

**Last Update**

20/09/2022

20/09/2022

20/09/2022

**Risk Response**

Treat

Treat

Tolerate

**Projected Completion**

01/04/2023

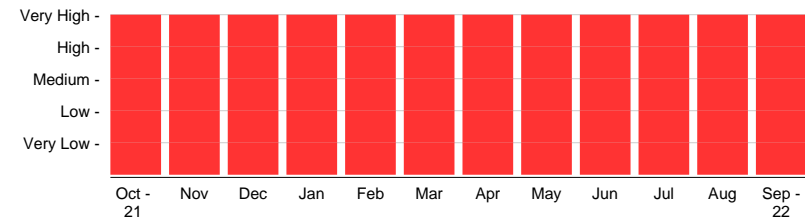
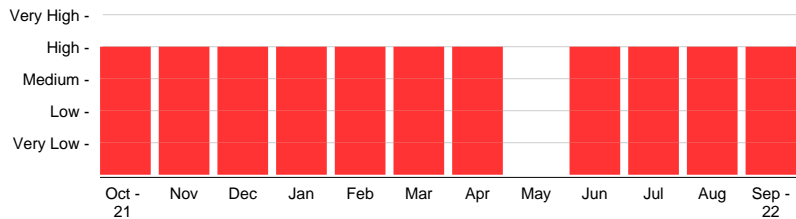
01/04/2023

01/01/2023

Page 127

Historical Impact : High

Historical Likelihood : Very High



# Risk on a Page

Risk Title : Internal Audit Annual Audit Opinion

Risk ID : 191

Description : IF there is insufficient Internal Audit staff in post THEN this could mean that there is insufficient Internal Audit coverage to provide the Annual Audit Opinion to the S151 Officer and the Governance and Audit Committee.

Risk Level : Service Area

Responsible Officer : Simon.Cockings

Councillor : Robert Stewart

Last Update : 06/10/2022

Historical RAG :

Oct-21	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep-22
AMBER	AMBER	AMBER	AMBER	AMBER	AMBER	AMBER	AMBER	AMBER	AMBER	AMBER	AMBER

**Current Control Measures**

The S151 Officer and the Governance and Audit Committee receive and approve the Internal Audit Annual Plan which details the resource levels of the Internal Audit Team for the forthcoming year. The S151 Officer and Governance and Audit Committee receive Quarterly Internal Audit Monitoring Reports from the Chief Auditor which would highlight any resource issued should they arise. (Updated 15/11/21)

**Last Update**

**Risk Response**

**Projected Completion**

09/03/2022

Treat

31/03/2023

The risk based Internal Audit Annual Plan is balanced to available resources on an annual basis and this is reviewed and approved by the S151 Officer and the Governance and Audit Committee. The performance of the team in completing the planned programme of work is monitored by the S151 Officer and the Governance and Audit Committee via the Chief Auditors Quarterly Internal Audit Monitoring Reports and the Internal Audit Annual Report. Any concerns in relation to resource levels which may impact the delivery of the annual audit plan are raised with the S151 Officer and the Governance and Audit Committee immediately. (Updated 15/11/21)

09/03/2022

Treat

31/03/2023

As Required By The Public Sector Internal Audit Standards A Risk Based Audit Plan Is Prepared Annually following consultation With Hos, Cmt, And The Section 151 Officer. The draft plan is also presented to the Governance and Audit Committee for consultation and the final Plan Is Reviewed And Approved By The S151 Officer, Cmt And the Governance Audit Committee Providing Assurance That The Plan Will Deliver A Suitable Level Of Coverage To Inform The Chief Auditors Annual Opinion. (Updated 15/11/21)

09/03/2022

Treat

31/03/2023

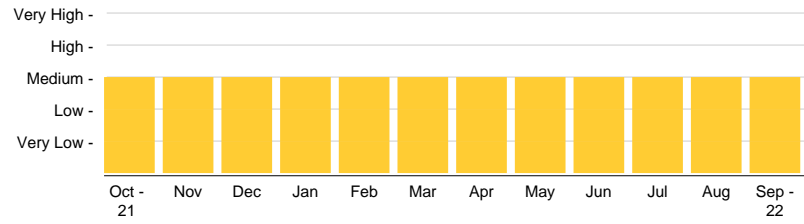
Covid disruption (Updated 15/11/21)

09/03/2022

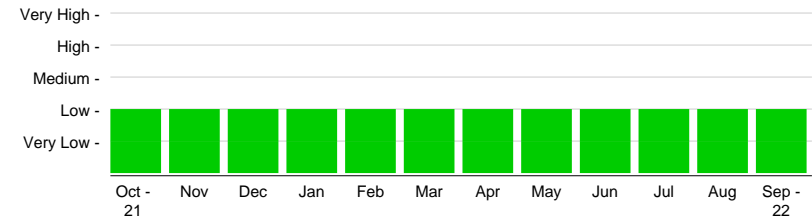
Treat

31/03/2023

Historical Impact : **Medium**



Historical Likelihood : **Low**



# Risk on a Page

Risk Title : Commercial Services capacity issues (e.g. Schools Procurement)

Risk ID : 195

Description : If Procurement support not adequately resourced/ supported then creates risk environment for breach of statutory obligations.

Risk Level : Service Area

Responsible Officer : Chris.Williams4

Councillor : Robert Stewart

Last Update : 28/09/2022



### Current Control Measures

Staff capacity issues identified (DPRs now finalised / recruitment begun) and also governance gaps being tackled i.e. Schools Guidance on Procurement working draft provided - (School Guide required as base upon which to communicate with Schools correct governance processes to be followed). Recruitment of staff now on-going, to be completed in autumn, so will provide associated capacity to support Schools and other key governance requirements.

Last Update

28/09/2022

Risk Response

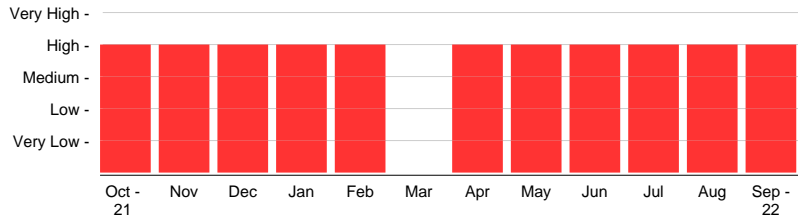
Treat

Projected Completion

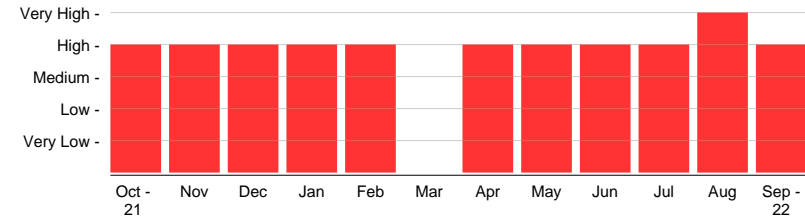
22/12/2022

Page 130

Historical Impact : High



Historical Likelihood : High



# Risk on a Page

Risk Title : Compliance with UKPCR and Well-Being and FG Act (procurement activity)

Risk ID : 271

Description : If no / insufficient audit trail of procurement evidence (analysis) to show compliance with legal obligations then the Council risks sanction, as well as core issue of not following legal obligations of such Acts.

Risk Level : Service Area

Responsible Officer : Chris.Williams4

Councillor : Robert Stewart

Last Update : 28/09/2022

Historical RAG :	Oct-21	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep-22
	RED	RED	RED	RED	RED		RED	RED	RED	RED	RED	RED

### Current Control Measures

Revised process for ensuring compliance with the WBFGA (pilot projects chosen (CBS - Bryntawe, and Highways - Mumbles sea defence) / need for an in-depth review of documentation to support the process (CMT approved the pilot project approach). Waivers highlighted at CMT as part of the SMAS process - general non-compliance with CPR noted to Directors and specific risk contracts, e.g. agency workers contract, highlighted.

New staff recruitment approved and on going.

Presentation to Leadership session planned in the autumn / report to Cabinet submitted re Scrutiny Panel input on this matter and Audit have provided new recommendations which are now under review / development, to be finalised.

Last Update

28/09/2022

Risk Response

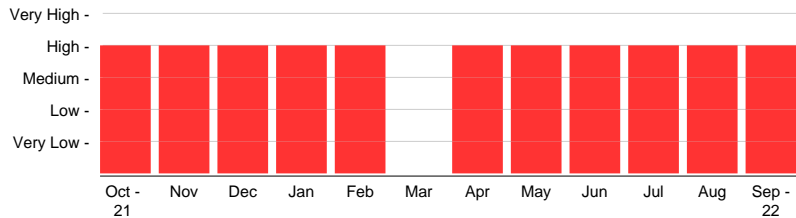
Treat

Projected Completion

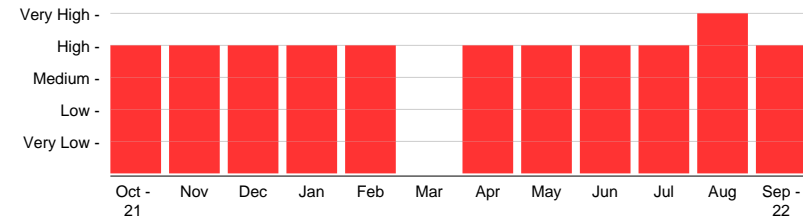
22/12/2022

Page 131

Historical Impact : High



Historical Likelihood : High



# Risk on a Page

Risk Title : Reducing and tackling Fraud

Risk ID : 289

Description : If the council does not put robust arrangements in place to protect its limited resources and assets from fraud and corruption, then it will remove resources from the council so that they are not put to best use to support those with the greatest need and will cause untold social harm to individuals and communities.

Risk Level : Directorate

Responsible Officer : Ben.Smith

Councillor : Robert Stewart

Last Update : 06/10/2022

Historical RAG :	Oct-21	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep-22
	AMBER	AMBER	AMBER	AMBER	AMBER	AMBER	AMBER	AMBER	AMBER	AMBER	AMBER	AMBER

**Current Control Measures**

Review annually and remind staff every six months of detailed policies and procedures in place for staff to follow to reduce the likelihood and opportunity of fraudulent activity, including Financial Procedure Rules, Contract Procedure Rules and Procurement Guidelines. (Updated 02/02/22)

**Last Update**

**Risk Response**

**Projected Completion**

Present the Annual Counter Fraud Plan and gain approval each year from CMT and Governance & Audit Committee to help ensure fraud risks are identified and highlighted and resources are targeted to key areas to limit the possible risk of fraud. (Updated 02/02/22)

09/03/2022

Treat

31/03/2023

Report progress annually and mid-year against the work undertaken by the Corporate Fraud Function to CMT and Governance & Audit Committee to assist in increasing fraud awareness across the organisation and highlight key risk areas in order to deter and reduce the risk of further fraudulent activity. (Updated 02/02/22)

09/03/2022

Treat

31/03/2023

The Fraud Team continue to act as the hub for the receipt of intelligence and alerts from the National Anti-Fraud Network and other organisations, including the Councils bankers and the Credit Industry Fraud Avoidance Service, and take action and circulate to raise awareness of current and emerging fraud risks that may be faced by the Council and so reduce the risk of the authority being subject to fraudulent attack. (Updated 02/02/22)

09/03/2022

Treat

31/03/2023

Provide independent assurance each year via the Chief Auditor's Annual Report and Opinion, the Annual Governance Statement and the Annual ISA 260 Report from the Council's external auditors of the existence of a strong and effective Governance, Risk Management and Internal Control framework that provides assurance that there are suitable controls and procedures in place across the Council to reduce the possibility of fraudulent activity. (Updated 02/02/22)

09/03/2022

Treat

31/03/2023

Governance & Audit Committee continues to review and assess the Risk Management, Internal Control And Corporate Governance Arrangements of the Authority as part of the committees annual work programme, which includes quarterly monitoring reports from the Chief Internal Auditor, the Strategic

09/03/2022

Treat

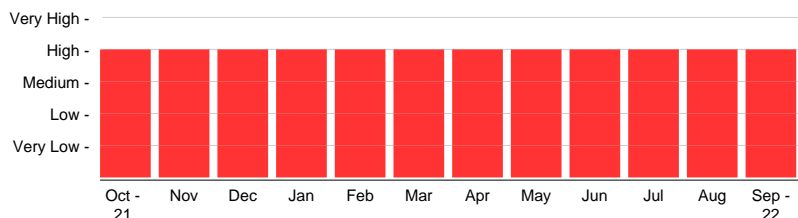
31/03/2023

Current Control Measures

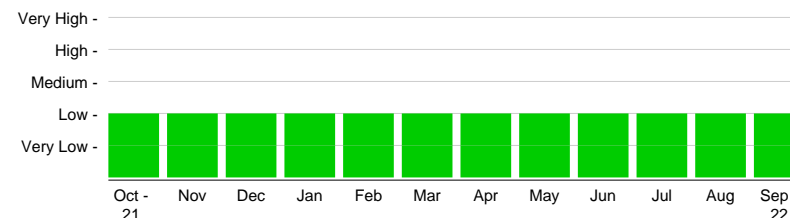
	Last Update	Risk Response	Projected Completion
Delivery and Performance Manager and annual reports from the Corporate Directors, which provides assurance that there are suitable controls and procedures in place across the Council to reduce the possibility of fraudulent activity. (Updated 02/02/22)			
Continue the work and publicise the existence at least twice a year of the Council's dedicated team of professionally trained and experienced Corporate Fraud Investigators to prevent, deter and detect fraudulent activity and to ensure any allegations of fraud and corruption are effectively investigated. (Updated 02/02/22)	09/03/2022	Treat	31/03/2023
Annual review of all relevant policies and procedures to ensure they remain fit for purpose in helping to prevent and detect fraud and corruption e.g. the Anti-Fraud and Corruption Policy, Anti-Money Laundering Policy, Whistleblowing Policy, Disciplinary Policy and the Code of Conduct. (Updated 02/02/22)	09/03/2022	Treat	31/03/2023
Continue to communicate a minimum of twice a year, via internal and external bulletins, a Zero Tolerance approach to fraud, bribery and corruption. (Updated 02/02/22)	09/03/2022	Treat	31/03/2023
Continue to take part in the National Fraud Initiative exercise coordinated by the Cabinet Office on a two-yearly basis, which involves data matching across a broad range of Council data in order to detect and prevent fraudulent activity. (Updated 02/02/22)	09/03/2022	Treat	31/03/2023
Continue to implement an action plan to further strengthen counter-fraud arrangements in response to a review of counter-fraud arrangements in public sector bodies across Wales undertaken by Audit Wales. (Updated 02/02/22)	09/03/2022	Treat	31/03/2023
Continue to assess all reports of fraud received via a dedicated fraud inbox for staff and the general public to report any suspicion of alleged fraudulent activity and evaluate the threats and respond accordingly. (Updated 02/02/22)	09/03/2022	Treat	31/03/2023

Page 133

Historical Impact : High



Historical Likelihood : Low



# Risk on a Page

Risk Title : Removal of printer in Revs and Bens Control Room (secure mail opening facility)

Risk ID : 302

Description : Now that the printer /scanner has been removed from the Secure mail opening room, if staff are need to scan or print confidential documentation outside the secure mail room, then there is a greater risk of a data breach.

Risk Level : Information

Responsible Officer : Julian.Morgans

Councillor : Robert Stewart

Last Update : 07/10/2022

Historical RAG :	Oct-21	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep-22
	AMBER	AMBER	AMBER	AMBER	AMBER	AMBER	AMBER	AMBER	AMBER	AMBER	AMBER	AMBER

### Current Control Measures

No real control measure can be put in place other than reminding staff to be extra careful when taking documents outside our controlled area

Last Update

04/03/2022

Risk Response

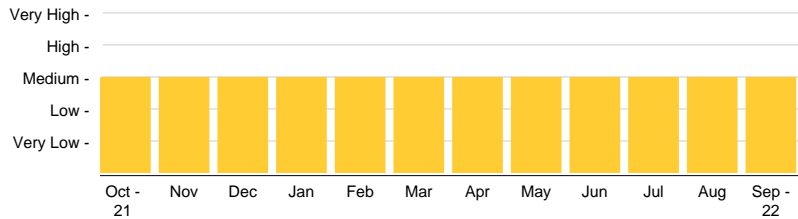
Tolerate

Projected Completion

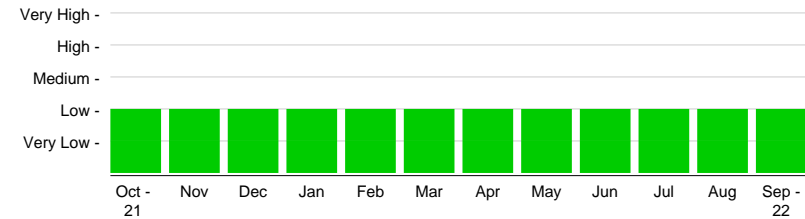
31/03/2023

Page 134

Historical Impact : Medium



Historical Likelihood : Low





# Risk on a Page

Risk Title : Security of mail prep and scanning room and general control team activities

Risk ID : 326

Description : If the current security arrangements for the Revenues and Benefits control team (lockable room, defined space, secure storage for sensitive documents) are not maintained, then there will be a risk that access to DWP/HMRC data may be removed and the Service will be compromised.

Risk Level : Service Area

Responsible Officer : Julian.Morgans

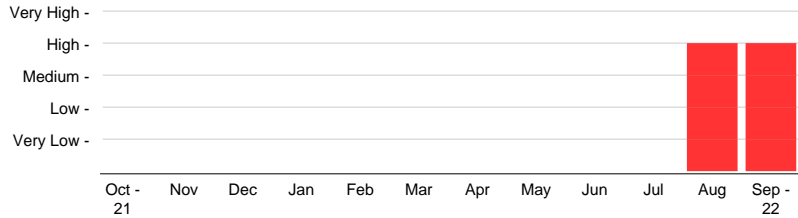
Councillor : Robert Stewart

Last Update : 07/10/2022

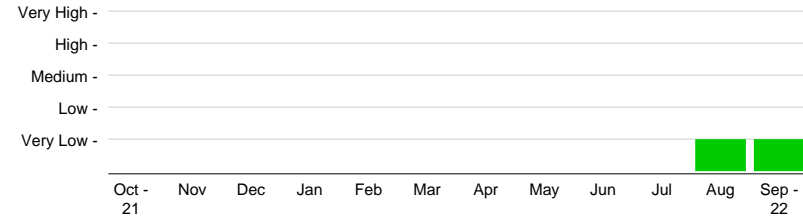
Historical RAG : Oct-21 Nov Dec Jan Feb Mar Apr May Jun Jul Aug Sep-22  
AMBER AMBER

Page 135

Historical Impact : High



Historical Likelihood : Very Low



Business Risk	Current Impact	Current Likelihood	Overall RAG Status	Risk Owner / Updater	Level and Source of Assurance						Internal Audit Needs	Planned Internal Audit Work	Audit Plan Area	
					Level 1	Level 2			Level 3					
					Management Assurance	Other <u>Internal</u> Assurance			Other <u>Independent</u> Assurance					
Council/ Cabinet	Scrutiny	Other	Internal Audit	Other Bodies		External Audit								

<p><b>Risk ID</b> 159</p> <p><b>Risk Title</b> Financial Control – MTFP aspects of Sustainable Swansea</p> <p><b>Risk Level</b> Corporate</p> <p>Page 136</p>	<p>If we fail to deliver Sustainable Swansea and maintain sufficient financial control, and in particular do not ensure we contain service overspending, then we will not be able to respond appropriately to continuing austerity, demographic pressures, increasing demand and changing public expectations.</p>	Very High	Very High	Red	Ben Smith / Jeff Dong	<p>&gt;Covid-19 – Recovery Plan: Future Council – Finance new MTFP. &gt;Agreed and well established quarterly reporting plan in place to document and record at Cabinet all actions or non-actions in Services to contain spending. &gt;PFM monitoring process monthly is well established and understood by all officers with appropriate escalation mechanism to S151 Officer, Chief Executive and Cabinet if non-compliance &gt;Spending restrictions published to all staff and reviewed. Many controls continue to be exercised by CMT in relation to filling vacant posts, restructures, regrades and committing contract sums. &gt;Corporate level monitoring. &gt;Agreed budget. &gt;Clear governance and reporting in place. &gt;Prevention Strategy. &gt;Monitoring at monthly P&amp;FM's. &gt;FSTG reporting and monitoring. MTFP. &gt;Tracker in place from June 2018 to capture</p>	<p>&gt;Quarterly monitoring reports to Council and Cabinet &gt;Collaborative Officer/ Member budget setting process in place. &gt;Overspend and under delivery of savings openly and transparently escalated and reported to Cabinet and Council by S151 Officer.</p>	<p>&gt;Dedicated Scrutiny Service Improvement and Finance Performance Panel consider and scrutinise the budget on a quarterly basis.</p>	<p>&gt;Quarterly monitoring reports to Audit Committee &gt;Monthly PFM monitoring in place. Transform &amp; Future Council PDC. &gt; Many controls continue to be exercised by CMT in relation to filling vacant posts, restructures, regrades and committing contract sums. &gt;Budget holders required to monitor and report any budget variances to monthly P&amp;FM for review. &gt;Reshaping Board launched to challenge delivery/ non-delivery and accelerate timescales.</p>	<p>&gt;Audit Committee provide challenge, oversight and assurance &gt;Periodic budget monitoring reports go to Audit Committee &gt;Budget reports included in the 2019/20 workplan for Audit Committee</p>	<p>&gt;WAO review currently underway in relation to the MTFP aspects of Sustain. Swansea. &gt;AW recently published financial resilience national report and showed clearly Swansea position had strengthened considerably boosted by the £17m addition to reserves in 19-20 outturn. &gt;Risks in current year managed temporarily by drawing down from those increased reserves.</p>	<p>&gt;Saving and other budget mgt to be included as part of the Achieving Better Together (trans) audit 22/23 &gt;Fundamental audits included in the plan as due in 2022/13</p>	Service Specific / Fundamental Audits - Section 151 Officer Assurance
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Business Risk	Current Impact	Current Likelihood	Overall RAG Status	Risk Owner / Updater	Level and Source of Assurance						Internal Audit Needs	Planned Internal Audit Work	Audit Plan Area	
					Level 1	Level 2			Level 3					
					Management Assurance	Other <u>Internal</u> Assurance			Other <u>Independent</u> Assurance					
Council/ Cabinet	Scrutiny	Other	Internal Audit	Other Bodies		External Audit								
					and warn of delivery risks. >S151 Officer remains able and prepared to not certify adequacy of budgets and issue S114 notice if proven necessary.									

Business Risk	Current Impact	Current Likelihood	Overall RAG Status	Risk Owner / Updater	Level and Source of Assurance						Internal Audit Needs	Planned Internal Audit Work	Audit Plan Area	
					Level 1	Level 2			Level 3					
					Management Assurance	Other <u>Internal</u> Assurance			Other <u>Independent</u> Assurance					
Council/ Cabinet	Scrutiny	Other	Internal Audit	Other Bodies		External Audit								

<p><b>Risk ID</b> 289</p> <p><b>Risk Title</b> Reducing &amp; Tackling Fraud</p> <p><b>Risk Level</b> Corporate</p> <p style="writing-mode: vertical-rl; transform: rotate(180deg);">Page 138</p>	<p>If the council does not put robust arrangements in place to protect its limited resources and assets from fraud and corruption, then it will remove resources from the council so that they are not put to best use to support those with the greatest need and will cause untold social harm to individuals and communities.</p>	<p>High</p> <p>Low</p> <p><b>Amber</b></p>	<p><b>Ben Smith / Simon Cockings</b></p>	<p>&gt; Detailed Policies And Procedures In Place For Staff To Follow To Reduce The Likelihood And Opportunity Of Fraudulent Activity. Include Financial Procedure Rules, Contract Procedure Rules And Procurement Guidelines. These Are Reviewed Annually And Staff Are Reminded Of The Existence Of The Policies And Procedures Every Six Months.</p> <p>&gt; The Annual Counter Fraud Plan Is Presented And Approved By Cmt And The Audit And Governance Committee On An Annual Basis. This Helps To Ensure Fraud Risks Are Identified And Highlighted And Ensures Resources Are Targeted To Key Areas To Limit The Possible Risk Of Fraud.</p> <p>&gt;The Corporate Management Team And The Governance And Audit Committee Receive An Annual Report</p>	<p>&gt;The Annual Counter Fraud Plan Is Presented And Approved By The Audit And Governance Committee On An Annual Basis.</p> <p>&gt; The Governance And Audit Committee Receive An Annual Report And A Mid-Year Update Report Outlining The Work Undertaken By The CFF To Raise Awareness and To Report Progress This Assists In Increasing Fraud</p> <p>&gt; Governance And Audit Committee Review And Assess The Risk Management, Internal Control And Corporate Governance Arrangements Of The Authority As</p>	<p>&gt;Independent Assurance Is Provided From Internal And External Audit On The Effectiveness Of Governance, Risk Management And Internal Control On An Annual Basis Via The Chief Auditor's Annual Report And Opinion, The Annual Governance Statement And The Annual Isa 260 Report From The Council's External Auditors. The Existence Of A Strong And Effective Governance, Risk Management And</p>	<p>&gt;Ongoing fraud related work based within the audit team</p>	<p>&gt;Ongoing fraud detection and prevention work via the CFT within internal audit.</p>	<p>n/a</p>
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Business Risk	Current Impact	Current Likelihood	Overall RAG Status	Risk Owner / Updater	Level and Source of Assurance						Internal Audit Needs	Planned Internal Audit Work	Audit Plan Area	
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					Management Assurance	Other <u>Internal</u> Assurance			Other <u>Independent</u> Assurance					
Council/ Cabinet	Scrutiny	Other	Internal Audit	Other Bodies		External Audit								

					<p>And A Mid-Year Update Report Outlining The Work Undertaken By The Corporate Fraud Function During The Period To Raise Awareness. To Report Progress Against The Plan And How Many Outcomes Have Been Met/Not Met. This Assists In Increasing Fraud Awareness Across The Organisation And Also Highlights Key Risk Areas In Order To Deter And Reduce The Risk Of Further Fraudulent Activity &gt;The CFF Act As The Hub For The Receipt Of Intelligence And Alerts From The National Anti-Fraud Network And Other Organisations Actions Are Taken And Information Is Circulated To Key Officers And Stakeholders To Raise Awareness Of The Risk Of Potential Fraudulent Activity Against The Council. This Helps To Raise Awareness Of Current And Emerging Fraud Risks That May Be Faced By The Council</p>			<p>Part Of The Committee's Annual Work Programme Which Includes Quarterly Monitoring Reports From The Chief Internal Auditor, The Strategic Delivery And Performance Manager And Annual Reports From The Corporate Directors. The Committee Also Reviews And Assesses These Areas When Reviewing The Annual Governance Statement Each Year. The Existence Of A Strong And Effective Governance, Risk Management And Internal Control Framework Provides Assurance That There Are Suitable Controls And</p>	<p>And Effective Governance, Risk Management And Internal Control Framework Provides Assurance That There Are Suitable Controls And Procedures In Place To Reduce The Possibility Of Fraudulent Activity &gt;The Council Has Contributed To The Review Of Counter-Fraud Arrangements In Public Sector Bodies Across Wales Undertaken By Audit Wales. In Response To This Review The Council Has Compiled An Action Plan To Implement The Improvements Suggested</p>			
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Business Risk	Current Impact	Current Likelihood	Overall RAG Status	Risk Owner / Updater	Level and Source of Assurance						Internal Audit Needs	Planned Internal Audit Work	Audit Plan Area	
					Level 1	Level 2			Level 3					
					Management Assurance	Other <i>Internal</i> Assurance			Other <i>Independent</i> Assurance					
Council/ Cabinet	Scrutiny	Other	Internal Audit	Other Bodies		External Audit								

Page 140					<p>And So Reduces The Risk Of The Authority Being Subject To Fraudulent Attack</p> <p>&gt;The Council Has A Dedicated Team Of Professionally Trained And Experienced Corporate Fraud Investigators To Prevent, Deter And Detect Fraudulent Activity And To Ensure Any Allegations Of Fraud And Corruption Are Effectively Investigated. The Existence And Work Of The Corporate Fraud Team Is Publicised At Least Twice A Year As A Deterrent To Fraudulent Activity.</p> <p>&gt;Annual Review Of All Relevant Policies And Procedures To Ensure They Remain Fit For Purpose In Helping To Prevent And Detect Fraud And Corruption E.G. The Anti-Fraud And Corruption Policy, Anti-Money Laundering Policy, Whistleblowing Policy, Disciplinary Policy And The Code Of Conduct.</p> <p>&gt;The Council Communicates A Zero Tolerance Approach To Fraud, Bribery And</p>			<p>Procedures In Place Across The Council To Reduce The Possibility Of Fraudulent Activity.</p>	<p>Matching Across A Broad Range Of Council Data In Order To Detect And Prevent Fraudulent Activity.</p>		<p>By The Review To Further Strengthen Counter-Fraud Arrangements. The Action Plan Is Currently Being Implemented.</p>		
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Business Risk	Current Impact	Current Likelihood	Overall RAG Status	Risk Owner / Updater	Level and Source of Assurance						Internal Audit Needs	Planned Internal Audit Work	Audit Plan Area	
					Level 1	Level 2			Level 3					
					Management Assurance	Other <i>Internal</i> Assurance			Other <i>Independent</i> Assurance					
Council/ Cabinet	Scrutiny	Other	Internal Audit	Other Bodies		External Audit								

					Corruption A Minimum Of Twice A Year Via Internal And External Bulletins. >The Council Has A Dedicated Fraud Inbox For Staff And The General Public To Report Any Suspicion Of Alleged Fraudulent Activity. The Council Assesses All Reports Of Fraud Received And Evaluates The Threat And Responds Accordingly									
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# Integrated Impact Assessment Screening Form – Appendix C

Please ensure that you refer to the Screening Form Guidance while completing this form.

## Which service area and directorate are you from?

Service Area: Finance whole directorate

Directorate: Finance

### 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:

Annual report on the control environment across the finance directorate to assure the Governance and Audit Committee over service delivery.

### 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 – Appendix C

**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, 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

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**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

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

Yes  No If yes, please provide details below

No

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**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 control environment for the directorate. It is an information only report.

# Integrated Impact Assessment Screening Form – Appendix C

## Outcome of Screening

**Q8 Please describe the outcome of your screening below:**

The completion of the Integrated Impact Assessment Screening revealed that:

- This for information 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 review of the Finance Directorate Internal Control Environment 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.

<b>Screening completed by:</b>
<b>Name: Ben Smith</b>
<b>Job title: Director of Finance &amp; S151 Officer</b>
<b>Date: 26/10/22</b>
<b>Approval by Head of Service:</b>
<b>Name: Ben Smith</b>
<b>Position: Director of Finance &amp; S151 Officer</b>
<b>Date: 26/10/22</b>

Please return the completed form to [accesstoservices@swansea.gov.uk](mailto:accesstoservices@swansea.gov.uk)

# Agenda Item 9



## Report of the Head of Democratic Services

Governance & Audit Committee – 9 November 2022

### Governance & Audit Committee Action Tracker Report

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

#### 1. Introduction

- 1.1 During the course of Governance & Audit Committee meetings various actions may be decided which are recorded on the minutes of the meetings.
- 1.2 As agreed in 2016/17 an Action Tracker process was put in place to ensure transparency over the outcomes of actions agreed by Committee.
- 1.3 The Action Tracker records the actions agreed by the Governance & Audit Committee and provides an outcome for each action.
- 1.4 The up to date Action Tracker 2022/23 is attached at Appendix 1.
- 1.5 The Action Tracker is regularly updated and any completed actions will be marked 'Completed' and coloured in grey.
- 1.6 The Action Tracker is reported to each Governance & Audit Committee meeting for information.

## **2. Integrated Assessment Implications**

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

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

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

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

2.2 There are no implications associated with this report.

## **3. Financial Implications**

3.1 There are no financial implications associated with this report.

## **4. Legal Implications**

4.1 There are no legal implications associated with this report.

**Background Papers:** None

### **Appendices:**

Appendix 1 Governance & Audit Committee Action Tracker 2022/23 (Closed actions removed).

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

Date of Meeting	Minute Ref	Action	Nominated Officer(s)	Status
12/10/22	53	<b>Governance &amp; Audit Committee Work Plan</b>		
		The Committee also requested that the Annual Review of Performance 2021-22 be reported to the next meeting on 9 November 2022, whilst being mindful of the number of items being reported to each meeting.	Ness Young / Richard Rowlands / Jeremy Parkhouse	<b>Ongoing</b> The report is being discussed by the Service Improvement & Finance Scrutiny Performance Panel on 08/11/22.
12/10/22	52	<b>Governance &amp; Audit Committee Action Tracker Report</b>		
		The Chair requested an update regarding Minute No.76 from 8 February 2022 on the new corporate risk of WCCIS and the availability of Domiciliary Care.	Simon Cockings	<b>Closed</b> Details circulated on 20/10/22.
12/10/22	49	<b>Minutes</b>		
		Amend Minute No.43 – Annual Review of Performance 2021-22 to read: -  ' <b>Resolved</b> that the item be deferred to allow the report to proceed through the Scrutiny process prior to being reported to a future Governance & Audit Committee.'  Noted the comments of Councillors who requested that the report be presented to the next Committee meeting, if possible.	Jeremy Parkhouse	<b>Closed</b> Minute amended as requested.
27/09/22	47	<b>Governance &amp; Audit Committee Work Plan 2022-2023</b>		
		Public Participation Strategy to be reported to a future meeting.	Huw Evans	<b>Ongoing</b> The Public Participation Strategy has been translated and will be the subject of formal consultation (organised by Rhian Millar) shortly (week commencing 24/10/22). This will last 4 weeks. Consultation responses will be considered and added to the Council report. The aim is to get the report to December or January Council, it depends on date we actually go to consult and the number and complexity of any responses.

27/09/22	43	<b>Annual Review of Performance 2021-22.</b>		
		Item deferred to a future meeting to allow the report to proceed through the Scrutiny process prior to being reported to a future Governance & Audit Committee.	Richard Rowlands	<b>Ongoing</b> Added to the Work Plan for December 2022.
27/09/22	41	<b>Employment of Agency Staff Audit Report 2019/20 - 2022 Update</b>		
		Provision of details of agency workers employed for more than 12 months in a future report.	Adrian Chard	<b>Ongoing</b> Work commenced to review and report back to Committee. Added to the Work Plan for February 2023.
		Provision of details of high usage of agency workers against high sickness levels in a future report.	Adrian Chard	<b>Ongoing</b> Work commenced to review and report back to Committee. Added to the Work Plan for February 2023.
		Provision of details of agency worker figures from the amalgamated Parks and Cleansing Services.	Adrian Chard	<b>Ongoing</b> Work commenced to review and report back to Committee. Added to the Work Plan for February 2023.
27/09/22	40	<b>Absence Management Audit Report Update</b>		
		Provision of additional details including reasons in relation to sickness within the Social Services Directorate.	Adrian Chard	<b>Ongoing</b> Work commenced to review and report back to Committee. Added to the Work Plan for February 2023.
		The Chair requested that an evaluation of the effectiveness of Occupational Health be completed.	CMT	<b>Ongoing</b> The request is being considered.
31/05/22	7	<b>Draft Annual Governance Statement 2021/22</b>		
		The Annual Governance Statement be agreed and subject to the amendments highlighted by the Committee being added, be forwarded to Council for approval as part of the Statement of Accounts.	Ben Smith	<b>Ongoing</b> Statement of Accounts to be approved by Council. Closure of accounts formally deferred pending national developments on accounting code of practice and Audit Wales approach to all Councils (predominantly balance sheet valuation matters)
12/04/22	93	<b>Audit Wales Report – City &amp; County of Swansea Annual Audit Summary 2021</b>		
		The Committee requested that an update be provided regarding the current position of discussions. He added that a joint Council & AW note would be circulated to the Committee regarding progress made.	Ben Smith	<b>Ongoing</b> Historic debt delisting from stock exchange achieved in full during 21-22. Detailed work

				continued during 21-22 with AW locally re historic valuation of assets and reserve split. Position now signed off by AW technical team and considered by S151 evidenced to be not material for 21-22 and thus should fully resolve immediate ongoing qualification issue. Work to be progressed on wider historical tracking back on both sides. Emerging audit issue across all Councils over historic infrastructure asset valuations which raise new qualification risk, but this is a sector wide not Swansea specific risk.
		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	<b>Closed</b> Director's report included on the agenda for 9 November 2022.
<b>08/03/22</b>	<b>87</b>	<b>Governance &amp; Audit Committee Work Plan</b>		
		The Deputy Chief Executive added that the recent split of the former Resources Directorate into the Finance and Corporate Services Directorates meant that the updates on the control environment reports in respect of both departments would be provided during the next Municipal year.	Ness Young / Richard Rowlands	<b>Ongoing</b> Director's report added to the Work Plan for April 2023.
<b>08/02/22</b>	<b>76</b>	<b>Place: Internal Control Environment 2021/22</b>		
		The Chair referred to Key Performance Indicators (KPI's) and requested additional information be provided in future reports surrounding both positive and negative results, particularly regarding high levels of sickness in Waste, Parks and Cleansing. She requested that assurance be provided regarding high sickness levels and the use of agency staff as cover.	Mark Wade	<b>Ongoing</b> Added to 2022/2023 Work Plan for February 2023.  An additional dedicated Absence Management Resource is being trialled across the Place service areas. One of the early areas targeted was Waste, Parks and Cleansing where absence levels (excluding Covid) reduced from 5.65% to 5.51% over the four months of the trial. The additional resource has now been made permanent and is being rotated around the place service areas to ensure continued progress.

08/02/22	75	<b>Corporate Risk Overview – Quarter 3 2021/22</b>		
		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	<b>Closed</b> Response circulated on 20/10/22.
08/02/22	74	<b>Internal Audit Recommendation Follow-Up Report - Quarter 3 2021/22</b>		
		The Chair highlighted that a suitable solution in respect of External Audit Recommendation Tracking should be found as soon as possible in order for the Council to have a far better control of the situation.	Ness Young / Richard Rowlands	<b>Ongoing</b> A software solution will be rolled out during 2022/23.
09/11/21	52	<b>Annual Report Corporate Safeguarding 2020-21</b>		
		The Chair asked that Compliance of Safeguarding training be highlighted in the Risk Register.	Simon Jones / Ness Young	<b>Ongoing</b> 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. A manual data check of training compliance has recently been sent to all managers across the whole Council.
13/07/21	17	<b>Audit Wales - Follow Up Review of Corporate Safeguarding Arrangements - Children in Swansea Council</b>		
		<ul style="list-style-type: none"> <li>Future training provision for Councillor School Governors to be provided.</li> </ul>	Helen Morgan-Rees	<b>Ongoing</b> Update - Safeguarding training is provided for all Councillors (provided on 21/07/22 and scheduled for 08/09/22) 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 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.
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# Agenda Item 10



## Report of the Head of Democratic Services

Governance & Audit Committee – 9 November 2022

### Governance & Audit Committee – Work Plan 2022/23

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

#### 1. Introduction

- 1.1 The Governance & Audit Committee Work Plan to May 2023 in Terms of Reference Order is attached at Appendix 1.
- 1.2 The Additional Work programme Governance and Audit Committee as a result of the Local Government and Elections Act is attached at Appendix 2.
- 1.3 The Scrutiny Programme Committee Work Plan 2022/23 is attached at Appendix 3.
- 1.4 The Scrutiny & Monitoring of External Audit / Inspection / Regulatory (AIR) Reports (2022/23) is attached at Appendix 4.
- 1.5 The updated Governance & Audit Committee Terms of Reference is attached at Appendix 5.
- 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 Work Plan to May 2023 in Terms of Reference Order.

- Appendix 2 - Additional Work Programme - Governance and Audit Committee as a result of the Local Government and Elections Act.
- Appendix 3 - Scrutiny Programme Committee Work Plan 2022/23.
- Appendix 4 - Scrutiny & Monitoring of External Audit / Inspection / Regulatory (AIR) Reports (2022/23).
- Appendix 5 - Governance & Audit Committee Terms of Reference.

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
<b>Training</b>	Governance and Audit Committee Induction Training	Training – Organisational Knowledge / Committee Role & Function  Financial management & accounting / External audit / Values of good governance	Corporate complaints and the complaints handling process / Governance / Performance management and performance monitoring and reporting process		Counter fraud			Financial management & accounting / External audit / Values of good governance	Corporate complaints & complaints handling process / Governance / Performance management & performance monitoring & reporting process		Counter fraud	
<b>Governance &amp; Assurance</b>	Election of Chair & Vice Chair  Appointment of Committee Member on Annual Governance Group  Annual Governance Statement 2021/22  Draft Governance & Audit Committee Annual Report		Local Code of Corporate Governance: Framework of Assurance  Overview of Governance & Assurance arrangements - Partnerships & Collaborations  Workforce Strategy Update  Update Report – South West Wales CJC		The Annual Review of Performance 2021-22 (including Self-Assessment Report)  Public Services Ombudsman f or Wales Annual letter to the Council for the period 2020-21	Scrutiny Annual Report 2021-22.	Council's transformation strategy and goals		Annual Complaints Report	Update on the Council's transformation programme, including governance  Public Participation Strategy	Council partnerships (Governance)	
<b>Internal Audit</b>	Internal Audit Annual Report	IA Quarter 4 Monitoring Report  Service Centre – Accounts Receivable Update.  FOI/SAR/EIR Audit Update	Annual Report of School Audits 2021-22  Internal Audit Report - Accounts Receivable Action Plan.		IA Recommendation Tracking Report – IA  Q1Recommendations Tracker  IA Quarter 1 Monitoring Report		IA Q 2 Monitoring Report  Moderate Report – Destination Lettings  Moderate Report – Western Bay Adoption	IA Recommendation Follow-up Report – Q2  Fundamental Audits – Recommendation Tracker Report  Moderate Report – Rechargeable Works		IA Recommendation Tracking Report – Q3  IA Q 3 Monitoring Report  Management of Absence Update  Employment of Agency Staff	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 1

		IA Recommendation Tracking Report Q4			Management of Absence Update		Services & Adoption Allowances					
					Employment of Agency Staff							
<b>Risk Management &amp; Performance</b>					Q1 Risk Monitoring Report		Q2 Risk Monitoring Report	The Annual Review of Performance 2021-22 (including Self-Assessment Report)		Q3 Risk Monitoring Report		Q4 Risk Monitoring Report
<b>Counter Fraud</b>			Internal Audit Section – Fraud Function Annual Report 2021/2022  Internal Audit Section – Fraud Function Anti-Fraud Plan for 2022/23					Corporate Fraud – Six Month Update				
<b>Operational matters / key risks</b>			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			Update on Internal Control Environment – Director of Place		Update on Internal Control Environment – Director of Corporate Services
<b>External Audit</b>		Audit Wales Work Programme and Timetable – City and County of Swansea Council.  Audit Wales – 2022 Audit Plan			Audit Wales Work Programme and Timetable – City and County of Swansea Council.  Assurance Risk Assessment (ARA) progress update letter	Joint Presentation - Audit of the Council's coming out of COVID activities		Audit Wales Work Programme and Timetable – City and County of Swansea Council.		External Audit Annual Letter  Public Sector Readiness for Net Zero Carbon by 2030  Audit Wales - Assurance and Risk work - carbon reduction - C&C Swansea	Audit Wales Work Programme and Timetable – City and County of Swansea Council.  Audit Wales Annual Summary	
<b>Financial Reporting</b>												

Reports Carried Over to 2023-2024 Municipal Year

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



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
<b>Training</b>	Governance and Audit Committee Induction Training	Training – Organisational Knowledge / Committee Role & Function  Financial management & accounting / External audit / Values of good governance	Corporate complaints and the complaints handling process / Governance / Performance management and performance monitoring and reporting process		Counter fraud			Financial management & accounting / External audit / Values of good governance	Corporate complaints & complaints handling process / Governance / Performance management & performance monitoring & reporting process		Counter fraud	
<b>Governance &amp; Assurance</b>	Election of Chair & Vice Chair  Appointment of Committee Member on Annual Governance Group  Annual Governance Statement 2021/22  Draft Governance & Audit Committee Annual Report		Local Code of Corporate Governance: Framework of Assurance  Overview of Governance & Assurance arrangements - Partnerships & Collaborations  Workforce Strategy Update  Update Report – South West Wales CJC		The Annual Review of Performance 2021-22 (including Self-Assessment Report)  Public Services Ombudsman f or Wales Annual letter to the Council for the period 2020-21	Scrutiny Annual Report 2021-22.	Council's transformation strategy and goals		Annual Complaints Report	Update on the Council's transformation programme, including governance  Public Participation Strategy	Council partnerships (Governance)	
<b>Internal Audit</b>	Internal Audit Annual Report	IA Quarter 4 Monitoring Report  Service Centre – Accounts Receivable Update.  FOI/SAR/EIR Audit Update	Annual Report of School Audits 2021-22  Internal Audit Report - Accounts Receivable Action Plan.		IA Recommendation Tracking Report – IA  Q1Recommendations Tracker  IA Quarter 1 Monitoring Report		IA Q 2 Monitoring Report  Moderate Report – Destination Lettings  Moderate Report – Western Bay Adoption	IA Recommendation Follow-up Report – Q2  Fundamental Audits – Recommendation Tracker Report  Moderate Report – Rechargeable Works		IA Recommendation Tracking Report – Q3  IA Q 3 Monitoring Report  Management of Absence Update  Employment of Agency Staff	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 1

		IA Recommendation Tracking Report Q4			Management of Absence Update		Services & Adoption Allowances					
					Employment of Agency Staff							
<b>Risk Management &amp; Performance</b>					Q1 Risk Monitoring Report		Q2 Risk Monitoring Report	The Annual Review of Performance 2021-22 (including Self-Assessment Report)		Q3 Risk Monitoring Report		Q4 Risk Monitoring Report
<b>Counter Fraud</b>			Internal Audit Section – Fraud Function Annual Report 2021/2022  Internal Audit Section – Fraud Function Anti-Fraud Plan for 2022/23					Corporate Fraud – Six Month Update				
<b>Operational matters / key risks</b>			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			Update on Internal Control Environment – Director of Place		Update on Internal Control Environment – Director of Corporate Services
<b>External Audit</b>		Audit Wales Work Programme and Timetable – City and County of Swansea Council.  Audit Wales – 2022 Audit Plan			Audit Wales Work Programme and Timetable – City and County of Swansea Council.  Assurance Risk Assessment (ARA) progress update letter	Joint Presentation - Audit of the Council's coming out of COVID activities		Audit Wales Work Programme and Timetable – City and County of Swansea Council.		External Audit Annual Letter  Public Sector Readiness for Net Zero Carbon by 2030  Audit Wales - Assurance and Risk work - carbon reduction - C&C Swansea	Audit Wales Work Programme and Timetable – City and County of Swansea Council.  Audit Wales Annual Summary	
<b>Financial Reporting</b>												

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 2

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

## Appendix 2

			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 2

To consider any impairments to independence or objectivity arising from additional roles or responsibilities outside of internal auditing of the Chief Internal Auditor. <b>To approve and periodically review safeguards to limit such impairments</b>	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 2

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

## Scrutiny Programme Committee – Work Plan 2022/23

<b>ACTIVITY</b>	<b>19 Jul 2022</b>	<b>16 Aug 2022</b>	<b>13 Sep 2022 CANCELLED</b>	<b>18 Oct 2022</b>	<b>15 Nov 2022</b>	<b>13 Dec 2022</b>
<b>Scrutiny Work Programme</b>	Agreement of Scrutiny Work Programme					
<b>Cabinet Member Portfolio Responsibility Q &amp; A Sessions</b>		Archives / Community Hub (CM for Equalities & Culture)	Fly Tipping (CM for Community Services)	Scrutiny of Swansea Public Services Board	Fly Tipping (CM for Community Services)	Homelessness (CM for Service Transformation)
<b>Other Cabinet Member / Officer Reports</b>					Annual Corporate Safeguarding Report (CM for Care Services / Director of Social Services)	Delivery of Corporate Priority – Tackling Poverty (annual item) (CM for Wellbeing)
<b>Scrutiny Performance Panel Progress Reports</b>						Service Improvement & Finance
<b>Pre-decision Scrutiny</b>				Oracle Project Investment Update		
<b>Final Scrutiny Inquiry Reports / Follow Up on Scrutiny Recs.</b>					Follow Up on Workforce Working Group (CM for Corporate Services & Performance)	
<b>Scrutiny Reports to Council</b>		Draft Scrutiny Annual Report 2021/22				Scrutiny Dispatches Impact Report

<b>ACTIVITY</b>	<b>17 Jan 2023</b>	<b>14 Feb 2023</b>	<b>14 Mar 2023</b>	<b>18 Apr 2023</b>	<b>16 May 2023</b>	<b>June 2023</b>
<b>Scrutiny Work Programme</b>					Work Programme Review	Work Planning Conference
<b>Cabinet Member Portfolio Responsibility Q &amp; A Sessions</b>	Leader / Economy, Finance & Strategy (incl. focus on Policy Commitments / Council Priorities; Recovery & Transformation Plan)	Houses in Multiple Occupation (CM for Corporate Services & Performance)			Parks (CM for Investment, Regeneration & Tourism)	
<b>Specific Cabinet Member / Officer Reports</b>  Page 166			<ul style="list-style-type: none"> <li>Scrutiny of Public Services Board</li> <li>Children &amp; Young People's Rights Scheme (annual report) (CM for Care Services / Education &amp; Learning)</li> </ul>	Crime & Disorder Scrutiny - Safer Swansea Community Safety Partnership		
<b>Scrutiny Performance Panel Progress Reports</b>	Education	Adult Services	Child & Family Services	Development & Regeneration	Climate Change & Nature	
<b>Pre-decision Scrutiny</b>						
<b>Final Scrutiny Inquiry Reports / Follow Up on Scrutiny Recs.</b>		Follow Up on Bus Services Working Group recommendations (CM for Environment & Infrastructure)				
<b>Scrutiny Reports to Council</b>			Scrutiny Dispatches Impact Report			



Other topics to schedule:

- Cabinet Member Q & A: Community Growing (Cabinet Member for Community Support); Community Groups, Engagement & Development (Cabinet Member for Community Support)
- Audit / Scrutiny Relationship – Discussion w/ Chair of Governance & Audit Committee

## **Scrutiny & Monitoring of External Audit / Inspection / Regulatory Reports (2022/23)**

The Chair of the Governance & Audit Committee and Chair of the Scrutiny Programme Committee decide between them the route that specific reports should take, i.e., whether reported to and monitored by G & A Committee or SPC, as deemed appropriate.

External reports that are relevant for Scrutiny are allocated either to the Scrutiny Programme Committee or referred to relevant Scrutiny Performance Panels and scheduled for discussion, as appropriate.

When a report has been issued to the Council and is available for Scrutiny, the relevant Scrutiny Chair / Convener is made aware, and it can be highlighted to Committee / Panel members within the next available meeting agenda.

Reporting to Scrutiny will typically require relevant Cabinet Members / Officers to attend meetings to discuss implications and present action plans along with statements about progress. Scrutiny Officers will engage with relevant Cabinet Members / Officers to forward plan the scheduling of Committee / Panel discussion at the right time, e.g., with a response / action plan (showing any progress to date), making the best use of time given pressure on scrutiny work plans / workloads.

The Committee / Panel can then receive assurance from Council leads about their response to any external reports and provide challenge to ensure improvement, making observations, and arranging further monitoring as necessary.

Depending on content, every report may not require the same level of involvement and consideration (given degree of importance or interest) therefore it will be up to relevant scrutiny lead member(s) to determine best approach in dealing with relevant reports. In certain cases, the Committee / Panel may take an exceptional approach to reports, e.g., being provided with information outside of meetings and only scheduling for discussion at a meeting with relevant Cabinet Member / Officer where there are specific issues, concerns about action / progress. Flexible approaches will relieve pressure on workloads and ensure best use of time and resources.

The Governance & Audit Committee is provided with a log of reports being dealt with by Scrutiny so that it can maintain an oversight of monitoring and be assured that reports are being effectively followed up.

Report Title	Type of Report	Lead Cabinet Portfolio	Scrutiny Committee / Performance Panel	Report to Scrutiny	Scrutiny of External Report Complete (YES / NO?)
<a href="#"><u>Direct Payments for Adult Social Care</u></a> (published April 2022)	Audit Wales (National)	Care Services	Adult Services Panel	8 November 2022	
<a href="#"><u>Public Sector Readiness for Net Zero Carbon by 2030</u></a> (July 2022)	Audit Wales (National)	Service Transformation	Climate Change & Nature Panel	10 January 2023	
<a href="#"><u>A report on education services in City and County of Swansea</u></a> (September 2022)	Estyn	Education & Learning	Education Panel	27 October 2022	
<a href="#"><u>Equality Impact Assessments: more than a tick box exercise?</u></a> (September 2022)	Audit Wales (National)	Equalities & Culture	Service Improvement & Finance	17 January 2023	

**NOTE:**

Estyn: All individual School Estyn Inspection outcome summaries and links to full reports are included in Education Scrutiny Performance Panel agendas for information / awareness. The Panel will follow up on any where there are concerns and some when good practice has been highlighted.

## **Governance & Audit Committee – Terms of Reference**

### **Statement of Purpose**

The Governance and Audit Committee is a key component of the City and County of Swansea's corporate governance. It provides an independent and high level focus on the audit, assurance and reporting arrangements that underpin good governance and financial standards.

The purpose of the Governance and Audit Committee is to provide independent assurance of the adequacy of the risk management framework, the internal control environment and the performance assessment of the Council. It provides an independent review of the governance, performance assessment, risk management and control frameworks and oversees the financial reporting and annual governance processes. It oversees internal audit and external audit, helping to ensure efficient and effective assurance arrangements are in place.

### **Membership**

The Local Government (Wales) Measure 2011 provides that two thirds of the members of the Committee are to be members of the council and one third must be lay members. Only one member of the Cabinet or Assistant to the Cabinet may sit on the Committee, and that person must not be the Leader. The Chair must be a lay member and the vice chair must not be a member of the Cabinet or an Assistant to the Cabinet.

### **Governance, Performance, Risk and Control**

- a) To review the Council's corporate governance arrangements against the good governance framework and consider annual governance reports and assurances.
- b) To review the Council's draft annual Self-Assessment Report, and make any appropriate recommendations for changes to the conclusions or actions the Council intends to make.
- c) To review the Council's draft response to the Panel Performance Assessment Report, and make any appropriate recommendations for changes.
- d) 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 and to make any appropriate recommendations for changes.
- e) To review and assess the authority's ability to handle complaints effectively and to make any associated reports and

recommendations in relation to the authority's ability to handle complaints effectively.

- f) To review the Annual Governance Statement prior to approval and consider whether it properly reflects the risk environment and supporting assurances.
- g) To consider the Council's arrangements to secure value for money and review assurances and assessments on the effectiveness of these arrangements.
- h) To consider the Council's framework of assurance and ensure that it adequately addresses the risks and priorities of the council.
- i) To monitor the effective development and operation of risk management in the Council.
- j) To monitor progress in addressing risk related issues reported to the Committee.
- k) To consider reports on the effectiveness of internal controls and monitor the implementation of agreed actions.
- l) To review the assessment of fraud risks and potential harm to the Council from fraud and corruption.
- m) To monitor the counter fraud strategy, actions and resources.
- n) To review any proposals in relation to the appointment of external providers of internal audit services and to make recommendations.
- o) To review the governance and assurance arrangements for significant partnerships or collaborations.

#### **Internal Audit**

- p) To approve the internal audit charter and resources.
- q) To approve the risk-based internal audit plan, containing internal audit's resource requirements, the approach to using other sources of assurances and any work required to place reliance upon those other sources.
- r) To approve significant interim changes to the risk based internal audit plan and resource requirements.

- s) To make appropriate enquiries of both management and the Chief Internal Auditor to determine if there are any inappropriate scope or resource limitations.
- t) 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.
- u) To consider the Chief Internal Auditor's annual report.
- v) 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.
- w) 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.
- x) 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.
- y) To consider summaries of specific internal audit reports as requested.
- z) 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.
- aa) To consider reports dealing with the management and performance of the providers of internal audit services.
- bb) To consider a report from internal audit on agreed recommendations not implemented within a reasonable timescale.
- cc) To consider the external auditor's annual letter, relevant reports, and the report to those charged with governance.
- dd) 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 years.

- ee) To provide free and unfettered access to the Governance and Audit Committee Chair for the Chief Internal Auditor, including the opportunity for a private meeting with the Committee.

### **External Audit**

- ff) To consider the external auditor's annual letter, relevant reports, and to those charged with governance.
- gg) To consider specific reports as agreed with the external auditor.
- hh) To comment on the scope and depth of external audit work and to ensure it gives value for money.
- ii) To commission work from external audit.
- jj) To advise and recommend on the effectiveness of relationships between external audit and other inspector agencies or relevant bodies

### **Financial Reporting**

- kk) To review the annual statement of accounts. Specifically, to consider whether appropriate accounting policies have been followed and whether there are concerns arising from the financial statements or from the audit that need to be brought to the attention of the Council.
- ll) To consider the external auditor's report to those charged with governance on issues arising from the audit of the accounts.

### **Accountability Arrangements**

- mm) To report to full Council on a regular basis on the Committee's performance in relation to the terms of reference and the effectiveness of the Committee in meeting its purpose.
- nn) To report to Council on an annual basis and to publish an annual report on the Committee's work, its performance in relation to the Terms of Reference, and its effectiveness in meeting its purpose.
- oo) To raise the profile of probity generally within the Council and to report on matters of concern to the individual Cabinet Member, relevant Scrutiny Committee, Cabinet or to Council as necessary and appropriate.
- pp) To work in synergy with the Scrutiny Committees of the Council and liaise with other Council Committees as and when appropriate to avoid duplication in work programmes.

- qq) To report to those charged with governance on the committee's findings, conclusions and recommendations concerning the Appendix 1 adequacy and effectiveness of their governance, risk management and internal control frameworks, financial reporting arrangements, and internal and external audit functions
- rr) To publish an annual report on the work of the committee.

**Training and Development**

- ss) To attend relevant training sessions including specialist training tailored for Members of the Governance and Audit Committee.