



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, 8 Mawrth 2023

Amser: 2.00 pm

Cadeirydd: Paula O'Connor

Aelodaeth:

Cynghorwyr: 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: <http://bit.ly/3IT1sbi>

Agenda

Rhif y Dudalen.

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- 2 Datgeliadau o fuddiannau personol a rhagfarnol.**
www.abertawe.gov.uk/DatgeliadauBuddiannau
- 3 Cofnodion.** **1 - 10**
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- 4 Archwilio Cymru - Adroddiad Archwilio Cyfrifon - Dinas a Sir Abertawe - Drafft.** **11 - 28**
- 5 Datganiad o Gyfrifon Drafft 2021/22. (Er Gwybodaeth) (Jeff Dong)** **29 - 34**
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- 8 Trefniadau Llywodraethu a Sicrwydd Partneriaethau Strategol Cyngor Abertawe. (Er gwybodaeth) (Richard Rowlands)** **105 - 117**

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Cyfarfod nesaf: Dydd Mercher, 12 Ebrill 2023 am 2.00 pm

Huw Evans

Huw Evans
Pennaeth y Gwasanaethau Democraidd
Dydd Mercher, 1 Mawrth 2023

Cyswllt: Gwasanaethau Democraidd: - 636923

Agenda Item 3



City and County of Swansea

Minutes of the **Governance & Audit Committee**

Multi-Location Meeting - Gloucester Room, Guildhall / MS

Teams

Wednesday, 8 February 2023 at 2.00 pm

Present: Paula O'Connor (Chair) Presided

Councillor(s)

P R Hood-Williams
M W Locke
T M White

Councillor(s)

A J Jeffery
S Pritchard

Councillor(s)

J W Jones
L V Walton

Lay Member(s)

Gordon Anderson
Philip Sharman

Julie Davies

Officer(s)

Ness Young
David Howes
Mark Wade
Chris Howell
Debbie Smith
Simon Cockings
Adrian Chard

Interim Director of Corporate Services
Director of Social Services
Interim Director of Place
Head of Waste Management
Deputy Chief Legal Officer
Chief Auditor
Strategic Human Resources and Organisational
Development Manager
Strategic Delivery & Performance Manager
Project Manager
Principal Auditor
Democratic Services Officer

Richard Rowlands
Rachel Lewis
Nick Davies
Jeremy Parkhouse

Also Present

Non Jenkins
Jeff Brown
Duncan MacKenzie

Audit Wales
Audit Wales
Audit Wales

Apologies for Absence

Councillors M B Lewis, K M Roberts, R C Stewart, D H Hopkins, A S Lewis and Martin Nicholls.

82 Disclosures of Personal and Prejudicial Interests.

In accordance with the Code of Conduct adopted by the City and County of Swansea, the following interests were declared: -

Councillor L V Walton declared a personal interest as a school governor in Minute No.84 - Internal Audit Monitoring Report Quarter 3 – 2022/23.

83 Minutes.

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

84 Internal Audit Monitoring Report - Quarter 3 - 2022/23.

Simon Cockings, Chief Auditor presented a detailed 'for information' report which showed the audits finalised and any other work undertaken by the Internal Audit Section during the period the period 1 October to 31 December 2022.

A total of 10 audits were finalised during the quarter. The audits finalised were listed in Appendix 1 which also showed the level of assurance given at the end of the audit and the number of recommendations made and agreed. Appendix 2 provided a summary of the scope of the reviews finalised during the period.

A total of 80 audit recommendations were made and management agreed to implement all 80 of the recommendations, i.e. 100% of the recommendations made were accepted against our target of 95%.

An analysis of the details in Appendix 3 showed that as at 31/12/22, 41 audit activities from the 2022/23 audit plan had been completed to at least draft report stage (32%), with an additional 30 activities noted as being in progress (23%). As a result, approximately 55% of the audit activities included in the 2022/23 Audit Plan had either completed or were in progress.

Staff sickness within the Internal Audit Team had continued to be significant during the quarter, with a total of 61 days absence recorded. One member of staff continued to be absent due to long-term sickness and the cumulative sickness in the year to date totalled 180 days.

In addition, two auditors left the team in quarter one and following a successful recruitment campaign, two candidates joined the Internal Audit Team in November. However, approximately 272 days were lost due to the posts being vacant.

It was added that in light of the ongoing sickness and the 452 total days lost to date, the Chief Auditor was in the process of reviewing the Audit Plan for 2022/23. The Committee had already been advised that the Level 1 Cross Cutting Reviews and the Level 2 Fundamental Systems Audits had been prioritised to date to ensure these were completed by the end of the financial year and this continued to be the case.

The follow up of the audit of Freedom of Information (FOI), Subject Access Requests (SAR) and Environmental Information Regulations (EIR) was completed. 9 of the 13 recommendations made had been implemented but 3 medium risk and 1 low risk recommendations had not been address and a further review had been scheduled for quarter 4.

The Committee discussed the following: -

- Primary school procurement thematic review – particularly obtaining quotations for work over £10,000 and the steps being taken, e.g. additional training, to address the problem.
- Level 1 cross-cutting reviews – Achieving Better Together, Phases 1, 2 and 3 of the programme, particularly possibly deferring the scope to look at the risk of the impact upon the Council budget and savings delivered from Phases 1 and 2.
- Phase 3 – Assurance that the transformation element of Achieving Better together was on track.
- Fire and safety checks at residential and outdoor centres and the impact of the Covid Pandemic on the checks.
- The impact upon the Internal Audit Section of lost days due to sickness / vacant posts, the overall effect upon the Audit Plan, the possible impact upon the Audit Opinion and the actions taken to address the impact. The Chief Auditor stated that he expected 65-70% of the Audit Plan to be completed by the end of the financial year.
- Highlighting the audits at risk of not being completed this financial year and including details within the draft Audit Plan report at the next meeting.
- The status of audits contained in the plan.
- Days allocated to undertake the desktop review of head / deputy head teachers' salaries.

The Chair asked the Chief Auditor to possibly reconsider the approach towards fundamental audits, e.g. sample sizes / efficiency savings, while recognising the positive reports received in previous years, to make room for other high risk areas which were being considered for deferral.

She also asked the Chief Auditor to consider other smarter methods of gaining assurance from follow up audits instead of having to revisit the service area, due to the pressures the Internal Audit Team were currently facing.

The Chief Auditor and Internal Audit Team were thanked for their work and performance in difficult circumstances.

85 Internal Audit Recommendation Follow-Up Report Quarter 3 2022/23.

The Chief Auditor presented a 'for information' a report which provided the status of the recommendations made in those audits where the follow-ups had been undertaken in Quarter 3 2022/23, to allow the Committee to monitor the implementation of recommendations made by Internal Audit. Details of external audit recommendation tracking was also provided.

Appendix 1 provided a summary of the recommendations accepted and implemented. Appendix 2 provided details of recommendations not implemented.

The Committee requested a progress update on the software solution to track external audit recommendations.

Richard Rowlands, Strategic Delivery & Performance Manager explained that progress had been made but he could not provide an expected date of completion. He added that the development of a central in-box to receive all Audit Wales reports had assisted with tracking reports.

86 Corporate Risk Overview 2022/23 - Quarter 3.

Richard Rowlands, Strategic Delivery & Performance Manager presented 'for information' the Quarter 3 2022/23 report which provided an overview of the status of Corporate Risk in the Council to provide assurance to the Committee that key risks were being managed in accordance with the Council's risk management policy and framework.

The following summarised the status of risks recorded in the Corporate Risk Register as at Quarter 3, 2022/23: -

There were 5 Red status risks in the Corporate Risk Register as at the end of Q3 2022/23: -

- Risk ID 94 Pupil attainment and achievement.
- Risk ID 153. Safeguarding.
- Risk ID 159. Financial Control: MTFP aspects of Sustainable Swansea.
- Risk ID 222. Digital, Data and Cybersecurity.
- Risk ID 334. Cost of living crisis.

All of the Corporate risks were recorded as having been reviewed at least once during Quarter 3.

6 new risks were added to the Corporate Risk Register as follows: -

- Risk ID 333. Corporate Transformation Plan.
- Risk ID 334. Cost of living crisis.
- Risk ID 335. Workforce recruitment and retention.
- Risk ID 336. Mandatory training.
- Risk ID 337. Social cohesion.
- Risk ID 338. Net Zero 2030 target.

2 Corporate risks were deactivated during Quarter 3 as follows: -

- Risk ID 276. Achieving Better Together Recovery.
- Risk ID 320. Safeguarding mandatory training.

No risks were escalated and 2 Corporate risks were de-escalated from the Corporate Risk Register as follows: -

- Risk ID 319. Escalating provider costs.
- Risk ID 221. Availability of domiciliary care.

2 Corporate Risks had their RAG status changed during Quarter 3 as follows:

- Risk ID 309. Oracle Fusion. RED to AMBER.
- Risk ID 94. Pupil attainment and achievement. AMBER to RED.

The Committee discussed the following: -

- Pupil attainment and achievement rising from amber to red on the risk register.
- Residual risk assessments, particularly effective measures to lower the risk and providing additional information for the Committee to further understand individual risks / actions being taken.
- How managers are managing risk without any information around residual risks and mitigating actions.
- Progress being made with regards to the new risk management ICT solution, which would be tested very shortly.
- New Corporate risks and identifying new and inherent risks.
- The alarming status of identifying of 6 new risks and looking at the mitigating factors in order to reduce the risks.
- Editing the risk on a page in respect of the Corporate Transformation Plan.
- Cost of Living Crisis – Advice provided by the Housing Options Team in respect of homelessness, housing, debt advice and tenancy support and communications provided by the Council to highlight the services provided.

The Chair requested that the following be added to the Committee Action Tracker report: -

- Pupil attainment and achievement rising from amber to red on the risk register in order for the Director of Education to provide an evaluation.
- An update be provided regarding the communications being circulated by the Council in relation to the Cost of Living Crisis risk.

Mark Wade, Interim Director of Place confirmed that he would arrange for an update to be provided.

87 Place Directorate: Internal Control Environment 2022/2023.

Mark Wade, Interim Director of Place presented a 'for information' report which provided the Place Directorate control environment, including risk management, in place to ensure: functions were exercised effectively; there was economic, efficient and effective use of resources, and; effective governance to secure these arrangements.

The report outlined the procedure within the Directorate relating to risk management and it was noted that there was an expectation that the Place Directorate was fully compliant with reviewing control measures, risk wording and risk level each month as part of a joined up approach. Appendix A outlined the (Directorate) Corporate and Directorate Risks.

The risks are shared with the responsible Cabinet Members. The Performance and Financial Management meeting makes the decision about whether Directorate risks should be escalated to Corporate Management Team for consideration as to whether they should become a corporate risk.

The addition of two new corporate risks within the period of 2022-23 were noted: -

- RISK: 334 - Cost of Living Crisis.
- RISK: 338 - Achieving the Net Zero 2030 Swansea Council target.

Details of risk management, business continuity, Performance management / KPI's, planning, decision making, budget and resources management, fraud and financial impropriety procedures, and compliance with policies, rules and regulatory requirements were provided.

It was also outlined that the directorate had developed a cross cutting project management team to develop and deliver a wide range of projects and examples were provided. The progress of projects was also reviewed on a monthly basis.

The report also highlighted key elements of internal controls, data security and partnership / collaboration governance.

The Committee asked a number of questions of the Officer, who responded accordingly. Discussions included the following: -

- The current low risk given to the Net Zero 2030 target as a result of it being a new risk and early in its progress.
- Processes followed within the Directorate in relation to risk, particularly the cross-cutting approach used and the overall management of risk.
- Management of expenditure and management of staff across the Directorate.
- Recognition of how the Place Directorate contained many frontline staff and the importance of ensuring that the essential services were available every day, which is expected by the public.
- The provision of new waste collection vehicles.

The Chair thanked the Interim Director for providing a detailed Place Directorate review.

88 Social Services Absence Management Audit Report Update.

Adrian Chard, Strategic Human Resources and Organisational Development Manager and Dave Howes, Director of Social Services presented 'for information' an update on the Absence Management audit report in relation to the Social Services Directorate.

It was outlined that in line with the Oracle Fusion project, a Manager dashboard was in development and nearing readiness for User Acceptance testing. This would provide real time information for all Managers with absence management responsibility and provide them with information on the following:-

- Staff absent due to sickness (within their area only) and days lost.
- Return to Work Interviews Outstanding.
- Record of Action Meetings Outstanding.

This information would also be available to the “Manager’s” Manager, providing additional data and information to improve Absence Management across the authority.

The monthly reminders to Managers had provided a positive impact in terms of queries and requests for additional training. The development of the Learning Module in Fusion was progressing and would provide an additional tool to further improve compliance in completing mandatory sickness management training. Management of Absence Advisors had also been appointed in the Education, Place and Social Services Directorates to support Managers in ensuring compliance with our Sickness Absence Policy and to identify pro-active ways in managing and reducing sickness.

A breakdown of long term sickness days and intermittent sickness days for the Social Services Department per Section within each Service Area for the Period 1 April to 31 December 2022, was provided. The top 5 absence reasons based on working days lost for the period 1 April to 31 December 2022 were also provided.

The report outlined details of support to address high levels of cases which are progressing into 6 months and over; working in conjunction with the Occupational Health Service to monitor best use of Occupational Health referrals and appointments; training, guidance and upskilling; support with manager compliance; Dying to Work Charter; HR support and advice in terms of stress, Coronavirus and critical illness absences; and Occupational Health support.

The Director of Social Services highlighted the challenges being faced by the Department, including high levels of sickness, particularly in the area of domiciliary care and the difficult circumstances which placed additional burdens upon staff, which had resulted in high levels of absence due to stress.

The Committee discussed the following: -

- Recognition of the support being provided by Occupational Health / HR and the support being provided to staff, which was very important.
- Challenges being faced by the independent / thirds sector providers and the support being provided by the Council in ‘needs must’ situations.
- Use of agency workers to ensure service provision.
- Comparators being provided in future reports to allow the Committee to observe if absences are reducing or not.
- Reviewing the root causes of stress and the support provided to staff on their return to work.
- The impact of introducing Management of Absence Advisors in significantly reducing levels of sickness.
- Addressing future sickness challenges going forward.

- Introducing measures that were aimed at reducing future sickness.

89 Employment of Agency Staff Audit Report 2019/20 - February 2023 Update.

Adrian Chard, Strategic Human Resources and Organisational Development Manager and Chris Howell, Head of Waste, Cleansing and Parks presented a 'for information' report which provided an update report on the actions arising from the Employment of Agency Staff Audit report.

The report outlined the following information, which was previously requested by the Committee: -

- Provision of details of agency workers employed for more than 12 months.
- Provision of details of high usage of agency workers against high sickness levels.
- Provision of details of agency worker figures from the amalgamated Parks and Cleansing Services.

Details of compliance arrangements and the total number of agency workers engaged through the corporate contracted agencies (Staffline and RSD Social Care), were provided.

It was noted that numbers had remained steady in the Place Directorate and had reduced overall in Waste Parks and Cleansing. It was further noted that the agency numbers reflected the number of different individuals employed through the month, and did not reflect the average numbers of agency staff employed on any particular day, which was of the order of 70.

There had also been an increase in numbers in Adult Services to help meet the resource challenges facing this service area. These were primarily part-time workers and some working in multiple roles.

The total spend / cost of agency workers for 2021/22 was £5,879,140. The monthly spend to August 2022 was detailed.

The Head of Waste, Cleansing and Parks outlined the numbers of traineeships employed by the Service Area during the previous year.

The Committee discussed the following: -

- Concern regarding the high levels of agency workers / lack of qualified social workers in Social Services Department and the recruitment / retaining of staff efforts being made by the Authority, including regional working with other local authorities.
- Mitigating actions being taken to ensure there is no hindrance in the recruitment process.
- Provision of up to date figures and spend in relation to agency worker use across the Authority / briefing report to be circulated with the Committee Tracker report.

- Concern regarding staffing levels in some services and the additional pressures on staff.

90 Audit Wales Reports - Readiness of the Public Sector for Net Zero Carbon by 2030.

The following reports were provided 'for information' as part of the Audit Wales reports on the readiness of the public sector for net zero carbon by 2030: -

- Audit Wales - Public Sector Readiness for Net Zero Carbon by 2030.
- Public Sector Readiness for Net Zero Carbon by 2030 - Evidence Report.
- Assurance and Risk Assessment Progress Update.
- Swansea Council Response - December 2022.
- Swansea Council Net Zero 2030 - Costed Plan.

The Chair stated that the reports had been discussed at the Climate Change and Nature Scrutiny Performance Panel on 10 January 2023 and proposed that to avoid duplication, the reports be deferred until details of those discussions were available.

Audit Wales representatives commented that the Committee could gain assurance from the work completed to date by the Council. It was added that the main focus was on what the Council was doing to address the issue. Audit Wales would provide a response and follow-up on progress at a future meeting.

The Chair thanked the Audit Wales representatives for attending the meeting.

Resolved that the item be deferred to a future meeting / subject to the discussions that occurred at the Climate Change and Nature Scrutiny Performance Panel.

91 Governance & Audit Committee Action Tracker Report.

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

Councillor L V Walton noted that the Committee training on understanding financial statements had been moved from 28 February to just prior to the next meeting on 8 March 2023. She requested that the information to be provided at the training session be circulated beforehand.

The Chair referred to the update on Minute No.70 – Annual Review of Performance 2021-22 and requested that the Committee be updated regarding the changes to the report prior to it being reported to Council on 30 March 2023.

The Chair also referred to the update on Minute No.62 – CIPFA questionnaire and stated that the Committee would be receiving a questionnaire very shortly on the effectiveness of the Governance & Audit Committee.

92 Governance & Audit Committee - Work Plan 2022/23.

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

The meeting ended at 4.03 pm

Chair

Audit of Accounts Report – City and County of Swansea - Draft

Audit year: 2021-22

Date issued: February 2023

Document reference: 3426A2023

Purpose of this document

This document is a draft supplied in confidence solely for the purpose of verifying the accuracy and completeness of the information contained in it and to obtain views on the conclusions reached.

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We welcome correspondence and telephone calls in Welsh and English. Corresponding in Welsh will not lead to delay. Rydym yn croesawu gohebiaeth a galwadau ffôn yn Gymraeg a Saesneg. Ni fydd gohebu yn Gymraeg yn arwain at oedi.

Contents

We intend to issue an unqualified audit report on your Accounts. There are some issues to report to you prior to their approval.

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Audit of Accounts Report

Introduction

- 1 We summarise the main findings from our audit of your 2021-22 statement of accounts in this report.
- 2 We have already discussed these issues with the Director of Finance and his team.
- 3 Auditors can never give complete assurance that accounts are correctly stated. Instead, we work to a level of 'materiality'. This level of materiality is set to try to identify and correct misstatements that might otherwise cause a user of the accounts into being misled.
- 4 We set this level at £10.37million for this year's audit.
- 5 There are some areas of the accounts that may be of more importance to the reader and we have set a lower materiality level for these, as follows:
 - Senior officers remuneration £1,000
 - Related party transactions for members and senior officers £10,000
- 6 We have now substantially completed our audit work but at the time of drafting this report, the following work is outstanding:
 - completion of our testing of the lessor disclosure note;
 - the final review of our audit file; and
 - review of the revised financial statements.
- 7 We will update the Governance and Audit Committee on the above at its meeting scheduled for 8 March 2023.
- 8 In our professional view, we have complied with the ethical standards that apply to our work; remain independent of yourselves; and our objectivity has not been compromised in any way. There are no relationships between ourselves and yourselves that we believe could undermine our objectivity and independence.

Infrastructure Assets

- 9 In common with other local authorities, the City and County of Swansea has taken advantage of temporary reliefs for reduced disclosures related to infrastructure assets allowed for in the Update to the Code and Specifications for Future Codes for Infrastructure Assets and the 2022 amendments to the Local Authorities (Capital Finance and Accounting) (Wales) Regulations 2003.
- 10 The Council has not disclosed gross cost and accumulated depreciation for infrastructure assets because historical reporting practices and resultant information deficits mean gross cost and accumulated depreciation are not measured accurately and would not faithfully represent the asset position to the users of the financial statements.
- 11 The reliefs are a temporary expedient that are intended to allow authorities to address the information deficits and prepare robust information to support the

carrying value of infrastructure assets. The temporary reliefs are only applicable for financial years up to and including 2024-25.

12 **Exhibit 1** shows the impact of this issue on the audit timetable

Exhibit 1 – Impact of national issues on this year’s audit timetable

Timetable	<p>Given the continuing slippage arising from the COVID-19 pandemic and national issues relating to the audit of infrastructure assets, the Welsh Government provided flexibility in terms of both the accounts preparation deadlines and the audit deadlines:</p> <ul style="list-style-type: none">• The timescale for completing your accounts was revised by the Welsh Government from 31 May 2022 to 31 August 2022.• We received the draft accounts on 16 November 2022, 11 weeks after the revised deadline.• Our deadline for completing our audit was changed from 31 July 2022 to 31 January 2023• We expect your audit report to be signed on 31 March 2023
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Proposed audit opinion

- 13 We intend to issue an unqualified audit opinion on this year’s accounts once you have provided us with a Letter of Representation based on that set out in **Appendix 1**. The Letter of Representation contains certain confirmations we are required to obtain from you under auditing standards along with confirmation of other specific information you have provided to us during our audit.
- 14 We issue a ‘qualified’ audit opinion where we have material concerns about some aspects of your accounts; otherwise we issue an unqualified opinion.
- 15 Our proposed audit report is set out in **Appendix 2**.

Significant issues arising from the audit

Uncorrected misstatements

- 16 During our audit, three misstatements were identified in the statement of accounts which have been discussed with management, but management have chosen not to adjust. We do not consider these to be material to our audit opinion.
- 17 The Council’s 2020-21 statement of accounts received a qualified audit opinion because the historic cost depreciation transfer between the revaluation reserve and capital adjustment account for revalued assets had not been accounted for in accordance with the requirements of the Code of Practice on Local Authority Accounting. This resulted in both unusable reserves being potentially materially

misstated which the Council were unable to accurately quantify. Although the Council has undertaken a review in 2021-22 to quantify and correct the misstatement, until all affected assets have been revalued over the Council's 5 year revaluation programme, the misstatement will not be fully corrected. The work the Council has undertaken in 2021-22 has substantially assured me that the remaining misstatement is not material.

- 18 The Council's debtor with the Welsh Government in respect of national domestic rates (NDR) income due to the Council is overstated by £3.9 million. The debtor incorrectly included £1.2 million relating to a prior year debt for Wales retail relief which had been previously reimbursed and £2.7 million due to a mis-posting of high street relief in prior years. There is a corresponding overstatement in income of £3.9 million which the Council will correct in 2022-23 by a transfer from reserves.
- 19 The debtors balance includes £787,000 as a payment in advance for hotel services to be provided in 2022-23. As the payment was not made until April 2023, this is not a payment in advance and the debtors balance is overstated. The creditors balance is correspondingly overstated.
- 20 Whilst Auditing Standards require us to request that these are corrected, we accept management's view that given the number of entries required to amend the statements for relatively low values and the timescale for closure of the audit, there is little benefit in amending the statement of accounts. We request that the Council considers approving management's rationale for this and include this in the Letter of Representation.

Corrected misstatements

- 21 There were initially misstatements in the accounts that have now been corrected by management. However, we believe that these should be drawn to your attention and they are set out with explanations in **Appendix 3**.

Other significant issues arising from the audit

- 22 During the audit, we consider a number of matters relating to the accounts and report any significant issues arising to you. There were no issues arising in these areas this year.

Recommendations

- 23 Following the audit certification by the Auditor General, we will continue to work with the Council's finance team to further improve the accounts production process for 2022-23.

Appendix 1

Final Letter of Representation

The City and County of Swansea Letterhead

Auditor General for Wales
Wales Audit Office
24 Cathedral Road
Cardiff
CF11 9LJ

30 March 2023

Representations regarding the 2021-22 financial statements

This letter is provided in connection with your audit of the financial statements of the City and County of Swansea for the year ended 31 March 2022 for the purpose of expressing an opinion on their truth and fairness and their proper preparation.

We confirm that to the best of our knowledge and belief, having made enquiries as we consider sufficient, we can make the following representations to you.

Management representations

Responsibilities

We have fulfilled our responsibilities for:

- the preparation of the financial statements in accordance with legislative requirements and the CIPFA Code of Practice on Local Authority Accounting in the United Kingdom 2021-22; in particular the financial statements give a true and fair view in accordance therewith; and
- the design, implementation, maintenance and review of internal control to prevent and detect fraud and error.

Information provided

We have provided you with:

- full access to:
 - all information of which we are aware that is relevant to the preparation of the financial statements such as books of account and supporting documentation, minutes of meetings and other matters;

- additional information that you have requested from us for the purpose of the audit; and
- unrestricted access to staff from whom you determined it necessary to obtain audit evidence.
- the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud;
- our knowledge of fraud or suspected fraud that we are aware of and that affects the Council and involves:
 - management;
 - employees who have significant roles in internal control; or
 - others where the fraud could have a material effect on the financial statements;
- our knowledge of any allegations of fraud, or suspected fraud, affecting the financial statements communicated by employees, former employees, regulators or others;
- our knowledge of all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the financial statements; and
- the identity of all related parties and all the related party relationships and transactions of which we are aware.

Financial statement representations

All transactions, assets and liabilities have been recorded in the accounting records and are reflected in the financial statements.

The methods, the data and the significant assumptions used in making accounting estimates, and their related disclosures are appropriate to achieve recognition, measurement or disclosure that is reasonable in the context of the applicable financial reporting framework.

Related party relationships and transactions have been appropriately accounted for and disclosed.

All events occurring subsequent to the reporting date which require adjustment or disclosure have been adjusted for or disclosed.

All known actual or possible litigation and claims whose effects should be considered when preparing the financial statements have been disclosed to the auditor and accounted for and disclosed in accordance with the applicable financial reporting framework.

The financial statements are free of material misstatements, including omissions. The effects of uncorrected misstatements identified during the audit are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. A summary of these items is set out below:

- The Council's 2020-21 statement of accounts received a qualified audit opinion because the historic cost depreciation transfer between the revaluation reserve and capital adjustment account for revalued assets had not been accounted for in accordance with the requirements of the Code of Practice on Local Authority Accounting. This resulted in both unusable reserves being potentially materially misstated which the Council were unable to accurately quantify. Although the Council has undertaken a review in 2021-22 to quantify and correct the misstatement, until all affected assets have been revalued over the Council's 5 year revaluation programme, the misstatement will not be fully corrected. The work the Council has undertaken in 2021-22 has substantially assured me that the remaining misstatement is not material.
- The Council's debtor with the Welsh Government in respect of national domestic rates (NDR) income due to the Council is overstated by £3.9 million. The debtor incorrectly included £1.2 million relating to a prior year debt for Wales retail relief which had been previously reimbursed and £2.7 million due to a mis-posting of high street relief in prior years. There is a corresponding overstatement in income of £3.9 million which the Council will correct in 2022-23 by a transfer from reserves.
- The debtors balance includes £787,000 as a payment in advance for hotel services to be provided in 2022-23. As the payment was not made until April 2023, this is not a payment in advance and the debtors balance is overstated. The creditors balance is correspondingly overstated.

Representations by the City and County of Swansea

We acknowledge that the representations made by management, above, have been discussed with us.

We acknowledge our responsibility for the preparation of true and fair financial statements in accordance with the applicable financial reporting framework. The financial statements were approved by Members of the City and County of Swansea on 30 March 2023.

We confirm that we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant audit information and to establish that it has been communicated to you. We confirm that, as far as we are aware, there is no relevant audit information of which you are unaware.

Signed by:
Director of Finance

Date: 30 March 2023

Signed by:
Leader of the Council – signed on behalf of
those charged with governance

Date: 30 March 2023

Appendix 2

Proposed Audit Report

The independent auditor's report of the Auditor General for Wales to the members of the City and County of Swansea

Opinion on financial statements

I have audited the financial statements of:

- the City and County of Swansea; and
- the City and County of Swansea Group

for the year ended 31 March 2022 under the Public Audit (Wales) Act 2004.

The City and County of Swansea's financial statements comprise the Expenditure and Funding Analysis, the Movement in Reserves Statement, the Comprehensive Income and Expenditure Statement, the Balance Sheet, the Cash Flow Statement, the Movement on the Housing Revenue Account Statement, the Housing Revenue Account Income and Expenditure Statement and the related notes, including a summary of significant accounting policies.

The City and County of Swansea's Group financial statements comprise the Group Movement in Reserves Statement, the Group Comprehensive Income and Expenditure Statement, the Group Balance Sheet, the Group Cash Flow Statement and the related notes, including a summary of significant accounting policies.

The financial reporting framework that has been applied in their preparation is applicable law and UK adopted international accounting standards as interpreted and adapted by the Code of Practice on Local Authority Accounting in the United Kingdom 2021-22.

In my opinion the financial statements:

- give a true and fair view of the financial position of the City and County of Swansea and the City and County of Swansea Group as at 31 March 2022 and of its income and expenditure for the year then ended; and
- have been properly prepared in accordance with legislative requirements and UK adopted international accounting standards as interpreted and adapted by the Code of Practice on Local Authority Accounting in the United Kingdom 2021-22.

Basis of opinion

I conducted my audit in accordance with applicable law and International Standards on Auditing in the UK (ISAs (UK)) and Practice Note 10 'Audit of Financial Statements of Public Sector Entities in the United Kingdom'. My responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of my report. I am independent of the Council and its group in accordance with the ethical requirements that are relevant to my audit of the financial

statements in the UK including the Financial Reporting Council's Ethical Standard, and I have fulfilled my other ethical responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Conclusions relating to going concern

In auditing the financial statements, I have concluded that the use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work I have performed, I have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the City and County of Swansea and the group's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from when the financial statements are authorised for issue.

My responsibilities and the responsibilities of the responsible financial officer with respect to going concern are described in the relevant sections of this report.

Other Information

The other information comprises the information included in the statement of accounts report other than the financial statements and my auditor's report thereon. The Responsible Financial Officer is responsible for the other information contained within the annual report. My opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in my report, I do not express any form of assurance conclusion thereon.

My responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If I identify such material inconsistencies or apparent material misstatements, I am required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact.

I have nothing to report in this regard.

Report on other requirements

Opinion on other matters

In my opinion, based on the work undertaken in the course of my audit:

- the information contained in the Narrative Report for the financial year for which the financial statements are prepared is consistent with the financial statements and the Narrative Report has been prepared in accordance with the Code of Practice on Local Authority Accounting in the United Kingdom 2021-22;

- the information given in the Annual Governance Statement for the financial year for which the financial statements are prepared is consistent with the financial statements and the Annual Governance Statement has been prepared in accordance with guidance.

Matters on which I report by exception

In the light of the knowledge and understanding of the City and County of Swansea and the group and its environment obtained in the course of the audit, I have not identified material misstatements in the Narrative Report or the Annual Governance Statement.

I have nothing to report in respect of the following matters, which I report to you, if, in my opinion:

- adequate accounting records have not been kept, or returns adequate for my audit have not been received from branches not visited by my team;
- the financial statements are not in agreement with the accounting records and returns; or
- I have not received all the information and explanations I require for my audit.

Responsibilities

Responsibilities of the responsible financial officer for the financial statements

As explained more fully in the Statement of Responsibilities for the Statement of Accounts, the responsible financial officer is responsible for the preparation of the statement of accounts, including the City and County of Swansea's Group financial statements, which give a true and fair view, and for such internal control as the responsible financial officer determines is necessary to enable the preparation of statements of accounts that are free from material misstatement, whether due to fraud or error.

In preparing the statement of accounts, the responsible financial officer is responsible for assessing the City and County of Swansea's and the group's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless deemed inappropriate.

Auditor's responsibilities for the audit of the financial statements

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. I design procedures in line with my responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud.

My procedures included the following:

- enquiring of management and those charged with governance, relating to the City and County of Swansea and group's policies and procedures concerned with:
 - identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud; and
 - the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- considering as an audit team how and where fraud might occur in the financial statements and any potential indicators of fraud. As part of this discussion, I identified potential for fraud in the following areas: revenue recognition, posting of unusual journals; and
- obtaining an understanding of the City and County of Swansea and group's framework of authority as well as other legal and regulatory frameworks that the Council operates in, focusing on those laws and regulations that had a direct effect on the financial statements or that had a fundamental effect on the operations of the Council.

In addition to the above, my procedures to respond to identified risks included the following:

- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with relevant laws and regulations discussed above;
- enquiring of management, the Governance and Audit Committee about actual and potential litigation and claims;
- reading minutes of meetings of those charged with governance, the Cabinet and Council; and
- in addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

I also communicated relevant identified laws and regulations and potential fraud risks to all audit team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

The extent to which my procedures are capable of detecting irregularities, including fraud, is affected by the inherent difficulty in detecting irregularities, the effectiveness of the City

and County of Swansea and group's controls, and the nature, timing and extent of the audit procedures performed.

A further description of the auditor's responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website www.frc.org.uk/auditorsresponsibilities. This description forms part of my auditor's report.

Certificate of completion of audit

I certify that I have completed the audit of the accounts of the City and County of Swansea and group in accordance with the requirements of the Public Audit (Wales) Act 2004 and the Auditor General for Wales' Code of Audit Practice.

Adrian Crompton
Auditor General for Wales
31 March 2023

24 Cathedral Road
Cardiff
CF11 9LJ

Appendix 3

Summary of Corrections Made

During our audit, we identified the following misstatements that have been corrected by management, but which we consider should be drawn to your attention due to their relevance to your responsibilities over the financial reporting process.

Exhibit 3: summary of corrections made

Value of correction	Nature of correction	Reason for correction
Disclosure only	<p>Note 14 Property plant and equipment</p> <p>The movements in the net book value of infrastructure assets disclosed gross cost and accumulated depreciation.</p> <p>The disclose was amended to take advantage of the temporary reliefs in the Update to the Code and the 2022 amendments to the Local Authorities (Capital Finance and Accounting) (Wales) Regulations 2003.</p>	To correctly disclose movements in the net book value of infrastructure assets in line with the Code update and Regulations.
£293,972,000 TBC	<p>Leasing – Council as lessor</p> <p>The minimum income the Council was committed to receive under operating leases for land and buildings was not disclosed in the draft statement of accounts.</p>	To comply with CIPFA disclosure requirements.
Disclosure only	<p>Note 27a Officers Remuneration</p> <p>The remuneration disclosed for the Chief Executive exceeded £150,000 but the Chief Executive was not named as required by the Accounts and Audit (Wales) Regulations 2014.</p>	To comply with the disclosure requirements of the Accounts and Audit (Wales) Regulations 2014

Disclosure only	Note 27b Remuneration bands The number of employees included in the remuneration bandings was based on actual salaries received rather than on FTE salary for employees who are on part time contracts.	To correctly disclose the number of employees whose remuneration exceeded £60,000
Remuneration ratio from 6.1 to 6.3 Median salary from £24,491 to £ 25,600	Note 27b Remuneration ratio The remuneration ratio and median salary disclosed was not calculated on the correct basis.	To correctly disclose the remuneration ratio and median salary
£466,000	Note 28 Grant income Education grant income in respect of teachers pay awards was disclosed twice in Note 28 rather than in other grants.	To correctly disclose grant income received in the year

There have also been a number of minor amendments and disclosure updates as a result of our work.



Audit Wales

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

Agenda Item 5



Report of the Section 151 Officer

Governance and Audit Committee – 8 March 2023

Draft Statement of Accounts 2021/22

Purpose:	The report presents the Draft Statement of Accounts for 2021/22 and is presented to the Governance and Audit Committee for Information and Review.
Report Author:	Amanda Thomas
Finance Officer:	Amanda Thomas
Legal Officer:	Debbie Smith
Access to Services Officer:	Catherine Window
For Information	

1. Background

- 1.1 Legislation requires the Council to produce an annual Statement of Accounts in respect of each Financial year as follows:-
- **By 31st May** following the year to which the Accounts relate – Accounts to be drafted and signed by the Section 151 Officer
 - **By 31st July** following the year to which the Accounts relate - the Accounts are required to be audited and approved by Council
- 1.2 The Draft Accounts for 2021/22 have been prepared and were signed by the Section 151 Officer on 10th November 2022. A copy is appended at Appendix 'A' to this report.
- 1.3 The Accounts have been formally presented to the Council's auditors – Audit Wales – who have completed the audit of the Accounts.
- 1.4 As part of the audit process the Accounts were made available for inspection by the public for a four week period from 4th January 2023 to 31st January 2023.

2. Form and content of the Statement

- 2.1 The form and content of the report is largely set out in the CIPFA code of practice which forms the basis of best practice in accordance with legislation.

3. Integrated Assessment Implications

- 3.1 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.

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'.

Our integrated Impact Assessment 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.

- 3.2 The Revenue budget of the Council was approved following the application of the corporate Equality Impact Assessment (EIA) process throughout the Budget setting process. This process has since been replaced with IIA's. It is essential where service levels are affected by changes to the Revenue budgets (including savings options) that the IIA process (alongside consultation and engagement as appropriate) is applied to ensure due regard is paid to the potential equality impacts of any proposals prior to decision making. An IIA screening has been undertaken on this report. This report outlines the statement of accounts and there are no implications to consider at this time.

4. Legal Implications

- 4.1 Production of the Statement of Accounts is required in accordance with the provisions of the Accounts and Audit (Wales) Regulations 2014.

5. Financial Implications

- 5.1 There are no financial implications.

Background papers: *Accounts and Audit Regulations*
Cipfa Accounting Code of Practice

Appendices: Appendix 'A' – Draft Statement of Accounts 2021/22.
(Published separately)
Appendix 'B' – IIA 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: Finance

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:

Draft Statement of Accounts for Audit Committee (for information & review). Legislation requires the Council to produce an annual Statement of Accounts in respect of each financial year.

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

	High Impact		Medium Impact		Low Impact		Needs further investigation
	+	-	+	-	+	-	
Children/young people (0-18)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Older people (50+)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Any other age group	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Future Generations (yet to be born)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Disability	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Race (including refugees)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Asylum seekers	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Gypsies & travellers	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Religion or (non-)belief	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Sex	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Sexual Orientation	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Gender reassignment	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Welsh Language	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Poverty/social exclusion	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Carers (inc. young carers)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Community cohesion	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Marriage & civil partnership	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Pregnancy and maternity	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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

Legislation requires the Council to produce an annual Statement of Accounts in respect of each financial year – does not require engagement.

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.)

No impact

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)**

Narrative below as per narrative that is included in the report –

The Revenue budget of the Council was approved following the application of the corporate Equality Impact Assessment (EIA) process throughout the Budget setting process. This process has since been replaced with IIA's. It is essential where service levels are affected by changes to the Revenue budgets (including savings options) that the IIA process (alongside consultation and engagement as appropriate) is applied to ensure due regard is paid to the potential equality impacts of any proposals prior to decision making. There are no implications in relation to this report.

(NB: This summary paragraph should be used in the relevant section of corporate report)

- Full IIA to be completed**
- Do not complete IIA – please ensure you have provided the relevant information above to support this outcome**

NB: Please email this completed form to the Access to Services Team for agreement before obtaining approval from your Head of Service. Head of Service approval is only required via email.

Screening completed by:
Name: Amanda Thomas
Job title: Chief Accountant
Date: 21/02/2023
Approval by Head of Service:
Name: Ben Smith
Position: Director of Finance & S151 Officer
Date: 21/02/2023

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

Agenda Item 6



Report of the Chief Auditor

Governance and Audit Committee – 8 March 2023

Internal Audit Annual Plan Methodology

Purpose:	This report provides a briefing to the Governance and Audit Committee on the methodology used to prepare the Internal Audit Annual Plan in advance of the Internal Audit Annual Plan 2023/24 being reported to the Committee.
Policy Framework:	None
Consultation:	Legal, Finance, Access to Services
Report Author:	Simon Cockings
Finance Officer:	Ben Smith
Legal Officer:	Debbie Smith
Access to Services Officer:	Rhian Millar
For Information	

1. Introduction

- 1.1 The Public Sector Internal Audit Standards (PSIAS) provide a framework for the delivery of a professional, independent and objective internal audit service and are mandatory for all internal audit providers in the public sector in the UK.
- 1.2 One of the requirements of the PSIAS is that an annual risk-based Internal Audit Plan must be prepared to determine the priorities of Internal Audit and to ensure they are consistent with the Council's goals. The Plan must allow sufficient audit coverage across the whole Council for the Chief Auditor to be able to provide an annual opinion to Council via the Section 151 Officer and the Governance and Audit Committee on

the control environment covering corporate governance, risk management and internal control.

- 1.3 The Audit Plan should ensure that resources are targeted at the areas of the Council's work where it can provide most benefit by providing assurance over key risks and controls.
- 1.4 The Standards state that the Internal Audit Annual Plan must be discussed with senior management which in the Internal Audit Charter is defined as the Corporate Management Team before being reported to the Governance and Audit Committee for approval.
- 1.5 The draft version of the annual plan for 2023/24 was reported to the Corporate Management Team on the 22nd February for consultation.
- 1.6 This report provides a briefing on the methodology used to prepare the Annual Plan in advance of the draft Plan for 2023/24 being reported to the Committee.
- 1.7 As reported in the Internal Audit Quarterly Monitoring reports that have been presented to the Audit Committee throughout 2022/23, the team has seen unusually high levels of sickness absence as well as a period where there were two vacant posts in the team. This has had an impact on the team's ability to deliver some of the audits originally included in the audit plan for 2022/23. As a result, a number of audits that were originally planned to be completed in 2022/23 have been carried forward to 2023/24.

2. Internal Audit Plan Methodology

- 2.1 The requirement to produce an Internal Audit Annual Plan is included in the PSIAS which are mandatory for all internal audit providers in the UK public sector.
- 2.2 An extract of the PSIAS requirements regarding internal audit planning is attached in Appendix 1.
- 2.3 The starting point for a risk-based audit approach is gaining an understanding of the Council's objectives and goals as well as the current key risks faced by the Council as recorded in the Risk Registers.
- 2.4 Information is gathered from a number of sources prior to the preparation of the detailed Audit Plan including:
 - Corporate and Directorate Risk Registers.
 - Areas of concern or request for audit coverage from management or the Audit Committee.
 - The Assurance Map which details other sources of assurance available both from internal and external sources.

- Any recent or proposed significant changes to the Council's systems or operations.
- Previous audit results and Internal Audit's cumulative knowledge of systems and procedures across the Council.

2.5 A diagram that illustrates the internal audit annual planning process can be found in Appendix 2.

2.6 A risk assessment is undertaken for each audit which is used to determine the expected frequency of the review as part of the standard audit rolling programme. The risk assessment takes account of a wide range of factors which are grouped into the following categories:

- Materiality e.g. income, expenditure.
- Control Environment/Vulnerability e.g. previous frauds, staff turnover.
- Management Concerns e.g. direct request for help, potential for embarrassment.
- Sensitivity e.g. impact on service, effect on Council's welfare.

2.7 The outcome of the risk assessment is a risk index which is then used to determine the frequency of audit visits as shown in the following table:

Risk Index	Risk Factor	Frequency of Visit
0 – 19	Low	5 years
20 – 25	Medium/Low	4/5 years
26 – 40	Medium	3 years
41 – 49	Medium/High	2/3 years
50 +	High	1/2 years

2.8 In addition to the risk assessment process, a number of systems have traditionally been identified as fundamental e.g. Employee Services, Accounts Receivable, Main Accounting, Council Tax. All fundamental systems are audited either annually or every two years which recognises the significance of the system to the achievement of the Council's objectives. Fundamental audits that have received a high assurance rating for three consecutive years are moved to a two year audit cycle.

2.9 A number of audits are undertaken on an annual basis rather than by the determination of risk e.g. grant certification audits where the work is required under the terms and conditions of the grant, the review of debts due to be written off, services where significant amounts of cash are handled, etc.

2.10 The use of the risk assessment process provides every audit in the Council's audit universe with a rolling audit programme which is also considered when developing the Audit Plan.

2.11 Each year, a Consultation Exercise is held with all Heads of Service and the Corporate Management Team, giving them the opportunity to

comment on the audit coverage in their areas and to ensure that all risks within their services have been identified. Heads of Service may also request specific reviews or pieces of work to be undertaken by the Internal Audit Section which will add value to their service. All requests are considered in light of the total Internal Audit resources available.

- 2.12 The Consultation Exercise for the 2023/24 Audit Plan commenced in November 2022 and has seen a number of updates to the full list of audits across the entire Council, known as the 'audit universe'.
- 2.13 In order to demonstrate the linkage between the annual plan for 2023/24 and the Council's Corporate Priorities, the Consultation Exercise also included discussions with Heads of Service to determine which of the Corporate Priorities they felt the services in their areas most closely mapped to. Whilst it is acknowledged that some service areas could map to a number of different Corporate Priorities.
- 2.14 As requested by Committee, the 2023/24 Audit Plan will reflect this mapping so that Members are able to identify the link between the Plan and the Objectives of the Council. The links between the Corporate Priorities, Service Areas, the Audit Plan and the Annual Governance Statement are demonstrated in the illustration in Appendix 3.
- 2.15 Whilst the 2023/24 audit plan is currently being considered, it is envisaged that as in previous years the planned audits will be grouped in the following broad categories:
- **Council Governance & Control Audits** – cross-cutting reviews.
 - **Fundamental Audits** – aimed at providing Section 151 Officer and Monitoring Officer Assurance.
 - **Service Specific Audits** – aimed at providing other assurance, linked to the Corporate Priorities and as a result of the audit planning and consultation process and in line with the usual audit rolling programme.
- 2.16 Historically, a review of the Corporate and Directorate Risk Registers has also taken place as part of the audit planning process to ensure that where necessary, Internal Audit resources are targeted at the areas considered to be the highest risk. This has also been the case for the 2023/24 Audit Plan.
- 2.17 In addition to this, it was recommended as part of the PSIAS peer review that an assurance mapping exercise should be carried out to inform the audit planning process. This exercise has been completed, with the Assurance Map being updated in consultation with the Corporate Management Team and Risk Owners.
- 2.18 The updated Assurance Map can be found in Appendix 4, together with a brief narrative explaining the process. The results of this exercise have also be taken into consideration when compiling the 2023/24 Audit Plan.

- 2.19 The ongoing review of the current year's audit plan also informs the planning process e.g. by identifying any emerging risks, new systems, developments or special investigations which may have a wider impact.
- 2.20 The risk assessment process and rolling programme, consultation exercise and review of the risk registers will provide the total number of audit days required in the Audit Plan for 2023/24 which then has to be matched against the audit resources available.
- 2.21 The audit resources available in 2023/24 is 9.1 full time equivalents excluding the Chief Auditor, unchanged from 2022/23
- 2.22 The audit resources available have to allow for things such as annual leave, public holidays, training, administration, audit planning, sickness and a contingency to allow for unplanned or ad hoc work. This provides the productive audit days available to deliver the audit programme.
- 2.23 Inevitably, the required audit coverage will exceed the available audit resources leading to a further review of the required audit coverage. This review will again be risk based to ensure that the areas of greatest perceived risk are prioritised in consultation with the Director of Finance and the senior staff within the internal audit team.
- 2.24 The Internal Audit Annual Plan is reported to the Corporate Management Team and the Governance and Audit Committee at the start of each year for approval. However, the Annual Plan must remain a flexible document that reacts to changing risks and priorities over the course of the year. Updates are provided to the Governance and Audit Committee throughout the year via the Chief Auditors Monitoring Reports.

3 Integrated Assessment Implications

- 3.1 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.
- 3.2 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'.
- 3.3 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.
- 3.4 The completion of the Integrated Impact Assessment Screening revealed that:
- The Internal Audit Annual Plan Methodology Report has a low positive impact across all groups.
 - It has been subject to consultation with the Director of Finance & S151 Officer, Legal, Access to Services and the Corporate Management Team.
 - All Well-being of Future Generations Act considerations are positive and any risks identified are low.
 - The overall impact of the Internal Audit Annual Plan Methodology Report is positive as it will support the Authority in its requirement to protect public funds.

4. Financial Implications

- 4.1 There are no financial implications associated with this report.

5. Legal Implications

- 5.1 There are no legal implications associated with this report

Background Papers: None

Appendices: Appendix 1 – Extract from Public Sector Internal Audit Standards
Appendix 2 – Internal Audit Annual Planning Process
Appendix 3 – Audit Plan Mapped Against Corporate Priorities
Appendix 4 – City & County of Swansea Assurance Map
Appendix 5 – Integrated Impact Assessment Screening Form

Extract from Public Sector Internal Audit Standards

2010 Planning

The chief audit executive must establish risk-based plans to determine the priorities of the internal audit activity, consistent with the organisation's goals.

Interpretation:

To develop the risk-based plan, the chief audit executive consults with senior management and the board and obtains an understanding of the organisation's strategies, key business objectives, associated risks and risk management processes. The chief audit executive must review and adjust the plan, as necessary, in response to changes in the organisation's business, risks, operations, programmes, systems, and controls.

Public sector requirement

The risk-based plan must take into account the requirement to produce an annual internal audit opinion and the assurance framework. It must incorporate or be linked to a strategic or high-level statement of how the internal audit service will be delivered and developed in accordance with the internal audit charter and how it links to the organisational objectives and priorities.

2010.A1

The internal audit activity's plan of engagements must be based on a documented risk assessment, undertaken at least annually. The input of senior management and the board must be considered in this process.

2010.A2

The chief audit executive must identify and consider the expectations of senior management, the board and other stakeholders for internal audit opinions and other conclusions.

2010.C1

The chief audit executive should consider accepting proposed consulting engagements based on the engagement's potential to improve management of risks, add value and improve the organisation's operations. Accepted engagements must be included in the plan.

2020 Communication and Approval

The chief audit executive must communicate the internal audit activity's plans and resource requirements, including significant interim changes, to senior management and the board for review and approval. The chief audit executive must also communicate the impact of resource limitations.

2030 Resource Management

The chief audit executive must ensure that internal audit resources are appropriate, sufficient and effectively deployed to achieve the approved plan.

Interpretation:

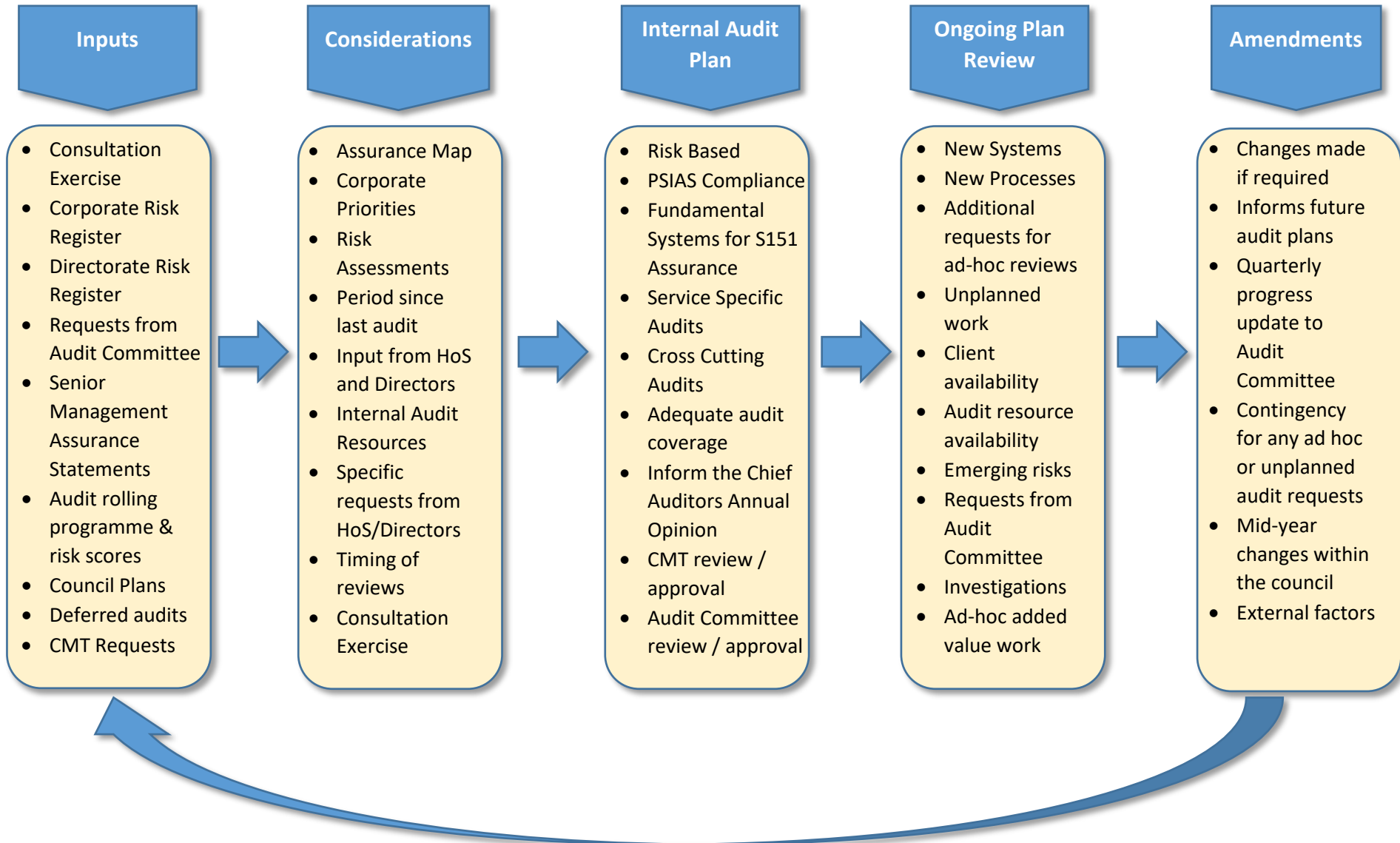
Appropriate refers to the mix of knowledge, skills and other competencies needed to perform the plan. Sufficient refers to the quantity of resources needed to accomplish the plan. Resources are effectively deployed when they are used in a way that optimises the achievement of the approved plan.

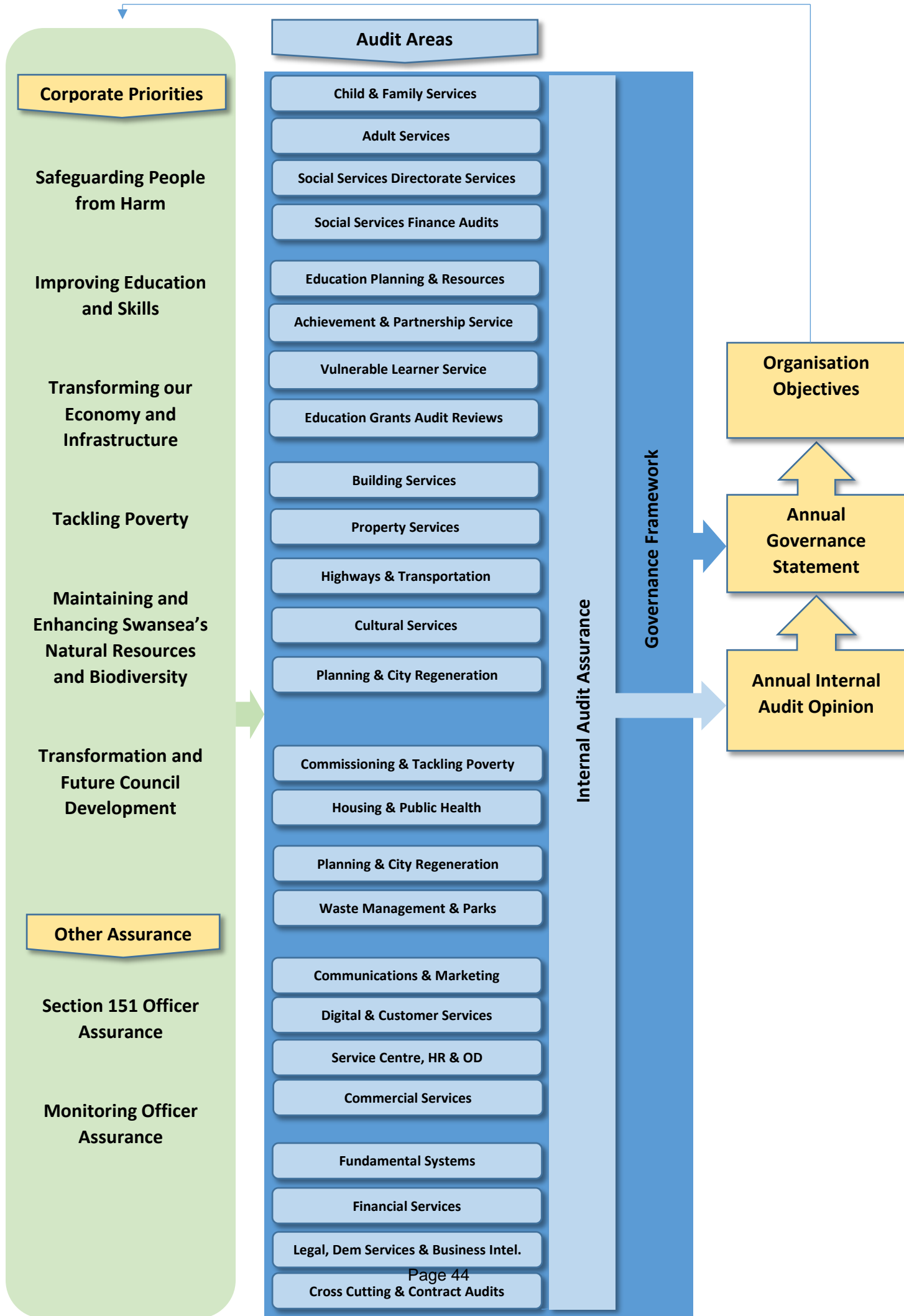
Public sector requirement

The risk-based plan must explain how internal audit's resource requirements have been assessed.

Where the chief audit executive believes that the level of agreed resources will impact adversely on the provision of the annual internal audit opinion, the consequences must be brought to the attention of the board.

Internal Audit Annual Planning Process





Assurance Map Guidance Note

Source & Level of Assurance - Three Lines of Defence

Assurance can come from many sources within an organisation. A concept for helping to identify and understand the different contributions the various sources can provide is the Three Lines of Defence model. By defining the sources of assurance in three broad categories, it helps to understand how each contributes to the overall level of assurance provided and how best they can be integrated and mutually supportive. For example, management assurances could be harnessed to provide coverage of routine operations, with internal audit activity targeted at riskier or more complex areas.

First Line of Defence – Level 1 – Management Assurance

Within the ‘front-line’ or business operational areas, there will be many arrangements established that can be used to derive assurance on how well objectives are being met and risks managed; for example, good policy and performance data, monitoring statistics, risk registers, reports on the routine system controls and other management information.

Nature of assurance: This comes direct from those responsible for delivering specific objectives or operation; it provides assurance that performance is monitored, risks are identified and addressed and objectives are being achieved. This type of assurance may lack independence and objectivity, but its value is that it comes from those who know the business, culture and day-to-day challenges.

Second Line of Defence – Level 2 – Other Internal Assurance

This work is associated with oversight of management activity. It is separate from those responsible for delivery, but not independent of the organisation’s management chain. This could typically include compliance assessments or reviews carried out to determine that policy or quality arrangements are being met in line with expectations for specific areas of risk across the organisation.

Nature of assurance: The assurance provides valuable management insight into how well work is being carried out in line with set expectations and policy or regulatory considerations. It will be distinct from and more objective than first line assurance.

Third Line of Defence – Level 3 – Other Independent Assurance & External Assurance

This relates to independent and more objective assurance and focuses on the role of internal audit, which carries out a programme of work specifically designed to provide the Section 151 Officer with an independent and objective opinion on the framework of governance, risk management and control. Internal audit will place reliance upon assurance mechanisms in the first and second lines of defence, where possible, to enable it to direct its resources most effectively, on areas of highest risk or where there are gaps or weaknesses in other assurance arrangements. It may also take assurance from other independent assurance providers operating in the third line, such as those provided by independent regulators, for example.

As an additional line of assurance, sitting outside of the internal assurance framework and the Three Lines of Defence model, are external auditors, who are external to the organisation with a statutory responsibility for certification audit of the financial statements.

Nature of assurance: Independent of the first and second lines of defence. Internal audit operates to professional and ethical standards in carrying out its work, independent of the management line and associated responsibilities. External audit operates similarly.

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>Risk ID 94</p> <p>Risk Title Pupil Attainment & Achievement</p> <p>Risk Level Corporate</p> <p style="writing-mode: vertical-rl; transform: rotate(180deg);">Page 46</p>	<p>If pupils do not receive a very good education then they will not achieve the right qualifications and skills to take advantage of the Swansea Bay City Deal and to contribute effectively to the economic prosperity of the city.</p>	High	Medium	Red	<p>Helen Morgan-Rees / Rhodri Jones</p>	<p>> External regulation Estyn framework supports the definition of good quality education in schools and supports the mitigation of a bad education where too many barriers to learning remain in place. > Termly monitoring and evaluation helps to mitigate against a narrow curriculum, poor quality teaching and weak school leadership. Termly reports are quality assured by the principal school improvement adviser. School improvement advisers support and challenge schools to ensure learners' potential is maximised. Progress on each school's priorities to improve outcomes for learners is examined thoroughly as well as the school's evaluation of its own performance. Where schools' capacity to self-improve (without intervention) is compromised, more intense support packages are agreed with precise action plans. The statutory function of monitoring</p>	<p>>Positive engagement and support from Cabinet and Council. > Recovery plan during pandemic has been sufficiently addressed. >Two policy areas to improve school attendance and strengthen school leadership are in place via Corporate Delivery Committee. Cabinet Member is regularly appraised of schools causing concern.</p>	<p>>Dedicated Scrutiny Panel to scrutinise education work and performance. Scrutiny covers barriers to learning, access to support, school improvement activity, key delivery partners, vocational opportunities and Swansea Skills Partnership, key delivery partnership in <i>Partneriaeth</i> and curriculum reform readiness. Scrutiny committee is supplied with the most recent inspection outcomes.</p>	<p>Additional Learning Needs Board receives delivery highlight report of transformational plan. >PSOs/ Accountancy provide support and oversight of school finance. Attendance and exclusion analysis and reports support targeted intervention. Key strategies in place to support school leadership, curriculum collaboration and vocational provision.</p>	<p>>Various Edu. Audits in the Audit Plan. >ESTYN reports review during school audits for finance / mgt. control.</p>	<p>>ESTYN prog.of external school inspection fully re-commenced. >Local authority link inspectors have conducted termly meetings since the inspection of local government education services when high level of assurance was provided for standards and outcomes in Swansea schools.</p>	<p>>Audit Wales & CIW. > HSE audit of schools as Covid safe environments to allow education to continue. >Welsh government returns, for example. Accelerated learning programme.</p>	<p>>Range of Education audits in the plan to be completed as part of the rolling audit schedule. >Thematic reviews included as discussed with the Director of Education.</p>	<p>>School and other Education / thematic audits due in 2023/24 and beyond</p>	<p>Service Specific - Education – Improving Education and Skills</p>
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						Council/ Cabinet	Scrutiny	Other	Internal Audit	Other Bodies				External Audit

Risk ID 153 Risk Title Safeguarding Risk Level Corporate Page 48	<p>If our safeguarding arrangements are not sufficiently robust (particularly with regards being able to fund, recruit and retain sufficient qualified social workers; ensure placement sufficiency for looked after children and be able to provide or commission sufficient social care for adults with assessed care and support needs), 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	David Howes / Angela Morgan	<p>>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 >Monitor the effectiveness of safeguarding arrangements bi-monthly at the childrens and adults performance scrutiny panels, the corporate safeguarding board and the regional safeguarding board, quarterly at CMT and monthly at PFM and take appropriate remedial action >Invest in the Council's direct care provision services to maximise capacity and reduce reliance on independently commissioned care services for adults (within the Council's overall available financial resources) >Implement new models for the commissioning local</p>	<p>>Directors annual report to Council >Fortnightly meetings with Cabinet Members</p>	<p>>Two dedicated Scrutiny Panels in place to scrutinise Social Services Work and Performance >Safeguarding and tackling poverty corporate development committee >Bi monthly performance reporting to CMT >Monthly p&fm</p>	<p>> Corporate transformation board oversight >Corporate Safeguarding Board >Local authority designated officers for safeguarding within Social Services. >Mandatory Corporate Safeguarding Training in place for Staff and Members. >Corporate Priority plan >Corporate Safeguarding Policy</p>	<p>> Internal Audit of Safeguarding >Internal audit of DBS</p>	<p>>Regional safeguarding board > CIW inspection regime >Regional partnership board</p>	<p>>Audit Wales</p>	<p>>Currently included as part of standard rolling audit schedule, repeated based on audit risk score.</p>	<p>>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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Council/Cabinet	Scrutiny	Other	Internal Audit	Other Bodies		External Audit								

					<p>>Implement a weekly Directorate workforce planning meeting to consider and prioritise all new recruitment requests to ensure that new recruitment is focussed on the maintenance of a safe and effective service and complies with current spending restrictions and supports delivery of the Council's MTFP</p> <p>>Remodel the workforce infrastructure for social services including investment in capacity of alternatively qualified staff (both frontline and back-office staff) to take on functions that can be safely delivered by a non-registrant workforce (within the Council's overall financial resources)</p> <p>>Prioritise maintaining investment in and maximising income for the funding of prevention and wellbeing services that reduce or delay recourse to statutory services and managed care and support for children and adults who would otherwise develop</p>								
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Council/ Cabinet	Scrutiny	Other	Internal Audit	Other Bodies		External Audit								

					critical gaps in social work capacity								
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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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Council/ Cabinet	Scrutiny	Other	Internal Audit	Other Bodies		External Audit								

Risk ID 159 Risk Title Financial Control – MTFP aspects of Sustainable Swansea Risk Level Corporate Page 54	<p>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.</p>	Very High	Very High	Red	Ben Smith / Jeff Dong	<p>>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 >Covid disruption >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 >Identify uncontrollable inflation pressures as variances in the monthly PFM budget reporting cycles and quarterly through to Cabinet. >Compliance within Financial Procedure rules so that spend</p>	<p>>Quarterly monitoring reports to Council and Cabinet >Collaborative Officer/ Member budget setting process in place. >Overspend and under delivery of savings openly and transparently escalated and reported to Cabinet and Council by S151 Officer.</p>	<p>>Dedicated Scrutiny Service Improvement and Finance Performance Panel consider and scrutinise the budget on a quarterly basis.</p>	<p>>Quarterly monitoring reports to Audit Committee >Monthly PFM monitoring in place. Transform & Future Council PDC. > Many controls continue to be exercised by CMT in relation to filling vacant posts, restructures, regrades and committing contract sums. >Budget holders required to monitor and report any budget variances to monthly P&FM for review. >Reshaping Board launched to challenge delivery/ non-delivery and accelerate timescales.</p>	<p>>Audit Committee provide challenge, oversight and assurance >Periodic budget monitoring reports go to Audit Committee >Budget reports included in the 2022/23 workplan for Audit Committee</p>		<p>>WAO review currently underway in relation to the MTFP aspects of Sustain. Swansea. >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. >Risks in current year managed temporarily by drawing down from those increased reserves.</p>	<p>>Saving and other budget mgt to be included as part of the Achieving Better Together (trans) audit 23/24 >Fundamental audits included in the plan as due in 2023/24</p>	Service Specific / Fundamental Audits - Section 151 Officer Assurance
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Council/ Cabinet	Scrutiny	Other	Internal Audit	Other Bodies		External Audit								

<p>Risk ID 222</p> <p>Risk Title Digital, data and cyber security</p> <p>Risk Level Corporate</p> <p style="writing-mode: vertical-rl; transform: rotate(180deg);">Page 57</p>	<p>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.</p>	<p>Very High</p>	<p>Medium</p>	<p>Red</p>	<p>Sarah Lackenby / Jo Harley</p>	<p>>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 >Communication to users to keep up awareness >New tools from Microsoft being reviewed to provide phishing test as part of continued vigilance and education to users on cyber security >DR test training completed for Digital Services team. Simulated test of a cyber attack. Training to be provided to HoS and CMT >Covid-19 – Ensure the Council's Covid-19 recovery plan accounts for increased risk from cyber-attacks and data fraud arising from new working patterns and reliance on technology >Introduce simulated cyber-attacks on staff to measure their actions, identify weaknesses and improve knowledge</p>	<p>>More use of secure cloud storage.</p>	<p>>Member of the Cyber Security Information Sharing Partnership which is a joint industry and government initiative to exchange cyber threat information >Part of Wales Warning Advice and Reporting Point to share cyber threats and defences with other public bodies > Cyber Essentials and Cyber Essentials Plus accreditation >New regional multi-agency cyber cell meetings being attended to share intelligence and actions >PSN Certification Achieved >Cyber essential accreditation achieved</p>	<p>>Various IT / System audits in Audit Plan. >GDPR audit added 18/19.</p>	<p>>Public Services Network (PSN) compliance certificate – tested annually. >Achieved IASME Cyber Essentials certification, working towards Cyber Essentials Plus by March 2019</p>	<p>>WAO review undertake an IT audit each year as part of reviewing financial accounts</p>	<p>>Range of IT audits in the plan to be completed as part of the rolling audit schedule.</p>	<p>>IT audits included in the 2023/24 plan as per the rolling programme and additional ICT reviews as a result of the annual consultation exercise and review of risk registers.</p>	<p>Service Specific – Digital & Customer Services and IT Audits – Transformation and Future Council</p>
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Page 58					<p>>Provide staff with ICT security and data management updates and guidance during Covid-19 and whilst working from home including cyber security guidance and Covid-19 cyber scams staffnet page</p> <p>>Cyber security during Covid-19 reviewed alongside advice from Warp and PSN compliance e.g. use of Zoom.</p> <p>>Cyber security strategy created and ready for engagement with staff</p> <p>>Digital services working with internal audit and emergency planning to further improve the ICT disaster recovery plan</p> <p>>Live testing of the DR Plan, options being reviewed potentially in line with wider corporate business continuity exercise</p> <p>>LrF Cyber exercise planned and revised SIRO training</p> <p>>Comms. Issued to staff and members detailing impact of cyber attack at other councils.</p> <p>>BullWall Software purchased to protect against malware attacks.</p>				<p>>Member of Wales WARP & CISP sharing knowledge of threats.</p> <p>>Discussed at IG Board – standing agenda item</p>					
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Risk ID 235 Risk Title Emergency Planning, Resilience and Business Continuity Risk Level Corporate Page 59	<p>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.</p>	Medium	Medium	Amber	Ness Young / Craig Gimblett	<p>>Continue to plan for and respond to emergencies as a Category 1 responder under the Civil Contingencies Act, as follows: > Train staff at Operational, Tactical and Strategic Level via the South Wales Local Resilience Forum > Review each year and exercise every 3 years a Major incident Plan, unless activated or significant change such as a change in statute require earlier change >Maintain and review on an annual basis all subordinate plans, including Mass Fatalities, Flood, Offsite COMAH Plan, Rest Centre Plan. with exercising as appropriate >Manage a duty officer rota to effectively respond to emergencies available 24 hours per day, 365 days per year > Annually review all identified risks within the borders of Swansea Council to ensure control measures</p>	<p>>EMS Manager briefs leader/cabinet as required. .>CMT receives regular updates on key planning and agreement as required from EMS manager. >EMS manager meets monthly with the portfolio holder for political oversight and visibility. EMS Manager represents Swansea Council at Strategic level within SWLRF and Pan Wales Forums.</p>	<p>>EMS have been called to several Scrutiny panels, with none currently in the calendar.</p>	<p>>Multi agency exercising and training >Internal development/ training of new officers including newly created assistants post. >Joint work programs and information sharing with Welsh Civil Contingencies managers and South Wales Resilience Team. >Service Manager part of the National and Regional PSPG group and CONTEST Group with local PSPG arrangements in-place. >EMS is embedded within the SWLRF at Executive, Strategic and Tactical levels BC plans in-place with each HoS.</p>	<p>>EMS were audited in Nov 22 with an outcome of High assurance rating.</p>	<p>>EMS have been part of the consultation group for Welsh Governments Civil Contingencies review this will lead to independent external audit of Civil Contingencies when final structures are established in 2023. > The Protect Act, which places responsibility for CT planning based on organisational risk, as part of this a new Regulator will be appointed to enforce compliance/breaches and audit</p>	<p>>Independent external Audits will be conducted through Welsh Government and the new regulator appointed to enforce the Protect Duty in 2023/24 to establish maturity and mitigation.</p>	<p>>Standard audits in the plan cover this area on rolling basis.</p>	<p>>Audits in the plan to be completed in as part of the rolling programme include disaster recovery & Business Continuity, Emergency Planning & Business Continuity</p>	Service Specific Audits – Communications / ICT / Council wide assurance
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Council/Cabinet	Scrutiny	Other	Internal Audit	Other Bodies		External Audit								

Page 60					<p>remain relevant and proportionate.</p> <ul style="list-style-type: none"> > . 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. >Review each year for all significant risks the Emergency Management Service (EMS) guidance, procedures and action cards. >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. > EMS maintains a fully stocked Incident Response Vehicle, to protect/support the public during an emergency. <p>A Swansea Risk Group with Partner Agencies has been established.</p> <p>Plans are in-place for further Covid-19 or other infectious disease outbreaks</p>			<ul style="list-style-type: none"> >Plans and Action cards reviewed annually and EMS audited in 2022. >Collaborative working with SWP on call out protocols in-place and reviewed. >ACT App and free training promoted across Authority. Local Partner CT comms strategy and alerts system established. 		arrangements.			
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					<ul style="list-style-type: none"> >Rest Centre Plans and arrangements have been tried and tested with partners, including infection control arrangements for evacuation > PPE reserve for responders and public during evacuation is in-place >Additional Gold strategic training increased to 2 per year to maintain organisational resilience. >Review and update business continuity plans annually on need completed by HoS. >Crisis Media Plan in-place >Mass Fatality Mortuary arrangements in-place >Major Incident Plan >Flood Management Plan >Emergency Recovery Plan >Offsite COMAH Plan & Exercising >Fully functional Emergency Control Centre >Ness Young in-post for corporate governance until replacement Director appointed 									
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					<ul style="list-style-type: none"> >ACT training promoted across organisation. >Call out & activation protocols/ action cards in-place with 24/7 duty rota. >RAG alert system across H&S, Emergency Management >Service and Corporate Business Impact Assessments and business continuity plans in-place >Continual review of plans & protocols >Vehicle mitigation & protective security advice provided and submission for additional HVM submitted via DLUC. >PSPG Core Group established, and PSPG wider comms cell for information to be shared with local partners established. 									
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Risk ID 236 Risk Title Health & Safety Risk Level Corporate Page 63	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 consequence.	High	Low	Amber	Ness Young / Craig Gimblett	>Maintain the Corporate Health & Safety Policies, 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, CX or statute changes. > Provide the Corporate Health & Safety Policy to all staff during induction and provide mandatory Health & Safety training framework for all employees. >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. >Continue to undertake an annual program of Health &	>H&S Manager provides regular updates, reports, presentations, and statistics. to CMT. >H&S Manager meets monthly with portfolio holder to provide briefing and political oversight and awareness. >Accident Statistics and investigations finding provided to all H&S Committees' and sub groups.	>H&S Manager has provided updates to numerous scrutiny panels, none currently in diary. >Service has been fully audited internally in 2019.	>Member of British Association of Counsellors and Psychotherapists (Bacp). >Directors H&S Committees & Sub Safety Groups >Increased accessibility to H&S training via teams and online. >Policy development and review plan in-place under full consultation. >Officer representation at trade union meetings. >Additional resources placed in Occupational Health (31/03/230 & Stress Management and Counselling, with extension of Psychological Support project until 31/03/23	>H&S Audit Plan	> H&S Manager represents Swansea on a Pan Wales/regional basis as part of the Managers forum to share best practise and coproduce where appropriate.	>Standard audits in the plan already cover this area.	>Health, Safety & Wellbeing audit completed in 22/23 on the rolling programme	Service Specific Audits – Communications / ICT / Council wide assurance
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					<p>Safety and Fire Safety Management audits 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.</p> <p>>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.</p> <p>>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</p>			<p>> New CORITY OH management software management package due for implementation March 2023.</p> <p>> SEQOHS accreditation submission and assessment due March 2023.</p> <p>> Application for evaluation for Welsh Government Gold Corporate Health Standard October 2023.</p>						
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					reporting arrangements 2022-24 >H&S mandatory training / e-learning >RAG fire risk profiling for all premises									
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Risk ID 269	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.	Medium	Medium	Amber	Mark Wade / Phillip Holmes	<ul style="list-style-type: none"> >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. >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. > Refresh Regional Economic Regeneration Strategy > Develop A Covid Economic Recovery Plan > Attract Sufficient Investment And Development And Regenerate The City Centre. > Work With Partners To Deliver The Swansea Bay City Deal And Attract 	<ul style="list-style-type: none"> > Cabinet considered economic recovery plan >Cabinet considered FPR7 where appropriate >Quarterly PI reporting via DART. 	<ul style="list-style-type: none"> > Regular scrutiny undertaken on post Covid economic recovery and specifically on phase 1 arena/digital district project >Regeneration Dashboard regularly reported to Scrutiny 	<ul style="list-style-type: none"> > Regional directors and regional transport forum improved regional and joint working as a precursor to the formation of the CJC > Deliver Covid Economic Recovery Plan in collaboration with Regeneration Swansea partners. >City Deal Regional Scrutiny Panel overview of progress on Swansea Waterfront City project >Reporting of programme outputs to funding bodies, WG, WEFO HLF etc. 	<ul style="list-style-type: none"> >Collaborate With Welsh Government On Regional Economic Framework >Gateway Review for City Deal projects undertaken by independent panel >Independent evaluation undertaken of Kingsway project. 	<ul style="list-style-type: none"> >Number of Regen and Planning audits included on the audit plan to be completed on a rolling basis. 	<ul style="list-style-type: none"> > Regen and Planning audits included on the 23/24 audit plan > Added review of City Deal and Swansea Central Phase 1 for 2023/24 	Service Specific Audits – Planning & City Regeneration / Transformation & Infrastructure
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					<p>Investment Across The Region To Deliver Highly Skilled And Well-Paid Jobs.</p> <ul style="list-style-type: none"> > Organise And Facilitate Virtual Meet-The-Buyer Events To Help Local Businesses To Identify Opportunities To Bid For Council Work And Contracts. > Take Appropriate Actions Where The Council Has A Direct Relationship With Businesses Such As Swansea Indoor Market Traders With Rent Relief To Support Businesses During Covid-19. > Provide Business Advice And Support, Including Administering Uk And Welsh Government Business Grants And Funds, To Assist Them During Covid-19. > Assist Tourism Businesses To Reopen Safely Following Closure As A Result Of Covid-19. > Work With The Welsh Government On A Foundational Economy Approach To Help Establish A Firm Base Of Medium Sized Firms In Swansea, Strengthen 								
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					Local Supply Chains And Add Social Value In Procurement. > Implement The Business And Economic Stream Of The Councils Covid-19 Recovery Plan To Understand And Recover From The Impact Of Covid-19, Build Resilience And Develop Opportunities									
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Risk ID 290 Risk Title Impact of Poverty Risk Level Corporate Page 70	<p>If there is increased demand on Council services due to an increased number of residents experiencing the impact of poverty due to the pandemic and cost of living pressures. Then the impact includes increased debt, reduction in household income and negative impact on health and well-being.</p>	Medium	Medium	Amber	Amy Hawkins / Diane Rowden	<p>>Directly support people through Local Area Co-ordination to access the support they require in a place and time that meets their needs, to address the impacts of poverty and its effects on their health and well-being</p> <p>> Support people to gain employment through referrals into mentoring and development of employability skills as part of an agreed personal development plan, to improve the number of people increasing their household income through employment.</p> <p>> Provide weekly access to Welfare Rights Advice helpline for frontline social care staff to improve their knowledge on benefit entitlements and directly apply this to the people they support in order to increase take-up of benefits.</p> <p>> Provide targeted advice on financial inclusion to people who are struggling with accessing the support to manage their debts, to address</p>	>Cabinet Member briefings, Cabinet reports where applicable	>Part of annual scrutiny programme looking at the corporate priority of Tackling Poverty	>Part of Adult Services Performance Scrutiny quarterly performance reports	<p>>Reports to CMT on progress and actions required,</p> <p>>Reports to Audit Committee following WAO report on Tackling Poverty and associated action plan.</p> <p>>Included in the corporate Transformation Plan projects focused on Tackling Poverty and Enabling Communities, reports via Transformation Board</p> <p>>Internal cross directorate Poverty Forum</p>	>Part of Poverty Partnership Forum, multi-agency forum.	>WAO reviews (x3) on the challenges of alleviating and tackling poverty.	>Standard rolling audit schedule, repeated based on audit risk score.	>Audits included in the 'Poverty' area of the audit plan as a result of consultation to be completed in rotation.	Service Specific Audits – Commissioning & Tackling Poverty Safeguarding & Poverty
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					<p>their needs in a timely, effective manner.</p> <ul style="list-style-type: none"> >Co-ordinate targeted and time-bound grant schemes for helping people with Cost of Living challenges (e.g. fuel poverty) to reduce the impact of poverty on people and businesses. >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. > 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 								
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Risk ID 309 Risk Title Oracle Fusion Project Implementation Risk Level Corporate Page 73	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 April 2023 and increase cost for the Council.	High	Low	Amber	Sarah Lackenby / Jo Harley	> Appointment of Interim Director of Corporate Services as sponsor and chair of Steering Board >Weekly monitoring by project team and SRO >Weekly progress reports to and update meetings with sponsor, SRO & project manager > Executive Steering Board meet fortnightly and escalated to CMT/Cabinet where appropriate > Heads of Service added to the Executive Steering Board >Heads of Service monitoring capacity and remedial actions plans put in place where appropriate > Daily monitoring by the implementation Team of the programme risk register with red risks and issues escalated to the Design Authority and Executive Steering Board fortnightly > CMT updated weekly by the Sponsor	> The Leader and Deputy Leader updated weekly >Reports to Cabinet where significant change required, e.g. October 2022	>Pre-decision Scrutiny, e.g. Oracle Project Investment Update report presented to Scrutiny 18/10/22.	Oracle project audit is scheduled on the Audit Plan for 2023-24			Audit Wales audit of controls as part of statement of accounts. Significant review once the new system is live	Oracle project audit in 2023-24	Cross Cutting Audits – Section 151 Assurance / Council Governance & Control
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Risk ID 333 Risk Title Corporate Transformation Plan Risk Level Corporate Page 74	<p>If the council does have a robust and deliverable Corporate Transformation Plan it will struggle to make the significant changes needed to its operating model, technology, process and service delivery to respond effectively to the external challenges it is facing.</p>	High	Low	Amber	Ness Young / Ness Young	<p>>Corporate Transformation Plan to be developed, articulating specific projects and programmes and governance, to be presented to Cabinet for approval</p> <p>> Workforce and Organisational Development Programme(s), supported by business cases, to be developed to implement the Council's Workforce Strategy as a key programme(s) in the Corporate Transformation Plan</p> <p>> Digital Transformation Programme, supported by a business case, to be developed to implement the Council's Digital Strategy as a key programme in the Corporate Transformation Plan</p> <p>> Directors to identify key strategic change projects / programmes that should form part of the Corporate Transformation Plan. All programmes within the plan will have formal governance arrangements in place</p>	<p>>Transformation Delivery Board established, Chaired by the Deputy Leader for Transformation. All Directors are members. Audit Wales observers on Board. Formal terms of reference in place.</p> <p>>Transformation Delivery Board meets quarterly and reports at least three times a year to Cabinet/CMT. Annual report of progress against plan to Cabinet.</p>	<p>> Scrutiny Committee to consider lessons learned from Sustainable Swansea and Achieving Better Together Programmes to inform development of Corporate Transformation Plan</p>	<p>> Governance and Audit Committee to consider lessons learned from Sustainable Swansea and Achieving Better Together Programmes to inform development of Corporate Transformation Plan</p> <p>>Organisational Transformation Corporate Development Committee to contribute to develop of new Corporate Transformation Plan informed by a lessons learned report on the Sustainable Swansea and Achieving Better Together Programmes</p> <p>> Establish a Transformation Delivery Board to provide strategic</p>	<p>>Independent Assurance Is Provided From Internal Audit ></p>	<p>>Independent Assurance is provided by Audit Wales, who attend Transformation Delivery Board as observers and will include transformation performance and risk in annual risk assessment work</p>	<p>>Audit of ABT Transformation included for 2023/24</p>	Cross Cutting Audits – Section 151 Assurance / Council Governance & Control
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Page 34 34					to oversee their delivery, reporting to the Transformation Delivery Board quarterly			direction and leadership to ensure that between 2022 and 2027 Swansea Council develops and delivers a robust and deliverable Corporate Transformation Plan							
Risk ID 34	If the cost of living crisis continues or gets worse, then it will lead to greater pressure on housing supply, increased housing costs, higher levels of homelessness and increased demand on housing, tenancy support, homelessness and other Council services.	High	High	Red	Sarah Jordan / Peter Williams	> Provide individuals with help and advice regarding homelessness issues, housing benefit and rent arrears. > Lobby Welsh Government to supply more financial resources to Local Authorities to tackle the cost of living crisis. > Increase supply of social housing via the More Homes Programme, Planning policy and indirectly through the allocation of social Housing Grant to Registered Social Landlords.	>Homelessness and Housing Support Strategies approved by Cabinet	>Scrutiny Programme Committee examination of the the development and implementation of Homelessness and Housing Support Strategies > Service Improvement & Finance Improvement Panel has regularly examined progress towards improving and increasing housing stock		>Housing Options service and assessment features on internal Audit Programme	>Homelessness services subject to scrutiny and mystery shopping by 3 rd Sector orgs e.g. Shelter			>Audits to be added as required following consultation if necessary	TBC

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Risk ID 335 Risk Title Workforce recruitment and retention Risk Level Corporate Page 76	<p>If the Council is not able to recruit and retain the right staff, then there may be reduced workforce capacity and capability, leading to lower staff morale and productivity, poor work quality, increased staff costs and reduced staff well-being / higher sickness rates.</p>	Medium	Low	Amber	Ness Young / Rachael Davies	<p>> Establish a recruitment data set by April 2023 to include agreed measures on; for example, turnover rates, length of time to recruit, identification of difficult to fill roles by April 2023 in order to identify areas to improve efficiency in recruitment processes where time to recruit is challenging, and to better understand areas where turnover is predicted to impact service delivery.</p> <p>> Establish exit interview process by June 2023 for 'difficult to fill' roles to better understand the reasons for leaving the Council and review whether action can be taken to prevent numbers from leaving.</p> <p>> Identify difficult to fill roles from each Directorate by April 2023 to target resource to prioritise these hard to fill roles above other regular recruitment.</p> <p>> Review market supplement policy and those posts receiving supplements by April 2023 to assess impact on attraction strategy and retention rates in</p>	>Cabinet Member briefings, Cabinet reports where applicable	>Regular reporting to Scrutiny Working Group - Regular reporting to Organisational Development CDC	>Quarterly reporting provided to Directorates for PFM to highlight areas of concern and consider targeted approaches accordingly. Quarterly reporting to Workforce Transformation Programme Board	>Internal audit of recruitment procedures			>Standard rolling audit schedule, repeated based on audit risk score.	>Audits included on rolling programme in HR & OD / Service Centre. Includes Recruitment and Staff Contracts for 2023/24	Service Specific Audits – HR & OD, Service Centre / Transformation & Future Council Development
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					<p>critical posts, and make decisions on whether to cease or continue with such supplements.</p> <p>> Quarterly reporting provided to Directorates for PFM to highlight areas of concern and consider targeted approaches accordingly.</p> <p>> Review the existing recruitment policy and assess weaknesses in application processes and selection processes for improvement by April 2023, to ensure the most appropriate application and selection techniques are being used to hire talent into the organisation.</p> <p>> Wellbeing initiatives. Implement activities contained in the Workforce Strategy; particularly those covered in Strand 8 Supporting Our Workforce.</p> <p>> Within the first 12 months of the Workforce Strategy (i.e. by October 2023), have implemented the following activities contained in the Workforce Strategy: Review and update the Recruitment and</p>								
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Risk ID 336 Risk Title Mandatory Training Risk Level Corporate Page 79	<p>If the Council does not implement, monitor and ensure the completion of mandatory training, then the Council may not fulfil its statutory and regulatory obligations or ensure the safe and effective operation and delivery of services.</p>	Low	Low	Amber	Ness Young / Rachael Davies <ul style="list-style-type: none"> > 12 month Corporate objective rolled out to organisation on completion of mandatory training to be included in new Performance and Goals Fusion module, commencing April 2023. > Regular Quarterly and annual reports to CMT on compliance levels by Directorate. > Managers to record in Oracle Fusion when training is undertaken and ensure any refresher training is undertaken. Monitor and report on compliance from April 2023. > Annual review of the mandatory training list to ensure list is up to date and appropriate. > Corporate Safeguarding policy in place for all staff and councillors to follow and reviewed annually. > By April 2023, Statutory officers identified and suitably qualified to ensure safeguarding arrangements are in place and policies and procedures are implemented. > Establishment of Corporate objective to 	<ul style="list-style-type: none"> >Cabinet Member briefings, Cabinet reports where applicable 	<ul style="list-style-type: none"> >Scrutiny Panels in place to scrutinise Social Services Work and Performance, of which safeguarding training is included; Scrutiny Working Group – Workforce in place 	<ul style="list-style-type: none"> >Mandatory Corporate Training available for all Staff and Members. Reports to CMT on progress and actions required 	<ul style="list-style-type: none"> >Internal Audit of mandatory training compliance Governance and Audit Committee reporting 	<ul style="list-style-type: none"> >HSE where applicable CIW/EWC where applicable 	<ul style="list-style-type: none"> >Standard rolling audit schedule, repeated based on audit risk score. 	<ul style="list-style-type: none"> >Safeguarding cross cutting audit is included in the 22/23 audit plan in relation to Safeguarding specifically >Corporate Learning & Development team audit due for 2024/25 following Fusion implementation linked to training records 	Service Specific Audits – HR & OD, Service Centre / Transformation & Future Council Development
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					measure against completion of mandatory training, reportable quarterly via Oracle post April 2023. > Establishment of Corporate objective for Completion of 121s and appraisals, reportable quarterly via Oracle post April 2023. To be developed under Goals and Performance Model									
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Risk ID 337 Risk Title Social Cohesion Risk Level Corporate Page 81	<p>If we do not manage to continue to improve community involvement and break down barriers amongst people in terms of economic disparities, encourage tolerance to avoid social discord and strengthen community development throughout all ages, then we could see increasing community tensions, disorder and civic unrest exacerbated by the cost of living crisis and perceived differences and people not feeling heard or listened to.</p>	Medium	Medium	Amber	David Howes / Jane Whitmore	<p>>Implement the findings from the Independent Learning Review into the events at Mayhill.</p> <p>>Prevention of hate, exploitation and extremism through Community Cohesion Regional Programme.</p> <p>>Complimentary and inclusive policy and decision-making to ensure social cohesion issues are considered in the development of plans and strategies.</p> <p>>Tension Monitoring to understand ongoing and emerging community tensions and put in place mitigations, through Community Safety Partnership.</p> <p>>Whole Council training and capacity building to implement the Public Sector Equality Duty and the Human Rights Approach, through Strategic Equalities and Future Generations Board.</p> <p>>Community engagement and involvement with all ages and all communities to develop shared values and empowered communities, through</p>	<p>>Cabinet Member briefings, Cabinet reports where applicable</p>	<p>>Scrutiny Panel in place to scrutinise Councils response to ASB, which a lack of social cohesion can lead to an increase</p> <p>>Part of annual scrutiny programme to review progress of Swansea's Community Safety Partnership</p>	<p>>Reports to CMT on progress and actions required</p>	<p>>Part of Safer Swansea Community Safety Partnership, which is multi-agency and reports into Public Service Board</p>	<p>>Standard rolling audit schedule, repeated based on audit risk score.</p>	<p>>Partnership cross cutting audit carried out in 21/22 audit schedule</p> <p>>Further audits to be added following consultation as required</p> <p>>Community Safety standard audit on the rolling programme</p>	Cross Cutting Audits – Safeguarding / Council Governance & Control
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					Management Assurance	Other <i>Internal</i> Assurance			Other <i>Independent</i> Assurance					
Council/ Cabinet	Scrutiny	Other	Internal Audit	Other Bodies		External Audit								

Risk ID 338 Risk Title Net Zero 2030 target Risk Level Corporate Page 83	<p>If we do not transform the Council to meet the collective net zero commitments asked of public bodies by Welsh Government at sufficient pace and scale, then there is a possibility that the net zero target will not be met by 2030.</p>	Medium	Medium	Amber	Mark Wade / Rachel Lewis <p>> Source external funding to deliver sizable reductions in emissions. Monitor funding received through annual reporting of delivery plan and respective emission reductions to be reported in annual Welsh government submission</p> <p>> Implement the Councils 2030 Net Zero delivery plan, with specific focus on carbon reductions in the Buildings and Energy and Fleet & Mobile Equipment categories. Measure success annually through WG emissions reporting figures.</p> <p>> Develop a suite of actions to offset the emissions balance as unlikely to deliver zero emissions by 2030. Actions to be monitored and reported annually as part of overall WG reporting.</p>	<p>>Two Cabinet members on CC&NR steering group, running bi monthly with key officers as part of the CC&NR governance.</p> <p>>CC&NR CDC established – running monthly to support the development of action plan and respective policy in regard of the 2030 target.</p>	<p>>CC&NR scrutiny establish to challenge SC activity on the 2030 activity.</p>	<p>>Programme Board and Emissions reporting groups established, the latter to collate the required data for annual reporting of data to Welsh Government.</p>	<p>>CCS reports emissions data for review annually to Welsh Government.</p>	<p>>WAO recently conducted interviews with staff and set out five proposals for improvements on this agenda across Wales. CCS has responded to all, being the first Welsh authority to meet one specific ask and produce a costed delivery plan. (Dec 15th 2022 Cabinet Report)</p>	<p>>Net Zero 2030 audit added for 2023/24 plan following Risk Register review and consultation</p>	Cross Cutting Audits/Miscellaneous – Council Governance & Control
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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:

Annual report to the Governance and Audit Committee outlining the methodology used when compiling the Internal Audit Annual Plan.

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 and CMT.

Q4 Have you considered the Well-being of Future Generations Act (Wales) 2015 in the development of this initiative:

- a) Overall does the initiative support our Corporate Plan's Well-being Objectives when considered together?
Yes No
- b) Does the initiative consider maximising contribution to each of the seven national well-being goals?
Yes No
- c) Does the initiative apply each of the five ways of working?
Yes No
- d) Does the initiative meet the needs of the present without compromising the ability of future generations to meet their own needs?
Yes No

Q5 What is the potential risk of the initiative? (*Consider the following impacts – equality, socio-economic, environmental, cultural, legal, financial, political, media, public perception etc...*)

High risk

Medium risk

Low risk

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

Yes No If yes, please provide details below

Council Services included within the Internal Audit planned programme of work for 2022/23 will be subject to internal audit reviews which may result in recommendations being made to improve compliance with Council policies and procedures and consequentially may result in changes to operations/processes within service areas if required.

Q7 What is the cumulative impact of this proposal on people and/or communities when considering all the impacts identified within the screening and any other key decisions affecting similar groups/ service users made by the organisation?
(*You may need to discuss this with your Service Head or Cabinet Member to consider more widely if this proposal will affect certain groups/ communities more adversely because of other decisions the organisation is making. For example, financial impact/poverty, withdrawal of multiple services and whether this is disadvantaging the same groups, e.g., disabled people, older people, single parents (who are mainly women), etc.*)

To update committee on the methodology used to compile the Internal Audit Annual Plan for 2023/24.

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 Internal Audit Annual Plan Methodology 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, Access to Services and CMT.
- All WFG considerations are positive and any risks identified are low.
- The overall impact of the Internal Audit Annual Plan Methodology Report is positive as it will support the Authority in its requirement to protect public funds.

(NB: This summary paragraph should be used in the relevant section of corporate report)

Full IIA to be completed

Do not complete IIA – please ensure you have provided the relevant information above to support this outcome

NB: Please email this completed form to the Access to Services Team for agreement before obtaining approval from your Head of Service. Head of Service approval is only required via email.

Screening completed by:
Name: Simon Cockings
Job title: Chief Auditor
Date: 21/11/22
Approval by Head of Service:
Name: Ben Smith
Position: Director of Finance & S151 Officer
Date: xx-xx-xx

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

Agenda Item 7



Report of the Chief Auditor

Governance & Audit Committee – 8 March 2023

Draft Internal Audit Annual Plan 2023/24

Purpose:	This report presents the Draft Internal Audit Annual Plan for 2023/24 to the Governance and Audit Committee for consideration.
Recommendation:	It is recommended that the Governance and Audit Committee: i) review the Draft Internal Audit Annual Plan and propose any amendments for consideration prior to the final plan being presented in April for final approval.
Policy Framework:	None
Consultation:	Legal, Finance, Access to Services.
Report Author:	Simon Cockings
Finance Officer:	Ben Smith
Legal Officer:	Debbie Smith
Access to Services Officer:	Rhian Miller

1. Introduction

- 1.1 The Public Sector Internal Audit Standards (PSIAS) requires a risk-based Internal Audit Plan to be prepared each year to determine the priorities of Internal Audit and ensure they are consistent with the Council's goals and objectives.
- 1.2 The Audit Plan must provide sufficient coverage across the whole of the Council's activities to allow the Chief Auditor to be able to give an opinion on the control environment including governance, risk management and internal control. The annual Internal Audit opinion

which is delivered to the Section 151 Officer and the Governance and Audit Committee is a key input into the Council's Annual Governance Statement.

- 1.3 The PSIAS also require the Audit Plan to be linked to a high-level Audit Strategy which shows how the internal audit service will be delivered, how it will be developed in accordance with the Internal Audit Charter and how it links to the Council's objectives and priorities
- 1.4 The methodology used to prepare the Audit Plan is also due to be reported to the Governance and Audit Committee at the meeting on 8th March 2023.
- 1.5 This report presents the Draft Internal Audit Annual Plan 2023/24 to the Governance and Audit Committee for consideration. The Corporate Management Team reviewed, discussed and approved the draft plan on the 23rd February. The final plan will return to the Audit Committee in April for final approval.

2. Internal Audit Strategy and Annual Plan 2023/24

- 2.1 A risk-based Internal Audit Annual Plan is produced each year which is used to guide the work of the Internal Audit Section and ensure sufficient coverage of the Council to allow the Chief Auditor to deliver the annual opinion on the internal control environment as well as providing assurance to management, the Section 151 Officer and the Governance and Audit Committee.
- 2.2 The Internal Audit Annual Plan must incorporate or be linked to a strategic or high-level statement of how the work of Internal Audit will be delivered and developed in accordance with the Internal Audit Charter and how it links to the Council's goals and objectives. The Internal Audit Strategy and the Internal Audit Charter for 2022/23 will accompany the final version of the Plan which due to be presented to Governance and Audit Committee in April.
- 2.3 For 2023/24, the Internal Audit Section is made up of 9.1 full time equivalents plus the Chief Auditor which is the same level of resources available in 2021/22. This gives a total number of available days of 2,366.
- 2.4 A summary of the Internal Audit Plan 2023/24 is shown in Appendix 1 and a list of audits planned for the year is shown in Appendix 2 along with the number of days planned for each audit as well as the perceived risk of each audit arising from the risk assessment process.
- 2.5 The Internal Audit Plan 2023/24 accommodates any audits which were deferred from the 2022/23 Plan where the risk justifies their inclusion. As noted in the quarterly monitoring reports presented to the Governance and Audit Committee, the Internal Audit team has lost a

significant number of days in 2022/23 due to long term sickness and two vacancies that occurred during the year. The vacancies were filled in November 2022.

- 2.6 Audits that were included in the 2022/23 Audit Plan that have not yet been allocated to staff in quarter 4 have been deferred and included in the draft 2023/24 audit plan (marked with * for reference). Audits on the 2022/23 Audit Plan that have been allocated or are in progress will be reviewed closer to the end of the financial year to determine whether they need to be carried forward into the 2023/24 plan. In order to accommodate any 2022/23 audits that need to be included in the 2023/24 plan, the contingency budget in the draft plan has been increased. In addition, audits that are ordinarily due to be audited 2023/24 that could be deferred to 2024/25 have been identified in the 2023/24 plan, should they need to be postponed (highlighted in grey in the draft 2023/24 audit plan). The basis for deciding which audits to defer will be discussed with the Principal Auditor, Senior Auditors and the Section 151 Officer. In the majority of cases, those audits that could be deferred are those that are ordinarily due in the year (not deferred from 2022/23), and had received a high level of assurance when last reviewed and/or are classed as being low or medium risk.
- 2.7 The Plan includes time for all fundamental audits due in the year i.e. systems that are so significant to the achievement of the Council's objectives that they are audited annually or every 2 years e.g. Employee Services, Accounts Receivable, Pensions Administration.
- 2.8 Some low risk areas have been included to ensure adequate audit coverage across the organisation. The detailed discussions between the senior members of Audit Team have dictated which audit are included in the 2023/24 plan based on experience, knowledge of the areas concerned and consideration of any ad hoc issues or concerns that have arisen in the current year.
- 2.9 As detailed in the Audit Plan Methodology report, an assurance mapping exercise is undertaken to inform the internal audit plan. The corporate risk register is also reviewed as part of the planning process, with the control measures noted against each of the risks informing the assurance map.
- 2.10 The assurance map is also distributed to corporate risk owners in advance of the planning process to give them the opportunity to review the entries in the three tiers of the map to ensure they are up to date and that all sources of assurance have been captured.
- 2.11 As in previous years, internal audit's knowledge and experience has continued to be relied upon, in consultation with the Director of Finance and Section 151 Officer and senior staff within the Internal Audit Team, to ensure a suitably balanced and risk targeted audit plan is produced.

- 2.12 Progress made by the Internal Audit Section in achieving the Audit Plan will be reported to the Governance and Audit Committee on a quarterly basis via the Chief Auditors Quarterly Monitoring Reports throughout 2023/24.
- 2.13 It is the view of the Chief Auditor that the proposed Internal Audit Plan 2023/24 will provide sufficient audit coverage for the annual opinion on the control environment to be delivered to Council via the Section 151 Officer and Governance and Audit Committee.

3 Integrated Assessment Implications

- 3.1 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.
- 3.2 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'.
- 3.3 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.
- 3.4 The completion of the Integrated Impact Assessment Screening revealed that:
- The Draft Internal Audit Annual Plan Report has a low positive impact across all groups.

- It has been subject to consultation with the Director of 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 Draft Internal Audit Annual Plan Report is positive as it will support the Authority in its requirement to protect public funds.

4. Financial Implications

4.1 There are no financial implications associated with this report.

5. Legal Implications

5.1 Provision of an adequate and effective internal audit function is a legal requirement under the Accounts and Audit (Wales) Regulations 2005 as amended. For local government in Wales, the PSIAS is mandatory for all principal local authorities. An effective internal audit service also ensures that the Well-being Goals within the Well-being of Future Generations Act (Wales) 2015 are being met.

Background Papers: None

Appendices:

Appendix 1 - Draft Internal Audit Annual Plan 2023/24 (Summary)

Appendix 2 - Draft Internal Audit Annual Plan 2023/24

Appendix 3 - Integrated Impact Assessment Screening Form

Draft Internal Audit Annual Plan 2023/24 – Summary

Categories of Audit Work	Plan 2023/24	Plan 2022/23
	Days	Days
People	331	333
Place	390	435
Corporate Services	198	285
Fundamental Audits	277	218
Contract Audit Systems	45	10
Computer Audits	60	60
Cross Cutting Audits	65	90
Miscellaneous Audits	30	10
Projects & Special Investigations	70	65
Productive Days	1466	1506
Staff Training	48	48
Holidays, Sick & Special Leave	560	543
Admin, Planning, Control, Clerical Support etc.	209	219
Contingencies	67	34
Performance Management - Appraisals	16	16
Non Productive Days	900	860
Total Days	2366	2366

Internal Audit Annual Plan 2023/24

Audit Title	Risk Rating	Status as at 01/04/2023	Corporate Priority	Days	Scope
Level 1 – Cross Cutting Reviews – Council Governance & Control					
Corporate Governance Review	Med/High	Planned	Cross Cutting	15	Review and assessment of corporate governance arrangements across the Council.
Risk Management	Med/High	Planned	Cross Cutting	15	Annual rolling audit of risk management controls and monitoring in each directorate on a rotational basis.
Delegated Decision Making	Med/High	Planned	Cross Cutting	10	Review of Delegated Decisions made by Cabinet Members and Senior Officers in the Council.
Achieving Better Together – Transformation (inc. workforce strategy and savings delivery)*	New	Planned	Cross Cutting	15	New / TBC – review of the Transformation element including workforce strategy and delivery of savings proposals.
Oracle Cloud / Fusion Project*	New	Planned	Cross Cutting	10	New / TBC – Review of ongoing progress with the project.
Level 2 – Fundamental Systems - Section 151 Officer Assurance					
Financial Services & Service Centre – (1) Annual Audit, (2) 2-yearly Audit					
Employee Services (1)	Med/High	Planned	Section 151 Assurance	30	All Employee Services processes including payroll, interfaces, payments
Pensions Admin (2)	Med/High	Planned	Section 151 Assurance	20	Review of the operations and controls of the CCS LGPS Pension Fund Administration Team.
Teachers Pensions (2)	Med	Planned	Section 151 Assurance	15	Review of the Teacher Pensions processes undertaken by the Payroll Section of the Service Centre.
Accounts Receivable (1)	High	Planned	Section 151 Assurance	35	Review of the effectiveness of all Accounts Receivable / Debtor processes
Business Rates (NNDR) (1)	Med/High	Planned	Section 151 Assurance	20	Collection and administration procedures of National Non-Domestic Rates by the Council
Pension Fund Investments (2)	Med	Planned	Section 151 Assurance	7	Review of Pension Fund Investment activities undertaken by the Treasury Management Team.
Housing Rents (2)	Med	Planned	Section 151 Assurance	20	Review of the Housing Rents Team in the Housing & Public Health Service.
Accounts Payable (1)	Med	Planned	Section 151 Assurance	35	Review of the controls and effectiveness of all Accounts Payable processes
Housing & Council Tax Benefit (2)	Med/High	Planned	Section 151 Assurance	40	Audit of the Housing Benefit & Council Tax Reduction System and processes

Internal Audit Annual Plan 2023/24

Council Tax (1)	Med/High	Planned	Section 151 Assurance	30	Review of all Council Tax collection processes and procedures
Capital Accounting (2)	Med	Planned	Section 151 Assurance	25	Review of the controls in place on the Main Accounting / General Ledger system
Level 3 – Service Level Audits – Other Assurance					
Education Planning & Resources					
Education Capital Team	Med	Planned	Education	10	Audit of the Capital Team in the Education Planning and Resource Service.
Bishop Gore Comprehensive School	Med	Planned	Education	10	Review of compliance with Council policies and procedures.
Birchgrove Comprehensive School	Med	Planned	Education	10	Review of compliance with Council policies and procedures.
Morrison Comprehensive School	Med	Planned	Education	10	Review of compliance with Council policies and procedures.
Olchfa Comprehensive School	Med	Planned	Education	10	Review of compliance with Council policies and procedures.
School Kitchens*	Med/High	Planned	Education	15	Financial and administration procedures in individual school kitchens across the school population.
Primary School Unofficial Funds Review – Thematic	Med	Planned	Education	10	Review of compliance with Council policies and procedures.
MultiPay Cards Review – Thematic	New	Planned	Education	10	New / TBC – review of use of payment cards and controls in schools.
Achievement & Partnership Service					
School Improvement Advisors	Med	Planned	Education	10	Review of the School Improvement Advisor (prev. named Challenge Advisors) Service.
School Governor Support Unit	New	Planned	Education	10	Review of the operations of the School Governor Support Unit.
Vulnerable Learner Service					
Additional Learning Needs & Inclusion team	Med	Planned	Education, Safeguarding & Poverty	25	Review of Access to Learning, Psychology Service, Recoupment, SEN/ALN Support, Statements & LA IDP's and Learning and Behaviour Support.
Pupil Support Team	New	Planned	Education, Safeguarding & Poverty	10	Review of the Pupil Support team inc. Home Tuition and EOTAS Pathways

Internal Audit Annual Plan 2023/24

Swansea Pupil Referral Unit	Med	Planned	Education, Safeguarding & Poverty	10	Review of the operations of the PRU
Education Grants & Other					
Schools Annual Report	n/a	Planned	Education, Safeguarding & Poverty	3	Summary of School Audit work undertaken in 21/22
Education Improvement Grant	n/a	Planned	Education, Safeguarding & Poverty	15	Grant Certification of the Education Improvement Grant (prev. Regional Consortia School Improvement Grant)
Pupil Deprivation Grant	n/a	Planned	Education, Safeguarding & Poverty	15	Grant Certification
Child & Family Services					
Youth Offending Service	Med	Planned	Safeguarding	10	Review of the operations of the service.
Use of Taxis – Authorisations	Med	Planned	Safeguarding	10	Review of controls over the use of taxis within the service
Youth Provision in Early Help*	Med	Planned	Safeguarding	15	Review of controls within Young Peoples Support, Youth Clubs and Community Childcare
Adult Services					
Integrated Community Equipment Service & Suresprung	Med/High	Planned	Safeguarding	10	Review of controls in the community equipment service and Suresprung
Flexible Support Service	Med	Planned	Safeguarding	10	Review of flexible support service within learning disability services.
Adult Services Establishments – Self Assessment Checklists	New	Planned	Safeguarding	25	Self-assessment checklist review and evaluation of establishments providing adult services.
Supporting People Team	Low	Planned	Safeguarding	5	Review of operations within the team.
Housing Support Grant – Regional Coordinator Grant	n/a	Planned	Safeguarding	3	Grant Certification
Housing Support Grant	n/a	Planned	Safeguarding	10	Grant Certification
Adult Services – Directorate Services					

Internal Audit Annual Plan 2023/24

Client Property & Finance*	Med	Planned	Safeguarding	15	Review of controls in place for client funds held and distributed by the Council as custodians, including payments, annual accounts and monthly reconciliations
Business Support Team – Adult Services	Med	Planned	Safeguarding	10	Review of the operations of the team.
Commissioning & Tackling Poverty					
Partnership, Performance & Commissioning	Med	Planned	Poverty	15	Includes Employability, CYP Strategy Unit, Expanding School Based Counselling, Change Fund. Includes Change Fund, Expanding School Based Serviced & Partnerships & Commissioning
Enable Support for Independent Living Grant	n/a	Planned	Safeguarding	10	Grant Certification
Building Services					
Heol y Gors – Stores, Admin & Finance, Oracle T&L*	Med/High	Planned	Economy & Infrastructure, Safeguarding	20	Review of compliance with Council policies and procedures.
Property Services					
Facilities Management	Med	Planned	Economy & Infrastructure	5	Review of procedures in place in relation to facilities management across the council as a whole.
Waste Management & Parks					
Specialist Park Services	Med	Planned	Economy & Infrastructure, Resource & Biodiversity	10	Includes Singleton Nursery/Botanic, Parks Major Works (inc. Playgrounds) and Knotweed Service
Tree Services	Med	Planned	Economy & Infrastructure, Resource & Biodiversity	5	Review of operations of the service.
Highways & Transportation					
Home to School Transport	Med	Planned	Economy & Infrastructure	15	Review of the operations of the service.
Concessionary Bus Fares	Med	Planned	Economy & Infrastructure	5	Review of controls in relation to concessionary fares (annual).
Recovery of Abandoned Vehicles	Med/Low	Planned	Economy & Infrastructure	5	Review of recovery services.
Swansea Marina & Mumbles Boat Park	Med	Planned	Economy & Infrastructure	15	Review of Marina compliance with Council policies and procedures and operations of the Boar Park.
Central Transport Unit – Fuel	Med	Planned	Economy & Infrastructure	10	Review of the controls in place around CTU Fuel.

Internal Audit Annual Plan 2023/24

Highways Trading Account	Med	Planned	Economy & Infrastructure	7	Review of the operations and controls of the account.
Swansea Highways Partnership / Framework	Med/High	Planned	Economy & Infrastructure	5	Review of the framework arrangements and controls in place of the previous partnership agreements
Traffic Design	New	Planned	Economy & Infrastructure	5	Review of the road design scheme under Safer Routes in Communities and Active Travel.
Bridges & Structures	New	Planned	Economy & Infrastructure	5	Review of bridge and structure inspection and maintenance programme
Live Kilometre Support Grant	n/a	Planned	Economy & Infrastructure	5	Grant Certification
Housing & Public Health					
North Area District Housing Office	Med	Planned	Poverty, Safeguarding	15	Review of the operations of the North DHO
Central Area District Housing Office	Med	Planned	Poverty, Safeguarding	15	Review of the operations of the Central DHO
Voids Team and Home Preparation Unit	Med	Planned	Poverty, Safeguarding	15	Review of the controls in relation to void properties and the activities of the HPU.
Rent and Arrears Team	Med/High	Planned	Poverty, Safeguarding	18	Review of the controls around rent collections and arrears management
Housing Loans and Grants	Med/High	Planned	Poverty, Safeguarding	25	Review of the controls and management of the various grant and loan schemes in place within Housing
Sheltered Housing Service	Med	Planned	Poverty, Safeguarding	10	Review of the operations of the service.
Application Controls – CX System (Flare Replacement)*	Med	Planned	Poverty, Safeguarding	5	Initial review of new application controls of CX
Public Protection – Administration Division	Med	Planned	Poverty, Safeguarding	15	Review of the operations of the service.
Registration Service	Med	Planned	Poverty, Safeguarding	15	Review of the operations of the service.
Pollution Control Division*	Med	Planned	Poverty, Safeguarding	10	Review of the Pollution Control Division for compliance with Council policy and procedure
Cultural Services					
Spot Checks	Med	Planned	Economy & Infrastructure	5	Spot checks undertaken at outdoor leisure sites including Recreational Ground, Singleton Carpark and Knab Rock Car Park income procedure checks
Swansea Grand Theatre & Catering	Med/High	Planned	Economy & Infrastructure	25	Review of processes and procedures in Grand Theatre and the catering function for compliance with council policy.

Internal Audit Annual Plan 2023/24

Brangwyn Hall & Catering	Med	Planned	Economy & Infrastructure	15	Review of processes and procedures in Brangwyn Hall and the catering function for compliance with council policy.
Special Events Projects	Med	Planned	Economy & infrastructure	15	Review of controls and procedures around Special Events inc. beach events, hire of parks etc.
Planning & City Regeneration					
Development & Physical Regeneration	Med	Planned	Economy & Infrastructure, Resources & Biodiversity	10	Includes Sustainable Development, Spatial Development, Development Projects & Joint Ventures.
Swansea Market	Low	Planned	Economy & Infrastructure, Resources & Biodiversity	20	Review of the procedures and controls in place including income, rents, inventory, H&S, insurance and expenditure
Swansea Mobility Hire	Med	Planned	Economy & Infrastructure, Resources & Biodiversity	10	Review of the controls within the Mobility Hire service.
Landscaping Service	Med/Low	Planned	Economy & Infrastructure, Resources & Biodiversity	10	Review of the operations of the Landscaping Service.
Rural Development Plan	Med	Planned	Economy & Infrastructure, Resources & Biodiversity	10	Review of the current RDP and adherence to the plan.
Planning - AONB	Med	Planned	Economy & Infrastructure, Resources & Biodiversity	10	Review of the planning controls and operations of the Area of Outstanding Natural Beauty Team.
Communications & Marketing					
Corporate Management Team Support	Med	Planned	Transformation & Council Development	5	Review of the team for compliance with Council policies and procedures
Financial Services					
Write-Off Requests	n/a	Planned	Section 151 Assurance	5	Review and approval of write-off schedules received in year
Cashiers Write-off's	n/a	Planned	Section 151 Assurance	5	Review of Cashiers write-offs received in year
Purchase Card Transactions Monthly Review	Med	Planned	Section 151 Assurance	10	Periodic review of Purchase Card Transactions for compliance with the P-Card policy
Taxation – VAT*	Med	Planned	Section 151 Assurance	10	Review of arrangements for ensuring that Value Added Tax (VAT) is properly controlled and accounted for by the Authority
Trusts & Charities	Med	Planned	Section 151 Assurance	10	Review of the management and control of the various Trusts and Charities under the management of the Council
Direct Payments – Child & Family Service	Med	Planned	Section 151 Assurance	15	Review of the controls in place around direct payments made by CCS to C&F recipients

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Debt Recovery	Med/High	Planned	Section 151 Assurance, Safeguarding	15	Review of debt recovery processes including TPA's and Deferred Charges.
Passport to Leisure	Med	Planned	Section 151 Assurance	10	Review of the processes and controls in relation to issue of passport to leisure.
Free School Meals	New	Planned	Section 151 Assurance	5	New audit to review the controls in place in relation to the free school meals assessments.
Legal, Democratic Services & Business Intelligence					
Councillors & Co-opted Members Expenses and Allowances	Med	Planned	Monitoring Officer Assurance	10	Review of the administration of expenses and allowances
Councillors Code of Conduct	n/a	Planned	Monitoring Officer Assurance	10	Review of adherence to the Code of Conduct includes register of interests, personal and prejudicial interests and gifts & hospitality.
Scrutiny	Med	Planned	Monitoring Officer Assurance	15	Review of the operations of the Scrutiny Function
Commercial Services					
Review of Contracts in Cultural Services	Med/High	Planned	Section 151 Assurance	10	Review of compliance with CPR's
Pre-Contract Acceptance of Tenders	Med	Planned	Section 151 Assurance	20	Review of acceptance of tender controls inc. receipt, recording, scoring and evaluation.
Digital & Customer Services Audits					
Corporate Complaints*	Med	Planned	Transformation & Council Development	8	Review of the complaints recording, processing and reporting controls
Cashiers Office – CCI Reconciliation	Med/High	Planned	Transformation & Council Development	5	Review of the Chief Cashier Imprest reconciliation.
Petty Cash Accounts	Low	Planned	Transformation & Council Development	5	Review of controls around the reconciliation of various petty cash accounts in operation across the council
Officers Expenses	Med	Planned	Transformation & Council Development	10	Review of the controls around officer expenses reimbursement.
Payment Card Industry – Data Security Standard	Med	Planned	Transformation & Council Development	5	Review of compliance with the Standard
Recruitment & Staff Contracts	New	Planned	Transformation & Council Development	10	New audit requested as part of consultation exercise to look at issue and store of contracts. Scope to be confirmed.
Contract Audits					
Highways & Transportation – Pre-Contract Business Case, Tendering & Evaluation	Med	Planned	Transformation & Infrastructure	20	Review of a sample of contracts for compliance with Contract Procedure Rules and Procurement Guidance

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Building Services – Pre-contract tendering and housing systems overview	Med	Planned	Transformation & Infrastructure	10	Review of a sample of contracts for compliance with Contract Procedure Rules and Procurement Guidance
Other Departments – review of contract tendering, letting and monitoring	Med	Planned	Transformation & Infrastructure	15	Review of a sample of contracts for compliance with Contract Procedure Rules and Procurement Guidance
Computer Audits					
Internet Controls – Education Network	Med/Low	Planned	Transformation & Council Development	10	Review of controls in place across the Education IT Network
Virtual Server Environment	Med	Planned	Transformation & Council Development	5	Review of Virtual Server Environment Controls.
Web Development*	New	Planned	Transformation & Council Development	10	New / TBC – developing the functionality of the Council web pages
Physical & Environmental Controls*	Med	Planned	Transformation & Council Development	10	Review of the Physical and Environmental Controls that are in place for the effective operation of ICT servers and associated hardware, led by Digital and Transformation Services
Change Controls (CIPFA Matrix)*	Med	Planned	Transformation & Council Development	5	Review of the procedures and controls associated with the Digital Services ICT self-service Change Request system
Change Control –Oracle*	Med	Planned	Transformation & Council Development	5	Review of the Oracle Change Control Procedures, carried out by the Oracle Support Team
Digital Strategy*	Med	Planned	Transformation & Council Development	10	Review of the Council’s ongoing Digital Strategy to ensure it is in line with digital plans and aspirations of the Council
Use of Idea - Data Matching NFI	n/a	Planned	Section 151 Assurance	5	Data extraction
Projects & Special Investigations					
Unpresented Cheques	n/a	Planned	Section 151 Assurance	5	Investigation into any unpresented cheques as they arise
NFI Data Matching Investigations	n/a	Planned	Section 151 Assurance	10	NFI Match investigations
Galileo Management System	n/a	Planned	Section 151 Assurance	10	Audit Management System in year admin
Annual Plan & Annual Report	n/a	Planned	Section 151 Assurance	5	Production of the Audit Annual Plan and Report
Annual Consultation Exercise	n/a	Planned	Section 151 Assurance	10	Consultation with HoS and CMT for the Annual Audit Plan
Recommendation Tracker Exercise	n/a	Planned	Section 151 Assurance	5	Review of implementation status of the recommendations made in the Fundamental Audits

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Follow-ups	n/a	Planned	Section 151 Assurance	20	Standard audit follow up work
Miscellaneous Audits					
Swansea Bay Port Health Authority	Med/Low	Planned	Section 151 Officer Assurance	10	Standard required periodic review of the controls within the SBPHA Administration.
Swansea Central Phase 1 Programme & City Deal Update*	New	Planned	Transformation & Council Development	10	Review of programme progress and milestones
Net Zero 2030 Programme	New	Planned	Section 151 Officer Assurance	10	New audit – Corporate Risk Register Review. Review of programme progress and milestones.

* Audits deferred from 2022/23 plan.

Audits due in 2023/24 that may be deferred to 2024/25 to accommodate ongoing audits at year end that need to be carried forward to 23/24 for completion.

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:

Annual report to the Governance and Audit Committee outlining the draft Internal Audit Annual Plan for 2022/23.

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 Chief Finance & S151 Officer, Legal, Access to Services and CMT.

Q4 Have you considered the Well-being of Future Generations Act (Wales) 2015 in the development of this initiative:

- a) Overall does the initiative support our Corporate Plan's Well-being Objectives when considered together?
Yes No
- b) Does the initiative consider maximising contribution to each of the seven national well-being goals?
Yes No
- c) Does the initiative apply each of the five ways of working?
Yes No
- d) Does the initiative meet the needs of the present without compromising the ability of future generations to meet their own needs?
Yes No

Q5 What is the potential risk of the initiative? (Consider the following impacts – equality, socio-economic, environmental, cultural, legal, financial, political, media, public perception etc...)

High risk

Medium risk

Low risk

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

Yes No **If yes, please provide details below**

Council Services included within the Internal Audit planned programme of work for 2023/24 will be subject to internal audit reviews which may result in recommendations being made to improve compliance with Council policies and procedures and consequentially may result in changes to operations/processes within service areas if required.

Q7 What is the cumulative impact of this proposal on people and/or communities when considering all the impacts identified within the screening and any other key decisions affecting similar groups/ service users made by the organisation?
(You may need to discuss this with your Service Head or Cabinet Member to consider more widely if this proposal will affect certain groups/ communities more adversely because of other decisions the organisation is making. For example, financial impact/poverty, withdrawal of multiple services and whether this is disadvantaging the same groups, e.g., disabled people, older people, single parents (who are mainly women), etc.)

To present the draft Internal Audit Annual Plan to the Governance and Audit Committee for 2023/24.

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 Draft Internal Audit Annual Plan Report has a potentially low positive impact across a number of identified groups.
- It has been subject to consultation with the Chief Finance & S151 Officer, Legal, Access to Services and CMT.
- All WFG considerations are positive and any risks identified are low.
- The overall impact of the Draft Internal Audit Annual Plan Report is positive as it will support the Authority in its requirement to protect public funds.

(NB: This summary paragraph should be used in the relevant section of corporate report)

Full IIA to be completed

Do not complete IIA – please ensure you have provided the relevant information above to support this outcome

NB: Please email this completed form to the Access to Services Team for agreement before obtaining approval from your Head of Service. Head of Service approval is only required via email.

Screening completed by:
Name: Simon Cockings
Job title: Chief Auditor
Date: 10/02/23
Approval by Head of Service:
Name: Ben Smith
Position: Director of Finance & S151 Officer
Date: 10/02/23

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

Agenda Item 8



Report of the Interim Director of Corporate Services

Governance & Audit Committee - 8 March 2023

The Governance and Assurance Arrangements of Swansea Council's Strategic Partnerships

Purpose:	To provide information on governance and assurance arrangements of the council's strategic partnerships
Report Author:	Joanne Portwood
Finance Officer:	Paul Roach
Legal Officer:	Debbie Smith
Access to Services Officer:	Rhian Millar
For Information	

1. Background

- 1.1 One of the Governance and Audit Committee's responsibilities is to review Council's corporate governance arrangements against the good governance framework. This includes reviewing the arrangements for the key partnerships of which the Council is a member.
- 1.2 The partnership landscape is crowded and complex due to the different statutory and policy drivers which determine individual partnerships' function, form, and governance. The geographical footprint and funding arrangements also vary. In July 2022, the committee received a report which outlined the governance and assurance arrangements of the following key strategic partnerships:
 - South West Wales Corporate Joint Committee (CJC)
 - Swansea Public Service Board (PSB)
 - West Glamorgan Regional Health and Social Care Partnership
 - Swansea Bay City Deal (SBCD); and
 - Partneriaeth (school improvement partnership)
- 1.3 This report provides further information on how the governance of these partnerships relates to the following principles contained in the Council's Local Code of Corporate Governance:

- Behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law.
- Ensuring openness and comprehensive stakeholder engagement.
- Defining outcomes in terms of sustainable economic, social, and environmental benefits.
- Determining the interventions necessary to optimise the achievement of the intended outcomes.
- Developing the entity's capacity, including the capability of its leadership and the individuals within it.
- Managing risks and performance through robust internal control and strong public financial management.
- Implementing good practices in transparency, reporting and audit to deliver effective accountability

2. Behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law.

- 2.1 Three of the five partnerships are established under legislation, while Partneriaeth (and its predecessor ERW) and the Swansea City Deal partnership were established voluntarily, in the context of national policy direction.
- 2.2 Many aspects of the partnerships' governance and assurance arrangements have been modelled / draw on arrangements governing the Council contained in the constitution. The South West Wales Corporate Joint Committee has its own separate constitution and Partneriaeth has a legal agreement with their respective partners.
- 2.3 Although the West Glamorgan Regional Partnership Board and Swansea's Public Services Board are not separate legal entities or formal decision-making bodies with executive powers, actions are agreed by consensus amongst members, who then take the issues recommended by their Board through their own local policy and decision-making for ratification as required.
- 2.4 All of the partnerships draw on the Statutory Officers within their respective Local Authorities. The Council employs a number of dedicated Statutory Officers including a Monitoring Officer and a Section 151 and Chief Finance Officer. Officers within the respective Local Authorities perform a similar role and functions for the South West Wales Joint Committee and similar arrangements are in place for the Swansea Bay City Deal, the West Glamorgan Regional Partnership and Partneriaeth.
- 2.5 The Partnerships also draw on their respective Local Authorities in relation to other aspects of governance and assurance. Neath Port Talbot County Borough Council Standards Committee acts as the Standards Committee of the South West Wales Corporate Joint Committee. The West Glamorgan RPB and the Swansea Bay City Deal

(Joint Committee) submits to the Overview and Scrutiny committees of their respective Local Authorities, whereas Partneriaeth have established joint scrutiny arrangements which includes the Education Chairs and Vice Chairs from each of the respective Local Authorities. Swansea Public Services Board submits to the Council's Scrutiny Programme committee twice a year.

- 2.6 All of the partnerships have published descriptions of their governance and assurance arrangements. They have also developed procedures and policies to ensure members of the partnership behave with integrity and a strong commitment to ethical values. For example, some partnerships have developed codes of conduct, procedures for declaring interests, the resolution of disputes, the acceptance of gifts and hospitality, protocols for contact with AMs and MPs and policies on information governance and data protection.

3. Ensuring openness and comprehensive stakeholder engagement

- 3.1 All of the of partnerships operate in ways which aim to ensure openness and engage their stakeholders. They do this by either drawing on the resources within their respective Local Authorities or have secured dedicated resources.
- 3.2 The ways in which partnerships try to ensure openness and engage with their stakeholders is to some extent determined by their purpose and/or statutory requirements. For example, the Public Services Board is required to engage with a range of stakeholders including the public during the development of their Assessment of Local Well-being and during the development of their Local Well-being plan. Similarly, the West Glamorgan Regional Partnership is required to engage with a range of stakeholders, including the public during the development of their Population Needs Assessment and subsequently during the development of their regional plan.
- 3.3 Both the Public Service Board and the West Glamorgan Regional Partnership have used an extensive range of consultation and engagement mechanisms including the use of on-line questionnaires, workshops, drop in sessions and linking with events such as Children's Rights Days, a Well-Being Fayre and GP Cluster event. Consultation materials and plans have been produced in variety of formats including; Easy Read Plain English/Welsh, screen reader versions, video, social media and a variety of different minority languages. The West Glamorgan Regional Partnership have also recently developed a Regional Co-production Framework.
- 3.4 Communication and social media activity about the PSB and key developments is undertaken by resources within the Local Authority, whereas there is a dedicated resource within the West Glamorgan Regional Partnership in addition to using resources within the respective Local Authorities to carry out these activities.

- 3.5 The South West Wales Corporate Joint Committee has recently consulted on the development of their corporate plan and although they have developed a Media protocol, all engagement and communication activity is resourced within the respective Local Authorities.
- 3.6 Communication is embedded in the Partneriaeth Business Plan for 2022-23 and is 1 of the 6 priorities. Partneriaeth has also recently established a Stakeholder Group.
- 3.7 The Swansea Bay City Deal (SBCD) has a dedicated Communications and Marketing Officer and a Business Engagement Manager, who works with the Project/Programme teams to oversee the Portfolio Communications and Marketing Plan, which includes activity associated with media, social media, web content, internal communications, marketing, and events. The Portfolio Communications and Marketing Plan communicates across all the SBCD governance groups, partners organisations and wider audiences to communicate key information, schedules, protocols tools and activity.
- 3.8 All of the Partnerships publish details relating to the schedule of Board meetings including forward work plans, agendas, minutes and supporting papers. Members of the public have the opportunity to attend meetings of Swansea's Public Service Board (Joint Committee) and ask questions and/or view the proceedings on its website. The work of the partnerships is also promoted and communicated through the host organisations of the partnerships in order to publicise activities.

4. Defining outcomes in terms of sustainable economic, social and environmental benefits

- 4.1 The work of the partnerships is defined through the production of a range of plans, performance management arrangements and monitoring and evaluation activities. The South West Wales Joint Committee has recently developed a Draft Corporate Plan which is currently out for consultation. The Draft Plan identifies 3 well-being objectives and defines the action/steps, timescales and measures it will use to assess the impact.
- 4.2 The West Glamorgan Regional Partnership produces an Annual Report which outlines the progress made in relation to four key areas with associated projects and work streams being delivered in the context of the Social Services and Wellbeing (Wales) Act 2014. These areas include; stabilisation and reconstruction, remodelling acute and community health services, transforming complex care and transforming mental health services.
- 4.3 The Public Services Board defines its outcomes through its Assessment of Local Well-Being and the publication of a Local Well-

being plan which sets out local objectives and the steps it proposes to take to meet them. They also publish an Annual Report that sets out the Board's progress in meeting the local objectives.

4.4 Partneriaeth have recently published a Business Plan for 2022-23 which outlines its 6 priorities; curriculum and assessment, developing a high-quality education profession, leadership, strong and inclusive schools committed to excellence, equity and well-being, supporting a self-improving system and ensuring that Partneriaeth has strong governance and effective business and operational support that provides value for money.

4.5 Swansea Bay City Deal defines outcomes through its Portfolio Annual Report and outlines the progress made in relation to the three themes of economic acceleration, energy and smart manufacturing, and life science and well-being. The SBCD Portfolio Annual Report for 2021 highlights the process made by the 9 key programmes and projects including; the Skills and Talent project, the Digital Infrastructure programme, Yr Egin, Swansea City and Waterfront Digital District programme, the Homes as Power Stations project, the Pembroke Dock Marine programme, the Life Science, Well-being and Sports Campuses programme, Pentre Awel and the Supporting Innovation and Low Carbon Growth project.

5. Determining the interventions necessary to optimise the achievement of the intended outcomes

5.1 All of the partnerships determine the interventions to optimise the achievement of the intended outcomes through the provision of written reports with options appraisals when relevant. The South West Wales Corporate Joint Committee has developed an Integrated Impact Assessment (IIA) Tool to support its work based on the Integrated Impact Assessment Tool used by Neath Port Talbot County Borough Council. All written reports on the operation or work undertaken by the Partnerships are assessed using the IIA processes of the respective Local Authority, before reports are published.

5.2 The partnerships work towards optimising the achievement of intended outcomes in a variety of different ways including; seeking to incorporate the outcome and response to consultations into reports, the use of quarterly and annual risk and performance management reports, quarterly and annual budget monitoring reports, monthly performance and financial monitoring meetings and through scrutiny arrangements where appropriate.

6. Developing the entity's capacity, including the capability of its leadership and the individuals within it

6.1 The ways in which the partnerships develop their capacity including leadership varies according to need. Board Members from the

respective Local Authorities and other Partners can draw from their training within their respective organisations. For example, Board Members who are Councillors have undertaken an induction programme when they were elected to the Council and participate in a rolling Councillor training programme which covers roles, responsibilities and other aspects of good governance and assurance which can also be employed within a partnership context.

- 6.2 The Public Services Board have also instigated a leadership development opportunity for partners “Walking in Our Shoes” which provided Board Members with the opportunity to shadow other Board Members in their day to day work within their host organisation in order to better understand the context on which they work, the challenges and opportunities. Training and development opportunities have also been provided by Welsh Government.
- 6.3 The leadership of the partnerships in terms of both its capacity and capability is also informed by independent and external advisors and observers. For example, the Swansea Bay City Deal established an Economic Strategy Board (ESB) which is chaired by a representative from the private sector and is tasked with providing advice on matters relating to the City Deal, particularly in relation to investment. Leadership of the Swansea City Bay Deal also benefits from advice and support of representative from both the UK and Welsh Governments.
- 6.4 Other partnerships such as Partneriaeth’s Joint Committee and Scrutiny Councillor Group also make use of external observers and advisers such as Estyn, Welsh Government and Audit Wales to support both the capability and capacity of its leadership. The South West Wales Joint Committee have also agreed to draw on external advisors using similar arrangements to those established by the Swansea Bay City Deal.

7. Managing risks and performance through robust internal control and strong public financial management.

- 7.1 The ways in which the partnerships manage risk and performance and finance varies according to the nature of the partnership, its purpose, scope, role and functions and the amount of funding it receives.
- 7.2 The Swansea Bay City Deal represents a £1.3 billion investment in the regional economy and perhaps unsurprisingly has some of the most robust and complex processes in place to manage risk, performance and finances. A joint UK Government and Welsh Government Board – the Welsh Cities and Growth Implementation Board - was established to oversee the Swansea Bay City Deal. This Board is responsible for providing assurance and advice to the Joint Chairs regarding operational issues, the release of funding to the Portfolio, the oversight and monitoring of projects, and effective governance and assurance.

The Joint Committee holds the Programme (Portfolio) Board and Portfolio Management Office to account and has overall responsibility for scrutiny and approvals. The Joint Committee receives advice and support from the Economic Strategy Group and scrutiny from the Joint Scrutiny Committee. The Programme (Portfolio) Board is responsible for overseeing the operations of the City Deal, Programme (Portfolio) Board, reviewing any changes to business cases and developments to the portfolio as it progresses.

- 7.3 The Swansea Bay City Deal adopted a new SBCD Portfolio Risk Management Strategy in 2020 aligned to the HMT Green Book supplementary guidance: The Orange Book. They also established a Portfolio Risk Register and Issues Log, and regularly report on prioritised risks through the governance structures. Risk management is an integral part of the SBCD routine decision-making and is incorporated within and operational planning processes at all levels. Key risks are captured in a SBCD Portfolio Risk Register. The Portfolio Office regularly reviews and monitors the risk management process. In order to further support the management of risks and potential associated issues, the Portfolio Management office developed a change control in February 2021.
- 7.4 The SBCD Portfolio and projects are subject to Office of Government Commerce Gateway Reviews, facilitated by the Welsh Government Integrated Assurance Hub, to assure successful progression and overall delivery of the portfolio and associated projects and programmes. The SBCD has undertaken two portfolio and eight project/programme Gateway reviews since November 2019. The 2021 Gateway assurance review for the Portfolio returned an Amber/Green rating with 4 recommendations. The 2021 Internal Audit provided the Portfolio with a Substantial rating, meaning the Portfolio has a substantial chance of overall success.
- 7.5 Although both the South West Wales Joint Committee and Partneriaeth are relatively newly established partnerships and work is still underway in terms of developing all governance and assurance arrangements, both have undertaken work to ensure there will be robust risk and performance management arrangements are in place. The South West Wales Joint Committee have updated their terms of reference of their Governance and Audit Sub Committee in relation to CIPFA's recently published Position Statement on Audit Committees in Local Authorities and Police 2022. The specific responsibilities of the South West Wales Joint Committee's Governance and Audit Committee are to; to maintain governance, risk and control arrangements, ensure that financial and governance arrangements are satisfactory and to establish appropriate and effective arrangements for audit and assurance.
- 7.6 Within the West Glamorgan Regional Partnership, Partnership Bodies have the statutory responsibility to ensure that their functions are

carried out in relation to any Pooled Funding. For each Pooled Fund a partnership agreement is drawn up between the partners to cover the governance arrangements, which address accountability, decision making and how the budget is to work. Comprehensive monitoring arrangements are in place that assures partners that their shared aims are being fulfilled. The West Glamorgan Regional Partnership Board is also responsible for agreeing and managing the overall direction and ensuring effective governance of the use of the Integrated Care Fund and other grants and funding.

8. Implementing good practices in transparency, reporting and audit to deliver effective accountability.

8.1 All of the partnerships aim to implement good practice in transparency, reporting and audit in a variety of different ways which are appropriate and proportionate to the scale, scope, and purpose of the respective partnerships. Standard reports, templates and protocols are used and are signed off by Statutory Officers when required and subject to Integrated Impact Assessments when it is appropriate. Many of them publish Forward Work plans and actively promote opportunities for public question at meetings.

8.2 All of the partnerships publish information about their operation, the work they do and seek to engage with stakeholders in an open and transparent way, which again is determined to a large extent by the nature of the respective partnership. All of the Partnerships seek to publish reports on the progress they have made in terms of delivering outcomes through annual and quarterly performance reports and reviews and are subject to different levels of Internal and External audit scrutiny. Some of the Partnerships actively work to ensure that they communicate outcomes in a variety of different formats to ensure that information about outcomes is accessible to a wide range of stakeholders.

9. Integrated Assessment Implications

9.1 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.

9.1.2 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'.

9.1.3 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.

9.1.4 An IIA screening report was carried out for this report (Appendix 2). A full IIA is not required for this report, as it is for information only.

10. Legal Implications

10.1 There are no legal implications.

11. Financial Implications

11.1 There are no financial implications arising from this information report.

Background papers: Overview of the Governance and Assurance arrangements of Partnerships and Collaborations, Governance & Audit Committee, 13 July 2022

Appendices:

Appendix 1: Swansea's strategic partnerships – frequency of meetings, scrutiny, consultation, plans and strategies

Appendix 2: IIA screening report

Appendix 1

Swansea's strategic partnerships – frequency of meetings, scrutiny, consultation, plans and strategies (from April 2022 to March 2023)

	No. of meetings	Subject to scrutiny	Consultations, Plans and Strategies
Public Services Board (Joint Committee)	4	Yes - City and County of Swansea's Scrutiny Programme Committee. 2 meetings	<ol style="list-style-type: none"> 1. Assessment of Local Well-being 2. Local Well-Being Plan 3. Annual report for 2021-22
West Glamorgan Regional Partnership	7	Yes – City and County of Swansea's Adult Services Performance Panel. 1 meeting scrutinised the work of the partnerships (the Panel is not solely dedicated to scrutinising the work of the partnership)	<ol style="list-style-type: none"> 1. Population Needs Assessment 2. Annual report for 2021-22 3. Carers Strategy 4. Emotional Wellbeing and Mental Health Plan 5. Learning Disability Strategy
Partneriaeth	3	Yes – Partneriaeth Regional Scrutiny Councillor Group. 2 meetings	<ol style="list-style-type: none"> 1. Partneriaeth Business Plan 2022-24
South West Wales Corporate Joint Committee	4	Yes – South West Wales Corporate Joint, Overview and Scrutiny Sub Committee. 3 meetings	<ol style="list-style-type: none"> 1. Draft Corporate Plan 2023-28
Swansea Bay City Region (Joint Committee)	4	Yes - Swansea Bay City Region Joint Scrutiny Committee. 4 meetings	<ol style="list-style-type: none"> 1. Annual report for 2021-22

Integrated Impact Assessment Screening Form - Appendix 2

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

Which service area and directorate are you from?

Service Area: Communications and Marketing

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
- X 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:

The governance and assurance arrangements of Swansea Council’s strategic partnerships

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"/>	X <input 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"/>	X <input 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"/>	X <input 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"/>	X <input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Disability	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X <input 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"/>	X <input 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"/>	X <input 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"/>	X <input 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"/>	X <input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Sex	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X <input 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"/>	X <input 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"/>	X <input 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"/>	X <input 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"/>	X <input 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"/>	X <input 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"/>	X <input 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"/>	X <input 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"/>	X <input 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"/>	X <input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Integrated Impact Assessment Screening Form - Appendix 2

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

All of the strategic partnerships have engaged and consulted with a range of different stakeholders including the public during the development of their respective plans. This report is a retrospective description of the governance and assurance arrangements of each partnership in relation to the Swansea Council's local code of governance and standard in relation to good governance.

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?

Integrated Impact Assessment Screening Form - Appendix 2

(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.)

Outcome of Screening

This is a for information report and it does not contain any proposals which will impact upon people or communities.

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)**

This is a retrospective description of the governance and assurance arrangements of Swansea's strategic partnerships. All of the partnerships have engaged with stakeholders in a variety of different ways which are appropriate and proportionate to the legislative and policy drivers of each partnership. The work of the partnerships have taken into account the 7 national goals and the 5 ways of working and the sustainability duty within the Well-being and Future Generations (Wales) Act 2015. This is a for information report and does not contain any new proposals, therefore risks and the cumulative impact of the report is negligible.

(NB: This summary paragraph should be used in the **'Integrated Assessment Implications'** section of corporate report)

Full IIA to be completed

X Do not complete IIA – please ensure you have provided the relevant information above to support this outcome

NB: Please email this completed form to the Access to Services Team for agreement before obtaining approval from your Head of Service. Head of Service approval is only required via email.

Screening completed by:
Name: Joanne Portwood
Job title: Policy and Strategy Officer
Date: 27/2/23
Approval by Head of Service:
Name: lee wenham
Position: Head of Communications
Date: 27/02/23

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

Agenda Item 9



Report of the Interim Director of Corporate Services

Governance & Audit Committee – 8 March 2023

Progress on the Upgrade of Oracle

Purpose:	To provide assurance on progress of the upgrade to the Oracle system.
Policy Framework:	Digital Strategy 2022-23 Corporate Plan Transformation and Future Council Wellbeing Objective
Consultation:	Finance, Legal.
Report Author:	Sarah Lackenby
Finance Officer:	Ben Smith
Legal Officer:	Tracey Meredith
For Information	

1. Introduction

- 1.1 The Oracle upgrade will go-live in April 2023, after which there will be five to six weeks of support whilst the system stabilises into the day-to-day business of the Council.
- 1.2 The project will then move towards an orderly close down until the end of June, after which an internal audit of the project will be undertaken in July.
- 1.3 This report provides the Governance & Audit Committee with an interim update and assurance on progress of the project.

2. Background and Context

- 2.1 In September 2019, Cabinet approved the upgrade of the council's Enterprise Resource Planning (ERP) System¹ because the current system was becoming end of life and would no longer be supported.
- 2.2 The initial agreed go-live date for the new system was November 2020 but delivery was delayed by the onset of the pandemic at the end of March 2020 when the council went into business continuity mode. The pandemic and its aftereffects continued to impact the project as the council prioritised support for residents and businesses. In October 2022 Cabinet agreed a revised go-live deadline of April 2023.
- 2.3 The high-level project plan (Appendix A) includes milestones. Each of the milestones has defined entry and exit criteria. These must be met before moving forward, or in a small number of cases, plans are put in place if any activities are carried forward into future phases, e.g., where Oracle may be working on change requests to the system.

3. Current Status

- 3.1 Good progress has been made since the completion of the testing phase (User Acceptance Testing) in October 2022. In addition, the governance of the project has been strengthened, with the Interim Director of Corporate Services, as project sponsor, assuming chair of the project board. The membership of the board has also been strengthened with the addition of two Heads of Service from the business side.
- 3.2 Since October the project board has met every fortnight, receiving highlight and risk monitoring reports as well as regular budget updates. Now the project is moving towards go-live we have introduced additional light touch board meetings in between the full board meetings to ensure there is a weekly opportunity to review progress, the action log, risks and issues. The Board also keeps the corporate risk continually under review.
- 3.3 The project is currently in the payroll parallel run (PPR) phase. This is where payrolls are run simultaneously between the old and the new system to compare details and ensure they are correct. The threshold for passing the PPR is that 99% of records on the old and new system match.
- 3.4 Swansea has three payrolls; Teachers', Pensions' and the monthly payrolls and all three have now reached the 99% target. The PPR phase is scheduled to end by 3rd March 2023.
- 3.5 Report testing is ongoing and has been run in parallel to all the milestones. The teams are making progress in the build and testing of priority one

¹ The ERP system provides the following council back-office functions: finance, payroll, HR and capital project management

reports (i.e., reports that must be ready on go-live), with a plan to deliver lower priority reports due after go live.

3.6 The table below shows the progress on each milestone:

Ref	Milestone Summary	Due date	Forecast date (if different)	Overall Status (RAGC)	Notes
01	Cabinet approval & plan baselining complete	30/10/22	Complete	C	Cabinet approval 20/10/22. Plan agreed by Board.
02	Business resourcing approach agreed and initiated to support April Go- Live	30/10/22	Complete	C	Board agreed 21st Nov business side resource plans in place that mitigate the risk around business resourcing
03	Design signed off post User Acceptance Testing	30/10/22	Complete	C	Phased review commenced
04	Cut over plan – 1st iteration prepared	30/10/22	Complete	C	First approach prepared, shared with teams, Senior Responsible Owner (SRO) & Sponsor
05	Data migration 4 load (technical activity) complete	24/10/22	Complete	C	All data loading complete. Final business reconciliation in progress. No impact of minor slip.
06	Key user training material for Parallel Payroll Runs complete	29/11/22	Complete	G	All complete except for Universal Timesheet which is awaiting confirmation of user base
07	Data migration 5 load (technical activity) complete	02/12/22	Complete	C	Re-forecast as a result of accommodating the Teachers' Pay Award and revised PPR plan. No impact on project plan / critical path.
08	Parallel Payroll Run commences	02/12/22	Complete	C	PPR1 Started 28th November 2022
09	Parallel Payroll Run completes	02/03/23	02/03/23	G	Reached 99% with some final follow-on activity to complete
10	Priority one reports tested and signed off	20/12/22	31/03/23	A	Milestone re-profiled to 'By Go-Live'
11	General Ledger reports tested and signed off	15/03/23	15/03/23	A	Keeping under review
12	Priority 2 reports tested and signed off	30/06/23	30/06/23	A	Post Go –Live delivery model of priority two and priority three reports in progress
13	Change Network in place	01/11/22	Complete	C	Up and running
14	Oracle Cloud licence review complete	20/12/22	31/03/23	G	Infosys analysis complete and issued to Oracle Licencing for assessment. Follow up calls scheduled.
15	Key user training complete for all other areas (non-Payroll)	30/03/23	30/03/23	G	Final materials under review and roll out plan in development
16	End user training complete	30/03/23	30/02/23	G	Final material review and video creation near complete. Roll out plan in development for early Feb communication
17	Dry Run complete	15/03/23	15/03/23	G	Plan developed and shared with business teams
18	Cut over commences	17/03/23	17/03/23	G	Static load starts 02/03/23. HCM and Payroll cut over commences 17/03/23
19	Go-live	01/04/23	01/04/23	G	
20	Hypercare complete	12/05/23	12/05/23	G	

3.7 With regard to the areas in the table that are showing as Amber:

- Ref 10 & 11: Priority one reports are scheduled to be delivered by go-live but these are marked as amber due to the importance of the activity and relative pressure on the Finance team at year end
- Ref 12: The plan for priority two and three reports is in progress but not yet delivered and is therefore amber.

4. Financial Implications

4.1 The project expenditure to date and forecast is within the budget approved by Cabinet in October 2022. There are no financial implications from this information report.

5. Legal Implications

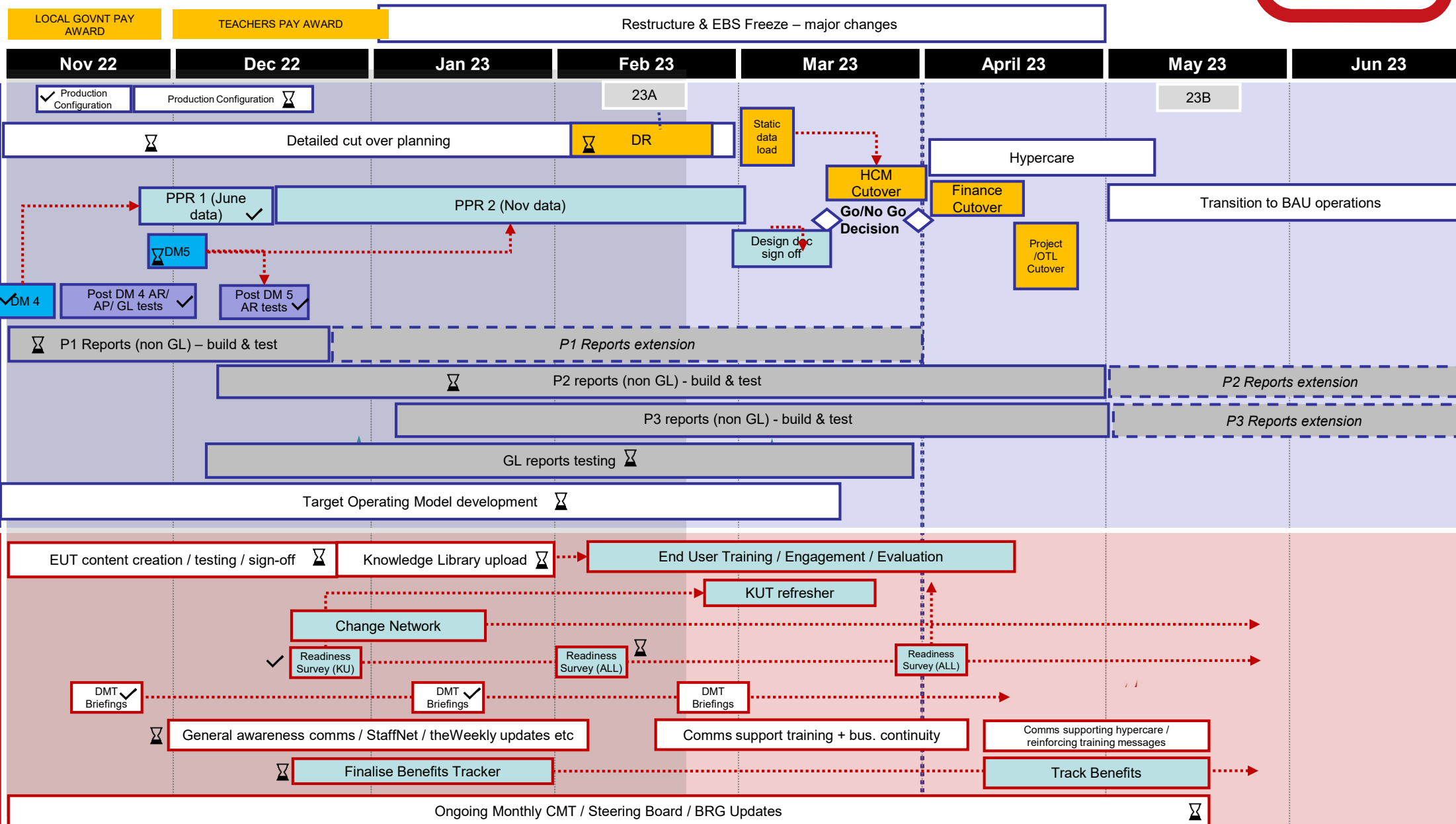
5.1 There are no specific legal implications arising from this report.

Background Papers: None.

Appendices: Appendix A – High-level Plan.

Programme timeline

⌚ In progress
 ✓ Complete



Major Programme Activity
 Page 122

Major Business Readiness Activity

Agenda Item 10



Report of the Head of Democratic Services

Governance & Audit Committee - 8 March 2023

Public Participation Strategy

Purpose:	To present for information the Public Presentation Strategy adopted by Council on 2 February 2023.
Report Authors:	Huw Evans
Finance Officer:	Ben Smith
Legal Officer:	Tracey Meredith
Access to Services Officer:	Rhian Millar
For Information	

1. Introduction

- 1.1 Section 40 of the Local Government & Elections (Wales) Act 2021 places a duty on each Principal Council to prepare and publish a Public Participation Strategy.
- 1.2 The Public Participation Strategy is attached at Appendix A of the report. It was adopted by Council on 2 February 2023.

Background Papers:

None

Appendices:

- Appendix A Draft Public Participation Strategy
- Appendix B Integrated Impact Assessment Screening Form

Public Participation Strategy

1. Introduction

- 1.1 Section 40 of the Local Government & Elections (Wales) Act 2021 places a duty on each Principal Council to prepare and publish a Public Participation Strategy.
- 1.2 The Public Participation Strategy supports the Council's Consultation & Engagement Strategy.
- 1.3 The Public Participation Strategy aims to promote:
 - A. The Principal Council's functions.
 - B. How to become a Member (Councillor) of the Principal Council, and what membership (Being a Councillor) entails.
 - C. Accessing information about decisions made, or to be made, by the Principal Council.
 - D. Making representations to the Principal Council about a decision before, and after, it is made.
 - E. Arrangements made, or to be made, for the purpose of the Council's duty in section 62 of the 2011 Measure (bringing views of the public to attention of overview and scrutiny committees).
 - F. Benefits of Councillors using social media to communicate with local people.

Section A. The Principal Council's Functions.

2.1 How the Council Operates

- 2.2 All 75 Councillors meet as the Council. Meetings of the Council are normally open to the public, but occasionally the Council will resolve to go into private session if confidential or exempt business is to be transacted. Private sessions of Council are rare.
- 2.3 At Council meetings Councillors decide the Council's overall policies and set the budget each year. The Council has a Cabinet which is responsible in turn for implementing policies agreed by the Council and taking executive decisions on matters which are not the responsibility of the Council or its Committees.

2.4 How the Council Works?

- 2.5 The Council comprises 75 Councillors representing 32 Electoral Wards. Further information may be found at www.swansea.gov.uk/wardprofiles
The Council normally meets monthly and has a list of functions including adopting and changing the Constitution, approving, and adopting the Budget and Policy Framework, appointing the Leader of Council, determining, and agreeing Committees and their terms of reference.
- 2.6 Several Councillors (this can include Job Share Cabinet Members) make up the Cabinet (the Executive). The Leader of the Council is the Chair of Cabinet. The Cabinet is responsible for carrying out all the Local Authority functions which are not the responsibility of the Council. Cabinet Members are responsible for decision making within specific areas of interest, known as Cabinet Portfolios.
- 2.7 Scrutiny Committees act as a 'critical friend' to the Cabinet and other decision makers to promote better services, policies, and decisions. Working in a similar way to Parliamentary Select Committees, scrutiny involves Councillors who are not in the Cabinet.
- 2.8 The Planning Committee, Licensing Committees and Governance & Audit Committee make the Council's regulatory decisions.
- i) Planning Committee determines planning applications.
 - ii) Statutory Licensing Committee determines public entertainment licences for premises amongst others.
 - iii) General Licensing Committee determines licences to drive a hackney carriage or a private hire vehicle (taxis).
 - iv) Governance & Audit Committee reviews and scrutinises the Council's financial affairs.
 - v) Democratic Services Committee reviews the adequacy of provision by the Authority to discharge the democratic services function.
 - vi) Standards Committee seeks to promote high standards of conduct and support Councillors to comply with the Code of Conduct.

3. Council's Decision-Making Structure

3.1 Council

- i) All 75 Councillors, normally meet monthly.
- ii) Agrees budget.
- iii) Agrees corporate policy framework.
- iv) Decides political management framework.
- v) Appoints Leader of the Council.

- vi) Appoints Chief Executive & Directors.
- vii) All other identified non-executive functions.

3.2 Cabinet

- i) Comprises a maximum of 10 voting Councillors including Leader of the Council. Job Share Cabinet Members are permitted.
- ii) Cabinet is appointed by Leader of the Council.
- iii) Each Cabinet Member is assigned a thematic Cabinet Portfolio.
- iv) Proposes Policy & budget to the Council
- v) Implements Council policies under the political guidance of the Leader of the Council.
- vi) Takes delegated executive decisions, in accordance with Council policy and budget.

3.3 Scrutiny

- i) One Scrutiny Committee, called the Scrutiny Programme Committee.
- ii) Themed Scrutiny Inquiry Panels on specific matters of concern.
- iii) Themed Scrutiny Performance Panels on specific matters of concern.
- iv) Themed Scrutiny Working Groups on specific matters of concern
- v) Scrutiny holds the Cabinet (Executive) to account, including responsibility for pre-decision scrutiny and call-in of decisions.
- vi) Monitor and challenge the effectiveness of service delivery, polices and performance and improvement.

3.4 Committees, Panels, Groups etc.

- i) The Council's list of Committees, Panels, Groups etc., may be viewed at www.swansea.gov.uk/committees
- ii) Further information relating to Councillors & Committees may be viewed at www.swansea.gov.uk/democracy
- iii) The Terms of Reference of these Council Bodies may be viewed at www.swansea.gov.uk/constitution

Section B. How to become a Member (Councillor) of the Principal Council, and what membership (Being a Councillor) entails.

4. How to become a Councillor

- 4.1 The next Local Government Elections will be held in May 2027. This section provides you with information on how to stand for election and what is expected of you should you be elected as a Councillor for Swansea Council.

- 4.2 The Welsh Local Government Association (WLGA) has produced the “Be a Councillor. Be the Change” website. This is a useful guide for prospective candidates. This may be viewed at www.beaCouncillor.wales
- 4.3 Swansea Council has a useful “Be a Councillor” website. This may be viewed at www.swansea.gov.uk/beaCouncillor
- 5. How much time does it take up to do a Councillors role?**
- 5.1 If you are in employment and intend to stand as a candidate you may wish to ask your employer what provisions they may have in place to allow you to attend to Council business. It is estimated that on average, Councillors spend the equivalent of three to four days a week on Council business. Obviously, there are some Councillors who spend more time than this, and some less.
- 6. Standing as a Candidate**
- 6.1 A candidate for election must complete a set of nomination papers that must be signed by the candidate in the presence of a witness who must attest the signature. You then need to win a majority of the votes cast at the ballot box (if there is a contest for the seat). Some electoral wards have up to 5 Councillors, therefore the top 5 would be elected.
- 6.2 Nomination packs will be available early in 2027. If you would like to register your interest, please contact [Electoral Services](#) on 01792 63 6123. Further useful information may be viewed at www.swansea.gov.uk/elections
- 6.3 If you are thinking of standing as a candidate for a particular political party, then you should first get in touch with that party’s local organisation. If you plan to stand for election as an independent Councillor, contact us and we will be pleased to give you more information.
- 6.4 Councillors receive a salary which is determined annually by the Independent Remuneration Panel for Wales (IRPW) and can also claim travel and subsistence costs (subsistence is paid for ‘out of county’ meals and accommodation only) when undertaking official duties. Councillors can also claim towards the costs of care and personal assistance for them to carry out their approved duties.
- 6.5 Further information on Councillor Salaries & allowances may be viewed at <https://gov.wales/independent-remuneration-panel-wales>

7. Support for Disabled Candidates Seeking Election

- 7.1 The Welsh Government has approved funding for a pilot scheme to fund reasonable adjustments and support for disabled candidates seeking election to the Local Government elections. Further information may be viewed at <https://www.disabilitywales.org/projects/access-to-elected-office-fund-wales/>

8. What being a Councillor entails?

- 8.1 The Council is composed of 75 Councillors who are elected every five years. Councillors are democratically accountable to residents of their electoral ward. The overriding duty of Councillors is to the whole community, but they have a special duty to their constituents, including those who did not vote for them.
- 8.2 Once elected Councillors are expected to attend various training and development sessions during their term of office. A Councillor Induction session is provided for all new and returning Councillors during the first 12 months in office with further training provided on an ongoing basis through member development events. Councillors should set aside time during the first 3 months after the election for the Councillor Induction Session.
- 8.3 Councillors are expected to attend meetings and committees and must observe the provisions of the Councillors Code of Conduct. Further information may be viewed at www.swansea.gov.uk/codeofconduct
- 8.4 Councillors can physically or remotely attend Council, Cabinet, and the majority of Committee Meetings. These are called Multi-Location Meetings (MLM). They can be useful for people with responsibilities such as work, caring etc., by allowing them to participate from a location convenient to them.
- 8.5 As local representatives, Councillors have responsibilities towards their constituents and local organisations. These responsibilities and duties often depend on what the Councillor wants to achieve and how much time is available and may include: attending governing body meetings of schools within their ward, attending meetings of local organisations such as tenants' associations, bodies affecting the wider community, raising issues on behalf of members of the public, holding surgeries for residents to raise issues and meeting with individual residents in their own homes.
- 8.6 Councillors are entitled to a basic salary (£16,800 per annum in 2022-2023). Senior Salaries and other allowances / expenses are paid dependant on the roles and responsibilities the Councillor may have after the election.

8.7 Councillors are also entitled to travel allowances and those with caring responsibilities can also receive a Contribution towards Costs of Care & Personal Assistance.

8.8 Further information on payments and the Independent Remuneration for Wales (IRPW) Annual Report may be viewed at <https://gov.wales/independent-remuneration-panel-wales>

9. Councillor Facilities & Support

9.1 The Democratic Services (DS) Team administers meetings of the Council, Cabinet, Committees etc., and provides a dedicated support service, providing advice on the law and practice of meetings to Councillors, Officers, and the public. The Team also help Councillors with queries and admin related requests.

9.2 Data (Broadband), ICT and Voice Communications equipment and systems are essential to enable Councillors to carry out their responsibilities effectively and securely. The Councillors ICT Allowances Policy provides Councillors with an allowance to provide Councillors with adequate telephone, email facilities and electronic access to appropriate information. Further information may be viewed at www.swansea.gov.uk/cllrsict

9.3 Councillors will also be provided with an email address in the following format cllr.firstname.surname@swansea.gov.uk which must be used when conducting Council business. All Council meetings are paperless, and it is recommended that all candidates can use IT confidently or are willing to undertake training.

Section C. Accessing Information about Decisions made, or to be made, by the Principal Council.

10. Notices of Meeting

10.1 The Council will give at least three clear working days' notice of any formal meeting (other than Council & Cabinet) by posting details electronically on the Council's web site. For Council & Cabinet, Swansea Council aims to give five clear working days' notice. The Council website is www.swansea.gov.uk

10.2 However, an exception will arise where the Council has received an application from the Police under section 53A of the Licensing Act 2003 for the summary review of a premises licence (The Council being required to decide on whether to take any preliminary measures within 48 hours of receiving the application), the Council may give less than 3 clear days' notice

of the meeting of the Licensing Committee meeting called to consider the application.

11. Access to Agenda & Reports Before the Meeting

- 11.1 Copies of the agenda and reports open to the public shall be available for inspection at www.swansea.gov.uk/democracy
- 11.2 If an urgent item is added to the agenda after the agenda was originally published, the Head of Democratic Services will post the amended agenda and report on the website once available. The period of public inspection will be from the time the item was added to the agenda.

12. Access to Minutes etc., After the Meeting

- 12.1 The Council will make available copies of the following on its website for a period of six years after a meeting:
- i) Minutes of formal Council, Cabinet & Committee meetings or record of decisions taken by the Cabinet.
 - ii) The agenda for the meeting.
 - iii) Reports relating to items when the meeting was open to the public. A decision note which details, attendance, any interests declared, and decisions will be published on the Authority's website within 7 days of the meeting.

13. Access to View Meetings*

- 13.1 The Council will ensure members of the public can attend or view meetings that are open to the public either:
- i) In person (social distancing regulations permitting and part of the meeting includes physical attendance).
 - ii) Through video conferencing if making representations /asking questions.
 - iii) By watching a meeting live via our webcast page or in archive (the webcast will be available to view for 6 months) Requests for copies of archived webcasts beyond 6 months can be made through Democratic Services – a small administrative charge may apply for this service.

Note: This does not apply when exempt or confidential information is being discussed.

Section D. Making representations to the Principal Council about a decision before, and after, it is made.

14. Council & Cabinet

- 14.1 Members of the public, if they are residents of the County, own a business located within the County or are employed within the County can ask questions at meetings of Council, Cabinet and Scrutiny Programme Committee. Questions must relate to an item on the agenda and will be dealt with during the 10-minute period allocated on the agenda.
- 14.2 To ask a question you need to deliver your question in writing (preferably e-mail) to democracy@swansea.gov.uk no later than noon, on the working day prior to the meeting. Alternatively, you can physically attend and providing the 10-minute period has not been used by those submitting in advance, you may ask a verbal question.
- 14.3 When submitting your question, you must include your name and address (include your business name and address if you own a business located in Swansea or work in Swansea but live elsewhere) and the Agenda Item that it relates.
- 14.4 The Council also welcomes petitions and recognises that petitions are one of many ways in which people can let us know their concerns and engage in the democratic process. A copy of the Council's Petition Scheme can be found at www.swansea.gov.uk/petitions

15. Scrutiny

- 15.1 See dedicated section on Scrutiny below or at www.swansea.gov.uk/scrutiny

16. Planning & Licensing

- 16.1 Further information may be viewed at:
- i) www.swansea.gov.uk/planning
 - ii) Speaking Rights at Planning Committee. See https://democracy.swansea.gov.uk/ieListDocuments.aspx?CId=539&MIId=7349&Ver=4&Info=1&LLL=0#Bookmark_42
 - iii) www.swansea.gov.uk/licensing

Section E. Arrangements made, or to be made, for the purpose of the Council's duty in section 62 of the 2011 Measure (bringing views of the public to attention of overview and scrutiny committees)

17. How can I become Involved in Scrutiny?

- 17.1 Scrutiny provides an opportunity for the public (residents, community organisations, partners, etc.), to become involved in Council activities. If you are a resident of Swansea or own a business or are employed within Swansea, you may ask questions at Scrutiny meetings. Further information is available at the Scrutiny Procedure Rules within the Council Constitution www.swansea.gov.uk/constitution
- 17.2 Getting involved in scrutiny is one of the best ways to influence decision making at the Council, as Councillors will hear your experiences first hand. There are several ways you can get involved in the work of scrutiny at the Council:
- i) Attending a Scrutiny meeting.
 - ii) Asking a question of Cabinet Members through Scrutiny either via Public Question Time for a specific meeting, or generally go to www.swansea.gov.uk/questioncabinetmember
 - iii) Suggest a topic for scrutiny, go to www.swansea.gov.uk/raiseanissuetoscrutiny
 - iv) Contribute views / evidence on issues being examined by scrutiny.
 - v) Keeping up to date with what's happening in scrutiny.
- 17.3 All scrutiny meetings are open to the public except where exempt information must be discussed. A list of meeting dates and agenda items can be found at www.swansea.gov.uk/democracy. If you would like to attend a meeting (physically or remotely) simply follow the instructions on the agenda.

18. Updates on What is Happening in Scrutiny

- 18.1 To receive updates on Scrutiny, you can:
- i) Download the Modern.gov app. It is available on Android, Apple, & Windows. This will allow you to automatically the agendas and reports you want.
 - ii) Scrutiny Blog. www.swanseascrutiny.co.uk
 - iii) Sign up to the [Scrutiny Newsletter](#)
 - iv) Twitter. <https://twitter.com/swanseascrutiny>

19. Contribute Evidence for Scrutiny Inquiries

- 19.1 When undertaking scrutiny work, especially in-depth inquiries, Councillors hope to receive a wide range of evidence from a number of sources. Submitting evidence will help ensure that your voice is heard and that the Councillors make recommendations that will improve the services from a user's perspective. If you are interested in any issues and would like to submit evidence, please contact us:

Scrutiny Team, Swansea Council, Guildhall, Swansea, SA1 4PE
Tel: 01792 63 7732 | E-mail: scrutiny@swansea.gov.uk

Section F. Benefits of Councillors using social media to communicate with local people.

- 20.1 Social media is a powerful tool for Councillors, helping them to engage with communities, raise awareness of community issues, events, or Council initiatives and to seek views and receive feedback.
- 20.2 Social media has changed how politics works, it makes politicians and public institutions more accessible, allows individuals to have their voices heard and helps share ideas or promote campaigns.
- 20.3 By using social media you can:
- i) Learn about local issues, and concerns within your ward.
 - ii) Find the latest news and publications from Swansea Council, other Local Authorities, the Welsh Government, and organisations such as the Welsh Local Government Association.
 - iii) Promote your role and what you do on a day-to-day basis.
 - iv) Share information quickly and gain opinions of your constituents.
- 20.4 Many Councillors already use social media; however, Councillors must remember that they are bound by the Code of Conduct as it equally applies to online and social media content. Councillors are personally responsible for the content they publish and must abide by the Code of Conduct when posting information.
- 20.5 The Welsh Local Government Association has provided free guidance for Councillors along with some tips and advice in terms of handling on-line abuse. www.wlga.wales/social-media-and-online-abuse

Integrated Impact Assessment Screening Form

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

Which service area and directorate are you from?

Service Area: Legal, DS & BI

Directorate: Resources

Q1a	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
- 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)
- Major procurement and commissioning decisions
- Decisions that affect the ability (including external partners) to offer Welsh

Q1b	Please name and fully describe initiative here:
	<p>Public Participation Strategy.</p> <p>LG & Elections (Wales) Act 2021 states that each Council must have a Public Participation Strategy. The Strategy sets out the ways in which the public can participate in the democratic process. It covers each area identified by legislation.</p>

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

	High Impact		Medium Impact		Low Impact		Needs further investigation
	+	-	+	-	+	-	
Children/young people (0-18)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Older people (50+)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Any other age group	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Future Generations (yet to be born)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Disability	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Race (including refugees)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Asylum seekers	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Gypsies & travellers	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Religion or (non-)belief	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Sex	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Sexual Orientation	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Gender reassignment	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Welsh Language	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Poverty/social exclusion	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Carers (inc. young carers)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Community cohesion	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Marriage & civil partnership	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Pregnancy and maternity	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Q3	What involvement has taken place / will you undertake e.g. engagement / consultation / co-productive approaches? Please provide details below – either of your activities or your reasons for not undertaking involvement.
	Prior to it being approved by Council, it must be consulted on by the public. It has been consulted on during October / November 2022.

Q4	Have you considered the Well-being of Future Generations Act (Wales) 2015 in the development of this initiative:		
4a)	Overall does the initiative support our Corporate Plan's Well-being Objectives when considered together?	Yes	No
		<input checked="" type="checkbox"/>	<input type="checkbox"/>
4b)	Does the initiative consider maximising contribution to each of the seven national well-being goals?	<input type="checkbox"/>	<input checked="" type="checkbox"/>

4c)	Does the initiative apply each of the five ways of working?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
4d)	Does the initiative meet the needs of the present without compromising the ability of future generations to meet their own needs?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

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
	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Q6	Will this initiative have an impact (however minor) on any other Council service?		
	Yes	No	If Yes, Please provide details below:
	<input type="checkbox"/>	<input checked="" type="checkbox"/>	

Q7	<p>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?</p> <p><i>(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.)</i></p>
	It complies with legislation and is a welcome help to the public in understanding how they can participate in the democratic process.

Outcome of Screening

Q8	<p>Please describe the outcome of your screening below:</p> <ul style="list-style-type: none"> • Summary of impacts identified and mitigation needed (Q2) • Summary of involvement (Q3) • WFG considerations (Q4) • Any risks identified (Q5) • Cumulative impact (Q7) <p>(NB: This summary paragraph should be used in the relevant section of corporate report)</p>
	Complies with legislation.

<input type="checkbox"/>	Full IIA to be completed.
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<input checked="" type="checkbox"/>	Do not complete IIA – please ensure you have provided the relevant information above to support this outcome.
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NB: Please email this completed form to the Access to Services Team for agreement before obtaining approval from your Head of Service. Head of Service approval is only required via email.

Screening completed by:	
Name:	Huw Evans
Job Title:	Head of Democratic Services
Date:	14 December 2022

Approval by Head of Service:	
Name:	
Position:	
Date:	

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

Agenda Item 11



Report of the Interim Director of Corporate Services

Governance & Audit Committee – 8 March 2023

Update on the Council's Transformation Programme, Including Governance

Purpose:	To provide an update on the council's Transformation Programme, including governance
Policy Framework:	2022-23 Corporate Plan Transformation and Future Council Wellbeing Objective
Consultation:	Finance & Legal
Report Author:	Ness Young
Finance Officer:	Ben Smith
Legal Officer:	Tracey Meredith
For Information	

1. Introduction

1.1 The council vision in respect of transformation is that:

“Between 2022 and 2028¹ Swansea Council will deliver at least the same if not better outcomes for our population and improve our efficiency by making significant changes to the way we work and how our services are designed and delivered”

1.2 As agreed by Cabinet in November 2022, a new Corporate Transformation Plan is being developed and is on track to be presented to Cabinet for approval in April 2023.

¹ Amended from 2027 to 2028 to tie into the council 2023-28 corporate plan which will be presented to Council for approval on 30 March 2023

2. Background

2.1 The Corporate Transformation Plan will contain the most significant projects and programmes underpinning achievement of council's objectives, within the context of our Medium-Term Financial Plan (MTFP). The plan will focus on pursuing the following, agreed transformation goals:

- To remodel services, focusing on meeting people's needs, within the funding available
- To facilitate economic prosperity through already committed major infrastructure investment
- To build inclusive, resilient, and cohesive communities by working with partners and the public to maximise use of combined resources
- To develop excellent customer services and maximise efficiency, including through the use of digital technology
- To reduce the council's impact on the environment
- To develop a motivated and committed workforce that is innovative, supported, skilled and customer-focused

2.2 In November 2022, the Cabinet agreed the governance arrangements for corporate transformation going forward, including:

- Developing a single coherent transformation plan, aligned to the council's wellbeing objectives
- Ensuring there is a board² in place, chaired/sponsored by the relevant Director (and may include the relevant Cabinet Member) to oversee each project/programme within the plan
- Establishing a quarterly Transformation Delivery Board, chaired by the Cabinet Member for Service Transformation, and comprising Directors, the Monitoring Officer, and the Head of Communications.
- Ensuring a meeting of Cabinet / CMT three times a year to review transformation progress
- Providing a formal report annually to Cabinet on transformation progress
- Scrutiny and assurance of the strategy will be provided by the Scrutiny Programme Committee and the Governance and Audit Committee in line with existing council procedures
- The Organisational Transformation Corporate Development Committee will contribute to the development of policies linked to the transformation strategy and plan.

2.3 This report provides the Governance & Audit Committee with an interim update and assurance regarding the governance of the council's transformation activity.

² wherever possible using existing governance mechanisms to manage individual programmes within the plan

3. Current Position

- 3.1 Since Cabinet in November, Directors and their Heads of Service have been working up the detail of where we should focus our transformation efforts, taking account of the draft 2023-28 Corporate Plan, the Medium-Term Financial Plan, and our sustainability duty. At this point the following projects / programmes have been identified for potential inclusion in the plan (aligned to and described under the wellbeing objectives in the council's draft corporate plan 2023-2028):

Safeguarding people from harm....so that our citizens are free from harm and exploitation:

- **Adult Services Transformation** (Prevention & Early Help; Enabling & Promoting Independence; and Demand Management)
- **Child and Family Services Transformation** (Prevention and Early Intervention; Placement Sufficiency; and Workforce)

Improving Education and Skills....so that everyone in Swansea gains the skills and qualifications they need to succeed in life:

- **Transforming Additional Learning Needs** (embedding the first phase of ALNET transformation and beginning the transformation of post 16 provision)
- **Digital Education Services** (aligned with the corporate Digital Strategy)
- **Right Schools in Right Places** (aligned with the Sustainable Communities for Learning Programme – potential savings/ receipts linked to school maintenance and capital considerations)

Transforming our Economy and Infrastructure....so that Swansea has a thriving mixed use City Centre and a local economy that will support the prosperity of our citizens:

- **Regeneration Programmes** (delivering regeneration and development projects within the city centre, waterfront locations, and strategic employment sites)
- **More Homes Programme** (delivery of the council's target to develop 1000 affordable homes through direct delivery and partnership schemes with RSL and private sector partners)

Tackling Poverty and Enabling Communities....so that every person in Swansea can achieve their potential

- **Future Community Hub Model** (including integrating front line contact services)
- **Enabling Communities Programme** (including Increasing resilient community-led initiatives; working with communities to respond to crises and opportunities; co-production; and corporate volunteering)

Delivering on Nature Recovery and Climate Change....so that we maintain and enhance nature and biodiversity in Swansea, reduce our carbon footprint and tackle climate change

- **Net Zero Programme** (including fleet management and accommodation strategy delivery)
- **Future Waste Strategy** (changing our waste collection model and helping increase recycling rates)

Transformation and Financial Resilience...so that we and the services that we provide are sustainable and fit for the future

- **Workforce and Organisational Development (OD) Transformation** (Talent management, entry points for young people, multi-skilled workforce; increase access to self-serve; recruitment and onboarding; and automation and workflow)
- **Digital Transformation** (Excellent customer service; People focused digital services: resilient systems and infrastructure; accessible Data; digital workforce; and digital connected city and county)

- 3.2 Turning to the governance arrangements, the Transformation Delivery Board was established and held its first meeting on 30 November 2022. Future meetings are scheduled for 6 March, 3 July, 11 September, and 14 December 2023. The Board's terms of reference are attached at Appendix 1. The Board on 6 March will consider the outline plan described above for presentation to Cabinet / CMT on 30 March.
- 3.3 Cabinet / CMT will decide what will be included in the final plan and any additions to it, including those that may be initiated as part of future budget rounds. A report to Cabinet, seeking approval of the final plan is scheduled for 20 April 2023. Cabinet / CMT will monitor progress against the plan three times a year and an annual update will be provided to formal Cabinet in April each year.
- 3.4 Directors continue to work up the detail of the above outline plan and are ensuring there are boards³ in place to oversee every project/programme included within the final plan. For example, a Digital Transformation Board and a Workforce and OD Transformation Board have also been established, terms of reference at Appendix 2 and 3.

³ wherever possible using existing governance mechanisms to manage individual programmes within the plan

3.5 Since November 2022, the Service Improvement & Finance Scrutiny Performance Panel has considered an update on the Sustainable Swansea Programme which formally ended in 2019.

3.6 The Corporate Delivery Committee also received a report on the lessons learned from that programme, which led the committee to highlight the importance of the new plan being underpinned by coproduction, proactive engagement, and joint working. During 2022-23 the committee has also contributed to specific areas included in the outline plan above, including the development of strands within the workforce and OD strategy, and the production of a corporate coproduction policy.

4. Financial Implications

4.1 There are no financial implications arising from this information report.

5. Legal Implications

5.1 There are no specific legal implications arising from this information report.

Background Papers: None

Appendices:

Appendix 1: Transformation Delivery Board Terms of Reference

Appendix 2: Digital Transformation Board Terms of Reference

Appendix 3: Workforce and OD Transformation Board Terms of Reference

Appendix 1

Transformation Delivery Board

Terms of Reference (ToR)

1. Purpose

The Transformation Delivery Board will provide strategic direction and leadership to ensure that between 2022 and 2027 Swansea Council delivers at least the same if not better outcomes for our population and improves our efficiency by making significant changes to the way we work and how our services are designed and delivered. The Transformation Delivery Board sets out to ensure the council:

- Remodels services, focusing on meeting people's needs, within the funding available
- Facilitates economic prosperity through already committed major infrastructure investment
- Builds inclusive, resilient, and cohesive communities by working with partners and the public to maximise use of combined resources
- Develops excellent customer service and maximise efficiency, including through the use of digital technology
- Reduces the council's impact on the environment
- Develops a motivated and committed workforce that is innovative, supported, skilled and customer-focused

2. Term

This Terms of Reference is effective from December 2022 and continues until March 2027

3. Membership

The Transformation Delivery Board will comprise:

- Deputy Leader (Service Transformation), Cllr Andrea Lewis (Chair)
- Director Education, Helen Morgan-Rees
- Social Services, David Howes
- Director Place, Mark Wade (interim)
- Director Finance, Ben Smith (Section 151)
- Director Corporate Services, Ness Young (interim) (Deputy Chair)
- Monitoring Officer, Tracey Meredith
- Head of Communications and Marketing, Lee Wenham
- Audit Wales, Non Jenkins (Observer)

Additional co-opted members can be added to the membership, if agreed by the Board.

4. Roles and Responsibilities

The Transformation Delivery Board is accountable for:

- Delivery of the council's transformation vision and goals
- Development of the transformation strategy and plan

Appendix 1

- Development of transformation related policies, with appropriate engagement with the Organisational Transformation Corporate Development Committee
- Identification of specific projects and programmes to be included in the transformation plan
- Ensuring alignment between the transformation strategy and plan with other council and partnership strategies and plans
- Effective communication and engagement with internal and external stakeholders to ensure transformation strategy and plan is well understood
- Oversight of the development of any business cases for transformation investment
- Oversight of the delivery of all agreed transformation projects and programmes, through highlight reports identifying achievements, risks and issues and mitigations
- Removing obstacles to the transformation strategy's successful delivery

The membership of the Board will commit to:

- attending scheduled Board meetings
- championing the council's transformation strategy and plan
- sharing relevant information with Board members
- taking timely actions that support delivery of the transformation strategy and plan

5. Scrutiny and Assurance

The Transformation Delivery Board will report progress at least three times a year to Cabinet/CMT on the delivery of the transformation vision, strategy, goals and plan. The Board will also present a report annually to Cabinet on progress.

Scrutiny and assurance of the strategy will be provided by the Scrutiny Programme Committee and the Governance and Audit Committee in line with existing council procedures.

6. Meetings

All meetings will be chaired by Cllr Andrea Lewis, Deputy Leader (Service Transformation). A meeting quorum will be the Chair or Deputy Chair plus two additional directors. Decisions will be made by consensus (i.e., members are satisfied with the decision even though it may not be their first choice), but if consensus is not possible, the Board chair will make the final decision.

Secretariat support will be provided by Corporate Management Team Support Staff, including:

- arranging meetings
- preparing and circulating agendas and supporting papers
- preparing and circulating meeting notes and actions

Appendix 1

Meetings will be held quarterly for two hours on MS Teams. If required subgroup meetings will be arranged outside of these times at a time convenient to subgroup members.

7. Amendment, Modification or Variation

This Terms of Reference may be amended, varied or modified in writing after consultation and agreement by Board members.

**Approved by the Transformation Delivery Board
30 November 2022**

Appendix 2



Digital Transformation Programme Board Terms of Reference

1. Purpose

The Digital Transformation Programme Board will provide strategic direction and leadership to ensure that between 2022 and 2027 Swansea Council delivers on the vision and strategic goals laid out in the Digital Strategy 2022-27. The Digital Transformation Programme Board sets out to ensure the Council achieves the following key desired outcomes:

- Customers have a consistently positive experience when accessing council services and ideally would be involved in their design
- Citizens are supported to develop digital skills that can enhance their lives
- Wherever possible council processes are digital from end-to-end
- Digital services are designed and delivered around people's needs
- Digital infrastructure and systems are safe, efficient and support the achievement of the council's priorities
- Evidence that decision-making and performance has been improved through improved business intelligence
- The Council has the capacity and capability it needs to deliver the digital strategy
- Swansea is a Smart city with digital infrastructure that supports the local economy.

2. Term

These terms of reference are effective from December 2022 and continue to March 2027.

3. Membership

The Digital Transformation Programme Board will comprise:

Role	Member
Chair	Cabinet Member for Service Transformation (Deputy Leader)
Deputy Chair	Director of Corporate Services
Sponsor	Director of Corporate Services

Appendix 2

Role	Member
Senior Responsible Officer (SRO)	Head of Digital & Customer Services
Programme Manager	Digital Services Programme Manager
	Digital Services Manager
Directorate Representatives	<p>Place:</p> <ol style="list-style-type: none"> 1. Head of Property Services <p>Social Services:</p> <ol style="list-style-type: none"> 2. Principal Officer – Resources 3. Tackling Poverty Service Manager <p>Education:</p> <ol style="list-style-type: none"> 4. Team Manager Stakeholder and School Support <p>Corporate Services:</p> <ol style="list-style-type: none"> 5. Head of HR and Service Centre <p>Finance:</p> <ol style="list-style-type: none"> 6. Deputy Chief Finance Officer / Deputy Section 151 Officer

Key staff will attend the Board for specific agenda items. Additional members can be added subject to Board approval.

4. Roles and Responsibilities

The Digital Transformation Board is accountable for:

- Delivery of the Digital Strategy vision and goals
- Monitoring benefits realisation
- Overseeing the development and subsequent review of the main Business Case. The Digital Transformation programme business case will be a five case business model and set out the justification for the way forward and required resources to deliver the programme.
- Overseeing the development of the Digital Transformation Programme
- Overseeing the performance and delivery of the programme and its projects, escalating to CMT / CMT / Cabinet where necessary
- Effective communication and engagement with internal and external stakeholders to ensure transformation strategy and plan is well understood
- Removing obstacles to successful delivery of the Digital Strategy
- Ensuring alignment with the Council's Transformation programme, well-being objectives in the Corporate Plan, and other partnership strategies and plans.

Appendix 2

The membership of the Board will commit to:

- Attending scheduled Board meetings
- Championing the council's Digital Transformation Strategy and plan
- Sharing relevant information with Board members
- Taking timely actions that support delivery of the Digital Transformation Strategy and plan.

5. Scrutiny and Assurance

The Digital Transformation Programme Board will report progress, risks, and issues through a highlight report quarterly to the Transformation Board.

The Digital Transformation programme will report progress at least once a year to Cabinet/CMT on the delivery of the Digital Strategy vision, strategy, goals and plan. The Board will also present a public report annually to Cabinet on progress.

Scrutiny and assurance of the strategy will be provided by the Scrutiny Programme Committee and the Governance and Audit Committee in line with existing council procedures.

6. Meetings and Quorum

The Digital Transformation Programme Board will meet monthly.

Agendas and papers for Board meetings will be circulated via Teams at least three days before the meeting.

Records of each Board meeting shall be taken including any action points and will be approved at the next meeting.

For the Board to agree any recommendations, at least 50% of the membership should be present including the Chair/Deputy Chair and Sponsor.

7. Amendment, Modification or Variation

These Terms of Reference may be amended, varied or modified in writing after consultation and agreement by the Board.

**Approved by the Digital Transformation Board
15 December 2022**

Appendix 3

Draft Governance Arrangements Workforce and Organisation Development (OD) Transformation Board

1. Role of the Board

The Workforce and OD Transformation Board will provide strategic direction and leadership to ensure the development and delivery of a workforce and OD transformation programme aligned to the council's corporate plan (2023-2028) and the workforce strategy.

The Board sets out to ensure the council develops a motivated and committed workforce that is innovative, supported, skilled and customer focused through achieving the following objectives:

1. A workforce with the capacity to deliver statutory requirements and council wellbeing objectives
2. Highly and appropriately skilled employees across the wide range of roles
3. A motivated and valued workforce with high levels of engagement and wellbeing
4. A workforce that lives and breathes the organisation's values and the sustainable development five ways of working
5. An employment offer that will make Swansea Council an employer of choice

The Board also sets out to ensure the council has a working model that reflects the needs of the population and the council's agile working approach.

2. Term

This Terms of Reference is effective from December 2022 and continues until March 2027

3. Membership

The Transformation Delivery Board will comprise:

- Deputy Leader (Performance and Service), Cllr David Hopkins
- Corporate Services Director, Ness Young (Sponsor and Chair)
- Head of HR and Service Centre, Rachael Davies (RSO)
- HR&OD Manager, Adrian Chard (Programme Manager)
- Health, Safety and Wellbeing Manager, Craig Gimblett
- Communications Service Representative Chris Peters-Bond
- Principal HR&OD Business Partner, Wyn Matthews/Carryl Evans/Nicola Reid
- Directorate Representative, Social Services (invitation extended)
- Directorate Representative, Education (invitation extended)
- Directorate Representative, Place (invitation extended)
- Trade Union representative, TBC

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Additional co-opted members can be added to the membership, if agreed by the Board.

4. Roles and Responsibilities

The Workforce Strategy Project Board is accountable for:

- Delivery of the council's workforce strategy vision and goals
- Development of the workforce and OD transformation programme and business case
- Development of workforce related policies, with appropriate engagement with the Organisational Transformation Corporate Development Committee
- Identification of specific projects and programmes to be included in the workforce and OD Transformation Programme
- Ensuring alignment between the workforce strategy and programme with other council and partnership strategies and plans
- Effective communication and engagement with internal and external stakeholders to ensure the programme is well understood
- Oversight of the development of any business cases for workforce or OD investment
- Oversight of the delivery of all agreed transformational workforce and OD projects through highlight reports identifying achievements, risks and issues and mitigations
- Removing obstacles to the workforce and OD transformation programme's successful delivery

The membership of the Board will commit to:

- attending scheduled Board meetings
- championing the council's workforce and OD transformation Programme
- sharing relevant information with Board members
- taking timely actions that support delivery of Programme

5. Scrutiny and Assurance

The Board will report progress quarterly to the Transformation Delivery Board. The Transformation Delivery Board will report progress of all programmes within the Corporate Transformation Plan at least three times a year.

Scrutiny and assurance of the strategy will be provided by the Scrutiny Programme Committee and the Governance and Audit Committee in line with existing council procedures.

6. Meetings

All meetings will be chaired by the project sponsor, Ness Young. A meeting quorum will be the Chair or Deputy Chair plus two additional members. Decisions will be made by consensus (i.e., members are satisfied with the decision even though it may not be

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their first choice), but if consensus is not possible, the Board chair will make the final decision.

Secretariat support will be provided by the HR and OD Service, including:

- arranging meetings
- preparing and circulating agendas and supporting papers
- preparing and circulating meeting notes and actions

Meetings will be held quarterly for a maximum of two hours on MS Teams. If required subgroup meetings will be arranged outside of these times at a time convenient to subgroup members.

7. Amendment, Modification or Variation

This Terms of Reference may be amended, varied or modified in writing after consultation and agreement by Board members.

**Approved by the Workforce and OD Transformation Board
21 December 2022**

Mr Martin Nicholls
Chief Executive
City and County of Swansea Council
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Swansea
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Reference: 3381A2023

Date issued: February 2023

Dear Martin

Assurance and Risk Assessment 2021-22 Financial Position Update

Following on from our recent 2021-22 Assurance and Risk Assessment (ARA) progress update letter we said that we would feed back on some further specific aspects of our assurance and risk assessment work that we have undertaken. This letter provides a progress update on the Council's financial position for 2021-22.

This work was undertaken as part of our 2021-22 Assurance and Risk Assessment project to help discharge the Auditor General's duties¹.

¹ These duties include under section 17 of the Public Audit (Wales) Act 2004 (the 2004 Act). It may also inform a study for improving value for money under section 41 of the 2004 Act, and/or an examination undertaken by the Auditor General under section 15 of the Well-being of Future Generations (Wales) Act 2015.

We recognise that the both the current and future financial climate is both challenging and fluid and therefore this feedback provides a point-in-time assurance and risk progress update on the Council's financial position for 2021-22.

Financial Position update 2021-22

What we did

We undertook our assessment of the Council's 2021-22 Financial Position between September and November 2022. The evidence was gathered through interviews and document reviews and included consideration of the Council's financial reserves position, the delivery of planned savings and performance against the planned budget for the year. Whilst the focus of our work was on the 2021-22 financial year, where appropriate, consideration has also been given to later financial information where this helps to contextualise the position.

We also published a [Local Government Financial Sustainability Data Tool](#) in February 2022 which includes a range of financial data for councils, national parks and fire and rescue authorities in Wales.

What we found

Additional Welsh Government funding and increased reserves in recent years have helped improve the Council's financial position and stability, but it needs to develop a sustainable plan to address substantial emerging cost pressures.

Financial strategy

The Council revises its Medium Term Financial Plan (MTFP) annually as part of its annual budget setting process. The MTFP for the period 2023-24 to 2025-26 was approved by Council in March 2022 and outlined indicative annual assumptions for projected spending, likely resources and potential funding shortfalls.

The MTFP assumptions were based on Aggregate External Funding (AEF) increases of 3.5%, 2.4% and 2% annually from 2023-24 onwards and Council Tax income increases of 5% annually from 2023-24 onwards.

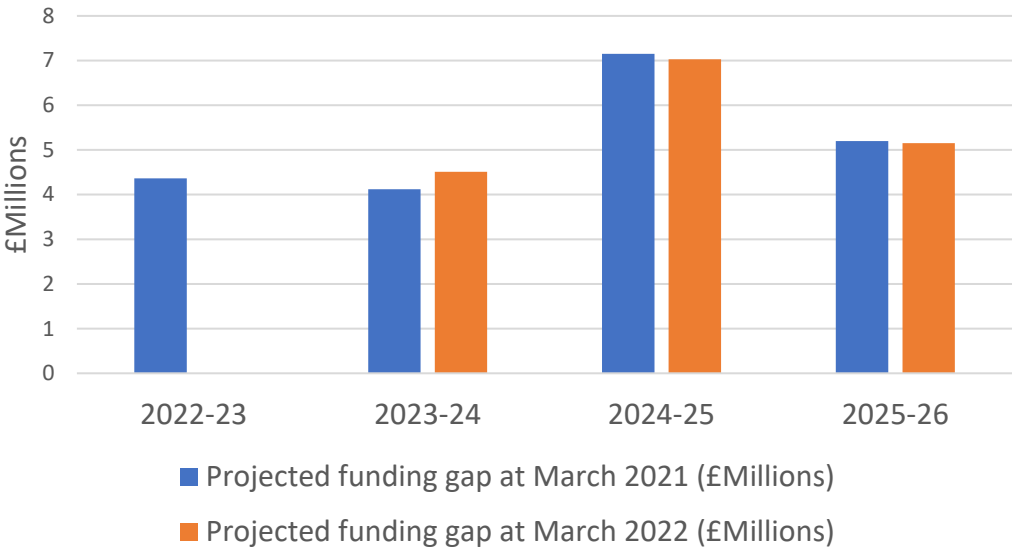
The March 2022 MTFP forecast additional cost pressures of £40 million in 2022-23, compared to the 2021-22 budget, and identified the uncertain economic climate and the ongoing impact of COVID.

The Council's projected funding gap for 2023-24 was £4.5 million, a slight increase compared to the gap of £4.1 million projected in its March 2021 MTFP.

The March 2022 MTFP projects slightly smaller funding gaps for 2024-25 and 2025-26 compared to the projected gaps in the March 2021 MTFP.

Exhibit 1: the Council's projected annual funding gaps over the medium term are broadly in line with last year's forecast

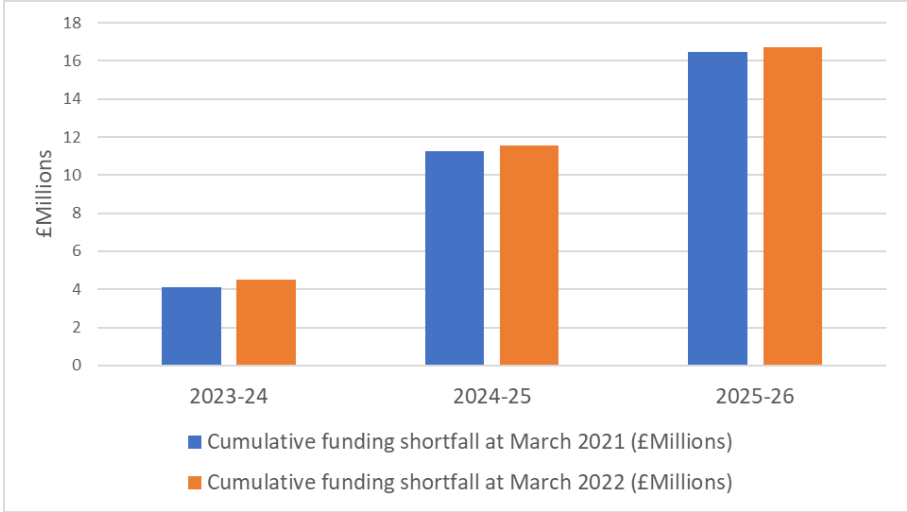
This graph shows the annual funding gap identified by the Council over the medium-term in March 2021 and March 2022.



The cumulative projected funding gap over the lifetime of the March 2022 MTFP also showed a marginally larger figure compared to the March 2021 MTFP. By 2025-26, the funding gap was projected at £16.69 million, compared to £16.47 million projected in the March 2021 MTFP.

Exhibit 2: As at March 2022, the Council’s total projected medium-term funding gap to 2025-26 was £16.7 million, marginally larger compared to the March 2021 forecast.

This graph shows the cumulative medium-term funding gap identified by the Council in March 2021 and March 2022. The annual figures are cumulative.



Useable reserves

The Council’s useable reserves have doubled over the last two financial years, increasing from £93.75 million in 2019-20 to £186.7 million in 2021-22. This was achieved through delivery of savings, underspends on its revenue budget and additional COVID-related funding from the Welsh Government.

The Council’s March 2022 MTFP states that ‘it remains the Council’s position that planned use of earmarked reserves to support general revenue budget deficits is inappropriate’. In 2020-21, the Council’s useable reserves totalled 33% of its net cost of services, the sixth-highest percentage of all councils in Wales. This percentage has increased to 40.8% in 2021-22.

When setting the 2022-23 budget, the Council planned to contribute £3.52 million to its contingency fund to support the revenue budget if likely risks and inflationary pressures materialised in year. The proposed contribution from reserves was £17.21 million. The total net contributions from reserves equalled £13.69 million.

Exhibit 3: the Council's useable reserves versus annual budget

This exhibit shows the amount of usable reserves the Council had at the end of 2021-22 and the previous five years, as a proportion of the net cost of the services the Council delivers².

	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Net Cost of Services (£Millions) ³	425.03	429.49	440.34	444.56	435.41	457.86
Total Usable Reserves (£Millions)	68.1	68.43	77.02	93.75	144.51	186.70
Total Usable Reserves as a percentage of net cost of services	16.0	15.9	17.5	21.1	33.2	40.8
Comparison with the other councils of Wales	13th	12th	11th	8th	6th	n/a

Savings delivery

We have previously reported that the Council has not had a good track record of achieving planned savings in previous financial years, achieving £62.7 million of planned savings of £83.3 million between 2016-17 and 2020-21.

The revenue budget for 2021-22, approved by Council in March 2021, included planned service savings of £8.321 million. These were included in Directorate budgets at a service level and monitored by Cabinet on a quarterly basis. As in 2020-21, the Council did not monitor achievement against planned savings in 2021-22 because of the COVID pandemic.

² Source: 2016-17–2020-21: Audit Wales financial sustainability data tool; 2021-22, unaudited statement of accounts

³ The methodology for calculating these figures can be found in the [Audit Wales financial stability data tool](#).

At the end of Quarter 3 of 2021-22, the Council reported a forecast service overspend of £9.4 million. This was balanced by assumed Test, Trace, Protect (TTP) and Welsh Vaccination Certificate Service (WVSC) cost recoveries of £7.1 million and a contribution from the Council's contingency fund of £12.9 million resulting in a forecast underspend of £11.9 million.

The outturn position for 2021-22 showed a significant improvement on the Quarter 3 forecast outturn, with the £11.9 million underspend forecast at Quarter 3 becoming an underspend of £41 million. This improvement was due to the realisation of planned underspends across services and a number of late additional funding streams from the Welsh Government, including additional Revenue Support Grant and Council Tax shortfall funding.

The Council's March 2022 MTFP outlines planned savings between 2023-24 and 2025-26 across all of its service areas. Savings of £4.5 million, £7.7 million and £5.15 million are proposed in each of the next three financial years. These savings include additional service pressures of £1.9 million, £0.23 million and £0.50 million in the same three financial years.

Performance against budget

In 2020-21 we reported that having previously not been able to maintain its cost of services within annual budgets, the Council delivered significant service underspends which were COVID-related and from the receipt of additional Welsh Government funding.

The 2021-22 outturn reported a net revenue expenditure underspend of £41.2 million, comprised of a £20.2 million underspend on services and £21 million of additional funding streams from Welsh Government.

All five of the Council's main service areas, Corporate Services, Finance, Social Services, Education and Place showed an underspend against the planned spend of between 1.4% and 12.4%. The reasons for these underspends included a reduction in planned activity and services due to COVID, unfilled vacancies, reductions in staff where services were reduced and reduced costs from commissioned activity and services.

Future Budget pressures

Ongoing risks to the 2022-23 budget were reported to Cabinet in July 2022 as part of the 2021-22 outturn report. These included internal risks to specific service areas, the continued financial impact of COVID, demographic pressures on services and ongoing costs relating to the residual Single Status appeals.

Since July 2022, external inflationary pressures, the affordability of nationally agreed pay awards and the loss of existing specific grants have increased. Combined with the cost of living pressures being felt by residents, this is likely to provide significant additional financial pressures for the Council, in areas such as council tax collection rates and referrals to social services and advice services.

This is combined with the likely withdrawal of Welsh Government financial support through the Hardship Fund and other sources, which in previous years has allowed the Council to meet its planned budgets, mitigate against overspends across service areas and increase its general reserves.

Medium-term financial planning will continue to rely on a range of assumption, and when coupled with the changing socio-economic landscape in this period of significant economic uncertainty, planning for financial resilience and future budget rounds will continue to be challenging for the Council.

Yours sincerely,

Audit Wales

Audit Wales Work Programme and Timetable – Swansea Council

Quarterly Update: 31 December 2022

Annual Audit Summary

Description	Timetable	Status
A report summarising completed audit work since the last Annual Audit Summary, which was issued in March 2022.	March 2022	Completed City and County of Swansea Council Annual Audit Summary 2021

Financial Audit work

Description	Scope	Timetable	Status
Audit of the Council's 2021-22 statement of accounts	To provide an opinion on the 'truth and fairness' of the Council's financial statements for the financial year ended 31 March 2022	February 2022 to March 2023	In progress
Audit of Swansea Pension Fund 2021-22 statement of accounts	To provide an opinion on the 'truth and fairness' of the Pension Fund's financial statements for the financial	April to November 2022	Complete Opinion given on 21 November 2022

Description	Scope	Timetable	Status
	year ended 31 March 2022.		
Certification of Grant returns for financial year 2021-22: <ul style="list-style-type: none"> • Housing Benefit Subsidy • Non-Domestic Rates • Teachers' Pension Contributions 	Certification that nothing has come to our attention to indicate that the return is: <ul style="list-style-type: none"> • Not fairly stated • Is not in accordance with the relevant terms and conditions 	In line with certification deadlines December 2022 to February 2023	In progress

Performance Audit work

2021-22 Performance Audit Work	Scope	Timetable	Status
Well-being of Future Generations Act (Wales) 2015 (WFG Act) examinations	We will seek to integrate the delivery of our WFG examinations of steps to deliver well-being objectives with our other audit work. We will discuss this with the Council as we scope and deliver the audit projects listed in this plan.	N/A	N/A
Improvement reporting audit	Audit of discharge of duty to publish an assessment of performance.	December 2021	Complete
Assurance and Risk Assessment	<p>Project to identify the level of audit assurance and/or where further audit work may be required in future years in relation to risks to the Council putting in place proper arrangements to secure value for money in the use of resources.</p> <p>At Swansea Council the project is likely to focus on:</p> <ul style="list-style-type: none"> • Financial position • Self-assessment arrangements • Recovery planning 	Ongoing	<p>Partly complete:</p> <p>Published ARA progress update letter summarising Implications of the Local Government and Elections (Wales) Act, and Self-Assessment arrangements.</p> <p>Published Carbon Reduction plans summary</p>

	<ul style="list-style-type: none"> • Implications of the Local Government and Elections (Wales) Act • Carbon reduction plans 		<p>Drafting Financial Position</p> <p>Drafting Recovery Planning (see also local risk work too)</p>
<p>Springing Forward – Examining the building blocks for a sustainable future</p>	<p>As the world moves forward, learning from the global pandemic, this review looks at how effectively councils are strengthening their ability to transform, adapt and maintain the delivery of services, including those delivered in partnership with key stakeholders and communities.</p>	<p>Autumn 2021 onwards</p>	<p>Drafting</p>
<p>Local risk work:</p> <p>‘Achieving Better Together’ Transformation – a local project to ‘review’ new transformation arrangements</p>	<p>The focus of the work is real time working alongside the Council in taking forward its new transformation arrangements to:</p> <ul style="list-style-type: none"> • Remobilise the Council • Refocus the Council to be efficient and effective in delivering its Corporate Plan and current priorities • Reshape to look beyond the next 	<p>Ongoing</p>	<p>Drafting</p>

two years in setting out its new Corporate Plan building on 'Sustainable Swansea – fit for the future'

We have worked alongside the Council as it further develops its recovery plan as a 'critical friend' and in learning from and sharing practice and assurance and insight.

2022-23 Performance audit work	Scope	Timetable	Status
Assurance and Risk Assessment	<p>Project to identify the level of audit assurance and/or where further audit work may be required in future years in relation to risks to the Council putting in place proper arrangements to secure value for money in the use of resources and acting in accordance with the sustainable development principle.</p> <p>The project is likely to focus in particular on:</p> <ul style="list-style-type: none"> • Financial position • Capital programme management • Use of performance information – with a focus on service user feedback and outcomes • Setting of well-being objectives • Any other local areas of focus that arise as part of our Assurance and Risk Assessment work 	March 2022	Ongoing

2022-23 Performance audit work	Scope	Timetable	Status
Thematic Review – Unscheduled Care	A cross-sector review focusing on the flow of patients out of hospital. This review will consider how the Council is working with its partners to address the risks associated with the provision of social care to support hospital discharge, as well as prevent hospital admission. The work will also consider what steps are being taken to provide medium to longer-term solutions.	August 2022 – February 2023	Fieldwork
Thematic review – Digital	This project is being scoped with further details of the specific focus of the review to be confirmed.	To be confirmed.	Scoping

Local government national studies planned/in progress

Study	Scope	Timetable	Status	Fieldwork planned at City and County of Swansea Council
Building Social Resilience and Self reliance	Review of how local authorities can build greater resilience in communities	Autumn 2021 – Autumn 2022	Clearance – publish January 2023	Yes – interview with nominated officer at the Council.
Building safety	Review of how well local authorities are delivering their responsibilities for building safety	September 2022 – August 2023	Evidence Gathering – fieldwork planned for January – March 2023	Yes – interview with nominated officer at the Council and survey.
Planning for sustainable development – Brownfield regeneration	Review of how local authorities are promoting and enabling better use of vacant non-domestic dwellings and brownfield sites	October 2022 – September 2023	Evidence gathering – fieldwork being set up for January – March 2023	Yes – interview with nominated officer at the Council and survey.
Governance of special purpose authorities – National Parks	Review of systems and effectiveness of governance	November 2022 – September 2023	Planning	No

Study	Scope	Timetable	Status	Fieldwork planned at City and County of Swansea Council
Corporate Joint Committees	Assessing CJsCs' progress in developing their arrangements to meet their statutory obligations and the Welsh Government's aim of strengthening regional collaboration.	September 2022 – January 2023	Fieldwork complete	Yes – We are exploring the Council's perspective via our routine liaison meetings. Fieldwork includes interviews with the chief executive, director of finance and chair of each of the four CJsCs.

Estyn

Estyn planned work 2022-23	Scope	Timetable	Status
<p>Local Government Education Services Inspections</p>	<p>Estyn carried out a post-inspection improvement conference in Torfaen in September as part of our follow-up process for an authority causing significant concern. Pembrokeshire was removed from our follow-up category following our monitoring visit in early October. Wrexham local authority is still in a causing concern category, and we convened a progress conference in December to look specifically at the school improvement recommendation. We are proposing to re-visit Wrexham in the summer term. We inspected Blaenau Gwent in December and we will be inspecting RCT in early spring.</p> <p>Estyn inspected Anglesey and Swansea local government education services during the summer term. The reports were published in August and early September.</p>	<p>RCT inspection week beginning 23 January</p>	<p>N/A</p>
<p>Education Other than at School (EOTAS) thematic review</p>	<p>Field work being carried out in late autumn/early spring term across all local authorities.</p>	<p>Report published on 30 June</p>	<p>N/A</p>

Care Inspectorate Wales (CIW)

CIW planned work 2022-23	Scope	Timetable	Status
Programme 2022-23	Following our testing phase, we are making the final amendments to our approach and code of practice. This will result in a revised code of practice. We will consult on this early 2023 with implementation from 01 April 2023.	April 2022-March 2023	In progress
Joint work	<p>We continue to work with partners, sharing information and intelligence including completing joint reviews.</p> <p>We currently are working in collaboration with HIW for a national review of the stroke pathway and CMHT inspections.</p>	Current	In progress
Deprivation of Liberty Safeguards Annual Monitoring Report for Health and Social Care 2021-22	Following the publication of the 2020-21 report planning is underway for the next report: publication date to be confirmed.	Publication to be confirmed	Pre-publication
Annual meeting with Statutory Directors of Social Services	CIW will meet with all Directors of Social Services.	December 2022 and January 2023	Delivery

CIW planned work 2022-23	Scope	Timetable	Status
<p>National review of Care Planning for children and young people subject to the Public Law Outline pre-proceedings</p>	<p>Purpose of the review</p> <p>To provide external scrutiny, assurance and to promote improvement regarding the quality of practice in relation to the care planning for children and young people subject to the public law outline pre-proceedings.</p> <p>To consider the extent to which practice has progressed since the publication of both the CIW 'National Review of care planning for children and young people subject to public law outline pre-proceedings' and the publication of the PLO working group report 2021 including best practice guidance.</p>	<p>September 2022 – Spring 2023</p>	<p>Delivery</p>
<p>Joint Inspection Child Protection Arrangements (JICPA)</p>	<p>Cross-inspectorate approach. Areas to be determined. We will complete a further four multi-agency joint inspections.</p> <p>We will publish a national report in late 2023.</p>	<p>Autumn 2022 – Spring 2023</p>	<p>Planning</p>

Audit Wales national reports and other outputs published since January 2022

Report title	Publication date and link to report
A Picture of Flood Risk Management	December 2022
'A missed opportunity' – Social Enterprises	December 2022
Poverty Data Tool	November 2022
'Time for change' – Poverty in Wales	November 2022
Learning from cyber-attacks	October 2022 (distributed privately to audited bodies)
National Fraud Initiative 2020-21	October 2022
COVID-19 business support in 2020-21 – Memorandum for the Public Accounts and Public Administration Committee	October 2022
Payment to the Welsh Government's Former Permanent Secretary on Termination of Employment	September 2022
Equality Impact Assessments: More than a Tick Box Exercise?	September 2022
Welsh Government – setting of well-being objectives	September 2022

Report title	Publication date and link to report
Welsh Government workforce planning and management	September 2022
NHS Wales Finances Data Tool – up to March 2022	August 2022
Public Sector Readiness for Net Zero Carbon by 2030: Evidence Report	August 2022
Public Sector Readiness for Net Zero Carbon by 2030	July 2022
Sustainable Tourism in Wales’ National Parks	July 2022
Third Sector COVID-19 Response Fund – Memorandum for the Public Accounts and Public Administration Committee	July 2022
The Welsh Community Care Information System – update	July 2022
Tackling the Planned Care Backlog in Wales – and waiting times data tool	May 2022
The new Curriculum for Wales	May 2022
Unscheduled care – data tool and commentary	April 2022
Direct Payments for Adult Social Care	April 2022

Report title	Publication date and link to report
Local Government Financial Sustainability data tool	February 2022
Joint Working Between Emergency Services (including data tool)	January 2022

Audit Wales national reports and other outputs (work in progress/planned)¹

Title	Anticipated publication date
The Welsh Government's purchase of Gilestone Farm – letter to the Public Accounts and Public Administration Committee	January 2023
Quality governance in the NHS	February 2023
Orthopaedic services	February 2023
Digital inclusion	February 2023
NHS workforce planning data briefing	March 2023
Maximising EU funding	May 2023

¹ We will continue to keep our plans under constant review, taking account of the evolving external environment, our audit priorities, the context of our own resourcing and the capacity of audited bodies to engage with us. Since the previous update we have progressed planning work on several new topics although the scope and timetable for some of these pieces of work are still to be confirmed.

Title	Anticipated publication date
Covering teachers' absence – follow-up	July 2023
Affordable housing	To be confirmed
Ukrainian refugee response	To be confirmed
Active travel	To be confirmed
Cancer services	To be confirmed

Good Practice Exchange events and resources

Title	Link to resource
<p>Tackling poverty in Wales: responding to the challenge – this shared learning event brought people together from across public services to share ideas, learning and knowledge on how organisations can respond to the challenges caused by poverty. We shared examples of approaches being taken by organisations within Wales and across the UK.</p>	<p>Tackling poverty resources</p>
<p>Making Equality Impact Assessments more than a tick box exercise: This shared learning event aims to assist public bodies to improve use and application of EIAs beyond an exercise in compliance by bringing people together from across public services to share ideas, learning and knowledge.</p>	<p>Making EIAs more than a tick box exercise: Online event registration</p>

Title	Link to resource
<p>'A missed opportunity': Social Enterprises: Following on from our Tackling Poverty in Wales: responding to the challenge event held in October, we will be holding another shared learning event on our themed work looking at social enterprises in the new year. This event will bring people together from across public services to share ideas, learning and knowledge to lessen the challenges caused by poverty.</p>	<p>Further detail will be available on our event page shortly.</p>

Recent Audit Wales blogs

Title	Publication date
<p>A perfect storm – the cost of living crisis and domestic abuse</p>	<p>21 November 2022</p>
<p>Tackling poverty means tackling poverty data</p>	<p>11 November 2022</p>
<p>Cost of living and putting away the bayonet</p>	<p>21 September 2022</p>
<p>Heat is on to tackle Climate Change</p>	<p>18 August 2022</p>
<p>Direct Payments in Wales</p>	<p>15 June 2022</p>
<p>Unscheduled Care in Wales – a system under real pressure</p>	<p>21 April 2022</p>
<p>Skills Competition Wales</p>	<p>18 February 2022</p>

Title	Publication date
<u>Cyber resilience – one year on</u>	9 February 2022
<u>Helping to tell the story through numbers</u> (Local government financial sustainability data tool)	3 February 2022
<u>Call for clearer information on climate change spending</u>	2 February 2022
<u>Actions speak louder than words</u> (Building social resilience and self-reliance in citizens and communities)	14 January 2022

Agenda Item 14



Report of the Head of Democratic Services

Governance & Audit Committee – 8 March 2023

Governance & Audit Committee Action Tracker Report

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

1. Introduction

- 1.1 During the course of Governance & Audit Committee meetings various actions may be decided which are recorded on the minutes of the meetings.
- 1.2 As agreed in 2016/17 an Action Tracker process was put in place to ensure transparency over the outcomes of actions agreed by Committee.
- 1.3 The Action Tracker records the actions agreed by the Governance & Audit Committee and provides an outcome for each action.
- 1.4 The up to date Action Tracker 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
08/02/23	91	Governance & Audit Committee Action Tracker Report		
		Councillor L V Walton noted that the Committee training on understanding financial statements had been moved from 28 February to just prior to the next meeting on 8 March 2023. She requested that the information to be provided at the training session be circulated beforehand.	Ben Smith / Jeremy Parkhouse	Closed Training slides circulated on 28 February 2023.
		The Chair referred to the update on Minute No.70 – Annual Review of Performance 2021-22 and requested that the Committee be updated regarding the changes to the report prior to it being reported to Council on 30 March 2023.	Richard Rowlands	Closed Report scheduled to be reported to Council on 30/03/23 and covering report sets out changes made in response to GAC comments
08/02/23	90	Audit Wales Reports - Readiness of the Public Sector for Net Zero Carbon by 2030		
		The item be deferred to a future meeting / subject to the discussions that occurred at the Climate Change and Nature Scrutiny Performance Panel.	Chair	Ongoing
08/02/23	88	Social Services Absence Management Audit Report Update		
		Comparators being provided in future reports to allow the Committee to observe if absences are reducing or not and Introducing measures that were aimed at reducing future sickness.	Adrian Chard	Ongoing Update to be provided in 2023/24.
08/02/23	86	Corporate Risk Overview 2022/23 - Quarter 3		
		The Chair requested that the following be added to the Committee Action Tracker report: - <ul style="list-style-type: none"> An update be provided regarding the communications being circulated by the Council in relation to the Cost of Living Crisis risk. Mark Wade, Interim Director of Place confirmed that he would arrange for an update to be provided.	Mark Wade	Ongoing
	86	<ul style="list-style-type: none"> Pupil attainment and achievement rising from amber to red on the risk register in order for the Director of Education to provide an evaluation. 	Helen Morgan-Rees	Ongoing

11/01/23	78	Accounts Receivable		
		Providing the value and volume totals of write offs / disputed invoices in future reports to allow the Committee to be able to better understand the position.	Rachael Davies / Michelle Davies	Ongoing Update to be provided in June 2023.
11/01/23	77	Annual Complaints Report 2021-22		
		Providing year on year information including numbers not only percentages and in table format to allow the Committee to monitor any changes.	Sarah Lackenby	Ongoing Update to be provided in July 2023.
14/12/22	70	Annual Review of Performance 2021-22		
		The content of the report be noted and forwarded to Council for approval and to include the following: - <ul style="list-style-type: none"> Correlation between parts 1, 2 and 3, ensuring they are all in harmony prior to the report being presented to Council and if they are not in harmony, outlining the reasons why. Ensuring the report is proof read prior to being presented to Council. 	Richard Rowlands	Closed Report scheduled to be reported to Council on 30/03/23 and covering report sets out changes made in response to GAC comments
		The following be added to the 2022/23 report: - <ul style="list-style-type: none"> Consider methods & methodologies for 2022/23 in parts 1, 2, 3. Linking the performance and risk assessments for 2022/23. Recognizing improvements that would need to be articulated within the report around stronger analysis. Improving the links between consultation engagement and stakeholder reference. 	Richard Rowlands	Ongoing To be included in the 2022/23 report.
	66	The Oracle Fusion project and identifying clear completion dates in order to hold Officers to account.	Ness Young	Ongoing Updated deadlines to be included in next AR/AP update reports.
14/12/22	65	Internal Audit Recommendation Follow-Up Report Quarter 2 2022/23		
		Action taken in respect of Archives valuations and the planned follow-up.	Simon Cockings	Closed Revaluation commencing 14 th March 2023.
09/11/22	62	Governance & Audit Committee Work Plan 2022/23		
		The Chair referred to the CIPFA new guidance model and added that she had asked the Chief Legal Officer to look at the Committee's terms of reference to see if changes were required.	Tracey Meredith / Deb Smith / Chair	Ongoing

		The Chair had asked the Chief Auditor to examine a CIPFA questionnaire which would allow the Committee to examine its effectiveness.	Simon Cockings / Ben Smith / Chair	Ongoing The questionnaire has been circulated to the Committee for completion / return. The deadline has been extended to 20/03/23.
09/11/22	57	Moderate Report – Destination Lettings 2022/23		
		Ensuring that the processes put in place by Officers are effective and a future update being provided.	Sue Reed / Jamie Rewbridge	Ongoing Update report added to the Work Plan for 12/04/23.
09/11/22	56	Internal Audit Monitoring Report Quarter 2 2022/23		
		The Chair asked if audit could include 'performance' into the scope of their Corporate Governance review. The Principal Auditor stated that the review of Corporate Governance would be reported later in the financial year.	Simon Cockings / Nick Davies	Ongoing Consideration will be given to include 'performance monitoring' elements as part of the Corporate Governance review. Note also that as advised by the Strategic Delivery & Performance Manager, Audit Wales periodically review performance monitoring arrangements within the Council and will report finding back to the committee in due course.
		The Chair highlighted the escalating costs in respect of the Oracle Cloud project and queried when it would be reviewed. The Principal Auditor stated that he would liaise with the appropriate staff regarding starting the Oracle Cloud review and update the Committee.	Simon Cockings / Nick Davies	Closed To be reviewed in 2023/24. Oracle Fusion audit has been deferred to 2023/24 and has been added to the draft audit plan to be undertaken in Q2 2023/24.
27/09/22	47	Governance & Audit Committee Work Plan 2022-2023		
		Public Participation Strategy item can be closed once approved by Council.	Huw Evans	Closed The report is included on the Committee agenda for 8 March 2023.
27/09/22		The Chair requested that an evaluation of the effectiveness of Occupational Health be completed.	Rachael Davies	Ongoing A review of sickness management and the end-to-end absence management process including Occupational Health will be completed by September 2023. The timeline is expected to be completed by the end of September 2023.

31/05/22	7	<p>Draft Annual Governance Statement 2021/22</p> <p>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.</p>	Ben Smith	<p>Ongoing Statement of Accounts to be approved by Council. Closure of accounts formally deferred pending national developments on accounting code of practice and Audit Wales approach to all Councils (predominantly balance sheet valuation matters). Draft signed accounts with Audit Wales and audit underway.</p> <p>Anticipated coming to 30th March Council. Governance & Audit Committee Training provisionally booked for 8 March – Governance & Audit Committee also required to receive accounts 8th March 2023.</p>
12/04/22	93	<p>Audit Wales Report – City & County of Swansea Annual Audit Summary 2021</p> <p>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.</p>	Ben Smith	<p>Ongoing Historic debt delisting from stock exchange achieved in full during 21-22. Detailed work continued during 21-22 with AW locally re historic valuation of assets and reserve split. Position now signed off by AW technical team and considered by S151 evidenced to be not material for 21-22 and thus should fully resolve immediate ongoing qualification issue. Work to be progressed on wider historical tracking back on both sides. Emerging audit issue across all Councils over historic infrastructure asset valuations which raise new qualification risk, but this is a sector wide not Swansea specific risk. Draft signed accounts with Audit Wales and audit underway.</p> <p>Anticipated coming to 30th March Council. Governance & Audit Committee Training</p>

				provisionally booked for 28 February – Governance & Audit Committee required to receive accounts 8 th March 2023.
08/03/22	87	Governance & Audit Committee Work Plan		
		The Deputy Chief Executive added that the recent split of the former Resources Directorate into the Finance and Corporate Services Directorates meant that the updates on the control environment reports in respect of both departments would be provided during the next Municipal year.	Ness Young / Richard Rowlands	Ongoing The Director of Corporate Service will present a control environment report to the Committee in April 2023.
08/02/22	74	Internal Audit Recommendation Follow-Up Report - Quarter 3 2021/22		
		The Chair highlighted that a suitable solution in respect of External Audit Recommendation Tracking should be found as soon as possible in order for the Council to have a far better control of the situation.	Ness Young / Richard Rowlands	Ongoing A software solution will be developed and rolled out.

Agenda Item 15



Report of the Head of Democratic Services

Governance & Audit Committee – 8 March 2023

Governance & Audit Committee – Work Plan 2022/23

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

1. Introduction

- 1.1 The 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.

Governance & Audit Committee Workplan 2022/23

Appendix 1

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	May 2023
Training	Governance and Audit Committee Induction Training	Organisational Knowledge / Committee Role & Function / Financial management & accounting / External audit / Values of good governance	Corporate complaints / Governance / Performance management & monitoring					Counter fraud	Corporate complaints Update / Cyber Security	Understanding Financial Statements			
Governance & Assurance	Election of Chair & Vice Chair Appointment of Committee Member on Annual Governance Group Annual Governance Statement 2021/22 Draft Governance & Audit Committee Annual Report		Local Code of Corporate Governance: Framework of Assurance Overview of Governance & Assurance arrangements - Partnerships & Collaborations Workforce Strategy Update Update Report – South West Wales CJC		Public Services Ombudsman for Wales Annual letter to the Council for the period 2020-21	Scrutiny Annual Report 2021-22.	The Annual Review of Performance 2021-22 (including Self-Assessment Report)	Transformation Goals & Strategy Review	Annual Complaints Report		The Governance and Assurance Arrangements of Swansea Council's Strategic Partnerships. Public Participation Strategy Update on the Council's Transformation Programme, including Governance		Annual Governance Statement 2022/23 Draft Governance & Audit Committee Annual Report
Internal Audit	Internal Audit Annual Report	IA Quarter 4 Monitoring Report Service Centre – Accounts Receivable Update. FOI/SAR/EIR Audit Update IA Recommendation Tracking Report – 4	Annual Report of School Audits 2021-22 Internal Audit Report - Accounts Receivable Action Plan.		IA Recommendation Tracking Report – IA Q1 Recommendations Tracker IA Quarter 1 Monitoring Report Management of Absence Update Employment of Agency Staff		IA Q 2 Monitoring Report Moderate Report – Destination Lettings	IA Recommendation Follow-up Report – Q2 Fundamental Audits – Recommendation Tracker Report Rechargeable Works Western Bay Adoption Services & Adoption Allowances	Accounts Receivable	IA Recommendation Tracking Report – Q3 IA Q 3 Monitoring Report Management of Absence Update Employment of Agency Staff	Internal Audit Annual Plan Methodology. Draft Internal Audit Annual Plan 2023/24 Progress on the Upgrade of Oracle.	IA Charter 2023/24 IA Strategy & Annual Plan 2023/24 Update - Moderate Report – Destination Lettings	
Risk Management & Performance					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	

Governance & Audit Committee Workplan 2022/23

Appendix 1

Counter Fraud			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					
Operational matters / key risks			Complaints Report – 6 Month Update.		Update on Internal Control Environment – Director of Education		Update on Internal Control Environment - Director of Social Services / Director of Finance		Delivery of Corporate Priority – Tackling Poverty	Update on Internal Control Environment – Director of Place		Update on Internal Control Environment – Director of Corporate Services	
External Audit	Page 188	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.		Public Sector Readiness for Net Zero Carbon by 2030 & Assurance and Risk work - carbon reduction - C&C Swansea	Audit Wales Work Programme and Timetable – City and County of Swansea Council. Audit Wales - Audit of Accounts Report - City & County of Swansea - Draft. Audit Wales - Assurance and Risk Assessment 2021-22 Financial Position Update	Audit Wales Annual Summary	
Financial Reporting											Draft Statement of Accounts 2021/22		

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	Ness Young / Richard Rowlands	Every 2 years	See Annual Governance Statement
To review the Council's draft annual Self-Assessment Report,	Richard Rowlands	Annual	December
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	Ness Young	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 / Ness Young	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 / Ness Young	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 - December
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 - December
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. To approve and periodically review safeguards to limit such impairments	Simon Cockings	Annual	Internal Audit Charter Report – April
To receive reports outlining the action taken where the Chief Internal Auditor has concluded that management has accepted a level of risk that may be unacceptable to the authority or there are concerns about progress with the implementation of agreed actions	Simon Cockings	As and when	Quarterly Monitoring Reports throughout the year.
To consider reports dealing with the management and performance of the providers of internal audit services	Simon Cockings	As and when required	Quarterly Monitoring Reports throughout the year.
To consider a report from internal audit on agreed recommendations not implemented within a reasonable timescale.	Simon Cockings	Quarterly	Quarterly Monitoring Reports throughout the year.
To contribute to the Quality Assurance and Improvement Programme and in particular the external quality assessment of internal audit that takes place at least once every five year	Simon Cockings	Every 5 Years	Internal Audit Annual Report – May
To consider the external auditor's annual letter, relevant reports, and to those charged with governance.	Ben Smith	Annual	External Auditor's annual letter – July

Appendix 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

ACTIVITY	19 Jul 2022	16 Aug 2022	13 Sep 2022 CANCELLED	18 Oct 2022	15 Nov 2022	13 Dec 2022
Scrutiny Work Programme	Agreement of Scrutiny Work Programme	Draft Scrutiny Annual Report 2021/22				
Cabinet Member Portfolio Responsibility Q & A Sessions		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)
Other Cabinet Member / Officer Reports					Annual Corporate Safeguarding Report (CM for Care Services / Director of Social Services)	
Scrutiny Performance Panel Progress Reports						
Pre-decision Scrutiny				Oracle Project Investment Update		
Final Scrutiny Inquiry Reports / Follow Up on Scrutiny Recs.					Follow Up: Scrutiny Working Group - Workforce (CM for Corporate Service & Performance)	

ACTIVITY	17 Jan 2023	14 Feb 2023	14 Mar 2023	20 Mar 2023 (special)	18 Apr 2023	16 May 2023
Scrutiny Work Programme			Audit / Scrutiny Relationship – Discussion w/ Chair of Governance & Audit Committee			Work Programme Review
Cabinet Member Portfolio Responsibility Q & A Sessions	Leader / Economy, Finance & Strategy (incl. focus on Policy Commitments / Council Priorities; Recovery & Transformation Plan; Council Budget)	Houses in Multiple Occupation (CM for Corporate Service & Performance)				Parks (CM for Investment, Regeneration & Tourism)
Other Cabinet Member / Officer Reports	Delivery of Corporate Priority – Tackling Poverty (annual item) (Leader / CM for Wellbeing)	Scrutiny of Public Services Board (Draft Local Well-being Plan)			Crime & Disorder Scrutiny - Safer Swansea Community Safety Partnership	
Scrutiny Performance Panel Progress Reports	<ul style="list-style-type: none"> Service Improvement & Finance Education 	Adult Services	Child & Family Services		Development & Regeneration	Climate Change & Nature
Pre-decision Scrutiny				National 20 Mph Default Speed Limit		
Final Scrutiny Inquiry Reports / Follow Up on Scrutiny Recs.			Follow Up on Bus Services Working Group recommendations (CM for Environment & Infrastructure)			

Other topics to schedule:

- Children & Young People's Rights Scheme (annual report) (Cabinet Members for Care Services / Education & Learning) – Sep 2023?
- Cabinet Member Q & A: Community Growing (Cabinet Member for Community Support); Community Groups, Engagement & Development (Cabinet Member for Community Support)

Appendix 4

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.

Appendix 4

Report Title	Type of Report	Lead Cabinet Portfolio	Scrutiny Committee / Performance Panel	Report(s) to Scrutiny	Monitoring by Scrutiny Complete (YES / NO?)
<u>Direct Payments for Adult Social Care</u> (published April 2022)	Audit Wales (National)	Care Services	Adult Services Panel	<u>8 November 2022</u>	YES
<u>Public Sector Readiness for Net Zero Carbon by 2030</u> (July 2022)	Audit Wales (National)	Service Transformation	Climate Change & Nature Panel	<u>10 January 2023</u>	YES
<u>A report on education services in City and County of Swansea</u> (September 2022)	Estyn	Education & Learning	Education Panel	<u>27 October 2022</u> <u>15 December 2022</u>	NO Further monitoring scheduled for 20 April 2023
<u>Equality Impact Assessments: more than a tick box exercise?</u> (September 2022)	Audit Wales (National)	Equalities & Culture	Service Improvement & Finance	<u>6 December 2022</u>	YES
<u>'Time for Change' – Poverty in Wales</u> (November 2022)	Audit Wales (National)	Economy, Finance & Strategy AND Well-being	Scrutiny Programme Committee	<u>17 January 2023</u>	NO Tackling Poverty is an annual item at Committee – actions arising from Audit to be followed up in Dec 2023

Appendix 4

<u>'A missed opportunity' – Social Enterprises</u> (November 2022)	Audit Wales (National)	Care Services	Adult Services Panel	tbc	
<u>Regenerating Town Centres in Wales</u> (September 2021)	Audit Wales (National)	Investment, Regeneration and Tourism	Development & Regeneration Panel	20 March 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.