



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, 12 Ebrill 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

Aelodau Cyfetholedig: Gordon Anderson, Julie Davies, David Roberts a/ac Philip Sharman

Gwyllo ar-lein: <http://bit.ly/3ZfRApH>

Agenda

Rhif y Dudalen.

- | | | |
|----------|--|------------------|
| 1 | Ymddiheuriadau am absenoldeb. | |
| 2 | Datgeliadau o fuddiannau personol a rhagfarnol.
www.abertawe.gov.uk/DatgeluCysylltiadau | |
| 3 | Cofnodion.
Cymeradwyo a llofnodi, fel cofnod cywir, gofnodion y cyfarfod(ydd) blaenorol. | 1 - 8 |
| 4 | Siarter Archwilio Mewnol 2023/24. (Simon Cockings) | 9 - 36 |
| 5 | Strategaeth a Chynllun Blynyddol Archwilio Mewnol 2023/24. (Simon Cockings) | 37 - 61 |
| 6 | Trosolwg o Risgiau Corfforaethol - Chwarter 4 2022/23. (Er gwybodaeth) (Richard Rowlands) | 62 - 93 |
| 7 | Cyfarwyddiaeth y Gwasanaethau Corfforaethol: Amgylchedd Rheoli Mewnol 2022/23. (Er gwybodaeth) (Ness Young) | 94 - 136 |
| 8 | Adroddiad Orlhain Camau Gweithredu'r Pwyllgor Llywodraethu ac Archwilio. (Er gwybodaeth) (Jeremy Parkhouse) | 137 - 145 |

9 Cynllun Gwaith y Pwyllgor Llywodraethu ac Archwilio. (Er gwybodaeth) (Jeremy Parkhouse)

146 - 166

Cyfarfod nesaf: Dydd Mercher, 17 Mai 2023 am 2.00 pm

Huw Evans

Huw Evans
Pennaeth y Gwasanaethau Democrataidd
Dydd Mawrth, 4 Ebrill 2023

Cyswllt: Gwasanaethau Democrataidd: - 636923

Agenda Item 3



City and County of Swansea

Minutes of the **Governance & Audit Committee**

Multi-Location Meeting - Gloucester Room, Guildhall / MS

Teams

Wednesday, 8 March 2023 at 2.00 pm

Present: Paula O'Connor (Chair) Presided

Councillor(s)

P R Hood-Williams
M B Lewis
K M Roberts

Councillor(s)

A J Jeffery
M W Locke
L V Walton

Councillor(s)

J W Jones
S Pritchard
T M White

Lay Member(s)

Julie Davies

Philip Sharman

Also Present

Councillor R C Stewart
Councillor A S Lewis

Leader of the Council
Deputy Leader of the Council

Officer(s)

Ness Young
Sarah Lackenby
Jeffrey Dong

Interim Director of Corporate Services
Head of Digital and Customer Services
Deputy Chief Finance Officer / Deputy Section 151
Officer

Debbie Smith
Richard Rowlands
Simon Cockings
Huw Evans
Nick Davies
Jeremy Parkhouse

Deputy Chief Legal Officer
Strategic Delivery & Performance Manager
Chief Auditor
Head of Democratic Services
Principal Auditor
Democratic Services Officer

Also Present

Gillian Gillett
Non Jenkins

Audit Wales
Audit Wales

Apologies for Absence:

Gordon Anderson

93 Disclosures of Personal and Prejudicial Interests.

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

Councillors M B Lewis and T M White declared personal interests in Minute No.96 – Draft Statement of Accounts 2021/22.

Julie Davies declared personal interests in Minute No.96 – Draft Statement of Accounts 2021/22.

94 Minutes.

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

95 Audit Wales - Audit of Accounts Report - City & County of Swansea - Draft.

Gillian Gillett, Audit Wales presented the draft report which summarised the main Audit Wales findings from the audit of the Council's Statement of Accounts 2021-22.

It was explained that the level of materiality was set at £10.37 million for the audit, except for senior officer's remuneration - £1,000 and related party transactions for Members and senior officers - £10,000.

It was added that the majority of the audit had been substantially completed except for the completion of testing of the lessor disclosure note, the final review of the audit file and review of the revised financial statements.

It was highlighted that Audit Wales intended issuing an unqualified audit opinion on the accounts once the Council had provided a Letter of Representation based upon Appendix 1. The proposed audit report was provided at Appendix 2.

The report also detailed significant issues arising from the audit, including the uncorrected and corrected misstatements. Appendix 3 provided a summary of the corrections made.

The Committee asked questions of the Audit Wales representative, which were responded to accordingly and were surrounding the following: -

- The flexibility built in by the Welsh Government to the publication of financial documents past deadlines.
- Level of materiality, particularly amendments / adjustments made.

It was noted that the report would be presented to Council on Thursday, 30 March 2023.

The Deputy Chief Finance Officer / Deputy Section 151 Officer thanked Audit Wales colleagues for the manner and flexibility in which they conducted the audit.

96 Draft Statement of Accounts 2021/22.

Jeff Dong, Deputy Chief Finance Officer / Deputy Section 151 Officer presented the Draft Statement of Accounts for 2021/22 'for information' and review.

It was outlined that the Draft Accounts for 2022/22 had been prepared and were signed by the Section 151 Officer on 10 November 2022. A copy was appended at Appendix 'A' to the report.

The Accounts had been formally presented to the Council's auditors, Audit Wales, who had completed the audit of the Accounts. As part of the audit process the Accounts were made available for inspection by the public for a four week period from 4 January to 31 January 2023.

The Committee asked a number of technical questions of the Deputy Chief Finance Officer / Deputy Section 151 Officer, which were responded to accordingly. A written response would be provided in respect of net expenditure differences between 2020/21 and 2021/22.

The Leader of the Council paid tribute to the Deputy Chief Finance Officer / Deputy Section 151 Officer and the financial staff for their work in preparing the Statement of Accounts. The Chair and Committee echoed the comments of the Leader and thanked the Officer for his explanations.

It was noted that the Statement of Accounts were scheduled to be presented to Council on 30 March 2023.

97 Audit Wales - Assurance and Risk Assessment 2021-22 Financial Position Update.

Gillian Gillett, Audit Wales presented a letter which provided a progress update on the Council's financial position for 2021-22, which was undertaken as part of the Audit Wales 2021-22 Assurance and Risk Assessment project.

It was outlined that the assessment of the Council's 2021-22 financial position between September and November 2022. The findings of the report stated that the additional Welsh Government funding and increased reserves in recent years had helped improve the Council's financial position and stability, but it needed to develop a sustainable plan to address substantial emerging cost pressures.

The letter detailed the financial strategy, useable reserves, savings delivery, performance against budget and future budget pressures. Exhibit 1 detailed that the Council's projected annual funding gaps over the medium term, which were broadly in line with last year's forecast. Exhibit 2 detailed that 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. Exhibit 3 detailed the useable reserves verses the annual budget.

The Committee queried the level of the Council's reserves compared to other local authorities and the increase of schools reserves to £26 million. It was explained that the Council was in a fairly healthy position compared to other in Wales, with regards to its reserves. It was added that the policies in respect of reserves were political decisions.

98 Audit Wales Work Programme and Timetable - City and County of Swansea Council.

Non Jenkins, Audit Wales presented 'for information' the Audit Wales Work Programme and Timetable – City and County of Swansea.

The report detailed the quarterly update and listed the following: -

- Annual Audit Summary
- Financial Audit Work
- Performance Audit Work
- Local Government National Studies Planned / In Progress
- Estyn
- Care Inspectorate Wales (CIW)
- Audit Wales National Reports and Other Outputs Published Since January 2022
- Audit Wales National Reports and Other Outputs Due to be Published (and other work in progress / planned)
- Good Practice Exchange Resources
- Recent Audit Blogs

99 Internal Audit Annual Plan Methodology.

Simon Cockings, Chief Auditor provided a 'for information' briefing to the Audit Committee on the methodology used to prepare the Internal Audit Annual Plan in advance of the Annual Plan 2023/24 being reported to the Committee for approval on 12 April 2023.

It was added that the Public Sector Internal Audit Standards (PSIAS) provided 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. 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 consistency 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 Audit Committee on the control environment covering corporate governance, risk management and internal control.

Details of the Internal Audit Plan Methodology were outlined and an extract of the PSIAS requirements regarding internal audit planning was provided at Appendix 1, details of Internal Audit Annual Planning Process were provided in the diagram at Appendix 2, the Audit Plan Mapped Against Corporate Priorities at Appendix 3 and the City & County of Swansea Assurance Map at Appendix 4.

It was added that the Consultation Exercise for the 2022/23 Audit Plan commenced in October 2021 and had seen a number of new audits being added to the audit plan. Whilst the 2022/23 audit plan was currently being considered, it was envisaged that as in previous years, the planned audits would be grouped in the following broad

categories: Council governance and control audits; fundamental audits; and service specific audits.

The risk assessment process and rolling programme, consultation exercise and review of the risk registers were considered to determine the audits required in the Audit Plan for 2023/24 which then had to be matched against the audit resources available. The audit resources available in 2023/24 were 9.1 full time equivalents, excluding the Chief Auditor, which was unchanged from 2022/23.

The Chair asked the Chief Auditor to consider the following: -

- Changing the focus of assurance reviews away from compliance to effectiveness to give more assurance and to add value to the services in the Council.
- Changing to the effectiveness of services to give a greater depth of assurance, such as the risk element within the Assurance Map at Appendix 4 and ensuring that the control measures provided by managers were actually working.
- Using Risk ID: 153 – Safeguarding as an example, the narrative being silent on how the deprivation of liberty safeguarding and best interest assessors were performing with regards to the local authority's role, which had been an area of huge challenge for many years and highlighting the Council's exposure to risk.
- Additional areas such as the impact of poverty and ensuring that the services established by the Council were working as expected, focussing upon their effectiveness.

The Chief Auditor commented that he would take on board the comments regarding the assurance reviews. He added that the control measures inserted by risk owners were a duplicate of those included in the risk register and agreed with the comments around effectiveness of services.

100 Draft Internal Audit Annual Plan 2023/24.

The Chief Auditor presented the Draft Internal Audit Annual Plan for 2023/24 for consideration, prior to the final plan being presented for approval to the Committee in April 2023.

Appendix 1 provided the draft Internal Audit Annual Plan 2023/24 (Summary) and Appendix 2 provided the Draft Internal Audit Annual Plan 2023/24.

The Chair asked the Chief Auditor to consider the following and to report any amendments to the Committee in April: -

- 5 Day Audits - A number of days where there are audits with 5 days allocated for a piece of work and whether these could be reconsidered and the number of days looked at and put into an area to give a greater level of assurance and allowing sufficient time to complete the testing work.
- Finance Section, Fundamental Audits – The large number of days allocated and recognising the recent positive outcomes for the majority of service areas, whether there is opportunity to reduce the level of testing and use on areas with a greater level of risk.

The Committee commented on the following: -

- Being cautious with regards to amending some of the Fundamental Audits from 2 to 3 years on the basis that no issues had been recently uncovered and considering staffing numbers of some of the services.
- Potentially using a risk based approach to the Plan and not using the rolling programme.
- Expanding thematic reviews, especially with regards to the smaller reviews and expand the use of self-assessment reviews.
- Deferral of Digital Strategy from the Plan and the impact of the audit of Oracle Fusion.
- Estimated sickness days included in the Plan.

The Chief Auditor commented that the 5 day audits were the simpler, smaller reviews and were due on the rolling programme but he did recognise that some of those days could be utilised in areas of higher risk.

He added that the Internal Audit Team had discussed Fundamental Audits and had highlighted that the 2 year audits had not really uncovered any major issues and he agreed that some of the earmarked days could be used elsewhere. He also noted that the Fundamental Audits had been successful recently due to their regularity. Some had also dropped to an annual cycle due to the problems found over the last few years.

He also noted that thematic reviews had been used for some of the smaller audits.

He further commented that he was happy to discuss with the Chair outside the meeting.

Resolved that the suggested amendments be considered by the Chief Auditor prior to the Draft Internal Audit Annual Plan being presented for approval to the Governance & Audit Committee on 12 April 2023.

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

Richard Rowlands, Strategic Delivery & Performance Manager presented a 'for information' report which provided information on governance and assurance arrangements of the Council's strategic partnerships.

It was explained that 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)

The report provided further information on how the governance of these partnerships related to the principles contained in the Council's Local Code of Corporate Governance. Appendix 1 provided details on Swansea's strategic partnerships, including frequency of meetings, scrutiny, consultation, plans and strategies.

The Chair noted that South West Wales CJC Governance and Audit Sub-Committee had only met once, in November 2022 and no further meetings had been arranged.

102 Progress on the Upgrade of Oracle.

Sarah Lackenby, Head of Digital and Customer Services presented a 'for information' report which provided an interim update and assurance on progress of the upgrade to the Oracle system.

It was explained that the Oracle upgrade would go-live in April 2023, after which there would be five to six weeks of support whilst the system stabilised into the day-to-day business of the Council.

The project would then move towards an orderly close down until the end of June, after which an internal audit of the project would be undertaken in July.

The Committee was provided with the background, context and current status of the project, including the progress on each milestone and explanations relation to those marked amber in the milestone summary.

The Leader of the Council, thanked the Head of Digital Services and all the staff involved in the project for their work and commitment. He added that there was a high level of confidence due to the project being in a more comfortable position.

103 Public Participation Strategy.

Huw Evans, Head of Democratic Services presented 'for information' the Public Presentation Strategy adopted by Council on 2 February 2023.

It was explained that Section 40 of the Local Government & Elections (Wales) Act 2021 placed a duty on each Principal Council to prepare and publish a Public Participation Strategy.

The Public Participation Strategy attached at Appendix A of the report, was adopted by Council on 2 February 2023.

The Chair commented on paragraph 2.8 of Appendix A which stated that the Governance & Audit Committee was one of the committees which made the Council's regulatory decisions. She added that this was not the case and the paragraph required amendment.

The comment was noted and the suggested amendment would be considered when the Policy was reviewed in the future.

104 Update on the Council's Transformation Programme, including Governance.

Ness Young, Interim Director of Corporate Services presented a 'for information' report which updated the Committee on the Council's Transformation Programme, including governance.

The Council vision in respect of transformation was outlined and it was explained that as agreed by Cabinet in November 2022, a new Corporate Transformation Plan was being developed and was on track to be presented to Cabinet for approval in April 2023.

The background and current position were detailed. Appendix 1 provided the Transformation Delivery Board Terms of Reference, Appendix 2 the Digital Transformation Board Terms of Reference and Appendix 3 the Workforce and OD Transformation Board Terms of Reference.

105 Governance & Audit Committee Action Tracker Report.

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

The Chair highlighted the following: -

- Minute 90 (08/02/2023) – Audit Wales Reports – Readiness of the Public Sector for Net Zero Carbon by 2030 – Councillor A S Lewis (Deputy Leader of the Council) had updated the Climate Change and Nature Performance Panel regarding progress and would provide the Committee with a briefing note in order to provide assurance.
- Minute 77 (11/01/2023) – Annual Complaints Report 2021/22 – Scrutiny Performance Panel had received a report from the Ombudsman which stated that the Ombudsman would welcome feedback from the Governance & Audit Committee's review into the Authority's ability to handle complaints effectively. The Chair had requested that this be included in the next complaints report and the Ombudsman would use this information to feed future work.

106 Governance & Audit Committee Work Plan.

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

The meeting ended at 4.14 pm

Chair

Agenda Item 4



Report of the Chief Auditor

Governance & Audit Committee – 12 April 2023

Draft Internal Audit Charter 2023/24

Purpose:	This report outlines the background to the Public Sector Internal Auditing Standards (PSIAS) which were introduced with effect from 1 st April 2013 and presents the draft Internal Audit Charter for approval by the Governance & Audit Committee following CMT approval on the 22 nd February 2023.
Recommendation:	It is recommended that the Governance and Audit Committee: 1) Review and approve the Draft Internal Audit Charter 2023/24.
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

1. Introduction

- 1.1 The Public Sector Internal Audit Standards (PSIAS) came into force on 1st April 2013 and replaced the CIPFA Code of Practice for Internal Audit in Local Government.
- 1.2 The PSIAS were developed by CIPFA and the Chartered Institute of Internal Auditors (CIIA) and are mandatory for all providers of internal audit services in the public sector.
- 1.3 The standards are based on the mandatory elements of the global CIIA's International Professional Performance Framework with additional requirements to reflect the UK public sector.

- 1.4 The objectives of the PSIAS are to:
- Define the nature of internal auditing within the UK public sector.
 - Set basic principles for carrying out internal audit in the UK public sector.
 - Establish a framework for providing internal audit services, which add value to the organisation, leading to improved organisational processes and operations.
 - Establish the basis for the evaluation of internal audit performance and to drive improvement planning.
- 1.5 The PSIAS were last updated in 2017 and consist of the following:
- Mission of Internal Audit
 - Definition of Internal Audit
 - Core Principles for the Professional Practice of Internal Auditing
 - Code of Ethics
 - International Standards for the Professional Practice of Internal Auditing
- 1.6 The PSIAS also require an external assessment of the internal audit function at least once every 5 years. The external assessment may either be a full assessment by a suitably qualified external assessor or a self-assessment with independent external validation.
- 1.7 The City and County of Swansea, along with the majority of all other Local Authorities in Wales, chose to undertake a self-assessment with the results being independently validated by peer authority. Our validation visit was completed in January 2018 which concluded that the City and County of Swansea's Internal Audit Section is broadly compliant with the PSIAS and CIPFA Application Note, with no significant deviations from the Standards being noted. The results of the peer review were reported to Audit Committee in April 2018.
- 1.8 The Local Government and Elections (Wales) Act 2021 stipulates that remit of the Committee would be extended and the name of the Committee changed to the Governance and Audit Committee from the 1st April 2021. Additional changes around membership came into effect from May 2022. The updated terms of reference of the Governance and Audit Committee are attached at Appendix C to the Audit Charter for information.
- 1.9 The Act requires that from May 2022, one-third of the membership of the Governance and Audit Committee must lay persons. A lay person is a person who is not a member or an officer of any local authority, has not at any time in the period of 12 months ending with the date of the person's appointment been a member or an officer of any local authority and is not a spouse or civil partner of a member or an officer of any local authority.

- 1.10 At the time of compiling this report, the Governance and Audit committee has four lay members. The recruitment of a fifth lay member has been completed. Interviews for the additional lay member position were held on the 6th March and the Council's Appointments Committee recommend to Council on the 30th March that the successful candidate should be appointed to the Governance & Audit Committee. The committee therefore meets the requirements of the Act.
- 1.11 The Act also provides that a lay person must be appointed as Chair of the Committee and the deputy Chair must not be a member of the Cabinet.

2. Internal Audit Charter

2.1 One of the requirements of the PSIAS is that every internal audit provider in the UK public sector whether in-house, shared service or outsourced must have an Internal Audit Charter.

2.2 The Internal Audit Charter is a formal document that defines the internal audit activity's purpose, authority and responsibility. The guidance produced by CIPFA on implementing the PSIAS states that the Charter should:

- Recognise the mandatory nature of the PSIAS (the Core Principles for the Professional Practice of Internal Auditing, the Code of Ethics, the Standards and the Definition of Internal Auditing).
- Define the scope of internal audit activities.
- Establish the responsibilities and objectives of internal audit.
- Recognise that internal audit's remit extends to the entire control environment of the organisation and not just financial controls.
- Define the terms 'board' and 'senior management' for the purposes of the internal audit activity.
- Establish the organisational independence of internal audit.
- Establish the accountability, reporting lines and relationships between the chief audit executive (Chief Auditor) and:
 - The board (Governance and Audit Committee).
 - Those to whom the Chief Auditor must report functionally.
 - Those to whom the Chief Auditor may report administratively.
- Set out the responsibility of the board and also the role of the statutory officers with regards to internal audit.
- Define the role of internal audit in any fraud-related work.
- Set out the arrangements that exist within the organisation's anti-fraud and anti-corruption policies, requiring the Chief Auditor to be notified of all suspected or detected fraud, corruption or impropriety, to inform his or her annual internal audit opinion and the risk-based plan.
- Establish internal audit's right of access to all records, assets, personnel and premises, including those of partner organisations

where appropriate, and its authority to obtain such information and explanations as it considers necessary to fulfil its responsibilities.

- Cover the arrangements for appropriate resourcing.
- Include arrangement for avoiding conflicts of interest if internal audit undertakes non-audit activities.

2.3 The Chief Auditor is required to review the Internal Audit Charter periodically and present it to the Corporate Management Team and the Governance and Audit Committee for approval. The PSIAS state that final approval of the Internal Audit Charter resides with the Governance and Audit Committee.

2.4 The draft Internal Audit Charter 2023/24 for the City and County of Swansea's Internal Audit Section can be found in Appendix 1.

2.5 Following the approval of the Charter by the Corporate Management Team on the 22nd February 2023, it is now presented to the Governance and Audit Committee for approval.

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 Charter 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 Charter 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 Charter 2023/24
Appendix 2 – Integrated Impact Assessment Form

City and County of Swansea

Draft Internal Audit Charter 2023/24

1. Introduction

- 1.1 The Public Sector Internal Audit Standards (PSIAS) came into force on 1st April 2013 and replaced the CIPFA Code of Practice for Internal Audit in Local Government.
- 1.2 The PSIAS were adopted by the Relevant Internal Audit Standard Setters which is made up of 7 organisations including CIPFA and the Welsh Government.
- 1.3 The PSIAS were developed by CIPFA and the Chartered Institute of Internal Auditors (CIIA) and are mandatory for all providers of internal audit services in the public sector.
- 1.4 The PSIAS consist of the following:
 - Mission of Internal Audit.
 - Definition of Internal Audit.
 - Core Principles for the Professional Practice of Internal Audit
 - Code of Ethics.
 - International Standards for the Professional Practice of Internal Auditing.
- 1.5 One of the requirements of the PSIAS is that each internal audit provider must have an Internal Audit Charter which is a formal document that:
 - Defines the purpose, authority and responsibility for internal audit.
 - Establishes the internal audit activity's position within the organisation.
 - Authorises access to records, personnel and physical assets.
 - Defines the scope of internal audit activities.
 - Defines the nature of assurance and consulting activities.
- 1.6 The Internal Audit Charter must be reviewed periodically by the Chief Auditor and presented to the Corporate Management Team and the Governance and Audit Committee for approval. Responsibility for the final approval of the Internal Audit Charter resides with the Governance and Audit Committee.

2. Definition of Internal Audit

2.1 The statutory nature of Internal Audit is established by the following legislation:

- Section 151 of the Local Government Act 1972 which states that local authorities are required to make arrangements for the proper administration of its financial affairs and shall ensure that one of its officers has responsibility for the administration of those affairs. In the City and County of Swansea, this is the responsibility of the Section 151 & Chief Finance Officer.
- The Accounts and Audit (Wales) Regulations 2014 state that '*a larger relevant body shall maintain an adequate and effective system of internal audit of its accounting records and of its system of internal control*'. The 2014 Regulations also say that '*a larger relevant body must, at least once a year, conduct a review of the effectiveness of its internal audit*'.

2.2 Against this statutory background, the PSIAS provides the following definition of internal audit:

- '*Internal auditing is an independent, objective assurance and consulting activity designed to add value and improve an organisation's operations.*
- '*It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes*'.

2.3 The Mission of Internal Audit articulates what internal audit aspires to accomplish within an organisation. This Mission, as outlined in the latest version of the Standards is as follows:

'To enhance and protect organisational value by providing risk-based and objective assurance, advice and insight'.

2.4 The Core Principles for the Professional Practice of Internal Auditing articulate internal audit effectiveness. For an internal audit function to be considered effective, all of the Principles should be present and operating effectively. The Standards state that failure to achieve any of the Principles would imply that an internal audit activity was not as effective as it could be in achieving internal audit's mission. The Core Principles are listed in Appendix A.

2.5 The PSIAS also includes a Code of Ethics which all internal audit staff are required to comply with. The principles which underpin the Code of Ethics are integrity, objectivity, confidentiality and competency. All audit staff are required to complete annual declarations to confirm that they

comply with the Code of Ethics. Further details on the Code of Ethics can be found in Appendix B.

- 2.6 Internal auditors are also expected to adhere to the requirements of any professional body that they are members of as well as the Council's Officers' Code of Conduct.
- 2.7 A number of generic terms are used throughout the PSIAS which must be defined in the Internal Audit Charter. The terms and how they are interpreted in the City and County of Swansea are shown in the following table:

PSIAS	City & County Swansea
Chief Audit Executive	Chief Auditor
Senior Management	Corporate Management Team
Board	Governance and Audit Committee

3. Role and Function of Internal Audit

- 3.1 A professional, independent and objective internal audit service is one of the key elements of good governance in local government with the foundation of an effective internal audit service being evidenced by compliance with the required standards and proper practices.
- 3.2 Internal Audit is an assurance function that primarily provides an independent and objective opinion to the Council on the control environment comprising risk management, internal control and governance by evaluating its effectiveness in achieving the Council's objectives.
- 3.3 Internal Audit objectively examines, evaluates and reports on the adequacy of the control environment as a contribution to the proper, economic, efficient and effective use of resources.
- 3.4 It is management's responsibility to establish and maintain a sound control environment including risk management, internal control processes, accounting records and governance arrangements.
- 3.5 It is Internal Audit's role to review the established systems and advise management whether suitable arrangements are in place and are operating effectively. It is particularly important that the work of Internal Audit adds value to the services under review.
- 3.6 Internal Audit will work with management to improve the control environment and assist the Council in achieving its objectives.
- 3.7 The role undertaken by Internal Audit and the annual opinion on the control environment provided by the Chief Auditor which also informs the Council's Annual Governance Statement provides a vital assurance

function over the Council's activities. This also assists in ensuring the Council's Governance and Audit Committee discharges its responsibilities in line with the Committee's Statement of Purpose which can be found in Appendix C.

4. Scope of Internal Audit

4.1 The definition of Internal Audit established by the PSIAS covers the control environment of the Council as a whole.

4.2 This means that the scope of Internal Audit similarly covers the Council's operations as a whole and is not limited to the review of financial systems.

4.3 Financial Procedure Rule 12 – Internal Audit states that the Chief Auditor will maintain an adequate and effective internal audit service and provides authority to:

- Enter at all reasonable times on any Council premises or land.
- Have access to, and removal if necessary into custody of, all records, documents and correspondence relating to any financial or other transaction of the Council.
- Require and receive such explanations as are necessary concerning any matter under examination.
- Require any employee of the Council to produce on demand cash, stores or any other Council property under his/her control.

5 Independence of Internal Audit

5.1 It is essential that Internal Audit is independent of the services it reviews and reports upon. Internal Audit must be seen to be independent and all staff must be free of any restrictions which prevent them acting in an independent and objective manner.

5.2 The Internal Audit Section is part of the Finance Directorate reporting to the Director of Finance & Section 151 Officer.

5.3 The Chief Auditor has no other management responsibilities which restrict the independence of Internal Audit.

5.4 The Chief Auditor also has unrestricted access to the Chief Executive, Directors, Chief Officers and Heads of Service and may report to any level of management as considered necessary. Regular meetings are also held with the Council's external auditor.

5.5 The Chief Auditor reports functionally to the Governance and Audit Committee in his own name and has unrestricted access to the Chair of the Audit Committee and elected members. The Chief Auditor or a senior

representative from the Internal Audit team attends all Governance and Audit Committee meetings and contributes to the agenda.

- 5.6 All Internal Audit staff are required to declare any possible conflicts of interest, of whatever kind, which may impair their ability to demonstrate an impartial, unbiased and objective approach to their work on an annual basis. Staff are also required to declare any potential conflicts of interest as they arise during the year. The declarations are considered by the Chief Auditor and the Principal Auditor when allocating work to individual Auditors and Senior Auditors to ensure any potential conflicts of interest are appropriately managed.

6 Consultancy Role of Internal Audit

- 6.1 In addition to the assurance function provided by Internal Audit, there are also occasions where it may also provide a consultancy or advisory role e.g. providing training or advice on controls for systems under development.
- 6.2 On such occasions, Internal Audit is providing advice and guidance and is not giving assurance. Where this occurs, Internal Audit always retains the right to review the service at a later date and make further recommendations.
- 6.3 Should a request be received for consultancy work of a significant nature which is not included in the annual plan, the work will not be accepted if it will restrict the ability to complete the required assurance work and deliver the annual internal audit opinion.

7 Fraud, Bribery and Corruption Role of Internal Audit

- 7.1 The establishment of systems and controls to prevent fraud, bribery and corruption is the responsibility of management.
- 7.2 Internal Audit will be aware of the risk of loss by fraud, bribery or corruption in all audit reviews undertaken and will report any exposure to the risk of loss.
- 7.3 Financial Procedure Rule 12 – Internal Audit requires any responsible officer who suspects financial irregularity to inform the Director of Finance immediately and to provide facilities for investigation in accordance with the Council's Anti-Fraud and Corruption Policy.
- 7.4 The details of any suspected or detected frauds will be considered when preparing the risk based Internal Audit Plan and will also inform the Chief Auditor's annual internal audit opinion.
- 7.5 The Council established a Corporate Fraud function with effect from 1st June 2015 based in the Internal Audit Section.

- 7.6 The Corporate Fraud function is responsible for raising the profile of fraud awareness and promoting an anti-fraud and corruption culture across the Council. Where appropriate the Corporate Fraud Investigators undertake or assist management in the investigation of suspected cases of fraud, corruption or bribery.

8 Internal Audit Resources

- 8.1 Internal Audit should be appropriately resourced to meet its objectives in terms of the number of staff, grades, qualifications, personal attributes and experience.
- 8.2 The PSIAS require the Chief Auditor to be professionally qualified and suitably experienced.
- 8.3 Risk assessment methodology is used to identify the level of audit coverage required to provide the annual internal audit opinion on the control environment.
- 8.4 A risk based annual Internal Audit Plan is produced which matches the required audit coverage to the available resources. The plan is approved by the Corporate Management Team and the Governance and Audit Committee. The Chief Auditor is required to bring to the attention of the Committee the potential consequences of any shortfall in resources which may impact on the provision of the annual opinion.
- 8.5 The annual plan will be constantly reviewed during the year in response to any changes e.g. vacancies, new risks, frauds and special investigations.
- 8.6 Quarterly reports showing progress made against the annual plan will be presented to the Director of Finance & Section 151 Officer and the Governance and Audit Committee.

9 Quality Assurance and Improvement Programme

- 9.1 To ensure compliance with the PSIAS, the Chief Auditor must put in place a Quality Assurance and Improvement Programme (QAIP).
- 9.2 The QAIP must include both internal and external assessments of Internal Audit.
- 9.3 The internal assessment includes the ongoing supervision and review of work produced by Internal Audit staff as well as performance against targets and client feedback for each audit completed.
- 9.4 A periodic, internal self-assessment must also be undertaken to confirm compliance with the PSIAS. The results of the internal self-assessment

are reported to the Director of Finance & Section 151 Officer and the Governance and Audit Committee as part of the Internal Audit Annual Report.

- 9.5 The PSIAS also require an external assessment at least once every 5 years. The external assessment may either be a full assessment by a suitably qualified external assessor or a self-assessment with independent external validation.
- 9.6 The results of the QAIP must be included in the Chief Auditor's annual report to the Governance and Audit Committee. The report must highlight any areas of non-conformance with any significant areas of non-conformance being included in the Annual Governance Statement.
- 9.7 Further details of the QAIP can be found in Appendix D.

Appendices: Appendix A – Core Principles of Internal Audit
Appendix B – Code of Ethics
Appendix C – Amended Audit Committee Terms of Reference
Appendix D – QAIP

Core Principles for the Professional Practice of Internal Auditing

The Core Principles, taken as a whole, articulate internal audit effectiveness. For an internal audit function to be considered effective, all Principles should be present and operating effectively. How an internal auditor, as well as an internal audit activity, demonstrates achievement of the Core Principles may be quite different from organisation to organisation, but failure to achieve any of the Principles would imply that an internal audit activity was not as effective as it could be in achieving internal audit's mission '*to enhance and protect organisational value by providing risk-based and objective assurance, advice and insight*'.

The Core Principles are:

1. Demonstrates integrity.
2. Demonstrates competence and due professional care.
3. Is objective and free from undue influence (independent).
4. Aligns with the strategies, objectives, and risks of the organisation.
5. Is appropriately positioned and adequately resourced.
6. Demonstrates quality and continuous improvement.
7. Communicates effectively.
8. Provides risk-based assurance.
9. Is insightful, proactive, and future-focused.
10. Promotes organisational improvement.

Code of Ethics

Public sector requirement

Internal auditors in UK public sector organisations (as set out in the Applicability section) must conform to the Code of Ethics as set out below. If individual internal auditors have membership of another professional body then he or she must also comply with the relevant requirements of that organisation

The purpose of the Institute's Code of ethics is to promote an ethical culture in the profession of internal auditing. A code of ethics is necessary and appropriate for the profession of internal auditing, founded as it is on the trust placed in its objective assurance about risk management, control and governance.

The Institute's code of ethics extends beyond the definition of internal auditing to include two essential components:

Components

1. Principles that are relevant to the profession and practice of internal auditing
2. Rules of Conduct that describe behaviour norms expected of internal auditors. These rules are an aid to interpreting the Principles into practical applications and are intended to guide the ethical conduct of internal auditors

The Code of Ethics provides guidance to internal auditors serving others. 'Internal auditors' refers to Institute members and those who provide internal auditing services within the definition of internal auditing.

Applicability and Enforcement

This Code of Ethics applies to both individuals and entities that provide internal auditing services. For Institute members, breaches of the Code of Ethics will be evaluated and administered according to The Institute's Disciplinary Procedures. The fact that a particular conduct is not mentioned in the Rules of Conduct does not prevent it from being unacceptable or discreditable and therefore, the member liable for disciplinary action.

Public sector interpretation

The 'Institute' here refers to the IIA. Disciplinary procedures of other professional bodies and employing organisations may apply to breaches of this Code of Ethics

1. Integrity

Principle

The integrity of internal auditors establishes trust and thus provides the basis for reliance on their judgement

Rules of Conduct

Internal auditors:

- 1.1 Shall perform their work with honesty, diligence and responsibility
- 1.2 Shall observe the law and make disclosures expected by the law and the profession
- 1.3 Shall not knowingly be a party to any illegal activity, or engage in acts that are discreditable to the profession of internal auditing or to the organisation
- 1.4 Shall respect and contribute to the legitimate and ethical objectives of the organisation.

2. Objectivity

Principle

Internal auditors exhibit the highest level of professional objectivity in gathering, evaluating and communicating information about the activity or process being examined

Internal auditors make a balanced assessment of all the relevant circumstances and are not unduly influenced by their own interests or by others in forming judgements.

Rules of Conduct

Internal auditors:

- 2.1 Shall not participate in any activity or relationship that may impair or be presumed to impair their unbiased assessment. This participation includes those activities or relationships that may be in conflict with the interests of the organisation.
- 2.2 Shall not accept anything that may impair or be presumed to impair their professional judgement.
- 2.3 Shall disclose all material facts known to them that, if not disclosed, may distort the reporting of activities under review

3. Confidentiality

Principle

Internal auditors respect the value and ownership of information they receive and do not disclose information without appropriate authority unless there is a legal or professional obligation to do so

Rules of Conduct

Internal auditors:

- 3.1 Shall be prudent in the use and protection of information acquired in the course of their duties
- 3.2 Shall not use information for any personal gain or in any manner that would be contrary to the law or detrimental to the legitimate and ethical objectives of the organisation.

4. Competency

Principle

Internal auditors apply the knowledge, skills and experience needed in the performance of internal auditing services.

Rules of Conduct

Internal auditors:

- 4.1 Shall engage only in those services for which they have the necessary knowledge, skills and experience.
- 4.2 Shall perform internal auditing services in accordance with the International Standards for the Professional Practice of Internal Auditing
- 4.3 Shall continually improve their proficiency and effectiveness and quality of their services

Public sector requirement

Internal auditors who work in the public sector must also have regard to the Committee on Standards of Public Life's *Seven Principles of Public Life*, further information on which can be found at www.public-standards.gov.uk

The 7 Principles of Public Life (10 Principles in Wales)

1. Selflessness

Holders of public office should act solely in terms of the public interest. They must never use their position to improperly confer an advantage on, or to avoid a disadvantage for, themselves or to improperly confer an advantage or disadvantage on others.

2. Integrity and propriety

Holders of public office must avoid placing themselves under any obligation to people or organisations that might try inappropriately to influence them in their work. They should not act or take decisions in order to gain financial or other material benefits for themselves, their family, or their friends. They must declare and resolve any interests and relationships.

Holders of public office must not put themselves in a position where their integrity is called into question by any financial or other obligation to individuals or organisations that might seek to influence them in the performance of their duties. Members must on all occasions avoid the appearance of such behaviour.

3. Objectivity

Holders of public office should act and take decisions in an open and transparent manner. Information should not be withheld from the public unless there are clear and lawful reasons for so doing.

4. Accountability

Holders of public office are accountable to the public for their decisions and actions and must submit themselves to the scrutiny necessary to ensure this.

5. Openness

Holders of public office should act and take decisions in an open and transparent manner. Information should not be withheld from the public unless there are clear and lawful reasons for so doing.

6. Honesty

Holders of public office should be truthful. They must declare any private interests relevant to their public duties and take steps to resolve any conflict in a way that protects the public interest.

7. Leadership

Holders of public office should exhibit these principles in their own behaviour. They should actively promote and robustly support the principles and be willing to challenge poor behaviour wherever it occurs.

In Wales the seven 'Nolan Principles' are supplemented with three additional principles, which are:

8. Duty to uphold the Law

Holders of public office must act to uphold the law and act on all occasions in accordance with the trust that the public has placed in them.

9. Stewardship

In discharging their duties and responsibilities holders of public office must ensure that their Authority's resources are used both lawfully and prudently.

10. Equality and respect

Holders of public office must carry out their duties and responsibilities with due regard to the need to promote equality of opportunity for all people, regardless of their gender, race, disability, sexual orientation, age or religion, and show respect and consideration for others

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 at least one member of the Committee must be a lay member.

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 including:

- 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. These will include:
- 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.

Quality Assurance & Improvement Programme

The Quality Assurance & Improvement Programme (QAIP) should be based on the following key elements to ensure compliance with the Standards:

- Supervision of the work undertaken by internal auditors as an ongoing process throughout the year.
- Internal reviews or self-assessments to appraise the quality of the audit work and compliance with the PSIAS which is usually undertaken on an annual basis.
- External reviews carried out by a qualified independent person to appraise the quality of the audit work and compliance with the PSIAS which must be completed at least once every 5 years.

Internal Assessment – Ongoing Review

The following systems and procedures have been established to form the internal assessment ongoing review element of the QAIP.

- Policies and procedures have been established to guide staff in the performance of their internal audit duties. Guidance in policies and procedures is provided to internal audit staff by the Chief Auditor, Principal Auditor and Senior Auditors. The Team also has access to a set of guidance notes and templates that are stored on a shared drive for staff to refer to when necessary.
- Audit work is allocated to staff based on their level of skills, experience and competence. A quarterly Audit Plan is prepared by the Principal Auditor which allocates audit assignments to staff and is reviewed by the Chief Auditor before being issued.
- A Lead Auditor is assigned to each audit and will be either the Principal Auditor or a Senior Auditor. The role of the Lead Auditor is to supervise and monitor progress in completion of the audit and to complete a quality assurance review to ensure that the work has been completed to the required level and complies with the PSIAS. The level of supervision required will depend upon the competence and experience of the auditor.
- The Lead Auditor will also review the draft and final report to ensure it fully reflects the findings of the audit and includes appropriate recommendations and level of assurance.
- All draft and final reports are subject to review by the Principal Auditor prior to being issued.
- A Quality Control Questionnaire is issued with the final report to the client to obtain their feedback on the audit. Any issues identified in the completed QCQ are discussed with the auditor and action taken where required.
- A comprehensive set of Performance Indicators are maintained. The PI's are measured at team and individual level with targets being set at the start of each year. The PI's measured at individual auditor level are monitored on

a quarterly basis by the Principal Auditor and Chief Auditor and any issues identified are discussed with the auditor and action taken where necessary. The team PI's are monitored annually and are reported to the Director of Finance & Section 151 Officer and the Governance and Audit Committee in the Internal Audit Annual Report.

- The Welsh Chief Auditors Group collects performance indicator information from across Wales which is used to compare performance against other similarly sized internal audit teams.
- Performance indicator information is also used as part of the annual appraisal process under the Employee Performance Management Policy. All employees receive an annual appraisal which is a competency based process that reviews performance and training and development needs.
- Use is made of available training programmes to keep staff up to date with professional practice and to meet any skill shortages identified. Particular use is made of the annual training programme put together by the South Wales Chief Auditors Group.

Internal Assessment – Periodic Review

The following systems and procedures have been established for the periodic internal assessment:

- A quarterly review of progress made against the Annual Audit Plan is undertaken by the Chief Auditor to ensure the Section is meeting its aims and objectives. The results of the review are reported to the Director of Finance & Section 151 Officer and the Governance and Audit Committee in the quarterly Internal Audit Monitoring Report.
- The Chief Auditor completes an annual self-assessment of compliance with the PSIAS using the detailed checklist included in CIPFA's Local Government Application Note.
- The annual self-assessment also fulfils the requirement established in the Accounts and Audit (Wales) Regulations 2014 for an annual assessment of the effectiveness of the Internal Audit service.
- The results of the annual self-assessment are reported to the Director of Finance & Section 151 Officer and the Governance and Audit Committee as part of the Chief Auditors Annual Report.

External Assessment

An external assessment of compliance with the PSIAS must be completed at least once every 5 years and may either be a full external assessment or a self-assessment which is subject to independent external validation.

The format of the external assessment must be considered fully by the Chief Auditor and discussed with the Governance and Audit Committee. If an independent validation is to be used, the person or team appointed must be

appropriately qualified, have sufficient knowledge of the PSIAS and there must be no conflicts of interest or impairment to objectivity.

The external assessment in Swansea was undertaken during Q3 and Q4 2017/18 with the preferred method being a self-assessment subject to an external validation using the peer review group established by the Welsh Chief Auditors Group. This approach was agreed with the Director of Finance & Section 151 Officer and was approved by the Audit Committee on the 8 August 2017.

As agreed by the Welsh Chief Auditors Group, the external assessment saw Chief Auditors acting as independent assessors of other Internal Audit Sections arranged on a random basis.

The outcome of the external assessment was presented to the then Head of Financial Services & Service Centre (now the Director of Finance & Section 151 Officer), the Director of Resources and the Chief Executive on 28/03/18 and to the Audit Committee on the 10/04/18. In summary, the peer review concluded that the City and County of Swansea's Internal Audit Section is broadly compliant with the PSIAS and CIPFA Application Note with no significant deviations from the Standards being noted.

The external assessment must be undertaken at least every 5 years. The second assessment is currently underway and is due to be completed by the end of 2022/23.

Reporting

The Chief Auditor will report the outcome of the periodic internal assessment to the Director of Finance & Section 151 Officer and the Governance and Audit Committee on an annual basis.

The results of the external assessment will also be reported to the Director of Finance & Section 151 Officer, the Corporate Management Team and the Governance and Audit Committee when received along with an Action Plan to address any issues raised in the report. The Action Plan will be subject to regular monitoring with progress being reported to the Director of Finance & Section 151 Officer and the Governance and Audit Committee.

The Chief Auditor will only use the phrase 'Conforms with International Standards for the Professional Practice of Internal Auditing' in reports where the results of the QAIP support the statement.

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:

Approval of the Internal Audit Charter 2022/23 for the City and County of Swansea as required by the Public Sector Internal Audit Standards.

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"/>

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 the Corporate Management Team.

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.)

To ensure an effective Internal Audit function is in place for the City and County of Swansea which is compliant with the requirements of the Public Sector Internal Audit Standards.

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 Charter 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 the Corporate Management Team.
- All WFG considerations are positive and any risks identified are low.
- The overall impact of the Internal Audit Charter 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: 27/02/23
Approval by Head of Service:
Name: Ben Smith
Position: Director of Finance & S151 Officer
Date: 27/02/23

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

Agenda Item 5



Report of the Chief Auditor

Governance and Audit Committee – 12 April 2023

Internal Audit Strategy and Annual Plan 2023/24

Purpose:	This report presents the Internal Audit Strategy and Annual Plan for 2023/24 to the Governance and Audit Committee for approval.
Recommendation:	It's recommended that the Governance & Audit Committee: 1) Review the Internal Audit Strategy and approve the Annual Plan 2023/24.
Policy Framework:	None
Consultation:	Corporate Management Team, Legal, Finance, Access to Services.
Report Author:	Simon Cockings
Finance Officer:	Ben Smith
Legal Officer:	Debbie Smith
Access to Services Officer:	Rhian Millar

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 to ensure they are consistent with the Council's goals and objectives.
- 1.2 The Audit Plan must provide sufficient coverage 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 and a draft version of the 2023/24 Audit Plan were reported to the Committee at the meeting on 8th March 2023.
- 1.5 The Internal Audit Strategy and Draft Annual Plan 2023/24 were approved by the Corporate Management Team on the 22nd February 2023 and these are now reported to the Governance and Audit Committee for final approval.
- 1.6 Since preparing the draft audit plan, the Chief Auditor has been made aware of possible resource issues extending into 2023/24. At the time of compiling this report, it is envisaged that some sickness absence is likely to continue into the first half of 2023/24. There is also a significant possibility of some time being lost in year due to vacancies, which if occurs we will aim to minimise.
- 1.7 In light of this, the draft plan has been revised. The number of days budgeted for sickness absence has been increased and a number of days have been allocated to a vacancy contingency budget.
- 1.8 The audits listed in original draft plan have also been revisited to ensure that in 2023/24 the team's time will be allocated to those audits that are of the highest priority and/or highest risk i.e., those audits that inform the Chief Auditors Annual Opinion and provide key assurance to the Section 151 Officer. These include the cross-cutting reviews and the fundamental audits. All Service Level audits listed have also been reviewed to ensure the highest risk areas are prioritised in the revised plan.
- 1.9 All audits that are considered the highest priority are noted as 'planned' in appendix 1 and 2 attached. All other audits marked as 'to be confirmed (TBC)' remain on the audit plan for completion should the expected disruption not materialise.

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 2023/24 is attached in Appendix 1.
- 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 2022/23. 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 2 and a list of audits planned for the year is shown in Appendix 3 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.
- 2.6 The Plan includes time for all fundamental audits due in the year. The fundamental audits are those systems that are considered to be most significant to the achievement of the Council's objectives. From 2023/24 we have revised the planned timetable for the fundamental audits, as summarised below:
- i) Fundamental audits that receive a High Assurance rating are moved to a two-year audit cycle, with a full audit being completed every two years.
 - ii) Fundamental audits that receive a Substantial Assurance rating are moved to a two-year audit cycle, with a full audit being completed every two years. In addition to this a follow-up audit will be completed in the first year to re-test all Medium and/or High Risk recommendations.
 - iii) Fundamental audits that receive a Moderate Assurance rating remain on an annual audit cycle, with a full audit being completed every year.
- 2.7 As part of the audit planning process, the corporate and directorate risk registers are reviewed. It should be noted that the control measures documented across the corporate risks have improved over recent years. The updated control measures and associated assurance map as updated by risk owners have been reviewed as part of this year's planning process and internal audit has been able to place some reliance on the documented controls in some instances. However, as in previous years, internal audit's knowledge and experience has continued to be relied upon, in consultation with the Director of Finance & Section 151 Officer and senior staff within the Internal Audit Team, to ensure a suitably balanced and risk targeted audit plan is produced.

- 2.8 As in previous years, progress made by the Internal Audit Section in completing the Audit Plan will be reported to the Governance and Audit Committee on a quarterly basis.
- 2.9 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 Audit Strategy and Plan has a low positive impact across all groups.

- It has been subject to consultation with the Chief 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 Audit Strategy and Plan 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-Internal Audit Strategy 2023/24

Appendix 2-Internal Audit Annual Plan 2023/24 (Summary)

Appendix 3-Internal Audit Annual Plan 2023/24 inc. Scope

Appendix 4-Integrated Impact Assessment



Internal Audit Strategy 2023/24

1. Introduction

- 1.1 The Public Sector Internal Audit Standards (PSIAS) set out the requirements for the Chief Auditor to prepare a risk-based Audit Plan to determine the priorities of Internal Audit, consistent with the Council's goals and objectives.
- 1.2 The Chief Auditor must review and adjust the Plan, as necessary, in response to changes in the Council's business, risks, operations and priorities.
- 1.3 The Audit Plan must incorporate or be linked to a strategic or high-level statement of how Internal Audit will be delivered and developed in accordance with the Internal Audit Charter and how it links to the Council's objectives and priorities. This Internal Audit Strategy provides the strategic, high-level statement.
- 1.4 The Internal Audit Strategy must be reviewed and updated on an annual basis as part of the audit planning process. The purpose of the Internal Audit Strategy and Plan is to:
 - Provide independent and objective overall assurance to the Council and senior management on the adequacy and effectiveness of the control environment including internal control, risk management and governance and to make appropriate recommendations for improvement.
 - Identify the key risks facing the Council to achieving its objectives and determine the corresponding level of audit resources.
 - Add value and support senior management in providing effective control and identifying opportunities for improving value for money.
 - Support the Director of Finance & Section 151 Officer in fulfilling the statutory financial responsibilities.
 - Deliver an Internal Audit service that meets the requirements of the Accounts and Audit Regulations and complies with the PSIAS.
 - Optimise the use of audit resources available and provide an effective service.

2. Internal Audit Objectives

2.1 The PSIAS provides the following definition of internal audit:

'Internal auditing is an independent, objective assurance and consulting activity designed to add value and improve an organisation's operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes'

2.2 The primary purpose of the Internal Audit Section is to provide assurance services which requires the Chief Auditor to provide an annual opinion based on an objective assessment of the control environment comprising governance, risk management and internal control.

2.3 Internal Audit also provides advisory or consulting services which are generally performed at the specific request of management with the aim of improving the control environment and providing advice on proposed changes and improvements.

2.4 Collectively the assurance and consultancy work undertaken by the Internal Audit Section must provide added value and improve the operations of the Council to comply with the definition of internal audit.

3. Internal Audit Resources 2023/24

3.1 The Internal Audit Section is made up of 9.1 full time equivalents in 2023/24 plus the Chief Auditor. The resources and staff structure remain unchanged from 2022/23.

3.2 The total number of days available is 2,366 and after allowing for non-productive days such as holidays and bank holidays, administration, sickness provision, training provision, amendments to audit programmes, clerical support, appraisals and a number of days contingency for unexpected pieces of work that may arise in year gives 1,315 productive days available. A vacancy provision has also been included in the plan for 2023/24.

3.3 It is the Chief Auditor's view that there are sufficient skills, expertise and experience within the Section to provide the full range of audit reviews included in the Internal Audit Annual Plan 2023/24. In addition, it is envisaged that some staff will attend specific training courses throughout the year to further develop the skills within the team.

3.4 The Corporate Fraud Function is also managed by the Chief Auditor and includes three members of staff who are subject to a separate Corporate Fraud Plan. Inevitably there are many links and cross overs between the work of Internal Audit and Corporate Fraud.

4. Assurance Services

- 4.1 A risk-based Internal Audit Plan is prepared annually and is subject to continual review throughout the year. The Plan will be adjusted as necessary in response to changes in the Council's business, risks, operations, programmes, systems and controls.
- 4.2 The Internal Audit Plan is subject to consultation with the Corporate Management Team prior to being approved by the Governance and Audit Committee. Any significant changes to the annual plan identified during the year will be reported to the Governance and Audit Committee.
- 4.3 The Audit Plan details the specific services, systems or establishments to be reviewed in the year. All audits will be performed with the aim of reviewing and evaluating the risk management, internal control and governance arrangements in place, in particular how those elements help achieve the Council's objectives.
- 4.4 A lead auditor is appointed for each audit review to assist in developing the scope of the audit and ensure there is appropriate focus on the key perceived risks, providing assurance and maximising any potential added value. An Audit Brief is prepared for each audit and agreed with management to ensure that the scope, objectives and approach are understood and agreed.
- 4.5 A draft report in a standard format is issued to the appropriate level of management to give them the opportunity to confirm the factual accuracy of the audit findings. The primary purpose of the audit report is to provide an independent and objective opinion on the framework of internal control, risk management and governance in operation and to address any weaknesses identified and to stimulate improvement.
- 4.6 Each audit will be given a Level of Assurance based on the findings of the audit. The Level of Assurance will be High, Substantial, Moderate or Limited.
- 4.7 The draft report will also include Management Action Plan containing recommendations to overcome any control weaknesses or areas of concern. Each recommendation will be classified according to risk and will be High, Medium, Low or Good Practice.
- 4.8 Service management will complete the Action Plan showing their response to each recommendation including the officer responsible for implementing the recommendation and the agreed implementation date.
- 4.9 Following the agreement of the draft report, a final report is issued to the service management and copied to the Head of Service. In the case of schools, the final report is issued to the Chief Education Officer,

Headteacher and Chair of the Governing Body with a request that the full report is presented to the next meeting of the full Governing Body.

- 4.10 Where there has been a disagreement over the audit findings or the perceived risk of the recommendation, this will be recorded in the Action Plan to bring it to the attention of the Head of Service. If the Chief Auditor feels that the risk arising from not implementing the recommendation is significant then this will be brought to the attention of the Section 151 Officer and the Governance and Audit Committee.
- 4.11 Any audit that receives a Moderate or Limited Level of Assurance is reported to the appropriate Directorate Performance and Financial Monitoring (PFM) meeting to ensure that the Corporate Director and Head of Service can monitor progress in implementing the agreed recommendations. A summary of the issues which led to the Moderate or Limited Level of Assurance is also reported to the Governance and Audit Committee in the Quarterly Monitoring Reports.
- 4.12 The outcome of each audit, in particular the Level of Assurance is used by the Chief Auditor in preparing the annual opinion on the control environment which is reported to the Director of Finance & Section 151 Officer and the Governance and Audit Committee in the Internal Audit Annual Report. The annual opinion provides significant input into the Council's Annual Governance Statement.

5. Consultancy Services

- 5.1 In addition to assurance services, the Internal Audit Section also provides a range of consultancy services including:
- Advice and guidance to management in respect of a range of issues including system implementation, compliance with policies, regulations and procedures and internal control requirements.
 - Training.
 - Special investigations including fraud work undertaken by the Corporate Fraud Function.
- 5.2 Internal Audit operates in a consultancy role in advising management in relation to issues within its remit such as the implementation of appropriate controls for new projects, developments and systems.
- 5.3 As the level of consultancy work is unknown at the start of the year, a contingency item is included in the Annual Audit Plan to cover this work.
- 5.4 Any advice or recommendations made in the consultancy role is always made on the basis that they may be reviewed and amended in future as result of an assurance assignment.

6. Internal Audit Service Delivery

- 6.1 The provision of the Internal Audit service is through a directly employed in-house Internal Audit Team.
- 6.2 Given the range and complexity of areas to be reviewed, it is important that the Internal Audit Section includes suitably qualified, experienced and trained staff. To comply with the PSIAS, the Chief Auditor must be a CCAB qualified accountant and be suitably experienced.
- 6.3 The training needs of Internal Audit staff are identified as part of the appraisal process and on an ongoing basis throughout the year. Staff are encouraged to undertake appropriate training including in-house and external courses, in particular those provided by the South Wales Chief Auditors Group, to ensure that their audit skills are enhanced and developed.
- 6.4 All Internal Audit staff are required to conform to the Code of Ethics included in the PSIAS and also any other codes published by any professional bodies of which they are members. An annual declaration of compliance with the PSIAS Code of Ethics is signed by all staff.
- 6.5 Internal Auditors must also have regard to the Committee on Standards in Public Life's Seven Principles of Public Life (10 Principles in Wales) i.e. the Nolan Principles.
- 6.6 The Internal Audit Section is independent and has no other management responsibilities which may impact on its independence. All Internal Audit staff are required to complete an annual Declaration of Interests which identifies any conflicts of interest which may impair their impartiality. Any declarations made are used when preparing the quarterly operational plans to prevent any impairment to independence arising.

7. Follow Up Audits

- 7.1 It is important that action is taken to ensure that agreed recommendations have been implemented within the agreed timescale. The Internal Audit Section has a risk-based follow up policy which dictates the type of follow up audit undertaken.
- 7.2 For all fundamental audits, a check is made during the year to ensure that all recommendations have been implemented within the agreed timescale. The results of this check are reported to the Governance and Audit Committee in the annual Recommendations Tracker Report.
- 7.3 From 2023/24 we have revised the planned timetable for the fundamental audits, as summarised below:

- i) Fundamental audits that receive a High Assurance rating are moved to a two-year audit cycle, with a full audit being completed every two years.
- ii) Fundamental audits that receive a Substantial Assurance rating are moved to a two-year audit cycle, with a full audit being completed every two years. In addition to this a follow-up audit will be completed in the first year to re-test all Medium and/or High Risk recommendations.
- iii) Fundamental audits that receive a Moderate Assurance rating remain on an annual audit cycle, with a full audit being completed every year.

7.4 Any routine audits that received a Moderate or Limited Level of Assurance are subject to a formal follow up visit within 6 months of the issue of the final report. Testing will take place to confirm that any High or Medium Risk recommendations have been implemented and confirmation will be sought from management that any Low Risk or Good Practice recommendations have been implemented.

7.5 The results of the follow up visit will be reported to the service management, Head of Service (or Chair of the Governing Body) and the Governance and Audit Committee.

7.6 Where a routine audit has received a High or Substantial Level of Assurance, no follow up audit is arranged but management are asked to confirm in writing that recommendations have been implemented.

8. Reporting of Internal Audit Activity

8.1 An Internal Audit Monitoring Report is prepared on a quarterly basis and presented to the Director of Finance & Section 151 Officer and the Governance and Audit Committee. The report shows the audits finalised in the quarter and the level of assurance given as well as the number of recommendations made and agreed.

8.2 The report will also include brief details of the audit findings for any audits which received a Moderate or Limited Level of Assurance. Any other work completed in the quarter and details of any follow up audits completed are also included in the report.

8.3 The Chief Auditor also produces an Annual Internal Audit Report which will include the annual opinion on the effectiveness of the framework of governance, risk management and internal control. The Annual Report is presented to the Section 151 Officer and the Governance and Audit Committee.

8.4 The Annual Report will follow the requirements of the PSIAS and will include:

- An opinion of the overall adequacy and effectiveness of the framework of governance, risk management and internal control.
- Disclosure of any qualifications to the opinion together with the reasons for the qualification.
- A summary of the Internal Audit work completed from which the opinion is derived including any reliance placed on the work of any other assurance providers.
- Any issues considered by the Chief Auditor to be particularly relevant to the Annual Governance Statement.
- A comparison of the work undertaken with the planned work, a summary of audit performance for the year including any performance indicators maintained and comments on compliance with the PSIAS and the Quality Assurance and Improvement Programme.

Internal Audit Annual Plan 2023/24

Audit Title	Risk Rating	Status as at 01/04/2023	Corporate Priority	Days
Level 1 – Cross Cutting Reviews – Council Governance & Control				
Corporate Governance Review	Med/High	Planned	Cross Cutting	25
Risk Management	Med/High	Planned	Cross Cutting	15
FOI/SAR/EIR - Follow Up	Med	Planned	Cross Cutting	3
Achieving Better Together – Transformation (inc. workforce strategy and savings delivery) *	New	Planned	Cross Cutting	15
Oracle Cloud / Fusion Project*	New	Planned	Cross Cutting	10
Regional Working*	New	Planned	Cross Cutting	10
Sickness & Overtime Review*	New	Planned	Cross Cutting	15
Total				93
Level 2 – Fundamental Systems - Section 151 Officer Assurance				
Financial Services – (1) Annual Audit, (2) 2-yearly Audit, (2+Follow-up)- 2 yearly Audit plus follow-up.				
Pensions Admin (2)	Med/High	Planned	Section 151 Assurance	20
Teachers Pensions (2)	Med	Planned	Section 151 Assurance	15
Accounts Receivable (1)	High	Planned	Section 151 Assurance	35
Business Rates (NNDR) (2 + Follow-up)	Med/High	Planned	Section 151 Assurance	5
Pension Fund Investments (2)	Med	Planned	Section 151 Assurance	7
Housing Rents (2)	Med	Planned	Section 151 Assurance	20
Accounts Payable (2 + Follow-up)	Med	Planned	Section 151 Assurance	5
Housing & Council Tax Benefit (2)	Med/High	Planned	Section 151 Assurance	40
Council Tax (2 + Follow-up)	Med/High	Planned	Section 151 Assurance	5
Capital Accounting (2)	Med	Planned	Section 151 Assurance	25
Total				177
Level 3 – Service Level Audits – Other Assurance				
Education Planning & Resources	-	TBC	Education	89
Achievement & Partnership Service	-	TBC	Education	20
Vulnerable Learner Service	-	TBC	Education, Safeguarding & Poverty	45
Education Grants & Other	-	TBC	Education, Safeguarding & Poverty	33
Child & Family Services	-	TBC	Safeguarding	40
Adult Services	-	TBC	Safeguarding	83

Adult Services – Directorate Services	-	TBC	Safeguarding	35
Commissioning & Tackling Poverty	-	TBC	Safeguarding	10
Building Services	-	TBC	Economy & Infrastructure, Safeguarding	43
Waste Management & Parks	-	TBC	Economy & Infrastructure, Resource & Biodiversity	5
Highways & Transportation	-	TBC	Economy & Infrastructure	58
Housing & Public Health	-	TBC	Poverty, Safeguarding	171
Cultural Services	-	TBC	Economy & Infrastructure	35
Planning & City Regeneration	-	TBC	Economy & Infrastructure, Resources & Biodiversity	45
Communications & Marketing	-	TBC	Transformation & Council Development	7
Financial Services	-	TBC	Section 151 Assurance	78
Legal, Democratic Services & Business Intelligence	-	TBC	Monitoring Officer Assurance	20
Commercial Services	-	TBC	Section 151 Assurance	10
Digital & Customer Services	-	TBC	Transformation & Council Development	8
Human Resources & Service Centre	-	TBC	Transformation & Council Development	55
Contract Audits	-	TBC	Transformation & Infrastructure	30
Computer Audits	-	TBC	Transformation & Council Development	30
Projects & Special Investigations	-	TBC	Section 151 Assurance	65
Miscellaneous Audits	-	TBC	Section 151 Assurance	30
Total				1045
Grand Total				1315
Other Activities				
Staff Training				48
Holidays, Sickness Absence, Special Leave				589
Admin, Planning, Control, Clerical Support, Audit Programmes, Appraisals				225
Contingency				69
Vacancy Provision				120
Total				1051
Grand Total				2366

* Audits deferred from 2022/23 plan.

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	25	Review and assessment of corporate governance arrangements across the Council. Including review of management assurance controls in the corporate risk register and delegated decision making.
Risk Management	Med/High	Planned	Cross Cutting	15	Annual rolling audit of risk management controls and monitoring in each directorate on a rotational basis.
FOI/SAR/EIR - Follow Up	Med	Planned	Cross Cutting	3	Follow up of moderate audit report issued.
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.
Regional Working*	New	Planned	Cross Cutting	10	New / TBC - Update on current and proposed regional working arrangements
Sickness & Overtime Review*	New	Planned	Cross Cutting	15	New / TBC - Review of sickness and overtime levels across key departments
Level 2 – Fundamental Systems - Section 151 Officer Assurance					
Financial Services – (1) Annual Audit, (2) 2-yearly Audit, (2+Follow-up)- 2 yearly Audit plus follow-up.					
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) (2 + Follow-up)	Med/High	Planned	Section 151 Assurance	5	Collection and administration procedures of National Non-Domestic Rates by the Council – Follow-up review of 22/23 audit findings.
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.

Internal Audit Annual Plan 2023/24

Accounts Payable (2 + Follow-up)	Med	Planned	Section 151 Assurance	5	Review of the controls and effectiveness of all Accounts Payable processes – Follow-up review of 22/23 audit findings.
Housing & Council Tax Benefit (2)	Med/High	Planned	Section 151 Assurance	40	Audit of the Housing Benefit & Council Tax Reduction System and processes
Council Tax (2 + Follow-up)	Med/High	Planned	Section 151 Assurance	5	Review of all Council Tax collection processes and procedures – Follow-up review of 22/23 audit findings.
Capital Accounting (2)	Med	Planned	Section 151 Assurance	25	Review of the controls in place for capital accounting
Level 3 – Service Level Audits – Other Assurance					
Education Planning & Resources					
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.
Morryston 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	TBC	Education	15	Financial and administration procedures in individual school kitchens across the school population.
Catering & Cleaning**	Med	In Progress	Education	3	Ongoing audit from 2022/23 plan.
Schools DBS – Thematic Review	Med	Planned	Education	15	Review of DBS Controls within Schools following main DBS audit highlighting issues
MultiPay Cards Review – Thematic Review	New	TBC	Education	10	New / TBC – review of use of payment cards and controls in schools.
Clydach Primary School	New	Planned	Education	3	Audit at the request of Education.
Crwys Primary School	New	Planned	Education	3	Audit at the request of Education.
Achievement & Partnership Service					
School Improvement Advisors	Med	TBC	Education	10	Review of the School Improvement Advisor (prev. named Challenge Advisors) Service.
School Governor Support Unit	New	TBC	Education	10	Review of the operations of the School Governor Support Unit.
Vulnerable Learner Service					

Internal Audit Annual Plan 2023/24

Additional Learning Needs & Inclusion Team	Med	TBC	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	TBC	Education, Safeguarding & Poverty	10	Review of the Pupil Support team inc. Home Tuition and EOTAS Pathways
Swansea Pupil Referral Unit	Med	TBC	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 22/23
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	TBC	Safeguarding	10	Review of the operations of the service.
Use of Taxis – Authorisations	Med	TBC	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
Western Bay Adoption Service & Adoption Allowances – Follow Up	Med	Planned	Safeguarding	5	Follow-up review of moderate audit report issued in 2022/23.
Adult Services					
Home Care*	Med/High	Planned	Safeguarding	10	Carried forward from 2022/23 Plan.
Integrated Community Equipment Service & Suresprung	Med/High	Planned	Safeguarding	10	Review of controls in the community equipment service and Suresprung
Deprivation of Liberty Safeguards	New	Planned	Safeguarding	10	Added at request of the Chair – Risk Register review.

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Flexible Support Service	Med	TBC	Safeguarding	10	Review of flexible support service within learning disability services.
Adult Services Establishments – Self Assessment Checklists	Med/High	TBC	Safeguarding	25	Self-assessment checklist review and evaluation of establishments providing adult services.
Supporting People Team	Med	Planned	Safeguarding	5	Review of operations and compliance 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					
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	TBC	Safeguarding	10	Review of the operations of the team.
Review of Transitional Placement Arrangements*	New	TBC	Safeguarding	10	Carried forward from 2022/23 Plan.
Commissioning & Tackling Poverty					
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.
Heol y Gors – Plant & Transport**	Med	In Progress	Economy & Infrastructure, Safeguarding	3	Ongoing audit from 2022/23 plan.
Day to Day Repairs/Maintenance Section*	Med	Planned	Economy & Infrastructure, Safeguarding	20	Carried forward from 2022/23 Plan.
Waste Management & Parks					
Cleansing Strategy*	New	TBC	Economy & Infrastructure, Resource & Biodiversity	5	Carried forward from 2022/23 Plan.
Highways & Transportation					

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Concessionary Bus Fares	Med	TBC	Economy & Infrastructure	5	Review of controls in relation to concessionary fares (annual).
Recovery of Abandoned Vehicles	Med/Low	TBC	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	TBC	Economy & Infrastructure	10	Review of the controls in place around CTU Fuel.
Traffic Orders*	High	TBC	Economy & Infrastructure	10	Carried forward from 2022/23 Plan.
Advance Payment Code*	Med	TBC	Economy & Infrastructure	8	Carried forward from 2022/23 Plan.
Live Kilometre Support Grant	n/a	Planned	Economy & Infrastructure	5	Grant Certification
Housing & Public Health					
Housing Options*	Med	Planned	Poverty, Safeguarding	20	Carried forward from 2022/23 Plan.
North Area District Housing Office	Med	Planned	Poverty, Safeguarding	15	Review of the operations of the North DHO
Central Area District Housing Office	Med	TBC	Poverty, Safeguarding	15	Review of the operations of the Central DHO
Leasehold Properties*	Med	Planned	Poverty, Safeguarding	15	Carried forward from 2022/23 Plan.
Home Improvement Team**	Med	In Progress	Poverty, Safeguarding	3	Ongoing audit from 2022/23 plan.
Housing Loans and Grants	Med/High	TBC	Poverty, Safeguarding	25	Review of the controls and management of the various grant and loan schemes in place within Housing
Application Controls – CX System (Flare Replacement)*	Med	Planned	Poverty, Safeguarding	5	Initial review of new application controls of CX
Trading Standards Division**	Med	In Progress	Poverty, Safeguarding	3	Ongoing audit from 2022/23 plan.
Public Protection – Administration Division	Med	TBC	Poverty, Safeguarding	15	Review of the operations of the service.
Licensing Division*	High	Planned	Poverty, Safeguarding	15	Carried forward from 2022/23 Plan.
Registration Service	Med	Planned	Poverty, Safeguarding	15	Review of the operations of the service.
Pollution Control Division*	Med	TBC	Poverty, Safeguarding	10	Review of the Pollution Control Division for compliance with Council policy and procedure
Welsh Housing Quality Standards (WHQS 2 plus Decarbonisation programme)*	New	TBC	Poverty, Safeguarding	10	Carried forward from 2022/23 Plan.

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Rechargeable Works – Follow-up	Med	Planned	Poverty, Safeguarding	5	Follow-up of moderate audit report issued in 2022/23
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	TBC	Economy & Infrastructure	25	Review of processes and procedures in Grand Theatre and the catering function for compliance with council policy.
Destination Lettings (inc. Langland Huts & Thistleboon Caravans) – follow-up	Med	Planned	Economy & Infrastructure	5	Follow-up of moderate report issued in 2022/23.
Planning & City Regeneration					
Swansea Market*	Med	TBC	Economy & Infrastructure, Resources & Biodiversity	20	Review of the procedures and controls in place including income, rents, inventory, H&S, insurance and expenditure
External Funding Team*	Med	TBC	Economy & Infrastructure, Resources & Biodiversity	5	Carried forward from 2022/23 Plan.
Section 106 Agreements*	Med/High	Planned	Economy & Infrastructure, Resources & Biodiversity	10	Carried forward from 2022/23 Plan.
Planning - AONB	Med	TBC	Economy & Infrastructure, Resources & Biodiversity	10	Review of the planning controls and operations of the Area of Outstanding Natural Beauty Team.
Communications & Marketing					
Corporate Marketing*	Low	TBC	Transformation & Council Development	7	Carried forward from 2022/23 Plan.
Financial Services					
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	TBC	Section 151 Assurance	10	Review of the management and control of the various Trusts and Charities under the management of the Council
Accounts Payable Project Bank Accounts*	New	Planned	Section 151 Assurance	8	Carried forward from 2022/23 Plan.

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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.
Non-Residential Care*	Med/High	Planned	Section 151 Assurance, Safeguarding	25	Carried forward from 2022/23 Plan.
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
Legal Services Management of Risk*	Med	Planned	Monitoring Officer Assurance	10	Carried forward from 2022/23 Plan.
Commercial Services					
Formal Contracts & Waivers*	New	Planned	Section 151 Assurance	10	Carried forward from 2022/23 Plan.
Digital & Customer Services Audits					
Corporate Complaints*	Med	Planned	Transformation & Council Development	8	Review of the complaints recording, processing and reporting controls
Human Resources & Service Centre					
Cashiers Office – CCI Reconciliation	Med/High	TBC	Transformation & Council Development	5	Review of the Chief Cashier Imprest reconciliation.
Officers Expenses	Med	TBC	Transformation & Council Development	10	Review of the controls around officer expenses reimbursement.
Purchase Card Admin*	Med/Low	Planned	Transformation & Council Development	15	Carried forward from 2022/23 Plan.
Corporate Learning and Development Team*	New	TBC	Transformation & Council Development	5	Carried forward from 2022/23 Plan.
Management of Absence*	Med/High	Planned	Transformation & Council Development	10	Carried forward from 2022/23 Plan.
Recruitment & Staff Contracts	New	TBC	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					
Contract Register*	Med	Planned	Transformation & Infrastructure	10	Carried forward from 2022/23 Plan.
CPR Compliance Audit	New	Planned	Transformation & Infrastructure	20	New audit introduced from 2023/24 reviewing CPR Compliance per directorate on a rolling programme across:

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					Place, Finance, Education, Social Services and Corporate Services. 2023/24: Social Services Directorate
Computer Audits					
Web Development*	New	TBC	Transformation & Council Development	10	New / TBC – developing the functionality of the Council web pages
Physical & Environmental Controls*	Med	TBC	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 Control –Oracle*	Med	Planned	Transformation & Council Development	5	Review of the Oracle Change Control Procedures, carried out by the Oracle Support Team
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
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	TBC	Transformation & Council Development	10	Review of programme progress and milestones
Net Zero 2030 Programme	New	TBC	Section 151 Officer Assurance	10	New audit – Corporate Risk Register Review. Review of programme progress and milestones.

* Audits deferred from 2022/23 plan. / ** Audits in progress at year end from the 2022/23 plan.

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:

Approval of the Internal Audit Strategy and Annual Plan 2023/24 for the City and County of Swansea as required by the Public Sector Internal Audit Standards.

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

n/a – no impact

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

Integrated Impact Assessment Screening Form

**Q3 What involvement has taken place/will you undertake e.g. engagement/consultation/co-productive approaches?
Please provide details below – either of your activities or your reasons for not undertaking involvement**

Consultation undertaken with the Director of Finance & S151 Officer, Legal, Access to Services, the Corporate Management Team and Heads of Service.

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

a) Overall does the initiative support our Corporate Plan's Well-being Objectives when considered together?

Yes No

b) Does the initiative consider maximising contribution to each of the seven national well-being goals?

Yes No

c) Does the initiative apply each of the five ways of working?

Yes No

d) Does the initiative meet the needs of the present without compromising the ability of future generations to meet their own needs?

Yes No

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

High risk

Medium risk

Low risk

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

Yes

No

If yes, please provide details below

Council Services included within the Internal Audit planned programme of work for 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 ensure internal controls within the areas subject to internal audit reviews as included in the internal audit planned programme of work for 2023/24 are operating effectively.

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 Audit Strategy and Plan 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, the Corporate Management Team and Heads of Service.
- All WFG considerations are positive and any risks identified are low.
- The overall impact of the Audit Strategy and Plan 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: 15/03/23
Approval by Head of Service:
Name: Ben Smith
Position: Director of Finance & S151 Officer
Date: 15/03/23

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

Agenda Item 6



Report of the Interim Director of Corporate Services

Governance and Audit Committee – 12 April 2023

Corporate Risk Overview - Quarter 4 2022/23

Purpose:	The report presents an overview of the status of council's corporate risks to provide assurance to the Committee that they are being managed in accordance with the council's risk management policy and framework.
Report Author:	Richard Rowlands
Finance Officer:	Paul Roach
Legal Officer:	Debbie Smith
Access to Services Officer(s):	Rhian Millar / Catherine Window
For Information	

1. Background

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

2. Corporate Risks as at the end of Quarter 4 2022/23

- 2.1 The following summarises the status of risks recorded in the Corporate Risk Register as at the end of Quarter 4 2022/23 (Note – Appendix A was produced on 30th March 2023 to enable this report to be produced in time for the Committee meeting on 12 April 2023).
- 2.2 There were 4 Red status risks in the Corporate Risk Register as at the end of Q4 2022/23:
- Risk ID 153: Safeguarding.
 - Risk ID 159: Financial Control: Medium Term Financial Plan delivery
 - 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 Q4.
- No new risks were added to the Corporate Risk Register.
- No corporate risks were deactivated.
- No risks were escalated to the Corporate Risk Register.
- No corporate risks were de-escalated from the Corporate Risk Register.
- The RAG status changed Risk ID 94: Pupil attainment and achievement changed from RED to AMBER.

2.3 Appendix A presents the risks recorded on the council's Corporate Risk Register as at 30 March 2023. (Note that March 2023 data will appear in the Q1 2023/24 risk overview report). The reports for each risk include the following information:

- *Risk title and description*...to summarize and describe the risk.
- *Risk Identification (ID) number*...to identify and search for the risk in the register.
- *Risk level*...Corporate level risks.
- *Responsible Officer*...the officer responsible for managing the risk.
- *Councillor*...the Councillor whose portfolio the risk relates to.
- *Last update*...when the risk was last updated in the risk register.
- *Inherent Risk*... the level of risk before Control Measures are applied.
- *Historical RAG*...the level of residual risk assigned historically each month over a 12 month period (Red – High; Amber – Medium; Green – Low). The scores will range from 1-very low to 25-very high (calculated as the likelihood score times by the impact score).
- *Current Control Measures*...live actions assigned to control or mitigate the level of risk. *Last update*...the date of the last time the Control Measure was updated in the risk register. *Risk response*...how the risk is controlled. *Projected Completion*...the date the Control Measure is expected to be implemented.
- *Current impact*...monthly assessment on the level of impact (1 = low; 5 = very high) should the risk come into effect. The graph shows the historical level of impact assigned each month over a 12 month period.
- *Current likelihood*...monthly assessment on how likely the risk is to come into effect (1 = low; 5 = very high). The graph shows the historical level of likelihood assigned each month over a 12 month period.

3. Inherent and Residual Risk.

3.1 As part of the annual review of risk, the Council undertook an assessment of inherent and residual risk on the risks recorded in the risk register, i.e., the level of risk before and after Control Measures are applied. This work was completed in Q4, and modifications have been

made to the Council's risk register to allow responsible officers to record inherent risk and monthly changes to residual risk scores.

- 3.2 Risk Impact and Likelihood ranges from 1 (low) to 5 (very high). Residual and Inherent Risk Scores are calculated as the likelihood score multiplied by the impact score, so ranges from 1-very low to 25-very high.

4. Internal Control Environment and Risk Reporting

- 4.1 The Governance & Audit Committee Chair had requested that Directors attend each quarter on a rotational basis and provide the Committee with presentations regarding the internal control environment, including risk management; this report providing a Corporate Risk overview will coincide with Director's attendance each quarter.

5. Integrated Assessment Implications

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

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

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

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

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

6. Legal Implications

6.1 There are no legal implications.

7. Financial Implications

7.1 There are no financial implications.

Background papers: None

Appendices:

Appendix A – Corporate Risks as at 30 March 2023.

Appendix B – IIA Screening Form

Risk on a Page

Appendix A

Risk Title : Pupil attainment and achievement

Risk ID : 94

Description : 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 contribute effectively to the economic prosperity of the city.

Risk Level : Corporate

Responsible Officer : Helen.Morgan-Rees

Councillor : Robert Smith

Inherent Risk : 16

Last Update : 28/03/2023

Historical RAG :	Mar-22	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb-23
	9	9	9	9	9	6				12		

Current Control Measures

School Profiler and School Issues: A school profiler is used across the Directorate and by internal partners to record school issues; this feeds into a monthly School Issues meeting that provides oversight of all schools and allows support to be provided in a timely and coherent way.

Last Update

28/03/2023

Risk Response

Treat

Projected Completion

31/08/2023

Quality Assurance of Reports: A sample of reports are quality assured to ensure that all reports are evaluative and offer clear feedback to schools.

28/03/2023

Treat

31/08/2023

Monitoring and evaluation visits: The School Improvement Team visit schools regularly and report back on their findings to aid with school improvement across all schools. If required, more intensive support can then be provided from LA officers and working with Partneriaeth our regional Professional Learning partners.

28/03/2023

Treat

31/10/2023

Ongoing Estyn inspection and regulatory activity. The 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 such as low attendance, high exclusion rates, poor behaviour and insufficient support for vulnerable learners, including those needing additional learning provision (ALP) remain in place.

28/03/2023

Treat

31/08/2023

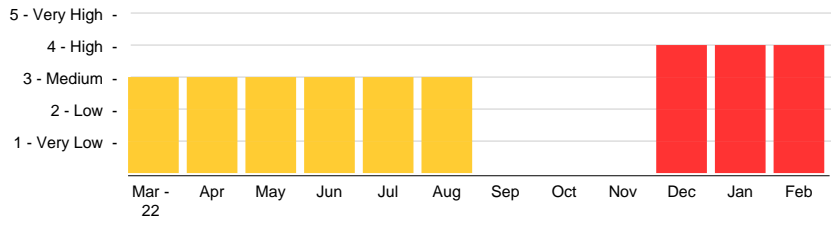
Attendance Strategy: Develop and publish new Attendance Strategy. That will include producing a revised attendance policy and a clear, concise guide to the work of the Education Welfare Service and embed the recommendations of the 2019/20 consultation outcomes. Welsh Government Attendance Guidance will be published in autumn 2023/24.

28/03/2023

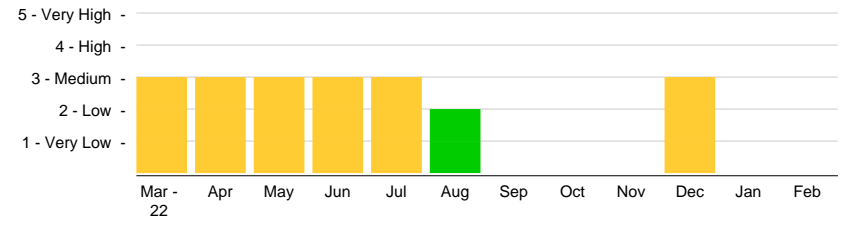
Treat

31/12/2023

Current Impact : 4 - High



Current Likelihood :



Risk on a Page

Risk Title : Safeguarding

Risk ID : 153

Description : 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.

Risk Level : Corporate

Responsible Officer : David.Howes

Councillor : Louise Gibbard

Inherent Risk : 25

Last Update : 23/03/2023

Historical RAG :	Mar-22	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb-23
	16	16	16	16	16	16	16	16	16	16	16	16

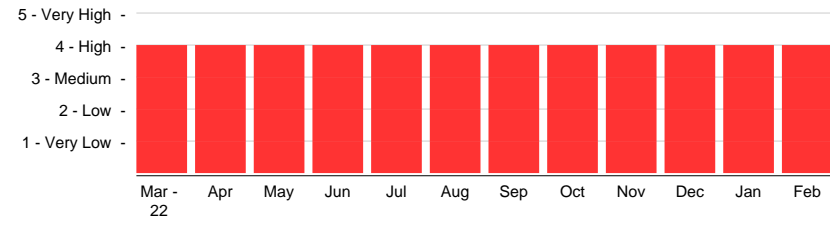
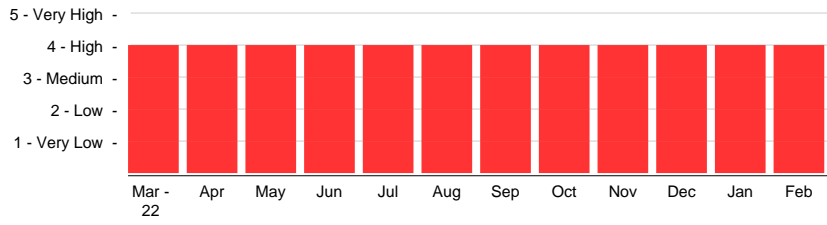
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Current Control Measures	Last Update	Risk Response	Projected Completion
Monitor the effectiveness of safeguarding arrangements bi-monthly at the childrens and adults performance scrutiny panels, the corporate safeguarding board and the regional safeguarding board, quarterly at CMT and monthly at PFM and take appropriate remedial action	07/03/2023	Treat	01/03/2024
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)	07/03/2023	Treat	01/03/2024
Provide specific advice to Welsh Government as to how they can safely implement the eliminate profit from children services policy commitment (including supporting the growth of not for profit looked after children care provision) to avoid inadvertently exacerbating the current lack of placement sufficiency for looked after children	07/03/2023	Treat	01/03/2024
Implement new models for the commissioning local independent domiciliary care provision to build capacity inc. by supporting providers to provide a fair and competitive wage to their staff (within the Council's overall available financial resources)	07/03/2023	Treat	01/03/2024
Invest in increasing the number of Foster Wales Swansea foster carers and the number of in-house residential care beds for children (both locally and regionally) whilst decreasing reliance on independently commissioned foster and residential care placements (within the Council's overall available financial resources)	07/03/2023	Treat	01/03/2024
Implement effective recruitment processes both within the Directorate and the corporate centre (including maintaining a sufficient workforce infrastructure) to ensure that there are no avoidable delays in recruiting to essential posts determined as necessary to maintain a safe and effective social services function (within the Council's overall available financial resources)	07/03/2023	Treat	01/03/2024

Current Control Measures	Last Update	Risk Response	Projected Completion
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	07/03/2023	Treat	01/03/2024
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.	07/03/2023	Treat	01/03/2024
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)	07/03/2023	Treat	01/03/2024
Recruit agency social workers to cover critical gaps in social work capacity	07/03/2023	Treat	01/03/2024
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 care and support needs (within the Council's overall available financial resources)	07/03/2023	Treat	01/03/2024
Implement a 'grow your own' strategy to support an increase in the number of internal staff to pursue the social work qualification	07/03/2023	Treat	01/03/2025
Prioritise a sufficient budget allocation (within the Council's overall available financial resources) to maintain the Council meeting at least the minimum level of statutory service across childrens and adults services	07/03/2023	Treat	01/03/2024
Implement a social work academy in children services to support newly qualified staff to gain the skills and experience to become competent child protection practitioners	07/03/2023	Treat	01/03/2024
Work with NPT Council and the Swansea Bay Health Board to implement a recruitment strategy for overseas staff to fill critical workforce shortages across health and social care	07/03/2023	Treat	01/03/2024
Work with the Health Board to review the current level of partner financial contributions to the funding of integrated intermediate care services (inc maximising regional and national income opportunities) to ensure an effective service offer that reduces or delays recourse to long term managed care (within the Council's overall available financial resources)	07/03/2023	Treat	30/06/2023

Current Impact : 4 - High

Current Likelihood : 4 - High



Risk on a Page

Risk Title : Financial Control - MTFP Delivery

Risk ID : 159

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

Risk Level : Corporate

Responsible Officer : Ben.Smith

Councillor : Robert Stewart

Inherent Risk : 25

Last Update : 29/03/2023

Historical RAG :	Mar-22	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb-23
	25	25		25	25	25	25	25	25	25	25	25

Current Control Measures

Last Update

Risk Response

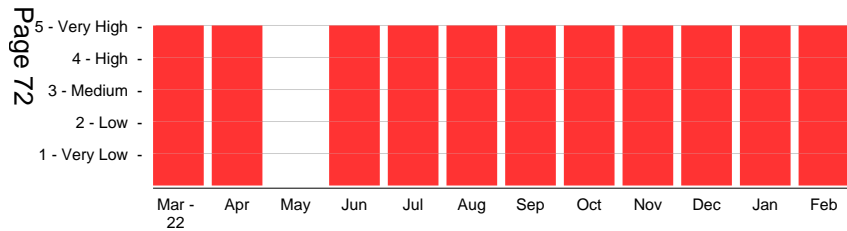
Projected Completion

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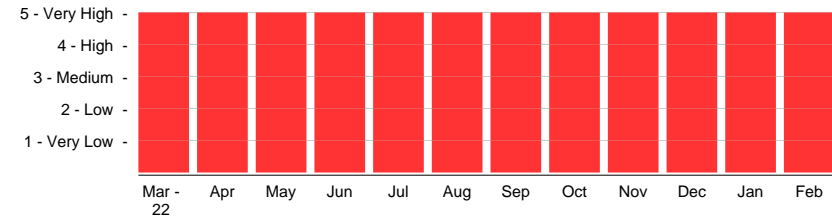
Further development work to progress on transformation agenda over medium term through Achieving Better Together reshaping programme.	29/03/2023	Treat	30/06/2023
The S151 Officer to issue forthright and formal advice on the adequacy of budgets as part of budget setting, including the central inflation provision and contingency over the medium term taking into account all known pressures including prices.	29/03/2023	Treat	30/06/2023
Agree modest virements in conjunction with the S151 Officer and report more sizeable issues for decision through Cabinet on S151 Officer advice around releases from central inflation provision (£4m) and contingency (£3.5m) in year.	29/03/2023	Treat	30/06/2023
PFM (Performance and Financial Management/Monitoring) process monthly is well established and understood by all officers with appropriate escalation mechanism to S151 Officer, Chief Executive and Cabinet if non compliance	29/03/2023	Treat	30/06/2023
Agreed and well established quarterly reporting plan in place to document and record at Cabinet all actions or non actions in services to contain spending	29/03/2023	Treat	30/06/2023
Extant spending restrictions published to all staff and reviewed and many controls continue to be directly exercised by CMT in relation to filling vacant posts, restructures, regrades and committing contract sums	29/03/2023	Treat	30/06/2023
Services to ensure that inflation pressures are managed and contained within cash limits agreed at the time the budget and MFTP are set.	29/03/2023	Treat	30/06/2023
Compliance within Financial Procedure rules so that spend remains within budget, including permitted virements.	29/03/2023	Treat	30/06/2023

Current Control Measures	Last Update	Risk Response	Projected Completion
Identify uncontrollable inflation pressures as variances in the monthly PFM budget reporting cycles and quarterly through to Cabinet.	29/03/2023	Tolerate	30/06/2023
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.	29/03/2023	Tolerate	30/06/2023
Covid disruption	29/03/2023	Tolerate	30/06/2023
COVID-19 Recovery Plan : Future Council - Finance - New MTFP. Linkages with Achieving better Together Can be refreshed after CSR 2021. Do expect multi year settlement from Welsh Government a possibility which will aid medium term certainty.	29/03/2023	Treat	30/06/2023

Current Impact : 5 - Very High



Current Likelihood : 4 - Very High



Risk on a Page

Risk Title : Cyber, data and digital security

Risk ID : 222

Description : If the council does not have robust cyber, data and digital security measures and systems and behaviours in place, embedded and working as best as they can be then it will not be protected from cyber threats, disruption to service delivery, possible loss of information including confidential information and associated fines and reputational damage.

Risk Level : Corporate

Responsible Officer : Sarah.Lackenby

Councillor : David Hopkins

Inherent Risk : 20

Last Update : 28/03/2023

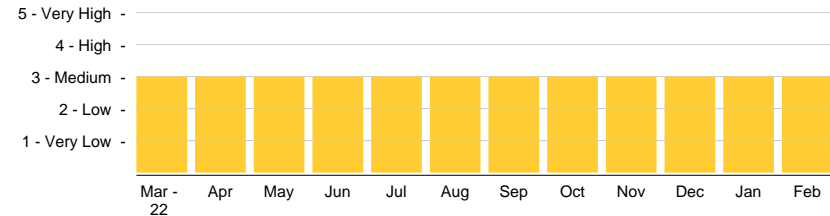
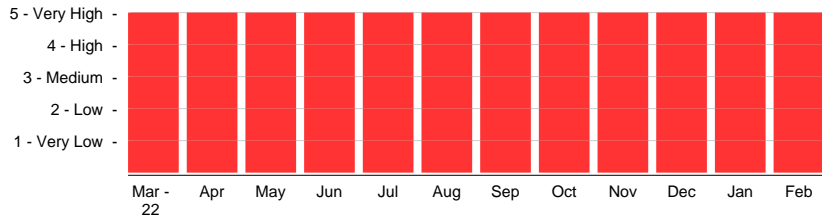
Historical RAG :	Mar-22	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb-23
	15	15	15	15	15	15	15	15	15	15	15	15

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Current Control Measures	Last Update	Risk Response	Projected Completion
Communication to users to keep up awareness	28/03/2023	Treat	30/06/2023
Constant monitoring and surveillance of cyber risks by Security Office using system and tools in place. Situation reported monthly to Digital Services Board and Information Governance Board chaired by SIRO.	28/03/2023	Treat	31/12/2023
New tools from Microsoft being reviewed to provide phishing test as part of continued vigilance and education to users on cyber security	27/02/2023	Treat	31/05/2023
DR test training completed for Digital Services team. Simulated test of a cyber attack. Training to be provided to HoS and CMT	27/02/2023	Treat	31/05/2023

Current Impact : 5 - Very High

Current Likelihood : 3 - Medium



Risk on a Page

Risk Title : Emergency Planning, Resilience and Business Continuity

Risk ID : 235

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

Risk Level : Corporate

Responsible Officer : Ness.Young

Councillor : David Hopkins

Inherent Risk : 9

Last Update : 28/03/2023

Historical RAG :	Mar-22	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb-23
	9	9	9	9	9	9	9	9	9	9	9	9

Current Control Measures

Last Update

Risk Response

Projected Completion

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

28/03/2023

Treat

31/03/2024

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

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

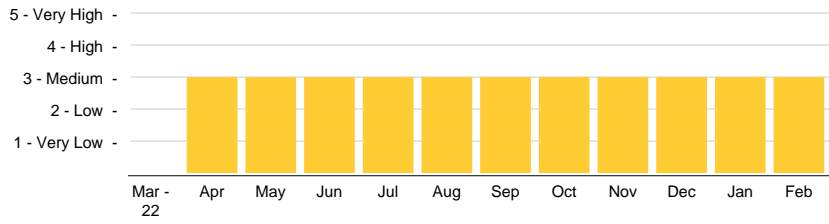
EMS Delivery plan under development for 23-24 16th Feb 23.

28/03/2023

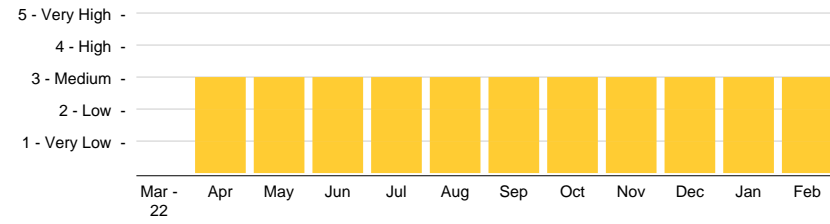
Treat

31/03/2024

Current Impact : 3 - Medium



Current Likelihood : 3 - Medium



Risk on a Page

Risk Title : Health & Safety

Risk ID : 236

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

Risk Level : Corporate

Responsible Officer : Ness.Young

Councillor : David Hopkins

Inherent Risk : 8

Last Update : 28/03/2023

Historical RAG :	Mar-22	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb-23
	8	8	2	8	8	8	8	8	8	8	8	8

Current Control Measures

1. Maintain the Corporate Health & Safety Policy, which clearly identifies the Health & safety responsibilities of every level of employee, and review (including subordinate policies) every 3 years or if significant change occurs, such as a change in statute, leader or statute changes.
2. Provide the Corporate Health & Safety Policy to all staff during induction and provide mandatory Health & Safety training framework for all employees.
3. Continue Bi-annual Health & Safety Committee meetings chaired by each Director and made up of employee and management representatives and trade unions, supported by competent H&S Officers who provide statistical reports, advice and any updates from the Health & Safety Executive.

Last Update

Risk Response

Projected Completion

28/03/2023

Treat

31/03/2024

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

28/03/2023

Tolerate

31/03/2024

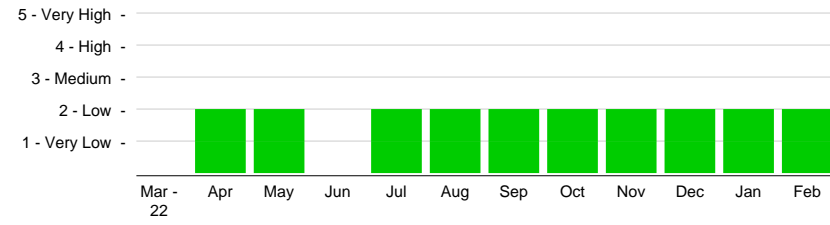
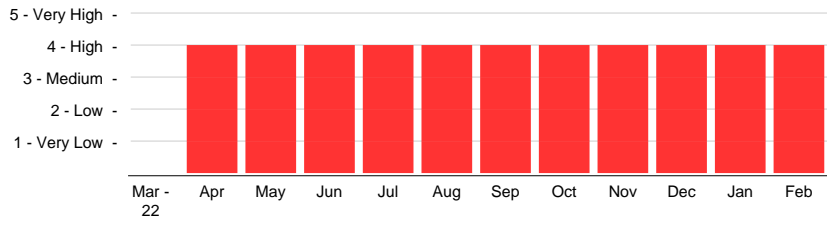
Continue to ensure that there is appropriate H&S training and administer Corporate H&S training records and qualification refresher recalls and issue compliance reports to services on a bi-annual basis monitored by the Senior H&S Training Officer.

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

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

Current Impact : 4 - High

Current Likelihood : 2 - Low



Risk on a Page

Risk Title : Local economy and infrastructure

Risk ID : 269

Description : If the local economy and infrastructure is not transformed and supported to be resilient to economic challenges and changes to government policy on climate change, including flood risk and associated regulatory restrictions, and does not take advantage of opportunities to attract new development and 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 citizens.

Risk Level : Corporate

Responsible Officer : Mark.Wade

Councillor : Robert Stewart

Inherent Risk : 25

Last Update : 16/03/2023

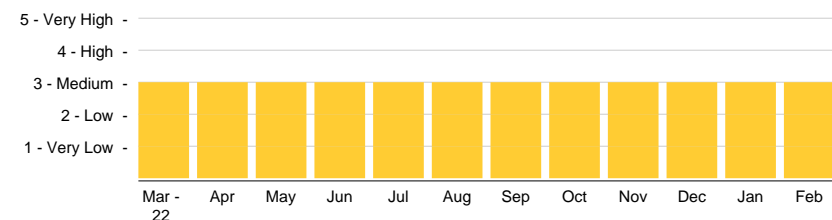
Historical RAG :	Mar-22	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb-23
	9	9	9	9	9	9	9	9	9	9	9	9

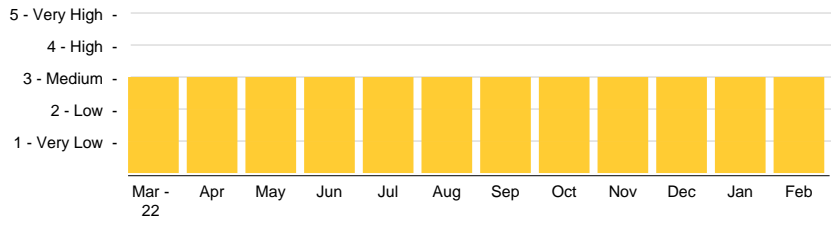
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Current Control Measures	Last Update	Risk Response	Projected Completion
Review WG TAN 15 consultation and provide guidance o any changes required.	16/03/2023	Treat	30/04/2023
Urban Splash now appointment as long-term investment partner to deliver future phases of investment and to capitalise on the progress made via city deal projects. Initial design phases underway.	04/01/2023	Treat	31/12/2023
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.	04/01/2023	Treat	31/12/2023
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.	05/12/2022	Treat	31/07/2023

Current Impact : 3 - Medium

Current Likelihood : 3 - Medium





Risk on a Page

Risk Title : Impact of Poverty

Risk ID : 290

Description : If there is increased demand on Council services due to an increased number of residents experiencing the impact of poverty due to 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.

Risk Level : Corporate

Responsible Officer : Amy.Hawkins

Councillor : Alyson Pugh

Inherent Risk : 9

Last Update : 15/03/2023

Historical RAG :

Mar-22	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb-23
9	9	9	9	9	9	9	9	9	9	9	9

Current Control Measures

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

Last Update

15/03/2023

Risk Response

Treat

Projected Completion

31/03/2024

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.

15/03/2023

Treat

31/03/2024

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.

31/10/2022

Treat

31/12/2023

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.

31/10/2022

Treat

31/12/2023

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.

31/10/2022

Treat

31/12/2023

Provide targeted advice on financial inclusion to people who are struggling with accessing the support to manage their debts, to address their needs in a timely, effective manner.

31/10/2022

Treat

31/12/2023

Current Control Measures

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.

Last Update

31/10/2022

Risk Response

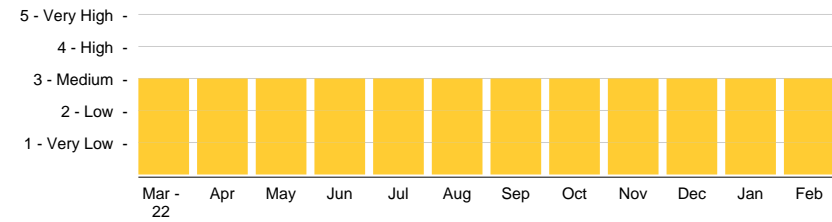
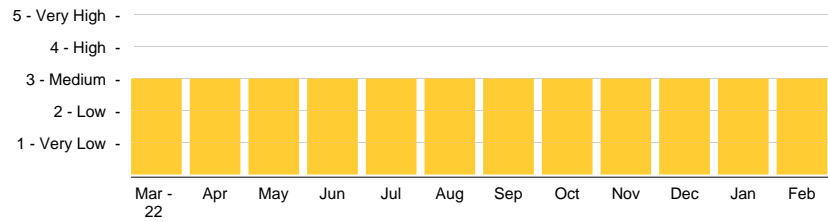
Treat

Projected Completion

31/12/2023

Current Impact : 3 - Medium

Current Likelihood : 3 - Medium



Risk on a Page

Risk Title : Oracle Fusion Project Implementation

Risk ID : 309

Description : If the ORACLE Fusion upgrade is not implemented by April 2023 the council will incur additional costs and further delay will put business continuity of critical back office systems at risk.

Risk Level : Corporate

Responsible Officer : Sarah.Lackenby

Councillor : David Hopkins

Inherent Risk : 20

Last Update : 28/03/2023

Historical RAG :	Mar-22	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb-23
	12	12	12	12	20	20	20	20	8	8	8	8

Current Control Measures

Daily monitoring by the implementation Team and Project lead of the programme risk register with red risks and issues escalated to the Design Authority fortnightly, Executive Steering Board fortnightly and CMT.

Last Update

28/03/2023

Risk Response

Tolerate

Projected Completion

30/06/2023

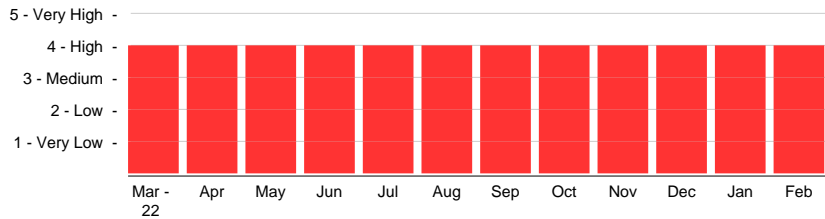
Weekly monitoring by the Project leads of capacity and remedial actions plans put in place, agreed at Executive Steering Board fortnightly and escalated to CMT/Cabinet where appropriate.

28/03/2023

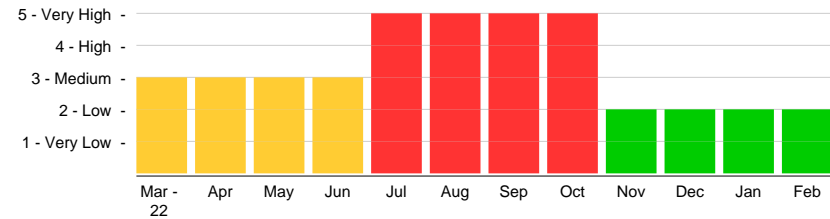
Tolerate

30/06/2023

Current Impact : 4 - High



Current Likelihood : 2 - Low



Risk on a Page

Risk Title : Corporate Transformation Plan

Risk ID : 333

Description : If the council does not have a robust and deliverable Corporate Transformation Plan it will struggle to coordinate and deliver the most significant changes needed to its services and operating model to respond effectively to the external challenges it is facing.

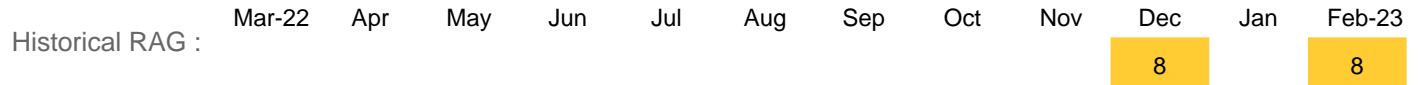
Risk Level : Corporate

Responsible Officer : Ness.Young

Councillor : Andrea Lewis

Inherent Risk : 16

Last Update : 02/03/2023

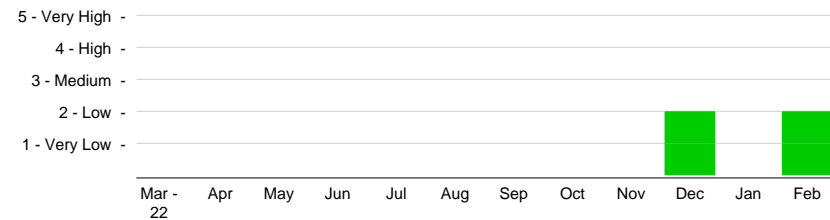
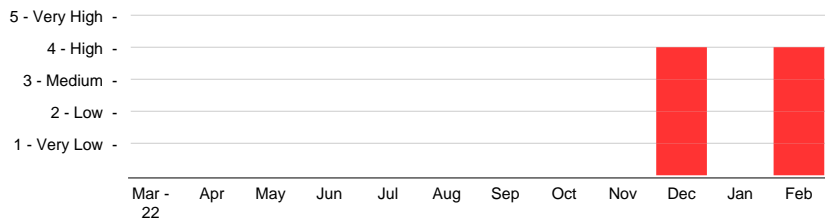


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Current Control Measures	Last Update	Risk Response	Projected Completion
Digital Transformation Programme, supported by a business case, to be developed to implement the Council's Digital Strategy as a key programme in the Corporate Transformation Plan	08/02/2023	Treat	27/04/2023
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	08/02/2023	Treat	27/04/2023
Corporate Transformation Plan to be developed, articulating specific projects and programmes and governance, to be presented to Cabinet for approval	08/02/2023	Treat	27/04/2023

Current Impact : 4 - High

Current Likelihood : 2 - Low



Risk on a Page

Risk Title : Cost of living crisis

Risk ID : 334

Description : 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.

Risk Level : Corporate

Responsible Officer : Carol.Morgan

Councillor : Andrea Lewis

Inherent Risk : 25

Last Update : 28/03/2023

Historical RAG :	Mar-22	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb-23
										16	16	16

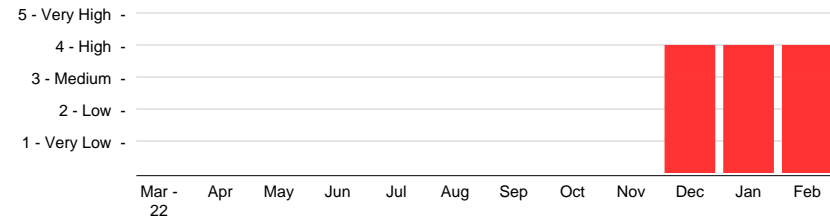
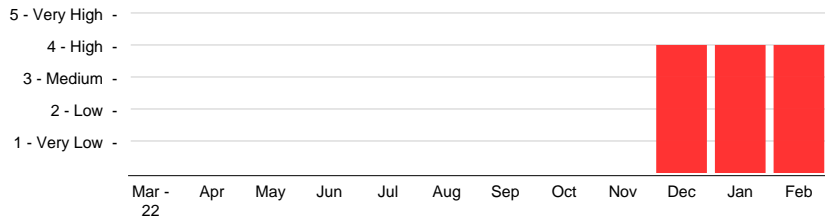
Current Control Measures

	Last Update	Risk Response	Projected Completion
Provide individuals with help and advice regarding homelessness issues, housing benefit and rent arrears.	28/03/2023	Treat	15/12/2023
Lobby Welsh Government to supply more financial resources to Local Authorities to tackle the cost of living crisis.	16/12/2022	Treat	15/12/2023
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.	16/12/2022	Treat	15/11/2023

Page 84

Current Impact : 4 - High

Current Likelihood : 4 - High



Risk on a Page

Risk Title : Workforce recruitment and retention

Risk ID : 335

Description : 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.

Risk Level : Corporate

Responsible Officer : Ness.Young

Councillor : David Hopkins

Inherent Risk : 12

Last Update : 27/03/2023

	Mar-22	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb-23
Historical RAG :										6		6

Current Control Measures

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.

Last Update

27/03/2023

Risk Response

Tolerate

Projected Completion

30/04/2023

Review market supplement policy and those posts receiving supplements by April 2023 to assess impact on attraction strategy and retention rates in critical posts, and make decisions on whether to cease or continue with such supplements.

27/03/2023

Tolerate

30/04/2023

Quarterly reporting provided to Directorates for PFM to highlight areas of concern and consider targeted approaches accordingly.

27/03/2023

Tolerate

30/04/2023

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.

27/03/2023

Treat

31/05/2023

Wellbeing initiatives. Implement activities contained in the Workforce Strategy; particularly those covered in Strand 8 Supporting Our Workforce.

27/03/2023

Treat

30/04/2023

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 Selection Policy so that it meets with employment legislation, best practice and Council need; further development of our Recruitment Attraction Approach; a review of Application Process so that it is compliant with legislation and is seen to be supportive to applicants; upskilling of recruiting managers so that they are appropriately trained in unconscious bias training; and that all employees who are involved in recruitment panels follow correct processes in conducting recruitment interviews. particularly those covered in Strand 4 Workforce Planning, Strand 5 Workforce Development, Strand 6 Recruitment and Retention, Strand 7 Recognising Performance.

27/03/2023

Treat

31/10/2023

Current Control Measures

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.

Last Update

16/02/2023

Risk Response

Tolerate

Projected Completion

30/06/2023

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.

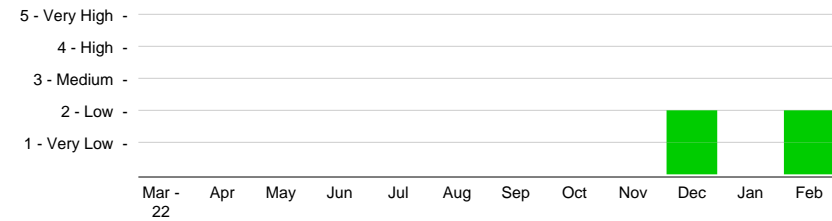
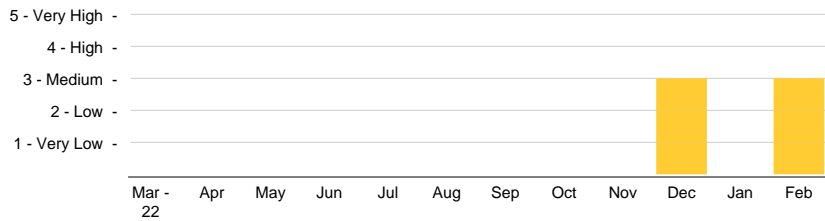
16/02/2023

Treat

30/04/2023

Current Impact : 3 - Medium

Current Likelihood : 2 - Low



Risk on a Page

Risk Title : Mandatory training

Risk ID : 336

Description : 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.

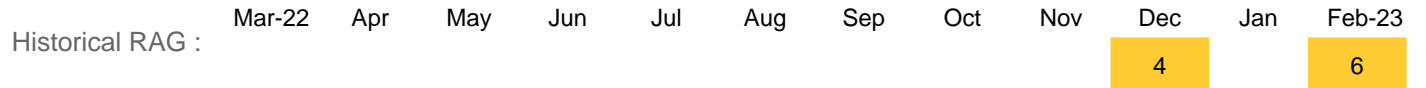
Risk Level : Corporate

Responsible Officer : Ness.Young

Councillor : David Hopkins

Inherent Risk : 12

Last Update : 27/03/2023

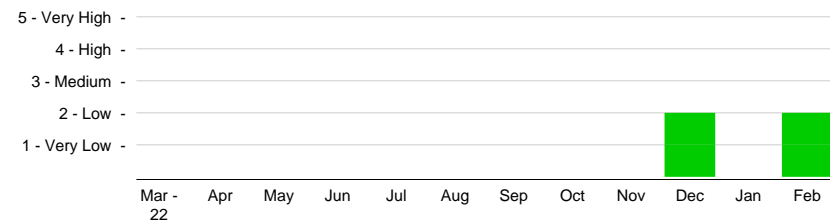
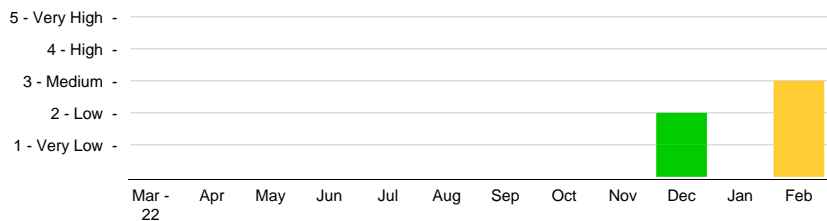


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Current Control Measures	Last Update	Risk Response	Projected Completion
12 month Corporate objective rolled out to organisation on completion of mandatory training to be included in new Performance and Goals Fusion module, commencing April 2023.	27/03/2023	Treat	30/04/2023
Regular Quarterly and annual reports to CMT on compliance levels by Directorate.	27/03/2023	Treat	30/04/2023
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.	27/03/2023	Treat	30/04/2023
Establishment of Corporate objective to measure against completion of mandatory training, reportable quarterly via Oracle post April 2023.	27/03/2023	Treat	30/04/2023
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	27/03/2023	Treat	30/04/2023

Current Impact : 3 - Medium

Current Likelihood : 2 - Low



Risk on a Page

Risk Title : Social Cohesion

Risk ID : 337

Description : 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.

Risk Level : Corporate

Responsible Officer : David.Howes

Councillor : Alyson Pugh

Inherent Risk : 16

Last Update : 20/03/2023

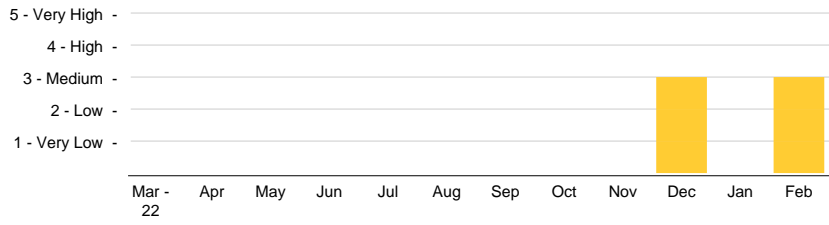
Historical RAG :	Mar-22	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb-23
										9		9

Current Control Measures

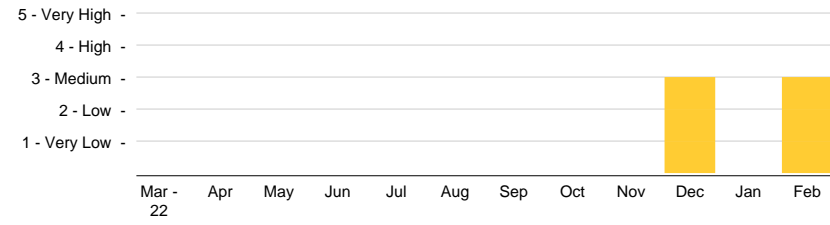
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	Last Update	Risk Response	Projected Completion
Ensure prevention of hate, exploitation and extremism is a priority with an action plan under the revised Safer Swansea priorities which will be reviewed quarterly by the Safer Swansea Partnership throughout 23/24	15/03/2023	Treat	30/04/2023
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	15/03/2023	Treat	30/04/2023
Ensure effective partnership working arrangements to develop supportive networks together through PSB and other key partnership arrangements transpiring out of the new newly developed Wellbeing Plan	15/03/2023	Treat	30/04/2023
Utilise opportunities through the Shared Prosperity fund to join up and embed community engagement and involvement with all ages and all communities to develop shared values and empowered communities, with a plan in place by 30.04.23	22/02/2023	Treat	30/04/2023
Ensure tension monitoring is reported and action taken to mitigate emerging community tensions with a clear action plan in place under the Safer Safety Partnership throughout 23/24	22/02/2023	Treat	30/04/2023
Commission a research project to ensure complimentary and inclusive policy and decision-making to ensure social cohesion issues are considered in the development of plans and strategies across the council	22/02/2023	Treat	30/06/2023
Complete implementation of the findings from the Independent Learning Review into the events at Mayhill	22/02/2023	Treat	30/04/2023
Engagement and involvement with minority communities to understand what matters and promote community cohesion and mitigate tensions, through the Partnership & Involvement Team.	29/12/2022	Treat	30/04/2023

Current Impact : 3 - Medium



Current Likelihood : 3 - Medium



Risk on a Page

Risk Title : Net Zero 2030 target

Risk ID : 338

Description : 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.

Risk Level : Corporate

Responsible Officer : Mark.Wade

Councillor : Andrea Lewis

Inherent Risk : 25

Last Update : 27/03/2023

Historical RAG :	Mar-22	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb-23
										6	9	9

Current Control Measures

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

Last Update

Risk Response

Projected Completion

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.

29/12/2022

Treat

30/04/2023

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.

29/12/2022

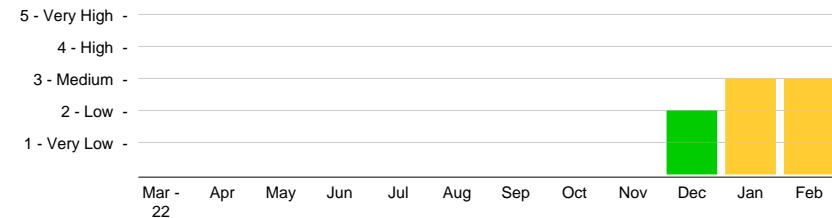
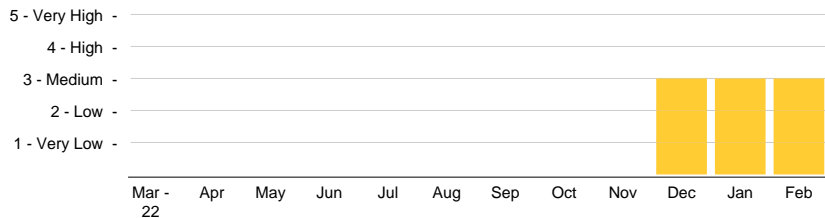
Treat

30/04/2023

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Current Impact : 3 - Medium

Current Likelihood : 3 - Medium



Integrated Impact Assessment Screening Form – Appendix B

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

Which service area and directorate are you from?

Service Area: SDU

Directorate: Corporate Services

Q1 (a) What are you screening for relevance?

- New and revised policies, practices or procedures
- Service review, re-organisation or service changes/reductions, which affect the wider community, service users and/or staff
- Efficiency or saving proposals
- Setting budget allocations for new financial year and strategic financial planning
- New project proposals affecting staff, communities or accessibility to the built environment, e.g., new construction work or adaptations to existing buildings, moving to on-line services, changing location
- Large Scale Public Events
- Local implementation of National Strategy/Plans/Legislation
- Strategic directive and intent, including those developed at Regional Partnership Boards and Public Services Board, which impact on a public bodies functions
- Medium to long term plans (for example, corporate plans, development plans, service delivery and improvement plans)
- Setting objectives (for example, well-being objectives, equality objectives, Welsh language strategy)
- Major procurement and commissioning decisions
- Decisions that affect the ability (including external partners) to offer Welsh language opportunities and services
- Other

(b) Please name and fully describe initiative here:

Quarter 4 2022/23 Corporate Risk Overview. High level summary of the overall status of Corporate Risk in the Council during Q4.

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

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

Integrated Impact Assessment Screening Form – Appendix B

- Q3** What involvement has taken place/will you undertake e.g. engagement/consultation/co-productive approaches?
Please provide details below – either of your activities or your reasons for not undertaking involvement

Not applicable - Quarter 4 2022/23 Corporate Risk Overview. High level summary of the overall status of Corporate Risk in the Council during Q4.

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

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

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

High risk

Medium risk

Low risk

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

Yes

No

If yes, please provide details below

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

Yes

No

If yes, please provide details below

- Q8** What is the cumulative impact of this proposal on people and/or communities when considering all the impacts identified within the screening and any other key decisions affecting similar groups/ service users made by the organisation?

(You may need to discuss this with your Service Head or Cabinet Member to consider more widely if this proposal will affect certain groups/ communities more adversely because of other decisions the organisation is making. For example, financial impact/poverty, withdrawal of multiple services and whether this is disadvantaging the same groups, e.g., disabled people, older people, single parents (who are mainly women), etc.)

Integrated Impact Assessment Screening Form – Appendix B

Outcome of Screening – Quarter 4 2022/23 Corporate Risk Overview. High level summary of the overall status of Corporate Risk in the Council during Q4.

- Q9** Please describe the outcome of your screening using the headings below:
- Summary of impacts identified and mitigation needed (Q2)
 - Summary of involvement (Q3)
 - WFG considerations (Q4)
 - Any risks identified (Q5)
 - Cumulative impact (Q7)

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

Full IIA to be completed

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

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

Screening completed by:
Name: R Rowlands
Job title: Strategic Delivery & Performance Manager
Date: 30/03/23
Approval by Head of Service:
Name: Lee Wenham
Position: Head of Communications & marketing
Date: 30/03/23

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

Agenda Item 7



Report of the Interim Director of Corporate Services

Governance & Audit Committee – 12 April 2023

Corporate Services Directorate: Internal Control Environment 2022/23

Purpose:	The report presents Corporate Services' control environment, including risk management, in place to ensure functions are exercised effectively; there is economic, efficient and effective use of resources, and; effective governance to secure these arrangements.
Report Author:	Joanne Portwood
Finance Officer:	Paul Roach
Legal Officer:	Debbie Smith
Access to Services Officer:	Rhian Millar
For Information	

1. Background and Key Points

- 1.1 Corporate Services leads on ensuring the Council fulfils all of its statutory duties and exercises its functions effectively, using its resources well and governs itself properly by working in line with the requirements set out in the Well-being of Future Generations Act (Wales) Act 2015. Corporate services works to support services across the Council and plays a key role in leading on the Council's Corporate transformation plan. It provides a community leadership role through partnership working and promotes local democracy.
- 1.2 Corporate Services leads on, as well as participates in many of the common control processes. This includes:
 - corporate planning and review;
 - performance measurement and management;
 - risk identification and management;
 - the development and maintenance of all HR policies;
 - information governance;

- data security;
- external audit liaison;
- scrutiny.

1.3 The assurance framework includes the following key elements:

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

1.4 Key aspects of Corporate Services' arrangements include:

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

2. Risk Management and Business Continuity

- 2.1 All relevant risks, are identified, evaluated, responded to, recorded, escalated, controlled, and monitored and reported in a timely manner and in line with the Council's approved Risk Management Policy and Framework.
- 2.2 Risks within Corporate Services are identified and managed at appropriate levels (corporate, directorate, service, programme/project), and as far as possible mitigated, as part of the service review and planning cycle processes and ongoing self-evaluation. Monitoring is conducted through the Directorate performance management and reporting mechanisms at each monthly DMT/PFM meeting and escalates/de-escalates risks to and from the corporate risk register.
- 2.3 Programme and project level risks associated with Human Rights City programme, the Oracle Fusion project, the Digital Transformation programme,

the Workforce and OD Transformation programme, the Hybrid meetings project and the Conducting Elections project are managed in line with corporate requirements.

- 2.4 The corporate online system is used for documenting and managing risks and all risks are evaluated and RAG rated (based on likelihood and impact) and updated at the end of each month. The risk management process is reported to the Governance and Audit Committee regularly.
- 2.5 Integrated Impact Assessments (IIAs) are required for decision making, e.g. at Cabinet (the executive level). If we identify a policy, change or review that requires a decision then an IIA must be completed at the inception stage
- 2.6 Areas of greatest assessed risk at a directorate level currently include:
 - ICT disaster recovery arrangements - ensuring arrangements are in place in the event of a disaster.
 - Guildhall data centre - confirming and completing the Guildhall Data Centre refurbishment procurement route to deadlines, ensuring that the Community Hub and Civic Centre Relocation and IT infrastructure are delivered.

3. Performance Management / KPI's

- 3.1 Corporate Services has a set of high-level strategic priorities that are reviewed on an annual basis. In addition, the Directorate has six overarching Service Plans, one per Head of Service, updated annually at the end of each financial year in line with corporate planning requirements. Priorities identified in the Corporate Plan 2022-2023 Corporate plan - Swansea are reflected in, addressed and delivered through Corporate Services Strategic Priorities, Service Plans and Team Plans.
- 3.2 KPI and benchmarking data are collected for all key areas of service delivery and for corporate priorities and are used to measure and report performance and to drive improvement actions.
- 3.3 As well as the corporate requirement to hold monthly PFM meetings, Corporate Services have monthly Directorate Management Team meetings which are used to monitor and report the impact of service delivery.
- 3.4 The Interim Director and Heads of Service all have clear personal objectives for 2022-23 which are monitored monthly at 121 meetings. Individual performance is monitored and managed through supervision, 121 meetings and the personal appraisal system and staff are clear as to their objectives and training and development needs. This includes reviewing progress of the previous year's objectives, and development plans and objectives are set based on their Team Plans' objectives for the coming year. Reviews of progress are conducted as part of the monthly one-to-one meeting between managers and their direct reports. All new Directorate staff have undertaken induction training.

- 3.5 Managers and team leaders hold regular meetings with their teams, where progress against key priorities and targets are discussed and staff are given the opportunity to raise risks and issues and hear wider directorate and corporate communications. All staff have regular one-to-one meetings with their managers/team leaders for performance monitoring and pastoral support.
- 3.6 The 'Goals and Performance' module of Oracle Fusion will be live for usage from April 2023 and all staff will be able to record their performance objectives and personal development objectives online, with details of their regular performance check-ins being recorded and the ability to hold an annual appraisal at the end of 2023/24. All network users with an ESS account will have access to this functionality and be expected to utilise it in order to hold organisational data on performance.

4. Planning and Decision Making

- 4.1 Corporate Services have robust monitoring and management structures, processes and practices in place, to appropriately review delivery against planned targets and outcomes, and to monitor and manage all aspects of financial, performance and service delivery risk.
- 4.2 Corporate Services have worked effectively and sustainably to deliver the Corporate Plan. The Directorate leads on the development, review and monitoring of the Council's Corporate Plan. Progress is assessed through a self-reflection tool and other evidence and reported each year to Council in the annual well-being and self-assessment report, the Annual Review of Performance. Corporate level KPIs are established to help measure progress meeting the Council's well-being objectives, which are reported through quarterly and annual performance monitoring reports. The performance monitoring reports are considered at Corporate Management Team and by the public through Cabinet and Service Improvement & Finance Scrutiny Panel. The performance monitoring reports form part of the evidence used to produce the Annual Review of Performance. Internal Audit undertook a review of the Council's corporate performance management arrangements in 2021/22 and concluded that the arrangements provide a high level of assurance.
- 4.3 The Directorate's Service Plans also clearly outline how it has worked sustainably and achieving corporate priorities and objectives and managing associated risks. Last year, Corporate Services focused on delivering key commitments in the Corporate Plan 2022-23 including activity which focused on:
Transformation, involvement in Local Democracy, Equality & Human Rights, Workforce Development, the implementation of the Digital First strategy, Partnership working and Community Involvement.

5. Budget and Resources Management

- 5.1 Throughout Corporate Services, there are robust mechanisms in place to deliver the budget with strong and effective budget monitoring and control including monthly meetings between the Principal Accountant and Heads of Service, monthly meetings between Heads of Service and delegated budget managers, a review of the directorate's financial position and forecast outturn at DMT / PFM, 121 meetings between Interim Director Corporate Services and Heads of Service where in-year budget monitoring is a standard agenda item and 121s with managers to review budgets; budget update is a standing item on DMT agenda.
- 5.2 In line with corporate requirements, Corporate Services hold Performance and Financial Management meetings (PFM). This group monitors the progress of and addresses any issues:
- Team Improvement Plans, objectives and targets.
 - Key performance indicators (KPIs).
 - Corporate, directorate and service risks.
 - Capital and revenue budgets.
 - Freedom of Information Act (FOI) requests; Subject Access Requests (SAR) and complaints.
 - Directorate's sickness levels.
 - Cases of fraud.
 - Headcount reductions.
 - Procurement and financial controls.
 - Preparations for, and actions arising from, local authority inspections/regulatory activity.

6. Fraud and Financial Impropriety

- 6.1 Corporate Services' functions, partnerships, and collaborations have robust controls in place to prevent and promptly detect fraud, bribery, and corruption, and all frauds and suspected financial irregularities are referred to the Head of Finance, Internal Audit and Corporate Fraud Team in accordance with FPR 12. The Council has a corporate fraud policy in place and available to all staff through StaffNet.
- 6.2 Service level arrangements are in place within the directorate to prevent and promptly detect fraud, bribery and corruption. Within Digital and Customer Services there is a separation of duties and controls which are audited as part of statement of accounts by Audit Wales. Customer Services follow policies and procedures with regards to the handling of cash. Within HR and the Service Centre, a whistleblowing policy has been developed which advises employees and managers on how to safely report any concerns relating to fraud, bribery and corruption. Within Legal & Democratic Services a conflict check is undertaken when legal officers open files and a robust process is in place for declaring Interests for both Members & Officers within 28 days of any change.

6.3 During 2022-23, there were no instances of fraud, bribery and corruption detected within/by the Directorate.

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

7. Compliance with Policies, Rules and Regulatory Requirements

7.1 The Directorate oversees the relationship with Audit Wales and ensures all Audit Wales reports are appropriately shared across the Council. Arrangements are in place to monitor the Council's response to relevant audit reports – coordinated between Scrutiny and Governance & Audit Committees.

7.2 A shared 'Regulators' email inbox has been set up to receive Audit Wales project briefs and finished reports. Access to the inbox has been arranged for the Chair of Scrutiny Programme Committee, Director of Finance, Director of Corporate Services, Scrutiny Team Leader, Chief Internal Auditor and Strategic Delivery & Performance Manager. The Chair of the Governance & Audit Committee is also copied into all emails. The inbox allows all stakeholders to have visibility on Audit Wales planned and completed audits and to receive assurance that they will be responded to and considered appropriately through the Councils scrutiny and governance arrangements.

7.3 The Directorate is responsible for the development and maintenance of all HR policies, information governance within the Council, complaints and internal audit. HR monitors compliance with mandatory performance requirements, which was added to the corporate risk register during 2022-23. The new ORACLE system will provide management information on compliance with HR policies and mandatory training.

7.4 Corporate Services have robust arrangements in place to promptly identify and address all areas of non-compliance e.g., training, work instructions, systems development and the application of HR policies. Heads of Service are responsible for ensuring the employees in their services have appropriate training and work instructions. Individual performance is monitored and managed through supervision, 121 meetings and the personal appraisal system.

7.5 DMT/PFM meets monthly and any compliance requirements which affect the whole Directorate are raised at these meetings e.g., hospitality register; budget monitoring; health and safety; risk management. There were no areas of non-compliance identified in 2022-23.

8. Programme and Project Assurance

8.1 All programmes and projects led by Corporate Services are managed using robust project and programme management methodology and in accordance

with corporate guidelines and procedural rules with appropriate highlighting of potential risks/breach.

- 8.2 The Digital Transformation programme, the Workforce and OD Transformation programme and the Transformation Delivery Board have clear terms of reference. Structured programme and project management Methodology is applied for large scale or high-risk projects within the Digital Transformation programme, which includes the production of Highlight reports with risks, issues, interdependencies, the tracking of benefits realisation and escalation to CMT and Cabinet where appropriate.

9. Internal Controls

- 9.1 Key elements of the internal control framework include:

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

- 9.2 Internal controls compliance is assured through:

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

10. Data Security

- 10.1 Corporate Services manage high levels of personal information, and statutory requirements are such that this information needs to be routinely used to inform reports, assessments and plans. The consequences of any inadvertent data breach are always serious. Corporate Services report any data breach immediately to the IGU and implement any recommendations made by the Data Breach Panel.

- 10.2 The processes for monitoring and reporting breaches are well established across the Directorate, as are the processes for learning from any such breach. Officers collaborate closely with the Council's Data Protection Officer to ensure that any lessons learned from breaches anywhere in the Council and beyond are used to continually improve our processes. There is a breach panel every Thursday morning. If breaches are considered high risk an extra breach panel is convened as soon as possible.

- 10.3 Arrangements are in place and monitored at PFM and officers are appropriately trained and reminded of the importance of agreed procedures. Between April 2022 to February 2023, Corporate Services had 8 minor breaches (7 from HR/Service Centre and 1 from Complaints). There were no self-reported breaches to the ICO. All recommendations completed and closed.

11. Partnership / Collaboration Governance

- 11.1 Corporate Services lead on the coordination of the Swansea Public Services Board. The PSB is established as a Joint Committee under the Well-being of Future Generations (Wales) Act 2015. The purpose of the Board is to improve the economic, social, environmental, and cultural well-being of Swansea. The Board is required to prepare and publish an assessment of economic, social, environmental and cultural well-being in Swansea, prepare and publish a Local Well-being Plan and prepare and publish an annual report.
- 11.2 Statutory membership of the Board includes the City and County of Swansea, Swansea Bay University Health Board, Mid and West Wales Fire and Rescue Service and Natural Resources Wales. Invited participants include Welsh Ministers, the Chief Constable of South Wales Police, the South Wales Police and Crime Commissioner, a Probation services representative, a representative of voluntary organisations and any other persons who the Board may be required to invite under regulations made by Welsh Ministers.
- 11.3 The Council provides an administrative role supporting statutory members of the Public Services Board to discharge their legal responsibilities. The majority of work carried out by the PSB is carried out within the existing budgets of the statutory partners and subject to individual organisation's arrangements.
- 11.4 Swansea's PSB joint committee met 4 times during 2022-23. It produced an Assessment of Local Well-being, a Local Well-Being Plan and an Annual report for 2021-22 during the same time period. The Council's Scrutiny Programme Committee is the designated Council Committee for Scrutiny of the PSB and was subject to scrutiny twice during 2022-23. Information on the governance and assurance arrangements of Swansea's strategic partnerships, which includes the PSB, is also considered on an annual basis by the Council's Governance and Audit Committee.
- 11.5 Corporate Services officers support the PSB to ensure that the governance of the PSB is guided by the principles contained in the Council's Local Code of Corporate Governance.

12. Integrated Impact Assessment Implications

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

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

12.2 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 social, economic, environmental and cultural well-being of Wales by taking action, in accordance with the sustainable development principle, aimed at achieving the 'well-being goals'.

12.3 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.

12.4 An IIA Screening has been completed (Appendix C). This is a 'for information' report on the internal control environment in Corporate Services. There are no specific equality issues relating to this report and no direct impact on people or communities, so there is no need to complete a full IIA report.

13. Legal Implications

13.1 There are no legal implications.

14. Financial Implications

14.1 There are no financial implications.

Background papers: None

Appendices:

- Appendix A Corporate Services – Corporate & Directorate risks @ 24/03/23.
- Appendix B Corporate Services – Assurance Map.
- Appendix C IIA Screening Form.

Risk on a Page

Risk Title : Cyber, data and digital security

Risk ID : 222

Description : If the council does not have robust cyber, data and digital security measures and systems and behaviours in place, embedded and working as best as they can be then it will not be protected from cyber threats, disruption to service delivery, possible loss of information including confidential information and associated fines and reputational damage.

Risk Level : Corporate

Responsible Officer : Sarah.Lackenby

Councillor : David Hopkins

Inherent Risk :

Last Update : 27/02/2023

Historical RAG :	Mar-22	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb-23
	15	15	15	15	15	15	15	15	15	15	15	15

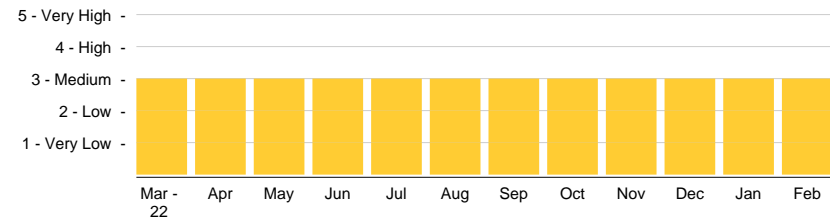
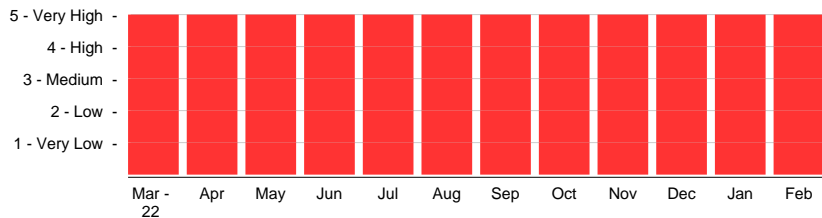
Current Control Measures

Page 103

Current Control Measures	Last Update	Risk Response	Projected Completion
Communication to users to keep up awareness	27/02/2023	Treat	30/06/2023
New tools from Microsoft being reviewed to provide phishing test as part of continued vigilance and education to users on cyber security	27/02/2023	Treat	31/05/2023
DR test training completed for Digital Services team. Simulated test of a cyber attack. Training to be provided to HoS and CMT	27/02/2023	Treat	31/05/2023
Constant monitoring and surveillance of cyber risks by Security Office using system and tools in place. Situation reported monthly to Digital Services Board and Information Governance Board chaired by SIRO.	15/12/2022	Treat	31/03/2023

Current Impact : 5 - Very High

Current Likelihood : 3 - Medium



Risk on a Page

Risk Title : ICT Disaster Recovery

Risk ID : 224

Description : CS83 - If full DR arrangements are not in place then the Council will have no access to system in the event of a disaster which will have a significant business impact

Risk Level : Directorate

Responsible Officer : Sarah.Lackenby

Councillor : Andrea Lewis

Inherent Risk :

Last Update : 27/02/2023

Historical RAG :	Mar-22	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb-23
	8	12	12	12	12	12	12	12	12	12	12	12

Current Control Measures

Plans to move all data to Cloud underway to provide resilience for corporate data.

Last Update

27/02/2023

Risk Response

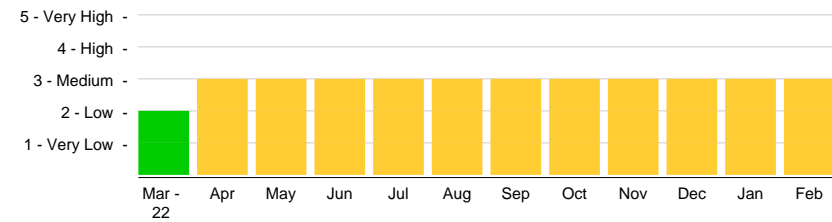
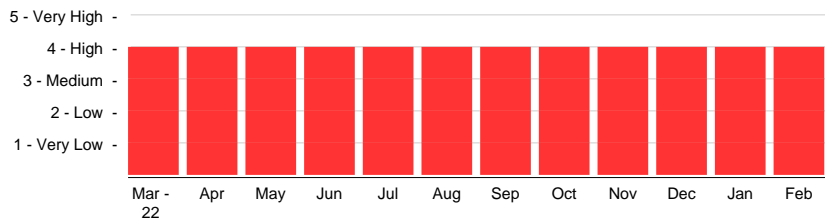
Treat

Projected Completion

31/12/2023

Current Impact : 4 - High

Current Likelihood : 3 - Medium



Risk on a Page

Risk Title : Emergency Planning, Resilience and Business Continuity

Risk ID : 235

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

Risk Level : Corporate

Responsible Officer : Ness.Young

Councillor : David Hopkins

Inherent Risk :

Last Update : 14/02/2023

Historical RAG :	Mar-22	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb-23
	9	9	9	9	9	9	9	9	9	9	9	9

Current Control Measures

Last Update

Risk Response

Projected Completion

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

14/02/2023

Treat

31/03/2023

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

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

EMS Delivery plan under development for 23-24 16th Feb 23.

14/02/2023

Treat

31/03/2023

Current Control Measures

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

Last Update

14/02/2023

Risk Response

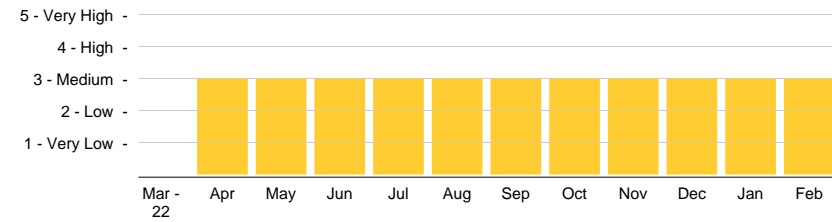
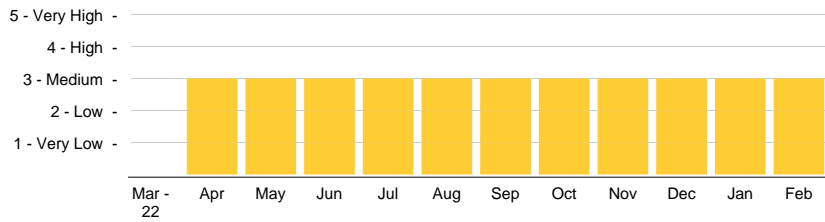
Treat

Appendix A
Projected
Completion

31/03/2023

Current Impact : 3 - Medium

Current Likelihood : 3 - Medium



Risk on a Page

Risk Title : Health & Safety

Risk ID : 236

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

Risk Level : Corporate

Responsible Officer : Ness.Young

Councillor : David Hopkins

Inherent Risk :

Last Update : 14/02/2023

Historical RAG :

Mar-22	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb-23
8	8	2	8	8	8	8	8	8	8	8	8

Current Control Measures

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

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

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

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

Last Update

14/02/2023

Risk Response

Tolerate

Projected Completion

31/03/2023

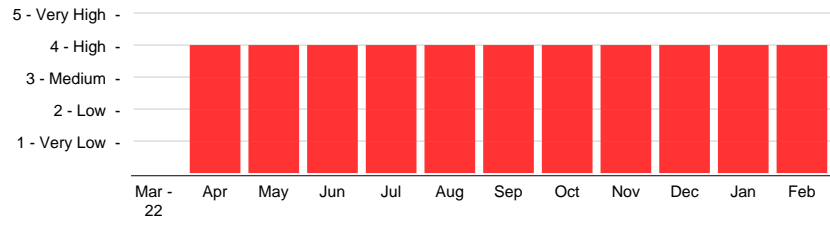
1. Maintain the Corporate Health & Safety Policy, which clearly identifies the Health & safety responsibilities of every level of employee, and review (including subordinate policies) every 3 years or if significant change occurs, such as a change in statute, leader or statute changes.
2. Provide the Corporate Health & Safety Policy to all staff during induction and provide mandatory Health & Safety training framework for all employees.
3. Continue Bi-annual Health & Safety Committee meetings chaired by each Director and made up of employee and management representatives and trade unions, supported by competent H&S Officers who provide statistical reports, advice and any updates from the Health & Safety Executive.

14/02/2023

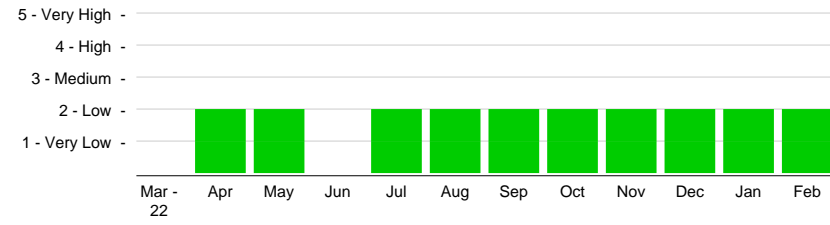
Treat

31/03/2023

Current Impact : 4 - High



Current Likelihood : 2 - Low



Risk on a Page

Risk Title : Oracle Fusion Project Implementation

Risk ID : 309

Description : If the ORACLE Fusion upgrade is not implemented by April 2023 the council will incur additional costs and further delay will put business continuity of critical back office systems at risk.

Risk Level : Corporate

Responsible Officer : Sarah.Lackenby

Councillor : David Hopkins

Inherent Risk :

Last Update : 23/02/2023

Historical RAG :

Mar-22	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb-23
12	12	12	12	20	20	20	20	8	8	8	8

Current Control Measures

Daily monitoring by the implementation Team and Project lead of the programme risk register with red risks and issues escalated to the Design Authority fortnightly, Executive Steering Board fortnightly and CMT.

Last Update

23/02/2023

Risk Response

Tolerate

Projected Completion

28/04/2023

Weekly monitoring by the Project leads of capacity and remedial actions plans put in place, agreed at Executive Steering Board fortnightly and escalated to CMT/Cabinet where appropriate.

Last Update

23/02/2023

Risk Response

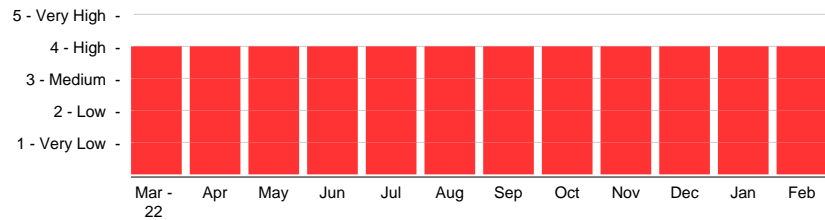
Tolerate

Projected Completion

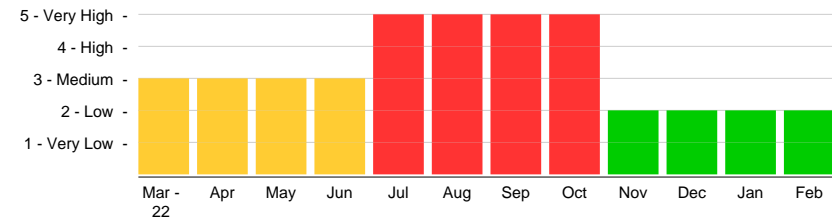
28/04/2023

Page 109

Current Impact : 4 - High



Current Likelihood : 2 - Low



Risk on a Page

Risk Title : Guild Hall Data Centre

Risk ID : 327

Description : If the Guild Hall Data Centre refurbishment procurement route and support is not confirmed and completed to deadlines then the Community Hub and Civic Centre Relocation will be at risk and IT infrastructure is at risk of going end of life and could fail.

Risk Level : Directorate

Responsible Officer : Jo.Harley

Councillor : Andrea Lewis

Inherent Risk :

Last Update : 27/02/2023



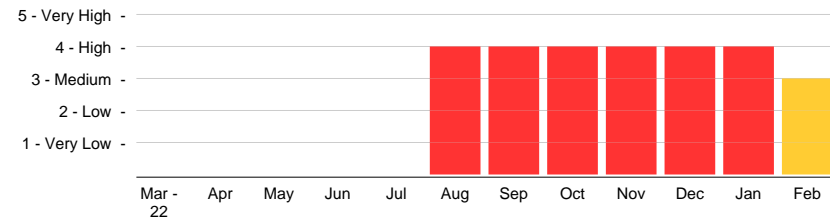
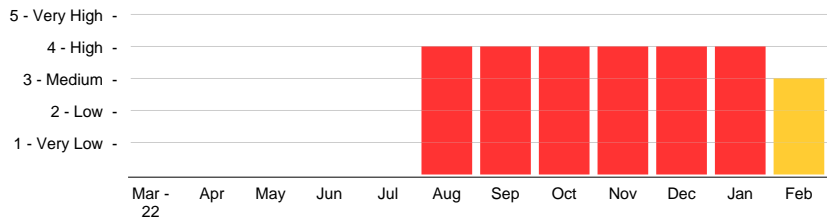
Current Control Measures

	Last Update	Risk Response	Projected Completion
Review of Civic Centre infrastructure to determine risk areas if timescales of Civic Centre relocation extend	27/02/2023	Treat	31/08/2023
Risk and issues of delay highlighted to Regeneration Board for visibility and impact assessment	27/02/2023	Treat	31/08/2023

Page 110

Current Impact : 3 - Medium

Current Likelihood : 3 - Medium



Risk on a Page

Risk Title : Corporate Transformation Plan

Risk ID : 333

Description : If the council does not have a robust and deliverable Corporate Transformation Plan it will struggle to coordinate and deliver the most significant changes needed to its services and operating model to respond effectively to the external challenges it is facing.

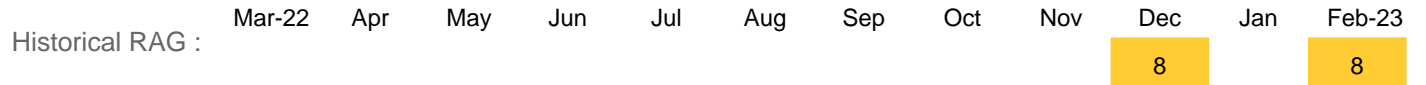
Risk Level : Corporate

Responsible Officer : Ness.Young

Councillor : Andrea Lewis

Inherent Risk : 16

Last Update : 02/03/2023



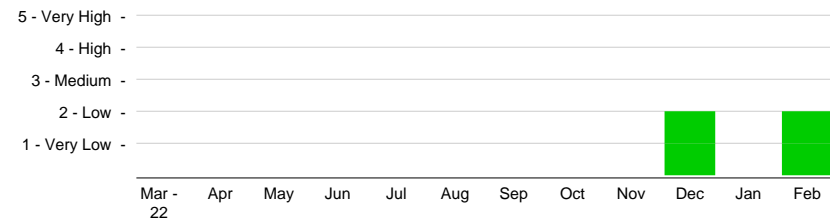
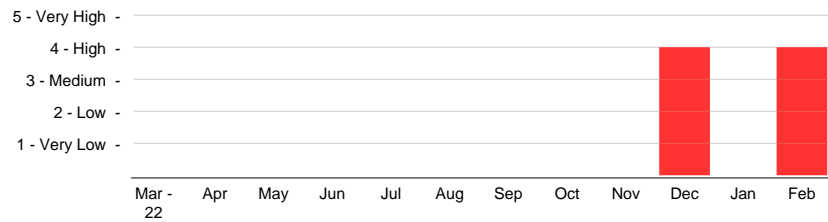
Current Control Measures

	Last Update	Risk Response	Projected Completion
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	08/02/2023	Treat	27/04/2023
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	08/02/2023	Treat	27/04/2023
Corporate Transformation Plan to be developed, articulating specific projects and programmes and governance, to be presented to Cabinet for approval	08/02/2023	Treat	27/04/2023

Page 111

Current Impact : 4 - High

Current Likelihood : 2 - Low



Risk on a Page

Risk Title : Workforce recruitment and retention

Risk ID : 335

Description : 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.

Risk Level : Corporate

Responsible Officer : Ness.Young

Councillor : David Hopkins

Inherent Risk :

Last Update : 16/02/2023

Historical RAG :

Mar-22	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb-23
									6		6

Current Control Measures

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 Selection Policy so that it meets with employment legislation, best practice and Council need; further development of our Recruitment Attraction Approach; a review of Application Process so that it is compliant with legislation and is seen to be supportive to applicants; upskilling of recruiting managers so that they are appropriately trained in unconscious bias training; and that all employees who are involved in recruitment panels follow correct processes in conducting recruitment interviews. particularly those covered in Strand 4 Workforce Planning, Strand 5 Workforce Development, Strand 6 Recruitment and Retention, Strand 7 Recognising Performance.

Last Update

16/02/2023

Risk Response

Treat

Projected Completion

31/10/2023

Wellbeing initiatives. Implement activities contained in the Workforce Strategy; particularly those covered in Strand 8 Supporting Our Workforce.

16/02/2023

Treat

30/04/2023

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.

16/02/2023

Treat

30/04/2023

Quarterly reporting provided to Directorates for PFM to highlight areas of concern and consider targeted approaches accordingly.

16/02/2023

Tolerate

30/04/2023

Review market supplement policy and those posts receiving supplements by April 2023 to assess impact on attraction strategy and retention rates in critical posts, and make decisions on whether to cease or continue with such supplements.

16/02/2023

Tolerate

30/04/2023

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.

16/02/2023

Tolerate

30/04/2023

Current Control Measures

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.

Last Update

16/02/2023

Risk Response

Tolerate

30/06/2023

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.

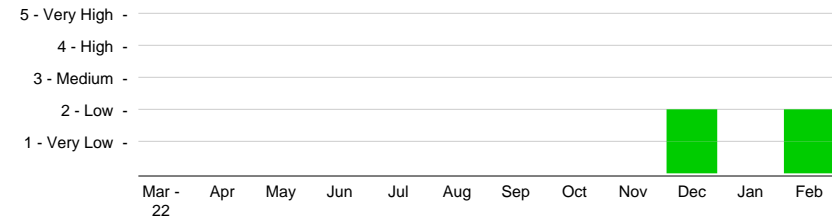
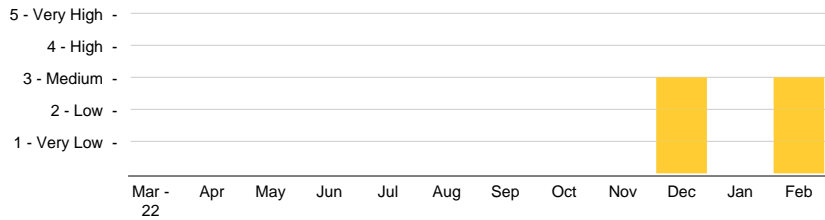
16/02/2023

Treat

30/04/2023

Current Impact : 3 - Medium

Current Likelihood : 2 - Low



Risk on a Page

Risk Title : Mandatory training

Risk ID : 336

Description : 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.

Risk Level : Corporate

Responsible Officer : Ness.Young

Councillor : David Hopkins

Inherent Risk :

Last Update : 28/02/2023

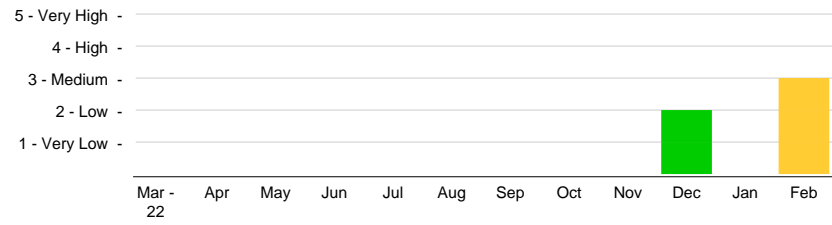
Historical RAG :

Mar-22	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb-23
									4		6

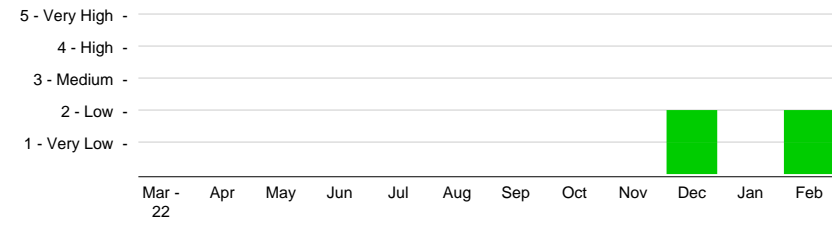
Current Control Measures

	Last Update	Risk Response	Projected Completion
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	16/02/2023	Treat	30/04/2023
Establishment of Corporate objective to measure against completion of mandatory training, reportable quarterly via Oracle post April 2023.	16/02/2023	Treat	30/04/2023
By April 2023, Statutory officers identified and suitably qualified to ensure safeguarding arrangements are in place and policies and procedures are implemented.	16/02/2023	Treat	30/04/2023
Corporate Safeguarding policy in place for all staff and councillors to follow and reviewed annually.	16/02/2023	Treat	30/04/2023
Annual review of the mandatory training list to ensure list is up to date and appropriate.	16/02/2023	Treat	30/04/2023
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.	16/02/2023	Treat	30/04/2023
Regular Quarterly and annual reports to CMT on compliance levels by Directorate.	16/02/2023	Treat	30/04/2023
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.	16/02/2023	Treat	30/04/2023

Current Impact : 3 - Medium



Current Likelihood : 2 - Low



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

<p>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 116</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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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>>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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Business Risk	Current Impact	Current Likelihood	Overall RAG Status	Risk Owner / Updater	Level and Source of Assurance						Internal Audit Needs	Planned Internal Audit Work	Audit Plan Area	
					Level 1	Level 2			Level 3					
					Management Assurance	Other <i>Internal</i> Assurance			Other <i>Independent</i> Assurance					
Council/Cabinet	Scrutiny	Other	Internal Audit	Other Bodies		External Audit								

<p>Risk ID 235</p> <p>Risk Title Emergency Planning, Resilience and Business Continuity</p> <p>Risk Level Corporate</p> <p>Page 118</p>	<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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Business Risk	Current Impact	Current Likelihood	Overall RAG Status	Risk Owner / Updater	Level and Source of Assurance						Internal Audit Needs	Planned Internal Audit Work	Audit Plan Area	
					Level 1	Level 2			Level 3					
					Management Assurance	Other <i>Internal</i> Assurance			Other <i>Independent</i> Assurance					
Council/Cabinet	Scrutiny	Other	Internal Audit	Other Bodies		External Audit								

					<p>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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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					
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Council/ Cabinet	Scrutiny	Other	Internal Audit	Other Bodies		External Audit								

					<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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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								

Risk ID 236 Risk Title Health & Safety Risk Level Corporate Page 122	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	<ul style="list-style-type: none"> >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 & 	<ul style="list-style-type: none"> >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. 	<ul style="list-style-type: none"> >H&S Manager has provided updates to numerous scrutiny panels, none currently in diary. >Service has been fully audited internally in 2019. 	<ul style="list-style-type: none"> >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 	<ul style="list-style-type: none"> >H&S Audit Plan 	<ul style="list-style-type: none"> > 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. 	<ul style="list-style-type: none"> >Standard audits in the plan already cover this area. 	<ul style="list-style-type: none"> >Health, Safety & Wellbeing audit completed in 22/23 on the rolling programme 	Service Specific Audits – Communications / ICT / Council wide assurance
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Business Risk	Current Impact	Current Likelihood	Overall RAG Status	Risk Owner / Updater	Level and Source of Assurance						Internal Audit Needs	Planned Internal Audit Work	Audit Plan Area	
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					Management Assurance	Other <u>Internal</u> Assurance			Other <u>Independent</u> Assurance					
Council/ Cabinet	Scrutiny	Other	Internal Audit	Other Bodies		External Audit								

					<p>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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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								

					standards; in addition, provide these reports with statistical information to Directors bi-annually and within an annual corporate accident report and trend analysis. >Manage a preventative RAG rated alert system allowing communication of best practise, legal/policy changes and areas for action across the Authority and document control and store for evidence purposes and liaison with the Health & safety Executive, fire and rescue services and legal representatives >Provision of H&S advice/guidance/training to staff. >H&S toolkits >Noise, dust, light, humidity, vibration sampling >Riddor procedures for reportable incidents to HSE. >RAG alert system across H&S, emergency mgt, well-being >Corporate Health, Safety and Wellbeing action plan in-place with monitoring and								
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Appendix B

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

					reporting arrangements 2022-24 >H&S mandatory training / e-learning >RAG fire risk profiling for all premises								
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Business Risk	Current Impact	Current Likelihood	Overall RAG Status	Risk Owner / Updater	Level and Source of Assurance						Internal Audit Needs	Planned Internal Audit Work	Audit Plan Area	
					Level 1	Level 2			Level 3					
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Council/Cabinet	Scrutiny	Other	Internal Audit	Other Bodies		External Audit								

<p>Risk ID 309</p> <p>Risk Title Oracle Fusion Project Implementation</p> <p>Risk Level Corporate</p> <p>Page 126</p>	<p>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.</p>	High	Low	Amber	Sarah Lackenby / Jo Harley	<p>> Appointment of Interim Director of Corporate Services as sponsor and chair of Steering Board</p> <p>>Weekly monitoring by project team and SRO</p> <p>>Weekly progress reports to and update meetings with sponsor, SRO & project manager</p> <p>> Executive Steering Board meet fortnightly and escalated to CMT/Cabinet where appropriate</p> <p>> Heads of Service added to the Executive Steering Board</p> <p>>Heads of Service monitoring capacity and remedial actions plans put in place where appropriate</p> <p>> 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</p> <p>> CMT updated weekly by the Sponsor</p>	<p>> The Leader and Deputy Leader updated weekly</p> <p>>Reports to Cabinet where significant change required, e.g. October 2022</p>	<p>>Pre-decision Scrutiny, e.g. Oracle Project Investment Update report presented to Scrutiny 18/10/22.</p>	<p>Oracle project audit is scheduled on the Audit Plan for 2023-24</p>			<p>Audit Wales audit of controls as part of statement of accounts. Significant review once the new system is live</p>	<p>Oracle project audit in 2023-24</p>	Cross Cutting Audits – Section 151 Assurance / Council Governance & Control
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Business Risk	Current Impact	Current Likelihood	Overall RAG Status	Risk Owner / Updater	Level and Source of Assurance						Internal Audit Needs	Planned Internal Audit Work	Audit Plan Area	
					Level 1	Level 2			Level 3					
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Council/ Cabinet	Scrutiny	Other	Internal Audit	Other Bodies		External Audit								

<p>Risk ID 333</p> <p>Risk Title Corporate Transformation Plan</p> <p>Risk Level Corporate</p> <p style="writing-mode: vertical-rl; transform: rotate(180deg);">Page 127</p>	<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>	<p>High</p> <p>Low</p> <p>Amber</p>	<p>Ness Young / Ness Young</p>	<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>	<p>Cross Cutting Audits – Section 151 Assurance / Council Governance & Control</p>
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Business Risk	Current Impact	Current Likelihood	Overall RAG Status	Risk Owner / Updater	Level and Source of Assurance						Internal Audit Needs	Planned Internal Audit Work	Audit Plan Area	
					Level 1	Level 2			Level 3					
					Management Assurance	Other <i>Internal</i> Assurance			Other <i>Independent</i> Assurance					
Council/ Cabinet	Scrutiny	Other	Internal Audit	Other Bodies		External Audit								

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

<p>Risk ID 335</p> <p>Risk Title Workforce recruitment and retention</p> <p>Risk Level Corporate</p> <p>Page 129</p>	<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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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					
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Council/ Cabinet	Scrutiny	Other	Internal Audit	Other Bodies		External Audit								

					Selection Policy so that it meets with employment legislation, best practice and Council need; further development of our Recruitment Attraction Approach; a review of Application Process so that it is compliant with legislation and is seen to be supportive to applicants; upskilling of recruiting managers so that they are appropriately trained in unconscious bias training; and that all employees who are involved in recruitment panels follow correct processes in conducting recruitment interviews. particularly those covered in Strand 4 Workforce Planning, Strand 5 Workforce Development, Strand 6 Recruitment and Retention, Strand 7 Recognising Performance.									
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Business Risk	Current Impact	Current Likelihood	Overall RAG Status	Risk Owner / Updater	Level and Source of Assurance						Internal Audit Needs	Planned Internal Audit Work	Audit Plan Area	
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					Management Assurance	Other <u>Internal</u> Assurance			Other <u>Independent</u> Assurance					
Council/Cabinet	Scrutiny	Other	Internal Audit	Other Bodies		External Audit								

<p>Risk ID 336</p> <p>Risk Title Mandatory Training</p> <p>Risk Level Corporate</p> <p>Page 132</p>	<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	<p>Ness Young / Rachael Davies</p>	<p>> 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.</p> <p>> Regular Quarterly and annual reports to CMT on compliance levels by Directorate.</p> <p>> 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.</p> <p>> Annual review of the mandatory training list to ensure list is up to date and appropriate.</p> <p>> Corporate Safeguarding policy in place for all staff and councillors to follow and reviewed annually.</p> <p>> By April 2023, Statutory officers identified and suitably qualified to ensure safeguarding arrangements are in place and policies and procedures are implemented.</p> <p>> Establishment of Corporate objective to</p>	<p>>Cabinet Member briefings, Cabinet reports where applicable</p>	<p>>Scrutiny Panels in place to scrutinise Social Services Work and Performance, of which safeguarding training is included; Scrutiny Working Group – Workforce in place</p>	<p>>Mandatory Corporate Training available for all Staff and Members. Reports to CMT on progress and actions required</p>	<p>>Internal Audit of mandatory training compliance Governance and Audit Committee reporting</p>	<p>>HSE where applicable CIW/EWC where applicable</p>	<p>>Standard rolling audit schedule, repeated based on audit risk score.</p>	<p>>Safeguarding cross cutting audit is included in the 22/23 audit plan in relation to Safeguarding specifically</p> <p>>Corporate Learning & Development team audit due for 2024/25 following Fusion implementation linked to training records</p>	<p>Service Specific Audits – HR & OD, Service Centre / Transformation & Future Council Development</p>
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Council/ Cabinet	Scrutiny	Other	Internal Audit	Other Bodies		External Audit								

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

Which service area and directorate are you from?

Service Area: SDU

Directorate: Corporate Services

Q1 (a) What are you screening for relevance?

- New and revised policies, practices or procedures
- Service review, re-organisation or service changes/reductions, which affect the wider community, service users and/or staff
- Efficiency or saving proposals
- Setting budget allocations for new financial year and strategic financial planning
- New project proposals affecting staff, communities or accessibility to the built environment, e.g., new construction work or adaptations to existing buildings, moving to on-line services, changing location
- Large Scale Public Events
- Local implementation of National Strategy/Plans/Legislation
- Strategic directive and intent, including those developed at Regional Partnership Boards and Public Services Board, which impact on a public bodies functions
- Medium to long term plans (for example, corporate plans, development plans, service delivery and improvement plans)
- Setting objectives (for example, well-being objectives, equality objectives, Welsh language strategy)
- Major procurement and commissioning decisions
- Decisions that affect the ability (including external partners) to offer Welsh language opportunities and services
- Other

(b) Please name and fully describe initiative here:

Corporate services Directorate Internal Control Environment – a ‘for information’ report setting out Corporate Services’ control environment, including risk management, in place to ensure functions are exercised effectively; there is economic, efficient and effective use of resources, and; effective governance to secure these arrangements.

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

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

Integrated Impact Assessment Screening Form Appendix C

Marriage & civil partnership	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Pregnancy and maternity	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Human Rights	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Q3 What involvement has taken place/will you undertake e.g. engagement/consultation/co-productive approaches? Please provide details below – either of your activities or your reasons for not undertaking involvement

This is a ‘for information’ report setting out the internal control environment in Corporate Services, so no consultation or engagement is required.

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

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

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

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

Q6 Will this initiative have an impact (however minor) on any other Council service?
 Yes No **If yes, please provide details below**

Q7 Will this initiative result in any changes needed to the external or internal website?
 Yes No **If yes, please provide details below**

Q8 What is the cumulative impact of this proposal on people and/or communities when considering all the impacts identified within the screening and any other key decisions affecting similar groups/ service users made by the organisation?

(You may need to discuss this with your Service Head or Cabinet Member to consider more widely if this proposal will affect certain groups/ communities more adversely because of other decisions the organisation is making. For example, financial impact/poverty, withdrawal of multiple services and whether this is disadvantaging the same groups, e.g., disabled people, older people, single parents (who are mainly women), etc.)

Outcome of Screening – This is a ‘for information’ report on the internal control environment in Corporate Services. There are no specific equality issues relating to this report and no direct impact on people or communities, so there is no need to complete a full IIA report

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

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

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

Full IIA to be completed

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

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

Screening completed by:
Name: R Rowlands
Job title: Strategic Delivery & Performance Manager
Date: 24/03/23
Approval by Head of Service:
Name: Ness Young
Position: Interim Director of Corporate Services
Date: 24/03/23

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

Agenda Item 8



Report of the Head of Democratic Services

Governance & Audit Committee – 12 April 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 (Recently closed actions highlighted).

Appendix 2 Response to Minute No.86 - Corporate Risk Overview 2022/23 - Quarter 3 – Cost of Living Crisis Risk.

Governance & Audit Committee - Action Tracker 2021/2022

Date of Meeting	Minute Ref	Action	Nominated Officer(s)	Status / Timescale
08/03/23	105	Governance & Audit Committee Action Tracker Report		
		<p>The Chair highlighted the following: -</p> <ul style="list-style-type: none"> Minute 90 (08/02/2023) – Audit Wales Reports – Readiness of the Public Sector for Net Zero Carbon by 2030 – Councillor A S Lewis (Deputy Leader of the Council) had updated the Climate Change and Nature Performance Panel regarding progress and would provide the Committee with a briefing note in order to provide assurance. 	Councillor Andrea Lewis / Geoff Bacon	<p>Ongoing Audit Wales have rightly identified the need for all public bodies to develop costed plans to meet political aspirations and legal obligations. It remains relatively early days and at this stage it is not realistic to have a fully costed plan that's aligned to the MTFP and beyond. The costed plan doesn't and couldn't align with a 4-year MTFP as the programme will develop and continues up until 2030.</p> <p>As yet there has been no statement from WG concerning additional funding. The council recognises its obligations and the expectations placed upon it and the wider public sector and will continue to develop its own methodology and share and learn best practice with others to try and ensure comparability and consistency where possible. Conversations are ongoing with Welsh Government Energy Services as to how an action plan can be refined and properly delivered which strikes a pragmatic balance between the realistic and affordable at a truly local, council wide level and what will require regional, national and international joint working and very substantial additional funding support . A future draft/interim report will follow when completed.</p>

08/03/23	105	<ul style="list-style-type: none"> Minute 77 (11/01/2023) – Annual Complaints Report 2021/22 – Scrutiny Performance Panel had received a report from the Ombudsman which stated that the Ombudsman would welcome feedback from the Governance & Audit Committee’s review into the Authority’s ability to handle complaints effectively. The Chair had requested that this be included in the next complaints report and the Ombudsman would use this information to feed future work. 	Sarah Lackenby	Ongoing Update to be provided in July 2023.
08/03/23	100	Draft Internal Audit Annual Plan 2023/24		
		The suggested amendments be considered by the Chief Auditor prior to the Draft Internal Audit Annual Plan being presented for approval to the Governance & Audit Committee on 12 April 2023.	Simon Cockings	Closed The Chief Auditor and Principal Auditor met with the Chair of the Committee on 22/03/23. Suggestions have been considered and where appropriate, have been reflected in the amended audit plan for 23/24.
08/03/23	99	Internal Audit Annual Plan Methodology		
		<p>The Chair asked the Chief Auditor to consider the following: -</p> <ul style="list-style-type: none"> Changing the focus of assurance reviews away from compliance to effectiveness to give more assurance and to add value to the services in the Council. Changing to the effectiveness of services to give a greater depth of assurance, such as the risk element within the Assurance Map at Appendix 4 and ensuring that the control measures provided by managers were actually working. Using Risk ID: 153 – Safeguarding as an example, the narrative being silent on how the deprivation of liberty safeguarding and best interest assessors were performing with regards to the local authority’s role, which had been an area of huge challenge for many years and highlighting the Council’s exposure to risk. Additional areas such as the impact of poverty and ensuring that the services established by the Council were working as expected, focussing upon their effectiveness. 	Simon Cockings	Closed This was also discussed with the Chair on the 22/03/23. Internal Audit will consider the possibility of making changes to reviews when undertaking audits during 23/24, where appropriate and feasible to do so.
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	Chair	Closed Duplicate with No.105

		Panel.		
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 / Carol Morgan	Closed Response provided at Appendix 2.
	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	Closed Early in the 2022-2023 academic year risk went to red. Post pandemic showed attendance at a much lower level than pre-pandemic times meaning that children and young people were missing education. Concurrently, school improvement team (SIT) was going through a period of transition with an interim Principal School Improvement Adviser in place and a number of new core members of the team. The pandemic reduced opportunities to monitor schools' performance. Measures (as recorded in the risk register) have been put in place and in March 2023 the risk was de-escalated to amber.
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 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.
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	Closed Legal and Finance have reviewed and do not consider that any amendment are necessary to the terms of reference.
		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. Results will be collated soon.
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	Closed Update report included on 12/04/23 agenda.
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	Closed Performance monitoring has been included into the scope of the Corporate Governance Review, which is underway.

				The Strategic Delivery & Performance Manager also outlined that Audit Wales periodically reviewed performance monitoring arrangements within the Council and will report findings back to the Committee in due course.
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	Draft Annual Governance Statement 2021/22		
		The Annual Governance Statement be agreed and subject to the amendments highlighted by the Committee being added, be forwarded to Council for approval as part of the Statement of Accounts.	Ben Smith	Closed Statement of Accounts approved by Council. Closure of accounts was formally deferred pending national developments on accounting code of practice and Audit Wales approach to all Councils (predominantly balance sheet valuation matters). Went to 30 th March Council. Governance & Audit Committee Training provided and Governance & Audit Committee received accounts 8 th March 2023.
12/04/22	93	Audit Wales Report – City & County of Swansea Annual Audit Summary 2021		
		The Committee requested that an update be provided regarding the current position of discussions. He added that a joint Council & AW note would be circulated to the Committee regarding progress made.	Ben Smith	Closed 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 fully resolve immediate ongoing qualification

				<p>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 raises new future delay and qualification risk, albeit are interim overrides, but this is a sector wide not Swansea specific risk. Accounts completed and audited.</p> <p>ISA260 and Statement of Accounts Approved at 30th March Council.</p>
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	Closed The Director of Corporate Service will present a control environment report to the Committee on 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 New performance management software has been procured in 2022-23 which will be used for performance and risk management (phase 1) and for tracking external audit recommendations (phase 2) when implemented over the course of 2023-24. Until then all recommendations will be tracked using a corporate email folder.

Appendix 2

Date of Meeting	Minute Ref		Nominated Officer(s)	Status
08/02/23	86	Corporate Risk Overview 2022/23 - Quarter 3	Mark Wade / Carol Morgan	Closed

The Council's Housing Options service ensures that advice and support is provided to anyone who is homeless or threatened with homelessness. The Housing Options team work with our statutory and voluntary sector partners such as the Rough Sleeper Intervention Team to provide support to people in emergency situations. We continue with our 'always a bed pledge' to anyone who needs it ensuring temporary accommodation is available to all homeless households.

Officers from the Rents team and the Tenancy Support Unit will assist with claims for UC/HB/DHP and any other funds such as discretionary assistance funds, prevention funds, hardship grants, foodbank vouchers and more recently COL payments. Officers will assist tenants to maximise income and signpost to Welfare Rights Team for more complex claims such as PIP and challenging benefit decisions. We work with tenants to ensure they understand the obligations to keep agreements and engage with DWP/benefits/UC to ensure payments don't stop. Work with external partners such as UC/DWP and support agencies. We have introduced Rents Surgeries at Area Housing Offices and suitable community locations and recently improved digital inclusion for Council tenants by recent introduction of a housing portal.

There is information on the Council website for residents to access help and support. This includes information on financial support, warm spaces, links to Housing pages and much more.

Agenda Item 9



Report of the Head of Democratic Services

Governance & Audit Committee – 12 April 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 Draft Committee Work Programme 2023/24
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 – 24	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		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 Report - City & County of Swansea Annual Audit Summary 2022. 2023 Audit Plan
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	Quarterly

Appendix 2

To review and assess the authority's ability to handle complaints effectively	Sarah Lackenby	Annual	January
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		FPR7 Redevelopment of 277-278 Oxford Street - Community Hub Project
Final Scrutiny Inquiry Reports / Follow Up on Scrutiny Recs.						

Other topics to schedule:

- Follow Up on Bus Services Working Group recommendations (CM for Environment & Infrastructure) – deferred from 14 March
- 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)

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.