



Dinas a Sir Abertawe

Hysbysiad o Gyfarfod

Fe'ch gwahoddir i gyfarfod

Pwyllgor Llywodraethu ac Archwilio

Lleoliad: Ystafell Bwyllgor 5, Neuadd y Ddinas, Abertawe

Dyddiad: Dydd Mawrth, 12 Ebrill 2022

Amser: 2.00 pm

Cadeirydd: Paula O'Connor

Aelodaeth:

Cynghorwyr: C Anderson, P M Black, D W Helliwell, T J Hennegan, P R Hood-Williams, O G James, J W Jones, M B Lewis, C E Lloyd, S Pritchard, J A Raynor, L V Walton a/ac T M White

Aelod Lleyg: Julie Davies

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

Agenda

Rhif y Dudalen.

- 1 Ymddiheuriadau am absenoldeb.**
- 2 Datgeliadau o fuddiannau personol a rhagfarnol.**
www.abertawe.gov.uk/DatgeluCysylltiadau
- 3 Cofnodion.** **1 - 6**
Cymeradwyo a llofnodi, fel cofnod cywir, gofnodion y cyfarfod(ydd) blaenorol.
- 4 Siarter Archwilio Mewnol Drafft 2022/23. (Simon Cockings)** **7 - 33**
- 5 Strategaeth Archwilio Mewnol a Chynllun Blynyddol 2022/23. (Simon Cockings)** **34 - 102**
- 6 Trosolwg Risg Corfforaethol 2021/22 - Chwarter 4. (Richard Rowlands)** **103 - 137**
- 7 Adroddiad Archwilio Cymru - Crynodeb o Archwiliad Blynyddol Dinas a Sir Abertawe ar gyfer 2021. (Non Jenkins)** **138 - 144**
- 8 Adroddiad diweddar - Abertawe'n Cyflawni'n Well Gyda'n Gilydd. (Adam Hill)** **145 - 159**

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| 9 | Rhaglen Hyfforddiant y Pwyllgor Llywodraethu ac Archwilio.
(Adam Hill) | 160 - 169 |
| 10 | Adroddiad Orlhain Camau Gweithredu'r Pwyllgor Archwilio. (Er Gwybodaeth) (Jeremy Parkhouse) | 170 - 175 |
| 11 | Cynllun Gwaith y Pwyllgor Archwilio. (Er Gwybodaeth) (Jeremy Parkhouse) | 176 - 193 |

Cyfarfod nesaf: 31 Mai 2022 ar 2pm.

Huw Evans

Huw Evans
Pennaeth Gwasanaethau Democraidd
Dydd Mawrth, 5 Ebrill 2022

Cyswllt: Gwasanaethau Democraidd: - 636923

Agenda Item 3



City and County of Swansea

Minutes of the **Governance & Audit Committee**

Remotely via Microsoft Teams

Tuesday, 8 March 2022 at 2.00 pm

Present: Paula O'Connor (Chair) Presided

Councillor(s)

C Anderson
O G James
S Pritchard
T M White

Councillor(s)

P M Black
J W Jones
J A Raynor

Councillor(s)

P R Hood-Williams
M B Lewis
L V Walton

Lay Member

Julie Davies

Officer(s)

Adrian Chard

Strategic Human Resources and Organisational
Development Manager

Simon Cockings

Chief Auditor

Adam Hill

Deputy Chief Executive / Director of Corporate Services

Jeremy Parkhouse

Democratic Services Officer

Richard Rowlands

Strategic Delivery & Performance Manager

Ben Smith

Director of Finance / Section 151 Officer

Debbie Smith

Deputy Chief Legal Officer

Also Present

Non Jenkins

Audit Wales

Daniel King

Wales Audit Office

Apologies for Absence

D W Helliwell, T J Hennegan and C E Lloyd

80 Disclosures of Personal and Prejudicial Interests.

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

Julie Davies (Lay Member) declared a personal interest in Minute No.84 – Absence Management Audit Report 20/21.

81 Minutes.

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

Minute No.73 - Internal Audit Annual Plan 2021/22 – Monitoring Report for the Period 1 October to 31 December 2021 – paragraph 7, bullet point 10 – Amend to read as follows: -

- The possibility of undertaking a bottom up approach as opposed to just a top down approach.

82 Draft Internal Audit Annual Plan 2022/23.

The Chief Auditor presented the Draft Internal Audit Annual Plan for 2022/23 for consideration, prior to the final plan being presented for approval to the Committee in April 2022.

Appendix 1 provided the draft Internal Audit Annual Plan 2022/22 (Summary) and Appendix 2 provided the Draft Internal Audit Annual Plan 2022/23.

The Committee discussed the following: -

- A higher profile of risk management reviews to be cross-cutting reviews in order to minimize risks and to provide a more over-arching approach;
- Re-evaluating the number of days spent on some reviews to provide assurance and the difficulty in balancing reviews against resources;
- Satisfied that there are sufficient resources within Internal Audit to complete the Plan, the overall challenge of the Plan and the number of contingency days built into the plan.

The Chair noted that the scope of individual reviews would be provided in April and thanked the Chief Auditor for the opportunity to review the draft Plan.

Resolved that the Draft Internal Audit Annual Plan be updated as discussed and presented to the Governance and Audit Committee on 12 April 2022.

83 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 2022/23 being reported to the Committee for approval on 12 April 2022.

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 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 2022/23 which then had to be matched against the audit resources available. The audit resources available in 2022/23 were 9.1 full time equivalents, excluding the Chief Auditor, which was unchanged from 2021/22.

The Committee discussed the following: -

- Horizon scanning / use of external review reports to help inform the plan as part of the Internal Audit annual planning process and how Corporate Management Team (CMT) / Heads of Service are requested to feed the information back as part of the consultation process;
- The corporate priority of safeguarding whilst being mapped against Social Services being a much broader corporate review;
- Sources of assurance mapped against corporate risk within the Assurance Map appearing like mitigating actions, how risk owners update the risk register and Assurance Map themselves which sometimes causes duplication and the possibility of Risk Owners revisiting these mid-year to provide assurance;
- Broadening the scope of the Assurance Map document to include 'business as usual' categories, for example, Finance and Human Resources;
- Tackling poverty being included commissioning / Housing & Public Health and looking at it on a wider basis similarly to safeguarding, how the corporate priorities had been included in the plan for the first time a number of years ago and how the diagram provided could be misleading and required updating;
- Suggested amendments to the diagram provided to make issues clearer.

The Chief Auditor stated that he would report the request to broaden the scope of the Assurance Map document to include 'business as usual' categories to CMT/Risk Owners for comment.

The Chair commented that paragraph 2.14 of the report outlines that the Plan should link with the objectives of the Council and noted that the scopes of reviews provide assurance but illustrating this in a diagram form is quite difficult to achieve.

The Chief Auditor further added that the wider purpose of the diagram was to show the overall link between the corporate objectives, audit areas, how that feeds into the

annual audit opinion and how that feeds into the Annual Governance Statement and Statement of Accounts. He stated that he was happy to review the feedback received from the Committee.

84 Absence Management Audit Report 20/21.

Adrian Chard, Strategic Human Resources & Organisational Development (HR&OD) Manager presented a 'for information' update report on progress made following the Internal Audit assurance level of moderate given in 2020 in respect of Absence Management.

It was commented that an action plan was developed to address the issues identified and appropriate implementation steps put in place. This action plan identified actions HR (High Risk) and MR actions (Medium Risk) and as previously reported to the Committee in September 2021, all recommendations had been implemented, with the exception of: -

- Consideration should be given to having a discussion with the provider of the Interflex system to provide reports highlighting instances of 'unauthorised absences' – this was considered non-cost-effective.

It was added that a further audit was scheduled for March 2022.

It was highlighted that progress had been made in respect of the development of a manager dashboard which was in progress and nearing readiness for user acceptance testing. This would provide real time information for all managers with absence management responsibility and provide them with information regarding staff absence due to sickness / days lost, return to work interviews outstanding and record of actions meetings outstanding.

The Committee was also provided with updated information in relation to monthly manager reminders, development of the learning model in Fusion, improvements in completing return to work / record of action meetings, the appointment of Management of Absence Advisors in the Education, Place and Social Services Directorates.

The Committee discussed the following: -

- Contact with / support provided to staff on long-term sick and the consistency across the Authority;
- The lack of comparison figures in relation to days lost / previous figures;
- Establishing what was causing sickness levels within departments;
- Provision of details of sickness levels across the Authority and how levels had decreased;
- Assurance that the change in attitude / direction had been shared with each school / governing body, schools paying for additional insurance to cover for staff sickness;
- Assurance that 'arms-length' employers / schools had been included in the improvements;

- Highlighting the excellent work undertaken by Helping Hands and Occupational Health in supporting staff on sickness / those experiencing difficulties in work;
- Recognition that things were moving in the right direction but required more detail.

The HR & OD Manager stated that he would provide information relating to the protocol for dealing with long-term sickness.

Ben Smith, Director of Finance advised that the Service Centre would be expected to continue providing sickness absence data to the Committee when timing and resourcing allowed, noting the extreme pressures the Service Centre was currently under.

The Chair recognised the improvements that had been made but added that the report did not provide the Committee with sufficient assurance of knowing what difference are being made by the improvements. She added that figures illustrating previous / current results and details of targets were required to provide assurance.

She also noted that Internal Audit would be carrying out a follow-up audit in March and requested that evidence of before / after figures be examined to provide additional assurance.

The Chief Auditor stated that the follow-up audit would involve the service area being checked and tested. He added that he was unsure whether Internal Audit would examine statistics and he would request they be tested if required.

85 Audit Wales Work Programme and Timetable – City & County of Swansea.

Non Jenkins and Daniel King, 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 1 April 2021
- Audit Wales National Reports and Other Outputs Due to be Published During 2021-22 (and other work in progress / planned)
- Forthcoming Good Practice Exchange Events and Publications

The Chair thanked the Audit Wales representative for providing the report and noted that it was important the Committee was aware of the work programme and timetable in order to further investigate and seek assurance.

The Director of Finance expressed concern that Audit Wales and the Authority had not definitively come to an agreement regarding the issue surrounding the qualified audit awarded in respect of last year's accounts. He added that it was getting too late in the year to resolve the issue, which was a matter of opinion and he wished to highlight his concern to the Committee.

The Chair noted the concern and commented that she hoped there was a desire to resolve and close the issue.

She also referred to additional reports produced by Audit Wales and other regulatory bodies, which would now be deposited in a regulators email address managed by the Authority and distributed to the relevant Officers. She added that this gives confidence and assurance that issues raised within reports are targeted for action.

86 Governance & Audit Committee Action Tracker Report.

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

87 Governance & Audit Committee Work Plan.

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

The Chair explained that Appendix 3 provided the Work Plan until April 2023. She added that on-going changes would be made and the document would be regularly reviewed.

The Deputy Chief Executive stated that the Governance & Audit Committee Training Programme would be reported to the April 2022 meeting. He 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.

Julie Davies (Lay Member) queried if the Authority had any investments or contracts linked to Russia and asked for an update. The Director of Finance commented that there were some pension investments which the Council had already put on record would be divested as soon as practicable. Contracts were harder to assess and consider cancellation immediately, given the rules around public sector procurement and the UK wide stepwise sanctioning process. It was expected that the Council would wish to move in step with wider UK and Welsh government changes and that there were other fora outside of the Governance & Audit Committee where those matters would doubtless be better considered in due course. It would therefore take some while to provide a degree of assurance surrounding those wider matters.

The Chair requested that any related risks be highlighted to the Committee.

The meeting ended at 2.57 pm

Chair

Agenda Item 4



Report of the Chief Auditor

Governance & Audit Committee – 12 April 2022

Draft Internal Audit Charter 2022/23

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 23 rd February.
Policy Framework:	None
Consultation:	Legal, Finance, Access to Services
Recommendation(s):	It is recommended that: - 1) the Governance and Audit Committee review and approve the Draft Internal Audit Charter 2022/23.
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, with additional changes around membership coming 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 is progressing with the recruitment process to ensure the committee 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 2022/23 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 23rd February 2022, 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 2022/23
Appendix 2 – Integrated Impact Assessment Form



City and County of Swansea

Draft Internal Audit Charter 2022/23

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 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.

Background Papers: None.

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

1. Selflessness

Holders of public office should act solely in terms of the public interest.

2. Integrity

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.

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.

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.

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, so the next assessment is due to be completed in 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: 18/02/22
Approval by Head of Service:
Name: Ben Smith
Position: Director of Finance & S151 Officer
Date: 18/02/22 (email)

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

Agenda Item 5



Report of the Chief Auditor

Governance and Audit Committee – 12 April 2022

Internal Audit Strategy and Annual Plan 2022/23

Purpose:	This report presents the Internal Audit Strategy and Annual Plan for 2022/23 to the Governance and Audit Committee for approval.
Policy Framework:	None.
Consultation:	Corporate Management Team, Legal, Finance, Access to Services.
Recommendation:	That the Governance & Audit Committee review the Internal Audit Strategy and approve the Annual Plan 2022/23.
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 across the whole of the Council's activities to allow the Chief Auditor to be able to give an opinion on the control environment including governance, risk management and internal control. The annual Internal Audit opinion which is delivered to the Section 151 Officer and the Governance and

Audit Committee is a key input into the Council's Annual Governance Statement.

- 1.3 The PSIAS also require the Audit Plan to be linked to a high-level Audit Strategy which shows how the internal audit service will be delivered, how it will be developed in accordance with the Internal Audit Charter and how it links to the Council's objectives and priorities
- 1.4 The methodology used to prepare the Audit Plan and a draft version of the 2022/23 Audit Plan were reported to the Committee at the meeting on 8th March 2022.
- 1.5 The Internal Audit Strategy and Draft Annual Plan 2022/23 were approved by the Corporate Management Team on the 23rd February 2022 and these are now reported to the Governance and Audit Committee for final approval.

2. Internal Audit Strategy and Annual Plan 2022/23

- 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 2022/23 is attached in Appendix 1.
- 2.3 For 2022/23, 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 2020/21. This gives a total number of available days of 2,366.
- 2.4 A summary of the Internal Audit Plan 2022/23 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 2022/23 accommodates any audits which were deferred from the 2021/22 Plan where the risk justifies their inclusion.
- 2.6 The Plan includes time for all fundamental audits due in the year i.e. those systems that are so significant to the achievement of the Council's objectives that they are audited annually or every 2 years

e.g. Employee Services, Accounts Receivable, Pensions Administration.

- 2.7 The Audit Plan has been reconciled to the available resources of 2,366 days by deferring 130 days of audits due in 2022/23. The basis for deciding which audits to defer has been discussed with the Principal Auditor, Senior Auditors and the Director of Finance & Section 151 Officer. In the majority of cases, those audits that have been deferred are those that were ordinarily due in the year (not deferred from 2021/22), and had received a high level of assurance when last reviewed and/or were classed as being low or medium risk.
- 2.8 Some low risk areas have been included to ensure adequate audit coverage across the organisation. The detailed discussions between the senior members of Audit Team have dictated which audit are included in the 2022/23 plan based on experience, knowledge of the areas concerned and consideration of any ad hoc issues or concerns that have arisen in the current year.
- 2.9 As detailed in the Audit Plan Methodology report, an assurance mapping exercise is undertaken to inform the internal audit plan. The corporate risk register is also reviewed as part of the planning process, with the control measures noted against each of the risks informing the assurance map. During the planning process last year, following a detailed review of corporate risks on the risk register it was noted that in a number of cases the control measures recorded against the risks couldn't be considered to be meaningful controls measures. This was raised with the Strategic Delivery & Performance Manager and the Director of Finance and Section 151 Officer in the first instance, and later with the Corporate Management Team. As a result, a significant amount of work has taken place over the past year in order to improve the control measures across all corporate risks as reflected in the updates to the risk register and the assurance map. However, at the time of compiling this report further advice had been provided to risk owners in an attempt to further strengthen and standardise the recording of control measures across the risk register. This work is ongoing. However, it is pleasing to note that significant improvements have been made in this area.
- 2.10 The assurance map is also distributed to corporate risk owners in advance of the planning process to give them the opportunity to review the entries in the three tiers of the map to ensure they are up to date and that all sources of assurance have been captured.
- 2.11 As a result of the points above the updated control measures and assurance map have been considered as part of this year's planning process and internal audit has been able to place increased reliance on some of the documented controls when compared to last year. However, as in previous years, internal audit's knowledge and experience has continued to be relied upon, in consultation with the

Director of Finance and Section 151 Officer and senior staff within the Internal Audit Team, to ensure a suitably balanced and risk targeted audit plan is produced.

- 2.12 As in previous years, progress made by the Internal Audit Section in achieving the Audit Plan will be reported to the Governance and Audit Committee on a quarterly basis.
- 2.13 It is the view of the Chief Auditor that the proposed Internal Audit Plan 2022/23 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, subject to the extent of any ongoing disruption caused by the Covid-19 pandemic in 2022/23.

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 2022/23
 Appendix 2-Internal Audit Annual Plan 2022/23(Summary)
 Appendix 3-Internal Audit Annual Plan 2023/23
 Appendix 4-Internal Audit Annual Plan 2022/23 inc Scope
 Appendix 5-City and County of Swansea Assurance Map
 Appendix 6-Corporate Priorities and Audit Area Map
 Appendix 7-Integrated Impact Assessment



Internal Audit Strategy 2022/23

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 2022/23

3.1 The Internal Audit Section is made up of 9.1 full time equivalents in 2022/23 plus the Chief Auditor. The resources and staff structure remain unchanged from 2021/22.

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 1,504 productive days available.

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 2022/23. 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 two 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. The relevant Cabinet Member is also included in the distribution list when the final report is issued.
- 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 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 Any 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.

- 7.4 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.
- 7.5 Where an 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 control environment. 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 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.

Draft Internal Audit Annual Plan 2022/23 – Summary

Categories of Audit Work	Plan 2021/22	Plan 2022/23
	Days	Days
People	335	333
Place	322	435
Corporate Services	305	270
Fundamental Audits	247	218
Contract Audit Systems	30	10
Computer Audits	52	60
Cross Cutting Audits	135	105
Miscellaneous Audits	15	10
Projects & Special Investigations	63	65
Productive Days	1504	1506
Staff Training	48	48
Holidays, Sick & Special Leave	543	543
Admin, Planning, Control, Clerical Support etc.	219	219
Contingencies	36	34
Vacancies	0	0
Performance Management - Appraisals	16	16
Non Productive Days	862	860
Total Days	2366	2366

Days Covering Corporate Priorities	
Cross Cutting Audits	105
Section 151 Officer Assurance	426
Education	168
Safeguarding	412
Poverty	170
Economy & Infrastructure	303
Resources & Biodiversity	90
Transformation & Council Development	165

(Note: the table records the number of days in the plan covering the areas above. Some audits cover multiple priorities as reflected in Appendix 3 hence the number of days have been counted in each area)

Audit Title	Risk Rating	Status as at 01/04/2022	Corporate Priority	Days
Level 1 – Cross Cutting Reviews – Council Governance & Control				
Review of Departmental Gifts & Hospitality Registers	Med/High	Planned	Cross Cutting	15
Corporate Governance Review	Med/High	Planned	Cross Cutting	15
Safeguarding	Med/Low	Planned	Cross Cutting	10
Achieving Better Together – Transformation (inc. workforce strategy and savings delivery)*	New	Planned	Cross Cutting	15
Oracle Cloud / Fusion Project	New	Planned	Cross Cutting	10
Regional Working	New	Planned	Cross Cutting	10
Risk Management	Med/High	Planned	Cross Cutting	15
Level 2 – Fundamental Systems - Section 151 Officer Assurance				
Financial Services & Service Centre – (1) Annual Audit, (2) 2-yearly Audit				
Employee Services (1)	Med/High	Planned	Section 151 Assurance	30
Accounts Receivable (1)	High	Planned	Section 151 Assurance	35
Business Rates (NDR) (1)	Med	Planned	Section 151 Assurance	20
Treasury Management Borrowing & Investments (2)	Med	Planned	Section 151 Assurance	18
Accounts Payable (1)	Med	Planned	Section 151 Assurance	35
Cash (2)	Med	Planned	Section 151 Assurance	30
Council Tax (2)	Med/High	Planned	Section 151 Assurance	30
Main Accounting System (2)	Med	Planned	Section 151 Assurance	20
Level 3 – Service Level Audits – Other Assurance				
Education Planning & Resources				
Cefn Hengoed Comprehensive School	Med	Planned	Education	10
Penyreheol Comprehensive School	Med	Planned	Education	10
Dylan Thomas Comprehensive School	Med	Planned	Education	10
Gowerton Comprehensive School	Med	Planned	Education	10
School Kitchens	Med/High	Planned	Education	15
Catering & Cleaning HQ*	Med	Planned	Education	10
Primary School Procurement – Thematic	Med	Planned	Education	15
Decarbonisation Programme	New	Planned	Education	10
Business Manager Remuneration Review	New	Planned	Education	10
Headteachers Remuneration above recommended Individual School Range Review	New	Planned	Education	10

IR35 Employment Status of Individuals - Thematic	New	Planned	Education	10
Vulnerable Learner Service				
Elective Home Education Provision	New	Planned	Education, Safeguarding & Poverty	10
EOTAS Value for Money Review	New	Planned	Education, Safeguarding & Poverty	5
Education Grants & Other				
Schools Annual Report	n/a	Planned	Education, Safeguarding & Poverty	3
Regional Consortia School Improvement Grant	n/a	Planned	Education, Safeguarding & Poverty	15
Pupil Deprivation Grant	n/a	Planned	Education, Safeguarding & Poverty	15
Child & Family Services				
Emergency Duties Team	Med	Planned	Safeguarding	10
Adoption Allowances*	Med	Planned	Safeguarding	10
Western Bay Adoption Services	Med/Low	Planned	Safeguarding	15
Foster Swansea	Med	Planned	Safeguarding	10
Youth Provision in Early Help	Med	Planned	Safeguarding	15
Residential & Outdoor Centres*	Med	Planned	Safeguarding	10
Adult Services				
Home Care*	Med/High	Planned	Safeguarding	10
West Glamorgan Regional Partnership	New	Planned	Safeguarding	5
All Wales Community Care Information System (WCCIS)	New	Planned	Safeguarding	10
Fforestfach Day Services	Low	Planned	Safeguarding	10
CREST*	Med	Planned	Safeguarding	10
Housing Support Grant	n/a	Planned	Safeguarding	10
Enable Support for Independent Living Grant	n/a	Planned	Safeguarding	10
Adult Services – Directorate Services				
Client Property & Finance	Med	Planned	Safeguarding	15
Review of Transitional Placement Agreements	New	Planned	Safeguarding	10
Tackling Poverty				
Local Area Coordinator Review	New	Planned	Poverty	5
Building Services				
Heol y Gors – Stores, Admin & Finance, Oracle T&L*	Med/High	Planned	Economy & Infrastructure, Safeguarding	20

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

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

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

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

* Audits deferred from 2021/22 plan.

Cross Cutting Audits – 105 days

Section 151 Officer Assurance – 426 days

Corporate Priorities

Safeguarding (Safeguarding People from Harm) – 412 days

Education (Improving Education and Skills) – 168 days

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

Poverty (Tackling Poverty) – 170 days

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

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

Internal Audit Annual Plan 2022/23

Audit Title	Risk Rating	Status as at 01/04/2022	Corporate Priority	Days	Scope
Level 1 – Cross Cutting Reviews – Council Governance & Control					
Review of Departmental Gifts & Hospitality Registers	Med/High	Planned	Cross Cutting	15	Compliance with the Corporate Gift & Hospitality Policy
Corporate Governance Review	Med/High	Planned	Cross Cutting	15	Review and assessment of corporate governance arrangements across the Council inc. Senior Management Meetings, SMAS's, Decision Making, Service Plans and Scrutiny
Safeguarding	Med/Low	Planned	Cross Cutting	10	Review of Safeguarding controls across the Council and compliance with the Corporate Operational Safeguarding Policy
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 and milestones
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
Risk Management	Med/High	Planned	Cross Cutting	15	Annual rolling audit of risk management controls and monitoring in each directorate on a rotational basis.
Level 2 – Fundamental Systems - Section 151 Officer Assurance					
Financial Services & Service Centre – (1) Annual Audit, (2) 2-yearly Audit					
Employee Services (1)	Med/High	Planned	Section 151 Assurance	30	All Employee Services processes including payroll, interfaces, payments etc.
Accounts Receivable (1)	High	Planned	Section 151 Assurance	35	Review of the effectiveness of all Accounts Receivable / Debtor processes
Business Rates (NNDR) (1)	Med	Planned	Section 151 Assurance	20	Collection and administration procedures of National Non-Domestic Rates by the Council
Treasury Management Borrowing & Investments (2)	Med	Planned	Section 151 Assurance	18	Borrowing and Investing activities of the Treasury and Technical team
Accounts Payable (1)	Med	Planned	Section 151 Assurance	35	Review of the effectiveness of all Accounts Payable processes

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Cash (2)	Med	Planned	Section 151 Assurance	30	Procedures, transactions and controls of the Cash Management Section including receipting, interfaces and reconciliations
Council Tax (2)	Med/High	Planned	Section 151 Assurance	30	Review of all Council Tax collection processes and procedures
Main Accounting System (2)	Med	Planned	Section 151 Assurance	20	Review of the controls in place on the Main Accounting / General Ledger system
Level 3 – Service Level Audits – Other Assurance					
Education Planning & Resources					
Cefn Hengoed Comprehensive School	Med	Planned	Education	10	Review of compliance with Council policies and procedures.
Penyreheol Comprehensive School	Med	Planned	Education	10	Review of compliance with Council policies and procedures.
Dylan Thomas Comprehensive School	Med	Planned	Education	10	Review of compliance with Council policies and procedures.
Gowerton Comprehensive School	Med	Planned	Education	10	Review of compliance with Council policies and procedures.
School Kitchens	Med/High	Planned	Education	15	Financial and administration procedures in individual school kitchens across the school population
Catering & Cleaning HQ*	Med	Planned	Education	10	Review of the Central Cleaning and Catering Department for compliance with Council policies and procedures
Primary School Procurement – Thematic	Med	Planned	Education	15	Review of compliance with Council policies and procedures in relation to procurement and adherence to CPR's and procurement advice
Decarbonisation Programme	New	Planned	Education	10	New / TBC – review of progress with newly introduced programme within Education
Business Manager Remuneration Review	New	Planned	Education	10	New / TBC – review of remuneration of Business Managers in Schools inc. Overtime, ad-hoc payments etc.
Headteachers Remuneration above recommended Individual School Range Review	New	Planned	Education	10	New / TBC – review of decision making process and approvals within Schools
IR35 Employment Status of Individuals - Thematic	New	Planned	Education	10	New / TBC – review of IR35 compliance
Vulnerable Learner Service					
Elective Home Education Provision	New	Planned	Education, Safeguarding & Poverty	10	New / TBC – review of the arrangements for elective home education provision

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EOTAS Value for Money Review	New	Planned	Education, Safeguarding & Poverty	5	New / TBC – VFM review requested for Education Other Than At Schools Service
Education Grants & Other					
Schools Annual Report	n/a	Planned	Education, Safeguarding & Poverty	3	Summary of School Audit work undertaken in 21/22
Regional Consortia School Improvement Grant	n/a	Planned	Education, Safeguarding & Poverty	15	Grant Certification
Pupil Deprivation Grant	n/a	Planned	Education, Safeguarding & Poverty	15	Grant Certification
Child & Family Services					
Emergency Duties Team	Med	Planned	Safeguarding	10	Review of the Emergency Duties Team within Child & Family for compliance with Council policies and procedures including additional payments and compliance with the working time directive
Adoption Allowances*	Med	Planned	Safeguarding	10	Review of controls over payments made to adoptive families
Western Bay Adoption Services	Med/Low	Planned	Safeguarding	15	Review of controls in place within the inter-agency arrangements including Swansea, Bridgend and Neath Port Talbot
Foster Swansea	Med	Planned	Safeguarding	10	Review of the Foster Swansea and Family & Friends Teams including foster carer approval, placement and payment
Youth Provision in Early Help	Med	Planned	Safeguarding	15	Review of controls within Young Peoples Support, Youth Clubs and Community Childcare
Residential & Outdoor Centres*	Med	Planned	Safeguarding	10	Review of compliance with Council policies and procedures
Adult Services					
Home Care*	Med/High	Planned	Safeguarding	10	Review of controls in the provision of home care within Adult Services including expenditure, personal care and support plans, reablement care and staff verification.
West Glamorgan Regional Partnership	New	Planned	Safeguarding	5	New / TBC - Review of controls and procedures in place within the regional partnership arrangement
All Wales Community Care Information System (WCCIS)	New	Planned	Safeguarding	10	New / TBC - Review of progress in implementing the new WCCIS system

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Fforestfach Day Services	Low	Planned	Safeguarding	10	Review of compliance with Council policies and procedures.
CREST*	Med	Planned	Safeguarding	10	Review of the joint vocational service (CREST) provided by Swansea Council and Health for compliance with Council procedures
Housing Support Grant	n/a	Planned	Safeguarding	10	Grant Certification
Enable Support for Independent Living 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
Review of Transitional Placement Agreements	New	Planned	Safeguarding	10	New / TBC – review of processes and controls for Transitional Placement Agreements
Tackling Poverty					
Local Area Coordinator Review	New	Planned	Poverty	5	New / TBC - Review of compliance with Council policies and procedures with Local Area Coordinators who walk alongside individuals, helping to make connections and building local relationships, and developing long term community resources and assets.
Building Services					
Heol y Gors – Stores, Admin & Finance, Oracle T&L*	Med/High	Planned	Economy & Infrastructure, Safeguarding	20	Review of Building Services Finance and Admin team compliance with Council policies and procedures, inc. Stores, purchasing, Oracle Time & Labour etc
Heol y Gors – Plant & Transport	Med/Low	Planned	Economy & Infrastructure, Safeguarding	7	Review of controls in place in Building Services in relation to plant hire and transport expenditure
Day to Day Repairs / Maintenance Section*	Med	Planned	Economy & Infrastructure, Safeguarding	20	Review of the processes and procedures in place within the Day to Day Repairs Team including classification and completion of urgent and non-urgent repairs, costing, recording and complaints
Property Services					
Quadrant Rents & Estates Management (inc. Rentals)	Med	Planned	Economy & Infrastructure	10	Review of procedures in place in relation to leases, rental income and review, insurance, arrears and quadrant shopping centre rent controls

Waste Management & Parks					
Waste Management	Med	Planned	Economy & Infrastructure, Resource & Biodiversity	10	Review of the Waste Management Team for compliance with council procedures including expenditure, income, travel expenses and inventory
Grounds Maintenance & Central Operations (inc. Burials, Stores and Workshops)	Med/Low	Planned	Economy & Infrastructure, Resource & Biodiversity	15	Review of the Grounds Maintenance team including expenditure, stores, job monitoring, billing and income
Cleansing Strategy	New	Planned	Economy & Infrastructure, Resource & Biodiversity	5	New / TBC – review of the Council’s Cleansing Strategy
Highways & Transportation					
Transport Support	Med	Planned	Economy & Infrastructure	10	Review of the procurement and processing of transport support payments that are used to provide local bus services that are not commercially viable
Concessionary Bus Fares	Med	Planned	Economy & Infrastructure	5	Review of controls in relation to concessionary fares
Civil Parking Enforcement	Med/Low	Planned	Economy & Infrastructure	20	Review of parking enforcement including tickets, charges and fines, appeals, refunds and write-offs
Swansea City Bus Station	Med	Planned	Economy & Infrastructure	8	Review of compliance with Council policies and procedures
Advance Payment Code	Med	Planned	Economy & Infrastructure	8	Review of Advance Payment Code procedures (method by which a Highway Authority ensures that a road constructed in connection with a development is built to a suitable standard for adoption by the Council and can thereafter become publicly maintainable)
Streetworks	Med	Planned	Economy & Infrastructure	10	Review of the Streetworks Team for compliance with Council policies and procedures
Fleet Maintenance	Med/High	Planned	Economy & Infrastructure	15	Review the Fleet Maintenance function carried out by the Central Transport Unit (CTU) including safety inspections, operator licenses, expenditure, purchase of parts, recharges and inventory
Traffic Orders	High	Planned	Economy & Infrastructure	10	Review of the Traffic Regulation Orders which are administered by the Traffic Management Group including compliance with legislation, fees and charges
Transport Depot	Med	Planned	Economy & Infrastructure	15	Review of the Social Services Transport depot within the Highways and Transportation service including expenditure, MIDAS training, vehicle and driver management and vehicle maintenance
Live Kilometre Support Grant	n/a	Planned	Economy & Infrastructure	5	Grant Certification

Housing & Public Health					
Housing Options	Med	Planned	Poverty, Safeguarding	20	Review of processes within Housing Options, including applications, temporary accommodation, income, expenditure, budget monitoring and PI's
Leasehold Properties	Med	Planned	Poverty, Safeguarding	15	Review of Leasehold Properties, administered by the Leasehold Management Team including leasehold database, charges, resales, repair costs, major works and billing
Furnished Tenancy Scheme	Med/Low	Planned	Poverty, Safeguarding	12	Review of controls in place for the Council's Furnished Tenancy Scheme
Home Improvement Team	Med	Planned	Poverty, Safeguarding	10	Review of the Home Improvement Team including disturbance allowances, gas testing, expenditure and employee overtime
Application Controls – CX System (Flare Replacement)*	Med	Planned	Poverty, Safeguarding	5	Initial review of new application controls of CX System replacing Flare System
Burials & Cremations – Swansea Crematorium	Med	Planned	Poverty, Safeguarding	10	Review of operations at Swansea Crematorium for compliance with Council policies and procedures
Trading Standards Division	Med/Low	Planned	Poverty, Safeguarding	10	Review of compliance with Council policies and procedures
Licensing Division	High	Planned	Poverty, Safeguarding	15	Review of the Licensing Team including issue of premises and gambling licenses, expenditure and income
Rechargeable Works*	Med	Planned	Poverty, Safeguarding	15	Review of Rechargeable Works administered by the Licencing and Food Safety Team including authorisation of works, income, recharges and arrears
Pollution Control Division	Med	Planned	Poverty, Safeguarding	10	Review of the Pollution Control Division for compliance with Council policy and procedure
Welsh Housing Quality Standards	New	Planned	Poverty, Safeguarding	10	New / TBC – assessment of the Council's progress in meeting the Welsh Housing Quality Standards
Cultural Services					
Foreshore & Lettings (inc. Land Train & Caravans)	Med/High	Planned	Economy & Infrastructure	15	Review and testing of controls established by management in the following areas Foreshore Lettings (children's rides), Langland Bay Huts, Boat Parks, Expenditure and Caravan park
St Helen's Ground	Med/Low	Planned	Economy & Infrastructure	5	Review of compliance with Council policies and procedures
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

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Libraries Admin & Central Library*	Med	Planned	Economy & Infrastructure	15	Review of processes and procedures in Libraries central administration team and review of operations within Central Library
Tourism Marketing	Med	Planned	Economy & Infrastructure	10	Review of the Tourism and Marketing Section for compliance with Council policies and procedure inc income, inventory and compliance with CPR's.
Planning & City Regeneration					
Swansea Market	Low	Planned	Economy & Infrastructure, Resources & Biodiversity	20	Review of the procedures and controls in place including income, rents and licenses, inventory, H&S, insurance and expenditure
Economic Development – Admin	Med	Planned	Economy & Infrastructure, Resources & Biodiversity	10	Review of the Admin function for compliance with Council policies and procedures
External Funding Team	Med	Planned	Economy & Infrastructure, Resources & Biodiversity	5	Review of the of the External Funding Team including administration of projects, completion of funding claims and expenditure reconciliations
Planning Services – Administration & Fees	Med	Planned	Economy & Infrastructure, Resources & Biodiversity	15	Review of planning applications & fees, administered by the Development Control Team including income, fees, expenditure, refunds and inventory
Section 106 Agreements	Med/High	Planned	Economy & Infrastructure, Resources & Biodiversity	10	Review to assess the procedures and controls associated with Section 106 Agreements (planning obligations) including applications, payment of contributions and monitoring of agreements
Communications & Marketing					
Communications & Public Relations	Med	Planned	Transformation & Council Development	10	Review of the team for compliance with Council policies and procedures
Corporate Marketing	Low	Planned	Transformation & Council Development	7	Review of the team for compliance with Council policies and procedures
Civic Admin/Mayoral Service/Mansion House*	Med	Planned	Transformation & Council Development	10	Review of the team for compliance with Council policies and procedures including expenditure, Lord Mayor's Functions and Training Events, Insurance, H&S and vehicles.
Design Print	Med	Planned	Transformation & Council Development	15	Review of compliance with Council policies and procedures including income, expenditure and compliance with CPR's.

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Emergency Planning & Business Continuity*	Med	Planned	Transformation & Council Development	10	Review to confirm that the Council has a suitable ICT Disaster Recovery Plan in place including emergency planning, ownership and management, risk assessment and prevention, user plans, resourcing and training and testing of the plan.
Health & Safety (inc. Wellbeing)	Med/Low	Planned	Transformation & Council Development	10	Review the procedures and controls in place in the Health, Safety and Wellbeing Team including procurement, purchasing, recharges, inventory and expenses
Financial Services & Service Centre					
Cashiers Office – CCI Reconciliation	Med/High	Planned	Section 151 Assurance	5	Reconciliation procedures for the Chief Cashiers Imprest Account
Write-Off Requests	n/a	Planned	Section 151 Assurance	5	Review and approval of write-off schedules received in year
Cashiers Write-off's	n/a	Planned	Section 151 Assurance	5	Review of Cashiers write-offs received in year
Insurance	Med	Planned	Section 151 Assurance	10	Review of the Insurance Team including Council insurance policies, renewals, claims, payments and claims handler transactions
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
Pension Fund Other Transactions	Med	Planned	Section 151 Assurance	10	Review of Pension Fund activities undertaken by the Treasury Management and Pension Administration Teams including Pension Fund Committee Costs, Local Pension Board Costs, Training Costs and other Fund Expenses and expenditure
AP Project Bank Accounts	New	Planned	Section 151 Assurance	8	Review of controls for the Accounts Payable Project Bank Accounts
Non-Residential Care	Med/High	Planned	Section 151 Assurance, Safeguarding	25	Review of the payments for and recharging of Non-Residential Care administered by Finance
Purchase Card Transactions Monthly Review	Med	Planned	Section 151 Assurance	10	Periodic review of Purchase Card Transactions for compliance with the P-Card policy
Purchase Card Administration	Med/Low	Planned	Section 151 Assurance	15	Review of the controls in place in the Purchase Card Administration team
Application Controls – Foster Care System	Med	Planned	Section 151 Assurance	5	Review of controls within the Foster Care IT System
Legal, Democratic Services & Business Intelligence					

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Coroners Service	Med	Planned	Monitoring Officer Assurance	12	Review of the administration and financial management of the Coroner's Office including budget monitoring, expenditure, remuneration, fees, expenses and returns
Election Expenses (Local Government Elections)	n/a	Planned	Monitoring Officer Assurance	10	Review of the election expenses and accounts for LG Elections prior to submission
Legal Services Management of Risk	Med	Planned	Monitoring Officer Assurance	10	Review the assessment and management of risks within legal matters including risk assessment checklists, sign-off, closure and declaration of interests
Welsh Translation Unit	Med	Planned	Monitoring Officer Assurance	10	Review of compliance with Council policies and procedures
Commercial Services					
Review of Contracts in IT	New	Planned	Section 151 Assurance	10	New / TBC – Compliance with Contract Procedure Rules and Procurement Guidance
Review of invoices paid with retrospective order placed on Oracle	Med/High	Planned	Section 151 Assurance	10	Review of compliance with CPR's in relation to retrospective order creation
Formal Contracts & Waivers	New	Planned	Section 151 Assurance	10	New / TBC – Compliance with Contract Procedure Rules and Procurement Guidance
Digital & Customer Services Audits					
Blue Badges	Med/Low	Planned	Transformation & Council Development	5	Review of the procedures and controls associated with the Blue Badge parking scheme administered by the Council
Corporate Complaints	Med	Planned	Transformation & Council Development	8	Review of the complaints recording, processing and reporting controls
Corporate Learning & Development Team*	New	Planned	Transformation & Council Development	5	New / TBV - Review of compliance with Council policies and procedures newly developed team
Management of Absence	Med/High	Planned	Transformation & Council Development	10	Review of compliance with the Council's Management of Absence Policy
Contract Audits					
Contracts Register	Med	Planned	Transformation & Council Development	10	Review of a sample of contracts for compliance with Contract Procedure Rules and Procurement Guidance
Computer Audits					
Internet Controls – Corporate Network	Med/Low	Planned	Transformation & Council Development	10	Review of controls in place across the Corporate IT Network
Web Development	New	Planned	Transformation & Council Development	10	New / TBC – developing the functionality of the Council web pages

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Physical & Environmental Controls	Med	Planned	Transformation & Council Development	10	Review of the Physical and Environmental Controls that are in place for the effective operation of ICT servers and associated hardware, led by Digital and Transformation Services
Software Licences (FAST)	Med	Planned	Transformation & Council Development	5	Review to assess the procedures and controls associated with use of computer software and associated licencing arrangements.
Change Controls (CIPFA Matrix)	Med	Planned	Transformation & Council Development	5	Review of the procedures and controls associated with the Digital Services ICT self-service Change Request system
Change Control –Oracle*	Med	Planned	Transformation & Council Development	5	Review of the Oracle Change Control Procedures, carried out by the Oracle Support Team
Digital Strategy	Med	Planned	Transformation & Council Development	10	Review of the Council’s ongoing Digital Strategy to ensure it is in line with digital plans and aspirations of the Council
Use of Idea - Data Matching NFI	n/a	Planned	Section 151 Assurance	5	Data extraction
Projects & Special Investigations					
Unpresented Cheques	n/a	Planned	Section 151 Assurance	5	Investigation into any unpresented cheques as they arise
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
PSIAS External Inspection	n/a	Planned	Section 151 Assurance	10	Planned time for proposed external peer inspection
Miscellaneous Audits					
Swansea Central Phase 1 Programme & City Deal Update	New	Planned	Transformation & Council Development	10	Review of programme progress and milestones

* Audits deferred from 2021/22 plan.

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 94</p> <p>Risk Title Pupil Attainment & Achievement</p> <p>Risk Level Corporate</p> <p>Page 62</p>	<p>If pupils do not receive a very good education then they will not achieve the right qualifications and skills to take advantage of the Swansea Bay City Deal and to contribute effectively to the economic prosperity of the city.</p>	Medium	Medium	Amber	<p>Helen Morgan-Rees / Kate Phillips</p> <p>>Covid-19 – Safe Return to School Plan in place, 88% attendance first three weeks of Sept. Continuity of Learning Plan and Policy in place – Schools developing remote/ blended learning opportunities. >Support for pupils to return safely in Sept. through Health, Welfare & Community Education Stream of Covid-19 Recovery Plan. >Childcare in schools offer for key workers and most vulnerable children during pandemic. >Pupils eligible for FSM receive fortnightly BACS payment or food parcels during pandemic. >Check-in, Catch-up and prepare sessions for safe return for learners. >Further enhancement of the Continuity of Learning Programme. >Challenge adviser monitoring visits. >Budget proposals for 2021-22 continue to prioritise the delegated schools budget and areas of pupil specific support and the</p>	<p>>Positive engagement and support from Cabinet and Council. > Recovery plan has work streams looking at continuity of learning, wellbeing of school workforce. >Two policy development work streams looking at skills and training as well as continuity of learning. Achieving Better Together Recovery Plan has oversight of education and skills work streams Cabinet oversight of key delivery partnership for improving practitioners and leaders in schools</p>	<p>>Dedicated Scrutiny Panel to scrutinise education work and performance. Scrutiny covers barriers to learning, access to support, school improvement activity, key delivery partners, vocational opportunities and Swansea Skills Partnership, key delivery partnership in <i>Partneriaeth</i> and curriculum reform readiness.</p>	<p>Additional Learning Needs Board receives delivery highlight report of transformational plan. Improving Education & Skills PDC. >Education Skills Co-ordinator appointed. >PSOs/ Accountancy provide support and oversight of school finance. Attendance and exclusion analysis and reports.</p>	<p>>Various Edu. Audits in the Audit Plan. >ESTYN reports review during school audits for finance / mgt. control.</p>	<p>>ESTYN prog.of external school inspection has been paused in 2020-2021 and until after Easter 2022 >Local authority link inspectors have conducted thematic review on continuity of learning and support for vulnerable learners. Estyn undertake engagement visits with schools for curriculum readiness and ALN reform readiness. Link inspectors visit on a termly basis to evaluate objectives.</p>	<p>>Audit Wales & CIW. > HSE audit of schools as Covid safe environments to allow education to continue. >Welsh government returns, for example. Accelerated learning programme.</p>	<p>>Range of Education audits in the plan to be completed as part of the rolling audit schedule.</p>	<p>>School and other Education / thematic audits due in 2022/23</p>	Service Specific - Education – Improving Education and Skills
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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								
					significant cash increase will support the continuing enhancement of mainstream provision for all pupils									

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 153</p> <p>Risk Title Safeguarding</p> <p>Risk Level Corporate</p> <p style="writing-mode: vertical-rl; transform: rotate(180deg);">Page 64</p>	<p>If our safeguarding arrangements are not sufficiently robust, then we will not be doing everything we possibly can to prevent the death, injury or neglect of a child or vulnerable adult and consequential reputational damage.</p>	High	High	Red	David Howes / Angela Morgan	<p>>Covid-19 – Safeguarding Arrangements and resources remodelled to ensure this is a key priority function within social services and services can continue to be safely delivered despite Covid-19 restrictions.</p> <p>>Planned implementation of multi-agency safeguarding hub progressed despite Covid-19 restrictions. The required dedicated Safeguarding Team for Adults included in the modified restructure of Adult Services required as a result of Covid-19</p> <p>>Support and Shield vulnerable people in the community during Covid-19</p> <p>>Provide emotional and well-being support to children and young people during Covid-19.</p> <p>>Provide support to people at greater risk from domestic violence during Covid-19.</p> <p>>Provide frontline social care staff with PPE during Covid-19</p> <p>>Prioritise workload to focus on most</p>	<p>>Director of Social Services to advise Cabinet and CMT on options to bolster resilience of the workforce in frontline child protection teams.</p> <p>>Positive engagement and support from Cabinet and Council.</p>	<p>>Two dedicated Scrutiny Panels in place to scrutinise Social Services Work and Performance.</p> <p>>People PDC in place.</p>	<p>>Establish and maintain a regional protocol to provide secure Covid-19 care home provision including increased capacity in in-house care homes.</p> <p>>Council Covid-19 Recovery Plan to recover services and deal with emerging risks</p> <p>>Corporate Safeguarding Board</p> <p>>Principal Officers for safeguarding within Social Services.</p> <p>>Corporate Safeguarding Policy and Group</p> <p>>Mandatory Corporate Safeguarding Training in place for Staff and Members.</p> <p>>Corporate Priority</p> <p>>New Safeguarding Policy following</p>	<p>> Internal Audit of Safeguarding</p> <p>>Internal audit of DBS</p>	<p>>Regional and multi-agency safeguarding partnerships</p> <p>> CIW</p>	<p>> Audit Wales</p>	<p>>Currently included as part of standard rolling audit schedule, repeated based on audit risk score.</p>	<p>>Safeguarding cross cutting audit is included in the 22/23 audit plan</p>	Cross Cutting – Council Governance and Control – Safeguarding People from Harm
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Business Risk	Current Impact	Current Likelihood	Overall RAG Status	Risk Owner / Updater	Level and Source of Assurance						Internal Audit Needs	Planned Internal Audit Work	Audit Plan Area	
					Level 1	Level 2			Level 3					
					Management Assurance	Other <i>Internal</i> Assurance			Other <i>Independent</i> Assurance					
Council/ Cabinet	Scrutiny	Other	Internal Audit	Other Bodies		External Audit								

Page 65					<p>vulnerable and prioritise services and contact with those during Covid-19 response.</p> <ul style="list-style-type: none"> >Children Services to further enhance the multi-agency Front Door Team with a dedicated safeguarding hub. >Action plan being developed in response to recent audit on DBS compliance in schools. >Corporate Safeguarding Board reviewing additional safeguards to be implemented by HR Transactions Team. >Sufficient numbers of trained Adult and Child Services staff. >String performance monitoring and reporting arrangements. >String commitment to invest in Social Care >Safeguarding Leads identified across all Council services. >Separate safeguarding arrangements in place in schools and Central Education Safeguarding Officer in main directorate. >As part of a wider restructuring of Adult Services there is still a plan to re-establish a 			<p>review by PDDC in 2019</p> <ul style="list-style-type: none"> >CMT approved action plan to stabilise recruitment and retention of frontline Children Services staff 					
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Business Risk	Current Impact	Current Likelihood	Overall RAG Status	Risk Owner / Updater	Level and Source of Assurance						Internal Audit Needs	Planned Internal Audit Work	Audit Plan Area	
					Level 1	Level 2			Level 3					
					Management Assurance	Other <i>Internal</i> Assurance			Other <i>Independent</i> Assurance					
Council/ Cabinet	Scrutiny	Other	Internal Audit	Other Bodies		External Audit								
					dedicated Safeguarding Team and the Front Door.									

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 159</p> <p>Risk Title Financial Control – MTFP aspects of Sustainable Swansea</p> <p>Risk Level Corporate</p> <p style="writing-mode: vertical-rl; transform: rotate(180deg);">Page 67</p>	<p>If we fail to deliver Sustainable Swansea and maintain sufficient financial control, and in particular do not ensure we contain service overspending, then we will not be able to respond appropriately to continuing austerity, demographic pressures, increasing demand and changing public expectations.</p>	<p>Very High</p>	<p>Very High</p>	<p style="background-color: red; color: white; text-align: center;">Red</p> <p>Ben Smith / Jeff Dong</p>	<p>>Covid-19 – Recovery Plan: Future Council – Finance new MTFP. >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. >PFM monitoring process monthly is well established and understood by all officers with appropriate escalation mechanism to S151 Officer, Chief Executive and Cabinet if non-compliance >Spending restrictions published to all staff and reviewed. Many controls continue to be exercised by CMT in relation to filling vacant posts, restructures, regrades and committing contract sums. >Corporate level monitoring. >Agreed budget. >Clear governance and reporting in place. >Prevention Strategy. >Monitoring at monthly P&FM's. >FSTG reporting and monitoring. MTFP. >Tracker in place from June 2018 to capture</p>	<p>>Quarterly monitoring reports to Council and Cabinet >Collaborative Officer/ Member budget setting process in place. >Overspend and under delivery of savings openly and transparently escalated and reported to Cabinet and Council by S151 Officer.</p>	<p>>Dedicated Scrutiny Service Improvement and Finance Performance Panel consider and scrutinise the budget on a quarterly basis.</p>	<p>>Quarterly monitoring reports to Audit Committee >Monthly PFM monitoring in place. Transform & Future Council PDC. > Many controls continue to be exercised by CMT in relation to filling vacant posts, restructures, regrades and committing contract sums. >Budget holders required to monitor and report any budget variances to monthly P&FM for review. >Reshaping Board launched to challenge delivery/ non-delivery and accelerate timescales.</p>	<p>>Audit Committee provide challenge, oversight and assurance >Periodic budget monitoring reports go to Audit Committee >Budget reports included in the 2019/20 workplan for Audit Committee</p>	<p>>WAO review currently underway in relation to the MTFP aspects of Sustain. Swansea. >AW recently published financial resilience national report and showed clearly Swansea position had strengthened considerably boosted by the £17m addition to reserves in 19-20 outturn. >Risks in current year managed temporarily by drawing down from those increased reserves.</p>	<p>>Saving and other budget mgt to be included as part of the Achieving Better Together (trans) audit 22/23 >Fundamental audits included in the plan as due in 2022/13</p>	<p style="writing-mode: vertical-rl; transform: rotate(180deg);">Service Specific / Fundamental Audits - Section 151 Officer Assurance</p>
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Council/ Cabinet	Scrutiny	Other	Internal Audit	Other Bodies		External Audit								

					and warn of delivery risks. >S151 Officer remains able and prepared to not certify adequacy of budgets and issue S114 notice if proven necessary.									
Risk ID 180	If the council cannot respond adequately to new legislative and regulatory requirements due to reduced resources, then it will be open to external challenge and may suffer reputational damage and fines.	Medium	Low	Amber	Tracey Meredith / Debbie Smith	>CMT has standing item on agenda for consultations being undertaken by WG/UK Govt which alerts CMT to new legislation/ guidance and ensures visibility and horizon scanning for future legislative changes. >Legislative requirements built into plans and decision making. >Policy Briefings and LLG updates are added to CMT agenda on regular basis for wider visibility and discussion. >Legal implications inserted into decision making reports with Legal and Access to Services sign-off. >Monitoring of new legislation by Legal department and close liaison with client departments ie introduction of ALN in education..	>All reports for Cabinet/ Council have legal implications paragraph and report authors are supported by legal officers when considering legislative requirements in decision making process.	>Scrutiny councillors routinely monitor and challenge services, policies and decision-making across the Council, which will include compliance with relevant legislation, assessment of quality, and highlighting of issues / concerns.	>Lawyers in Local Government updates received by Chief Legal Officer. > Legislation updates circulated periodically to CMT by Chief Legal Officer. >Policy Briefing – widely circulated >Appraisals identify legal training/gaps in legal provision. > The Data Protection Officer provides an annual report on compliance with data protection legislation.	>Consult with CMT / HoS each year as part of annual consult'n exercise to inform the Audit Plan and inform forward work plan for the following year. >Audits added to plan as they arise prioritised by risk.			>Audits to be added to the plan via as per annual consult with HoS/ Directors.	>New audits to be added as requested by HoS/ Directors as necessary via consultation and in year as needed
														Service Specific – Across Corporate Priorities / Monitoring Officer Assurance

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<p>Risk ID 196</p> <p>Risk Title Workforce Strategy</p> <p>Risk Level Corporate</p> <p style="writing-mode: vertical-rl; transform: rotate(180deg);">Page 69</p>	<p>If we do not have a robust workforce strategy in place, then we will not have staff with sufficient capacity and the right knowledge and skills to manage change, deliver transformed services and ensure statutory compliance.</p>	<p>Medium</p>	<p>Medium</p>	<p>Amber</p>	<p>Sarah Lackenby / Adrian Chard</p>	<ul style="list-style-type: none"> > Covid-19 – Redeploy and train staff to assist with the Covid-19 response. >Support staff health and well-being during Covid-19 >Support staff to work remotely at home during Covid-19 >Workforce will be a key strand of the future Council workstream in the Covid-19 recovery plan >Reporting through Leadership Team >Tracking and monitoring of the OD plan and delivery. >OD Strategy and Implementation Plan in place >Apprenticeship/ Traineeship strategy. >Gender Pay Gap and Project Plan >Service Planning >Corporate Plan – Transformation & Future Council Objective >Workforce Planning 	<ul style="list-style-type: none"> >Workforce Strategy being developed in consultation with Cabinet Member, David Hopkins. Final Strategy will be presented to Cabinet for endorsement/ approval. There is a legal requirement for Council to agree the annual Council Pay Policy 	<ul style="list-style-type: none"> >There is a legal requirement to present an annual analysis of Gender pay gap issues. A presentation has previously been made to the Workforce Scrutiny Working Group on the Impact of the Pandemic of the Workforce. There is a further meeting scheduled for February 2022 which will include consideration of the Workforce Strategy. 	<ul style="list-style-type: none"> > New and revised HR&OD Policies are taken to JCC for approval. >The Workforce Strategy is being developed in consultation with the Recovery and Future Generations PDCand Equality and Future Generations Board. 	<ul style="list-style-type: none"> > An update report will be prepared for presentati on to the Gove & Audit Committee in February 2022. 	<p>>To be included as part of the Achieving better Together (trans) audit to include savings delivery and workforce strategy elements in the audit plan for 2022/23</p>	<p>Cross Cutting Audits – Council Governance and Control</p>
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<p>Risk ID 221</p> <p>Risk Title Availability of Domiciliary Care</p> <p>Risk Level Corporate</p> <p>Page 70</p>	<p>If demand for personal care at home continues to exceed the Council's capacity to directly provide or commission sufficient domiciliary care staff and services, then the local authority will fail to meet its statutory duties under the Social Services and Well Being Act, individuals care and support needs will not be sufficiently well met and there will be significantly increased pressure on acute hospital services.</p>	High	High	Red	David Howes / Peter Field	<p>>10% Uplift Of The Fee To All Dom. Care Providers Implemented In Year To Enable External Providers To Pay A Competitive Salary To Staff To Assist With The Recruitment And Retention Of Staff. The Need For A Further Uplift Will Be reviewed By End Of 2022.</p> <p>>Respite Services Adapted So They Can Flex To Address Long Term Care Needs If Required. Effectiveness Will Be Reviewed At The End Of December 2021 At The Regional Community Silver Emergency Planning Meeting</p> <p>>A Pilot Of Dom Care Services Being Provided By A Residential Care Provider Has Been Initiated. Success Will Be Reviewed At The End Of December 2021.</p> <p>> Third Sector Providers Asked To Reprioritise Services To Support Individuals With Alternative To Domiciliary Care To Mitigate The Impact Of</p>	Monitored via ECG on a weekly basis	Dedicated adult services scrutiny panel			CIW inspection of regulated services and the LA statutory functions		<p>>Number of Adult Services audits are on the plan completed on rolling programme basis includes residential and non-residential care audits.</p>	<p>>Non-residential care audit is included on the audit plan for 2022/23.</p>	Service Specific – Financial Services and Service Centre – Section 151 Assurance / Safeguarding
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					The Council's Framework For Commissioning Domiciliary Care Is Subject To An Annual Review. Next Review Will Be End Of March 2022									

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<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 73</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 style="background-color: red; color: white; text-align: center;">Red</p> <p>Sarah Lackenby / Jo Harley</p>	<p>>Covid-19 – Ensure the Council’s Covid-19 recovery plan accounts for increased risk form 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 >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 >Cyber security during Covid-19 reviewed alongside advice from Warp and PSN compliance e.g. use of Zoom. >Enhanced Security Layer provided by Microsoft 365 >Cyber security strategy created and ready for engagement with staff >Digital services working with internal audit and emergency planning to further improve the ICT disaster recovery plan</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 2022/23 plan as per the rolling programme and additional ICT reviews as a result of the annual consultation exercise and review of risk registers.</p>	<p>Service Specific – Digital & Customer Services and IT Audits – Transformation and Future Council</p>
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Page 74					<ul style="list-style-type: none"> >Live testing of the DR Plan, options being reviewed potentially in line with wider corporate business continuity exercise >LrF Cyber exercise planned and revised SIRO training >Comms. Issued to staff and members detailing impact of cyber attack at other councils. >BullWall Software purchased to protect against malware attacks. 			<ul style="list-style-type: none"> >Member of Wales WARP & CISP sharing knowledge of threats. >Discussed at IG Board – standing agenda item 						
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<p>Risk ID 235</p> <p>Risk Title Emergency Planning, Resilience and Business Continuity</p> <p>Risk Level Corporate</p> <p>Page 75</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	Adam Hill / Craig Gimblett	<p>>Covid-19 – Prepare for further Covid-19 or other infectious disease outbreaks</p> <p>>Rest Centre Plan and arrangements</p> <p>>Additional dedicated PPE reserve for responders and public during evacuation and additional rest centre location for mass evacuation to be established from bay</p> <p>>Additional strategic training to increase organisational resistance agreed for 3rd Nov</p> <p>>Specific Covid Rest Centre arrangements developed and implemented complete with evac PPE and hygiene supplies</p> <p>>Restructure of EMS to include additional EMS Officer and Principle for 12 months</p> <p>>Review and update business continuity plans</p> <p>>Crisis Media Plan</p> <p>>Temporary Mortuary arrangements</p> <p>>Major Incident Plan</p> <p>>Flood Management Plan</p> <p>>Emergency Recovery Plan</p> <p>>Offsite Comah Plan & Exercising</p>	<p>>EMS Manager attends ECG for political and officer oversight and awareness.</p> <p>>Daily sit rep of all key activity distributed to CMT, Leader and Deputies.</p> <p>>CMT receives regular updates on key planning and agreement as required from EMS manager.</p> <p>>EMS manager meets monthly with the portfolio holder for political oversight and visibility.</p>	<p>>EMS have been called to several Scrutiny panels, with none currently in the calendar.</p>	<p>>Multi agency exercising and training</p> <p>>Internal development/ training of new officers including newly created assistants post.</p> <p>>Joint work programs and information sharing with Welsh Civil Contingencies managers and South Wales Resilience Team.</p> <p>>Service Manager part of the National and Regional PSPG group and CONTEST Group with local PSPG arrangements in-place.</p> <p>>EMS is embedded within the SWLRF at Executive, Strategic and Tactical levels BC plans in-place with each HoS.</p>	<p>>Emerg. Mgt audit in Audit Plan for CBS.</p> <p>>H&S, Emerg. Planning / Civil Cont. and Business Continuity in Audit Plan for HR&OD</p>	<p>>Standard audits in the plan cover this area on rolling basis.</p>	<p>>Audits in the plan to be completed when due as part of the standard rolling schedule.</p> <p>>Emergency Planning and Business Continuity is included in the 2022/23 audit plan.</p>	Service Specific Audits – Communications / ICT / Council wide assurance
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					<ul style="list-style-type: none"> >Commissioned Emergency Control Centre >Greater responsibility allocated to Deputy CEO from Oct 2018. Responsible officer changed from Phil Roberts to Adam Hill. >Project Griffin training >Call out & activation protocols/ action cards >RAG alert system across H&S, Emergency Management >Service and Corporate Business Impact Assessments and business continuity plans >Continual review of plans & protocols >Vehicle mitigation & protective security advice >Risk Profiling 			<ul style="list-style-type: none"> >Plans and Action cards reviewed annually and EMS audited in 2019. >Collaborative working with SWP on call out protocols in-place and reviewed. >ACT App and free training promoted across Authority. 					
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<p>Risk ID 236</p> <p>Risk Title Health & Safety</p> <p>Risk Level Corporate</p> <p style="writing-mode: vertical-rl; transform: rotate(180deg);">Page 77</p>	<p>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.</p>	<p>High</p> <p>Low</p> <p>Amber</p>	<p>Adam Hill / Craig Gimblett</p>	<p>>Covid-19 – Additional guidance on H&S assessments and general Covid information as a priority >Retrospective entered Covid assessments, standard operating procedures for schools and premises, BAME and health assessment process created and PPE guidance. >Early review of lone working, DSE and mental health policies >Well-being policies. New mental health policy under consultation includes social isolation and impact of home working >Staff well-being part of future council stream of Covid recovery plan >Stress management and counselling and H&S advice to staff during Covid-19 >Review business continuity plan to prepare for EU exit >H&S toolkits >Noise, dust, light, humidity, vibration sampling >Riddor procedures for reportable incidents to HSE.</p>	<p>>H&S Manager part of ECG, providing regular updates to group as required and presenting to CMT. >H&S Manager meets monthly with portfolio holder to provide briefing and political oversight and awareness.</p>	<p>>H&S Manager has provided updates to numerous scrutiny panels, none currently in diary. >Service has been fully audited internally in 2019.</p>	<p>>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. >Accidents statistics provided to all safety committees and groups. >Policy development and review plan in-place under full consultation. >Officer representation at trade union meetings. >Additional resources placed in Occupational Health & Stress Management and Counselling, with extension of</p>	<p>>H&S Audit Plan</p>	<p>>Standard audits in the plan already cover this area.</p>	<p>>Audits in the plan to be completed when due as part of the standard rolling schedule due in 2022/23</p>	<p>Service Specific Audits – Communications / ICT / Council wide assurance</p>
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					>RAG alert system across H&S, emergency mgt, well-being >H&S Policies >H&S mandatory training / e-learning >RAG fire risk profiling for all premises >Greater responsibility given to Deputy Chief Exec from Oct 2018.			Psychological Support project until 31/03/22						

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<p>Risk ID 259</p> <p>Risk Title Regional Working</p> <p>Risk Level Corporate</p> <p style="writing-mode: vertical-rl; transform: rotate(180deg);">Page 79</p>	<p>If the Council, along with its partners and Welsh Government, does not develop and improve regional working, then it will divert the Council and its resources from key priorities and will not benefit Swansea and its residents.</p>	<p>Medium</p>	<p>Medium</p>	<p>Amber</p>	<p>Phil Roberts / Liz Edmonds</p>	<p>>Covid-19 – Maintain stronger partnership working relationships post Covid-19 and as part of the Council's Covid-19 recovery plan and continue to make use of MS Teams to ensure regional meetings are more frequent and effective >Collaboration on the delivery of school improvement services >Playing a leading and proactive role in major regional collaborations >Representations made to WG on reforming the grant regime >Governance structures in place for all major collaborations >Partnerships have been mapped >Director leads for each partnership >Senior Management restructure strengthening capacity for regional working</p>	<p>>Council is playing a leading and proactive role in major regional collaborations. >Leader of the Council is the City Region Joint Committee Chair. >Council meets up regionally with 5 other local authorities to discuss collaboration projects. >Annual Report on Regional Working presented to Council.</p>	<p>>Scrutiny inquiry findings documented as required actions on the Risks Register. >Annual Report on Regional Working is produced by Scrutiny providing overview of three key collaborations inc. ERW, West Glam. Regional Partnership (prev. Western Bay), and Swansea Bay City Deal.</p>	<p>>Chief Executive takes the lead role for ERW and Western Bay as well as being an executive member of the City Deal Joint Committee. ERW has fully formed Governance Arrangements. >City Deal has Joint Committee Agreement and joint scrutiny arrangements agreed by Council. >Western Bay has a Joint Committee and scrutiny arrangements in place.</p>	<p>>City Deal has a Joint Working Agreement in place, which was approved at Council on 26th July 2018. >Review of progress by IPC on the Western Bay Health & Social Care collab'n.</p>	<p>>New audit area added as a result of the review of the Risk register from 2022/23</p>	<p>>Internal audit review included in the 2022/23 audit plan.</p>	<p>Cross Cutting Audits – Council Governance and Assurance</p>
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<p>Risk ID 264</p> <p>Risk Title COVID-19</p> <p>Risk Level Corporate</p> <p>Page 80</p>	<p>If we fail to carry on providing a co-ordinated and joined-up response to Covid-19 and make the best use of our workforce and available resources, then: we will be unable to protect vulnerable people and meet demand for key services, such as social care; there will be disruption to services and supplies, including food supplies; we will not be supporting critical services, key workers and local businesses sufficiently to limit the impact of the virus.</p>	Very High	Low	Red	Adam Hill / Richard Rowlands	<p>> Prepare And Implement A Covid-19 Recovery Plan To Restart, Adapt, Recover And Transform Council Services.</p> <p>> Work With Partners To Provide Social Care And Other Critical Front-Line Staff With Ppe.</p> <p>> Work With Partners To Ensure Resilient Supply Chains, Especially Food And Ppe Supply.</p> <p>> Work With Partners To Redeploy Staff And Seek Recruits To Critical Areas, Such As Social Care And Food Distribution To Food Banks.</p> <p>> Prepare For The Possibility Of Further Covid-19 Outbreaks.</p> <p>> Provide Council-Led To Support To Local Businesses, E.G. Advice, Grants And Rate Relief.</p> <p>> Work With Partners To Inform And Reassure The Public And Reinforce Health And Social Distancing Messages Through Social And Other Media.</p> <p>> Work With Partners To Support Education Teams & Schools And Provide Education /</p>	<p>>Covid-19 Recovery and transformation Plan 'Achieving Better Together' approved At Cabinet.</p> <p>>Various Cabinet reports through 2020/21 to support work to respond to the pandemic, e.g. Financial Procedure Rule 19.1c and FPR7. Authorisation for Alteration and Conversion of Bay Studios, Fabian Way, Swansea into an 1000 Bed Surge Hospital on Behalf of the Swansea Bay University Health Board – See Cabinet 27/04/20.</p>	<p>>Scrutiny has kept a watching brief. SPC to review local position and progress with Recovery Plan.</p>	<p>>Covid-19 Recovery and transformation Plan 'Achieving Better Together' reviewed by Audit Committee.</p> <p>>Audit Committee quarterly overview of risk management, including Corporate Risks.</p> <p>>Audit Committee oversight of relevant reports and impact of Covid-19, e.g. See Audit Committee review of Revenue and Capital Budget Monitoring - 2nd Quarter on 09/02/21, including Welsh Government funding and Covid-19 grant payments made to local businesses</p>	<p>>Matters arising addressed in some Internal Audit work, e.g. See report to Audit Committee 09/02/21 Internal Audit Annual Plan 2020/21 - Monitoring Report for the Period 1 October 2020 to 31 December 2021 – detailing additional work done in the quarter, including Lloyds pre-paid card review in relation to the Covid-19 Foodbank setup and operation.</p>	<p>>Report providing an assessment of the key issues following the Covid-19 response with a particular focus on how we have collectively managed Care Home settings reviewed at the Regional Partnership Board.</p>	<p>>Audit Wales has shaped their work to provide assurance and challenge in a way which helps to support the Council through this period. 2020-21 work includes:</p> <ul style="list-style-type: none"> • recovery planning in response to the COVID-19 pandemic; • COVID-learning project – helping to identify and share learning from the way in which public bodies have responded to the pandemic; 	<p>>Achieving Better Together (Recovery) completed in 2021/22 plan.</p>	<p>>ABT Transformation audit is included on the 22/23 audit plan.</p>	Cross Cutting Audits – Council Governance and Assurance
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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 269</p> <p>Risk Title Local Economy and Infrastructure</p> <p>Risk Level Corporate</p> <p>Page 82</p>	<p>If the local economy and infrastructure is not transformed and supported to be resilient and to take advantage of national and global trends and events and attract investment, then it will not fulfil its potential as a regional centre to raise aspirations, improve services, lift skills, improve connectivity, create well-paid employment opportunities and improve the well-being of Swansea citizen.</p>	High	High	Red	<p>Martin Nicholls / Phillip Holmes</p>	<ul style="list-style-type: none"> > Refresh Regional Economic Regeneration Strategy > Develop A Covid Economic Recovery Plan > Attract Sufficient Investment And Development And Regenerate The City Centre. > Work With Partners To Deliver The Swansea Bay City Deal And Attract Investment Across The Region To Deliver Highly Skilled And Well-Paid Jobs. > Organise And Facilitate Virtual Meet-The-Buyer Events To Help Local Businesses To Identify Opportunities To Bid For Council Work And Contracts. > Take Appropriate Actions Where The Council Has A Direct Relationship With Businesses Such As Swansea Indoor Market Traders With Rent Relief To Support Businesses During Covid-19. > Provide Business Advice And Support, Including Administering Uk And Welsh Government Business Grants And Funds, To Assist 	<ul style="list-style-type: none"> > Cabinet considered economic recovery plan > Cabinet considered FPR7 where appropriate 	<ul style="list-style-type: none"> > Regular scrutiny undertaken on post Covid economic recovery and specifically on phase 1 arena/digital district project 	<ul style="list-style-type: none"> > Regional directors and regional transport forum improved regional and joint working as a precursor to the formation of the CJC > Deliver Covid Economic Recovery Plan in collaboration with Regeneration Swansea partners. > City Deal Regional Scrutiny Panel overview of progress on Swansea Waterfront City project > Reporting of programme outputs to funding bodies, WG, WEFO HLF etc. 	<ul style="list-style-type: none"> > Collaborate With Welsh Government On Regional Economic Framework 	<ul style="list-style-type: none"> > Number of Regen and Planning audits included on the audit plan to be completed on a rolling basis. 	<ul style="list-style-type: none"> > Regen and Planning audits included on the 22/23 audit plan > Added review of City Deal and Swansea Central Phase 1 for 2022/23 	Service Specific Audits – Planning & City Regeneration
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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>Risk ID 274</p> <p>Risk Title Covid-19 Risk</p> <p>Risk Level Corporate</p> <p>Page 84</p>	<p>If rates of Covid infection & transmission continue to rise whilst we try to deal with backlogs of planned, previously delayed, health and care and we continue to lose staff from the health and care sector then demand for all forms of personal care is likely to exceed our capacity and resilience to be able to directly provide or commission that care</p>	High	High	Red	David Howes / Angela Morgan	<p>> Additional Agency Worker Support Is Being Procured To Address Backlogs In Adult Assessment And Reviews. This Extra Support Will Be In Place Until April 2021 And Then Review.</p> <p>> Emergency Care Home Support Arrangements Have Been Established Through Which Local Authority And Primary And Community Health Staff Provide Direct Support To Care Homes Where Staffing Difficulties In Those Homes Cause A Risk Of Service Failure. Use Of These Emergency Support Staff Are Monitored At The Weekly Regional Community Silver Emergency Planning Meeting. These Arrangements Will Remain In Place Until February 2022 And Then Subject To Review</p> <p>> Additional Workforce Support Arrangements Have Been Established Through Utilising Dedicated Corporate Hr And Occupational Health Resource To Help Manage</p>	Monitored via ECG on a weekly basis	Dedicated social services scrutiny performance panels	regional partnership board oversight		CIW inspection of both regulated care services and LA statutory functions	n/a	n/a	n/a
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Business Risk	Current Impact	Current Likelihood	Overall RAG Status	Risk Owner / Updater	Level and Source of Assurance						Internal Audit Needs	Planned Internal Audit Work	Audit Plan Area	
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					Management Assurance	Other <i>Internal</i> Assurance			Other <i>Independent</i> Assurance					
Council/ Cabinet	Scrutiny	Other	Internal Audit	Other Bodies		External Audit								

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

<p>Risk ID 276</p> <p>Risk Title Achieving Better Together – Recovery</p> <p>Risk Level Corporate</p> <p>Page 89</p>	<p>If the Council does not deliver the actions and milestones in the recovery plan, then there is a risk the organisation will not move on effectively from the effects of the pandemic. This is important as it forms the foundations for the next transformation programme</p>	Low	Low	Amber	Adam Hill / Marilyn Dickson	<p>> Monitoring capacity. Capacity Is A Significant Risk Across The Council With Staff Working On Ttp, Some Staff Still Diverted Onto Urgent Covid Tasks, Staff Off Sick With Covid Or Self-Isolating, And The General Pressure Of Business As Usual Alongside The Continuing Pandemic. Delivery Of The Recovery Plan Must Be Viewed In This Context And Any Risks Or Issues Flagged By Workstream Leads. Overall Programme Management Capacity Is Required. A Post Has Now Been Created And Recruited Will Begin Shortly</p> <p>> Robust governance and recovery plan monitoring and reporting. Governance Established For The Recovery Plan Utilising Existing Groups And Boards. Reporting Monitoring In Place With Workstream Leads.</p>	<p>>Recovery and transformation Plan 'Achieving Better Together' approved at Cabinet, October 2020. >Cabinet members aligned to working groups and the Board and steering group are chaired by the Leader and deputy leader respectively.</p>	<p>> Recovery and transformation Plan 'Achieving Better Together' reviewed by Scrutiny Programme committee. (During 2021 reviews took place in March & October).</p>	<p>> Recovery and transformation Plan 'Achieving Better Together' reviewed by Audit Committee. > Recovery, reshaping and Budget Strategy Board established to oversee the work of the Organisational Cross Cutting and Transformation Steering group. > PDC supporting the development of polices and monitoring progress of the workstreams. >CMT receive regular updates and monitor progress of the actions and work of the3 groups.</p>	<p>>Assurance Is Provided From Internal Audit >Recovery and transformation Plan 'Achieving Better Together' reviewed by Governance & Audit Committee (During 2021 reviews took place in Feb & November > Internal audit review undertaken in August 2021- High Assurance rating given. Recovery Element only – transformation deferred to 22/23</p>	<p>> Liaise with the WLGA Councils Service Transformation Network and other Local Authorities</p>	<p>> Assurance Is Provided From External Audit > WAO review 'Springing Forward' to examine how councils are strengthening their ability to transform, adapt and maintain the delivery of services, including those delivered in partnership with key Stakeholders and communities (focus on Assets & Workforce) ¼ 4 2021 > ¼ 1 2022. > WAO 'Coming Out' review will seek to provide both assurance and insight into how Council staff might work together in the 'post</p>	<p>> Audit added to plan for 2021/22. Recovery element completed in 2021/22 transformation element deferred to 22/23</p>	<p>>To be included as part of the Achieving better Together (trans) audit to include savings delivery and workforce strategy elements in the audit plan for 2022/23</p>	Cross Cutting Audits – Council Governance and 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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Council/ Cabinet	Scrutiny	Other	Internal Audit	Other Bodies		External Audit								

Risk ID 282 Risk Title Post-EU Exit Risk Level Corporate Page 91	If we dont monitor, gather and share intelligence on the period following the end of EU transition via the post-Brexit Steering Group and WLGA, then we may not be fully prepared to mitigate emerging risks or take advantage of new opportunities.	Very Low	Very Low	Green	Adam Hill / Richard Rowlands	> The Council Has Established An Internal Post-Brexit And Covid Recovery Steering Group (With Representatives From Across The Council) And Attends The Wlga Eu Co-Ordinators Group To Review And Monitor The Local Impact Following The End Of The Eu Transition Period And To Identify And Respond To Any Risks And Opportunities Arising.	See risk 276 - Achieving Better Together – Recovery See risk 277 - Achieving Better Together – Transformation	See risk 276 - Achieving Better Together – Recovery See risk 277 - Achieving Better Together – Transformation	See risk 276 - Achieving Better Together – Recovery See risk 277 - Achieving Better Together – Transformation	See risk 276 - Achieving Better Together – Recovery See risk 277 - Achieving Better Together – Transformation Quarterly reports to WLGA EU Transition Group	See risk 276 - Achieving Better Together – Recovery See risk 277 - Achieving Better Together – Transformation	n/a	n/a	n/a
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Business Risk	Current Impact	Current Likelihood	Overall RAG Status	Risk Owner / Updater	Level and Source of Assurance						Internal Audit Needs	Planned Internal Audit Work	Audit Plan Area	
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Council/ Cabinet	Scrutiny	Other	Internal Audit	Other Bodies		External Audit								

<p>Risk ID 289</p> <p>Risk Title Reducing & Tackling Fraud</p> <p>Risk Level Corporate</p> <p>Page 92</p>	<p>If the council does not put robust arrangements in place to protect its limited resources and assets from fraud and corruption, then it will remove resources from the council so that they are not put to best use to support those with the greatest need and will cause untold social harm to individuals and communities.</p>	High	Low	Amber	Ben Smith / Simon Cockings	<p>> Detailed Policies And Procedures In Place For Staff To Follow To Reduce The Likelihood And Opportunity Of Fraudulent Activity. Include Financial Procedure Rules, Contract Procedure Rules And Procurement Guidelines. These Are Reviewed Annually And Staff Are Reminded Of The Existence Of The Policies And Procedures Every Six Months.</p> <p>> The Annual Counter Fraud Plan Is Presented And Approved By Cmt And The Audit And Governance Committee On An Annual Basis. This Helps To Ensure Fraud Risks Are Identified And Highlighted And Ensures Resources Are Targeted To Key Areas To Limit The Possible Risk Of Fraud.</p> <p>>The Corporate Management Team And The Governance And Audit Committee Receive An Annual Report</p>			<p>>The Annual Counter Fraud Plan Is Presented And Approved By The Audit And Governance Committee On An Annual Basis.</p> <p>> The Governance And Audit Committee Receive An Annual Report And A Mid-Year Update Report Outlining The Work Undertaken By The CFF To Raise Awareness and To Report Progress This Assists In Increasing Fraud</p> <p>> Governance And Audit Committee Review And Assess The Risk Management, Internal Control And Corporate Governance Arrangements Of The Authority As</p>	<p>>Independent Assurance Is Provided From Internal And External Audit On The Effectiveness Of Governance, Risk Management And Internal Control On An Annual Basis Via The Chief Auditor's Annual Report And Opinion, The Annual Governance Statement And The Annual Isa 260 Report From The Council's External Auditors. The Existence Of A Strong And Effective Governance, Risk Management And</p>	<p>>Ongoing fraud related work based within the audit team</p>	<p>>Ongoing fraud detection and prevention work via the CFT within internal audit.</p>	n/a
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Business Risk	Current Impact	Current Likelihood	Overall RAG Status	Risk Owner / Updater	Level and Source of Assurance						Internal Audit Needs	Planned Internal Audit Work	Audit Plan Area	
					Level 1	Level 2			Level 3					
					Management Assurance	Other <i>Internal</i> Assurance			Other <i>Independent</i> Assurance					
Council/Cabinet	Scrutiny	Other	Internal Audit	Other Bodies		External Audit								

Page 94					<p>And So Reduces The Risk Of The Authority Being Subject To Fraudulent Attack</p> <p>>The Council Has A Dedicated Team Of Professionally Trained And Experienced Corporate Fraud Investigators To Prevent, Deter And Detect Fraudulent Activity And To Ensure Any Allegations Of Fraud And Corruption Are Effectively Investigated. The Existence And Work Of The Corporate Fraud Team Is Publicised At Least Twice A Year As A Deterrent To Fraudulent Activity.</p> <p>>Annual Review Of All Relevant Policies And Procedures To Ensure They Remain Fit For Purpose In Helping To Prevent And Detect Fraud And Corruption E.G. The Anti-Fraud And Corruption Policy, Anti-Money Laundering Policy, Whistleblowing Policy, Disciplinary Policy And The Code Of Conduct.</p> <p>>The Council Communicates A Zero Tolerance Approach To Fraud, Bribery And</p>			<p>Procedures In Place Across The Council To Reduce The Possibility Of Fraudulent Activity.</p>	<p>Matching Across A Broad Range Of Council Data In Order To Detect And Prevent Fraudulent Activity.</p>		<p>By The Review To Further Strengthen Counter-Fraud Arrangements. The Action Plan Is Currently Being Implemented.</p>		
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Business Risk	Current Impact	Current Likelihood	Overall RAG Status	Risk Owner / Updater	Level and Source of Assurance						Internal Audit Needs	Planned Internal Audit Work	Audit Plan Area	
					Level 1	Level 2			Level 3					
					Management Assurance	Other <i>Internal</i> Assurance			Other <i>Independent</i> Assurance					
Council/ Cabinet	Scrutiny	Other	Internal Audit	Other Bodies		External Audit								

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

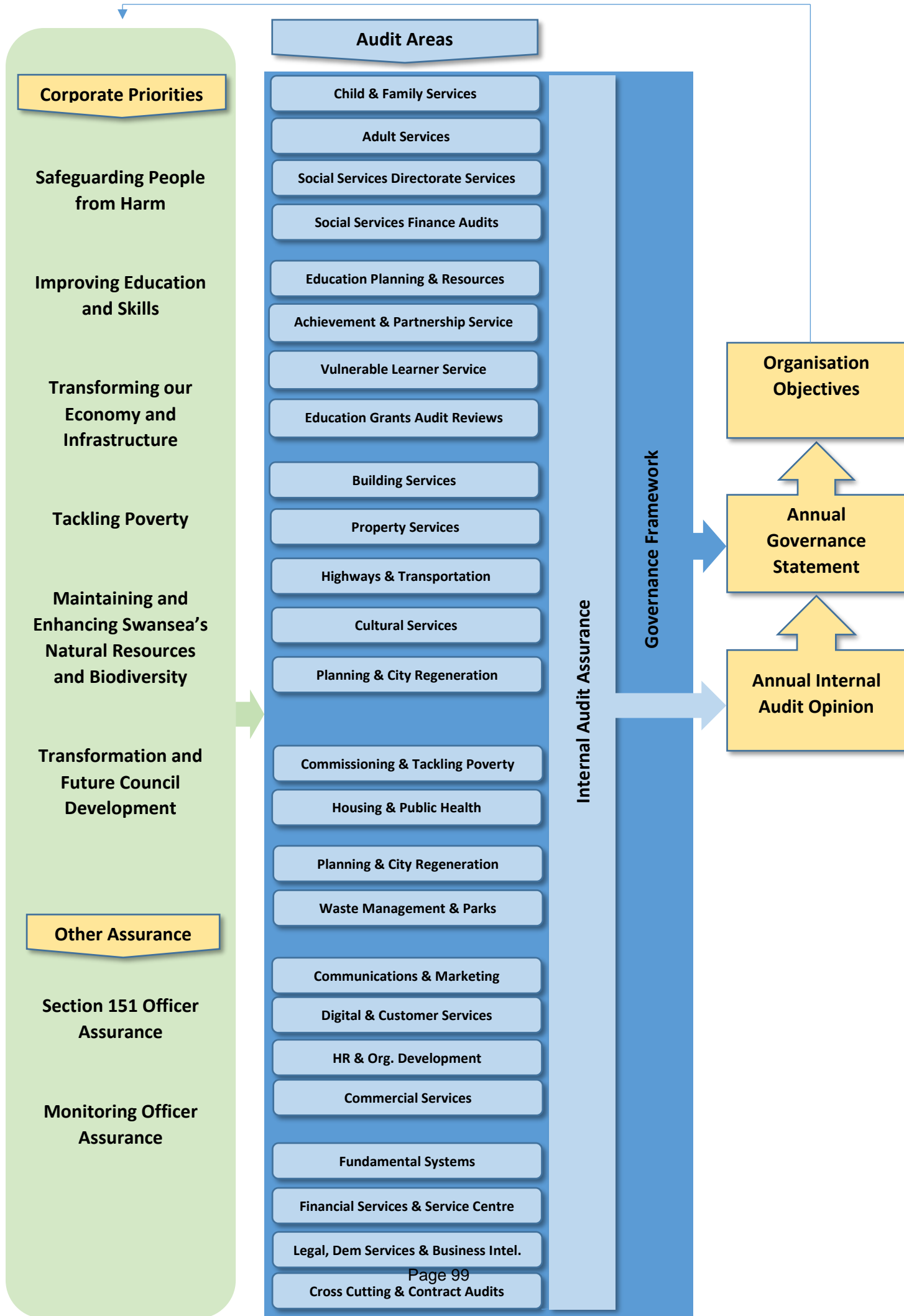
<p>Risk ID 296</p> <p>Risk Title Supply of Construction Materials</p> <p>Risk Level Corporate</p> <p>Page 96</p>	<p>If the supply of construction materials continue to be delayed, and in short supply, then this will impact negatively on the cost and programme for the delivery of capital programme projects.</p>	Very High	High	Red	<p>Martin Nicholls / Rachel Lewis</p> <p>> Discuss & Monitor The Situation With The Various Project Teams Monthly And Escalate As Required. This Is Done Via A Monthly Cross Cutting Tracker Discussed At Dmt.</p> <p>> Increasing Our Stock Levels When Materials Become Available. This Is Monitored Via Regular Programme Meetings As Required For Scheme Delivery And In Conjunction With The Procurement Team And Suppliers Considering Alternatives Where Possible.</p> <p>> Regular Liaison With The Dedicated Procurement Team Helps Reduce The Risks.</p> <p>> Teams Continue Working Closely With Suppliers To Mitigate Risk Of Non Delivery</p>							<p>>N/a audit advised issue likely to dissipate in 22/23</p>	n/a	n/a
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					Level 1	Level 2			Level 3					
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Council/ Cabinet	Scrutiny	Other	Internal Audit	Other Bodies		External Audit								

<p>Risk ID 306</p> <p>Risk Title WCCIS</p> <p>Risk Level Corporate</p> <p style="writing-mode: vertical-rl; transform: rotate(180deg);">Page 97</p>	<p>If the current instability and poor performance of the All Wales Community Care Information System is not rectified then backlogs in the recording of client contacts, assessments, case recording and plans for all individuals receiving intervention from Swansea Social Services will accrue, increasing further current pressures on frontline staff, severely limiting performance management and reporting capability and potentially compromising safe service delivery.</p>	High	High	Red	<p>David Howes / Angela Morgan</p>	<p>> Additional Business Support Mobilised To Assist Frontline Staff With Catching Up On Backlogs. Backlogs Created By The Lack Of Access To The System Are Monitored On A Twice Weekly Basis At A Wccis Meeting.</p> <p>>Manual Workarounds Have Been Implemented To Manage The Recording Of Assessments, Case Recordings And Plans When All Other Services Have Restricted Access To The System. The Need To Maintain These Manual Systems Is Monitored On A Monthly Basis At P&Fm</p> <p>> Usual Performance Monitoring Arrangements Have Been Suspended And Manual Systems To Monitor A Smaller Number Of Key Performance Measures Put In Place. These Key Performance Measures Continue To Be Monitored On A Monthly Basis In P&Fm And Every 6 Weeks By Scrutiny</p>		<p>> Key Performance Measures Continue To Be Monitored On A Monthly Basis In P&Fm And Every 6 Weeks By Scrutiny Performance Committee.</p>	<p>> The National Team Are Working Closely With The Software Provider And Microsoft To Implement Fixes To Stabilise The System (This Is Outside Of The Control Of The Council). The Council Have Escalated Concerns About The Effectiveness Of The National Team And The Software Provider To Facilitate A Stable National System. The Impact Of Ongoing System Instability Is Monitored At A Twice Weekly Meeting Wccis Meeting And The Council's Lead Director For Digital Services Attends Weekly</p>				<p>>New system audit added to the audit plan from 22/23</p>	<p>>WCCIS initial audit review included on the 22/23 audit plan.</p>	Service Specific Audits – Adult Services
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Business Risk	Current Impact	Current Likelihood	Overall RAG Status	Risk Owner / Updater	Level and Source of Assurance						Internal Audit Needs	Planned Internal Audit Work	Audit Plan Area	
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Council/ Cabinet	Scrutiny	Other	Internal Audit	Other Bodies		External Audit								

Page 98					Performance Committee. > During Periods Of System Instability Where The Number Of Users Needs To Be Reduced, Priority Access Is Maintained For Critical Users And In Particular The Teams That Are Managing New Referrals In Children And Adult Services. The Effectiveness Of These Arrangements Are Monitored On A Twice Weekly Basis At A Wccis Meeting			National Governance Meetings.						
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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 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 (-)

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 2022/23 will be subject to internal audit reviews which may result in recommendations being made to improve compliance with Council policies and procedures and consequentially may result in changes to operations/processes within service areas if required.

Q7 What is the cumulative impact of this proposal on people and/or communities when considering all the impacts identified within the screening and any other key decisions affecting similar groups/ service users made by the organisation?

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

To ensure internal controls within the areas subject to internal audit reviews as included in the internal audit planned programme of work for 2022/23 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: 18/02/22
Approval by Head of Service:
Name: Ben Smith
Position: Director of Finance & S151 Officer
Date: 18/02/22 (e-mail)

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

Agenda Item 6



Report of the Head of Communications & Marketing

Governance and Audit Committee – 12 April 2022

Corporate Risk Overview - Quarter 4 2021/22

Purpose: The report presents an overview of the status of Corporate Risk in the Council to provide assurance to the Committee that key risks are being managed in accordance with the Council's risk management policy and framework.

Report Author: Richard Rowlands

Finance Officer: Paul Roach

Legal Officer: Debbie Smith

Access to Services Officers: 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 Risk: Quarter 4 2021/22

2.1 The following summarises the status of risks recorded in the Corporate Risk Register as at Quarter 4 2021/22

2.2 There were 7 Red status risks in the Corporate Risk Register as at the end of Q4 2021/22:

- Risk ID 153. Safeguarding.
- Risk ID 159. Financial Control: MTFP aspects of Sustainable Swansea.
- Risk ID 221 Availability of Domiciliary Care.
- Risk ID 222. Digital, Data and Cybersecurity.
- Risk ID 274. COVID-19 Social Services.

- Risk ID 306. WCCIS (Welsh Community Care Information System).
 - Risk ID 309. Oracle Fusion.
- 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.
 - 2 Corporate risks were deactivated during Q4:
 - Risk ID 282. Post-EU Exit.
 - Risk ID 296. Supply of construction materials.
 - No risks were escalated to the Corporate Risk Register.
 - No Corporate risks were de-escalated from the Corporate Risk Register.
 - 1 Corporate Risk was reduced from Red to Amber and then to Green status during Q4:
 - Risk ID 264. COVID-19.
- 2.3 The report at Appendix A includes the risks as at 31/03/22 recorded within the Council's Corporate Risk Register. The reports for each risk include the following information:

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

3.0 Control Measures

- 3.1 Training specifically on Control Measures took place at Leadership Team (Directors, Heads of Service and some other senior managers) as planned on 25 May 2021.

- 3.2 A video based on this was created and uploaded, which is now directly accessible through the risk register along with all other videos provided on risk management and on using the risk register.
- 3.3 The video has also been signposted to all Directors, Heads of Service and responsible officers and reminders to review and revise control measures in line with the training and video have also been issued each month since June 2021.
- 3.4 Control Measures and changes made to Control Measures in the Corporate Risks were reviewed and feedback / advice on improving them provided to responsible officers during Q4 in February 2022.

4.0 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.

5.0 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.

6.0 Legal Implications

6.1 There are no legal implications.

7.0 Financial Implications

7.1 There are no financial implications.

Background Papers: None.

Appendices: Appendix A – Corporate Risks as at 31/03/22.
Appendix B - IIA

Risk on a Page

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 to contribute effectively to the economic prosperity of the city.

Risk Level : Corporate

Responsible Officer : Helen.Morgan-Rees

Councillor : Robert Smith

Last Update : 28/03/2022

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

Current Control Measures

Ongoing mitigations in relation to Covid 19 disruptions are in place. This includes planned responses to any temporary or partial closures to allow for continuity of learning. Support for examination cohorts in June 2022 shared with all schools in January 2022 to mitigate the risk of pupil anxiety in sitting external examinations.

Last Update

Risk Response

Projected Completion

28/03/2022

Treat

30/06/2022

The Swansea Skills Partnership (SSP) continues to meet once per academic term with sub-groups also meeting on a termly basis. The four beneficial workstreams of SSP ensure stronger digital capacity in the school workforce, Not in Education Employment or Training (NEET) prevention, the provision guidance for pupils to make choices about their education pathway and support for blended learning opportunities. The MyChoice website provides strong support for pupils to select courses at post compulsory age education. In addition strong professional learning networks are facilitated by the local authority, in conjunction with key delivery partners, to ensure that the implementation of a Curriculum for Wales is on track.

28/03/2022

Treat

31/10/2024

Termly monitoring and evaluation helps to mitigate against a narrow curriculum, poor quality teaching and weak school leadership. Termly reports are quality assured by the lead school improvement officer. School improvement advisers support and challenge schools to ensure learners' potential is maximised. Progress on each school's priorities to improve outcomes for learners is examined thoroughly as well as the school's evaluation of its own performance. Where schools' capacity to self-improve (without intervention) is compromised, more intense support packages are agreed with precise action plans. The statutory function of monitoring and evaluation helps mitigate the risk of poor quality provision for pupils. In addition, a new school profiler is in development and will be utilised fully during academic year 2021-2022 to identify schools that require the most support.

28/03/2022

Treat

31/10/2023

External regulation by Estyn remains in place with three remit visits conducted since the start of the pandemic in 2020, two evaluations of schools in follow-up and two pilot inspections planned in February 2022, Schools are aware that inspections are due to commence in the summer term of 2022 and know that their own self-evaluation and setting of priorities are required by Estyn to demonstrate continual

28/03/2022

Treat

31/10/2024

Current Control Measures

Last Update

Risk Response

Appendix A
Projected Completion

improvement in providing good quality learning, broad curriculum opportunities and high standards of teaching. 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.

Monthly scrutiny of education improvement helps with useful focus on actions to mitigate barriers to learning such as low attendance, increasing exclusions and inadequate provision for vulnerable learners. Scrutiny of performance, planning and provision mitigates against the risk of adequate poor quality education where schools require significant improvement or special measures.

28/03/2022

Tolerate

31/10/2024

Since January 2022, school and provider inspections have re-commenced after a two year pause. To date, three pilot inspections have been conducted. The full inspection regime will commence in the summer term 2022 and will provide useful external regulation. Inspection outcomes across five inspection areas are closely assessed. However, the close monitoring, support and intervention of schools provides good internal control.

28/03/2022

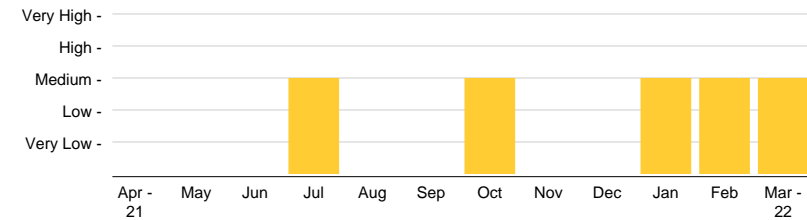
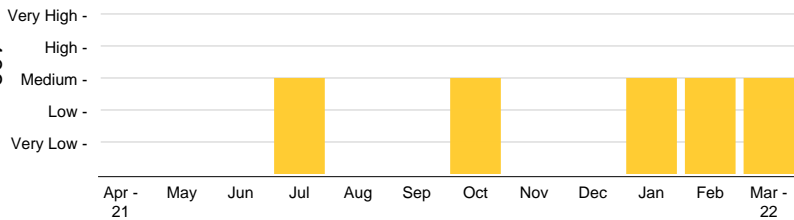
Treat

31/03/2023

Historical Impact : Medium

Historical Likelihood : Medium

Page 108



Risk on a Page

Risk Title : Safeguarding

Risk ID : 153

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

Risk Level : Corporate

Responsible Officer : David.Howes

Councillor : Mark Child

Last Update : 03/03/2022

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

Current Control Measures

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

Last Update

Risk Response

Projected Completion

03/03/2022

Treat

31/03/2023

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

03/03/2022

Treat

31/03/2023

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

03/03/2022

Treat

31/03/2023

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

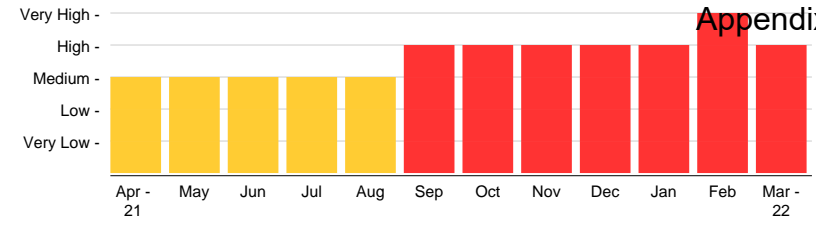
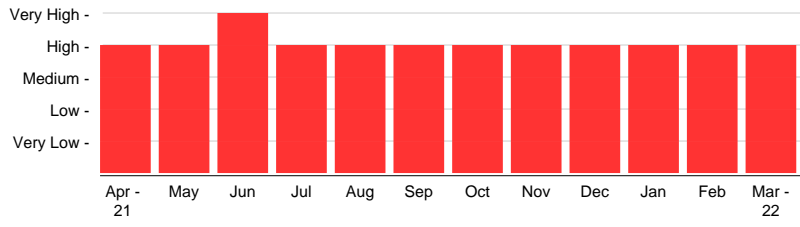
03/03/2022

Treat

31/03/2023

Historical Impact : High

Historical Likelihood : High



Risk on a Page

Risk Title : Financial Control - MTFP aspects of Sustainable Swansea

Risk ID : 159

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

Risk Level : Corporate

Responsible Officer : Ben.Smith

Councillor : Robert Stewart

Last Update : 25/03/2022

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

Current Control Measures

Last Update

Risk Response

Projected Completion

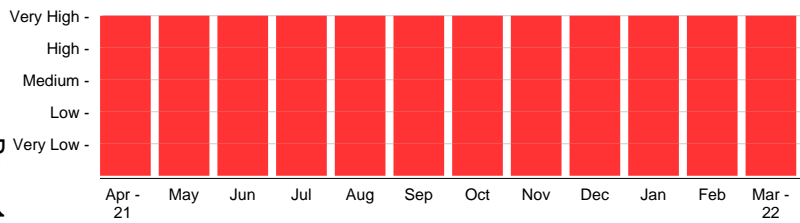
Page 111

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	25/03/2022	Treat	31/03/2023
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	25/03/2022	Treat	31/03/2023
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	25/03/2022	Treat	31/03/2023
Covid disruption	25/03/2022	Tolerate	30/06/2022
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.	25/03/2022	Treat	30/06/2022
Services to ensure that inflation pressures are managed and contained within cash limits agreed at the time the budget and MFTP are set.	23/03/2022	Treat	31/03/2023
Compliance within Financial Procedure rules so that spend remains within budget, including permitted virements.	23/03/2022	Treat	31/03/2023
Identify uncontrollable inflation pressures as variances in the monthly PFM budget reporting cycles and quarterly through to Cabinet.	23/03/2022	Tolerate	31/03/2023

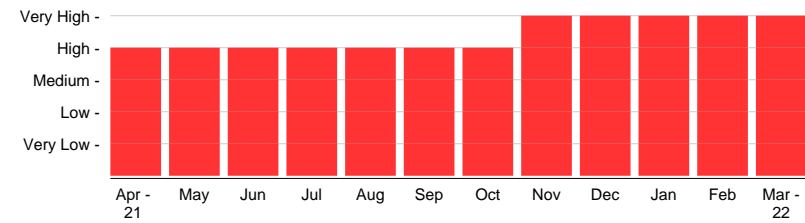
Current Control Measures

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

Historical Impact : Very High



Historical Likelihood : Very High



Risk on a Page

Risk Title : New Legislative and Statutory Changes

Risk ID : 180

Description : IF the council cannot respond adequately to new legislative and regulatory requirements due to reduced resources, then it will be open to external challenge and may suffer reputational damage and fines.

Risk Level : Corporate

Responsible Officer : Tracey.Meredith

Councillor : Robert Stewart

Last Update : 23/03/2022

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

Current Control Measures

Policy Briefings are circulated to CMT and where appropriate Cabinet at CMT/Cabinet Awaydays. The Monitoring Officer attends quarterly meetings of Wales Monitoring Officers where updates on legislation is discussed. The Monitoring Officer circulates LLG Updates to CMT via the agenda as and when received. Other Statutory officers also circulate briefings via CMT. This enables CMT to be aware of legislative changes and ensure wider visibility where appropriate.

Last Update

23/03/2022

Risk Response

Treat

Projected Completion

31/07/2022

Legal, equalities and future generations implications are inserted into all decision making reports that proceed to Cabinet/Council/Committees with legal, finance and access to services sign off to ensure that there is compliance with legislation and that any legal, equality, financial, future generation issues are considered prior to decisions being made.

23/03/2022

Treat

31/07/2022

Consultations from WG and UK Government are reported to CMT via a standing item on the CMT agenda. This enables wider visibility amongst CMT members. It also provides early sight of proposed changes to legislation or new legislation which is proposed and enables discussion around the impact of such changes/new legislation on the local authority services.

23/03/2022

Treat

31/07/2022

Lobby Welsh Government to streamline legislative requirements, bureaucracy and decision making to allow a flexible and rapid response to and recovery from COVID-19.

23/03/2022

Terminate / Close

31/07/2022

An Action Plan for the LGEWA has been prepared with a view to allowing officers to plan any changes that are needed to constitution and governance arrangements. The Action Plan is updated on a regular basis and is reported to Cabinet and Cabinet/CMT Awayday when necessary.

23/03/2022

Treat

31/07/2022

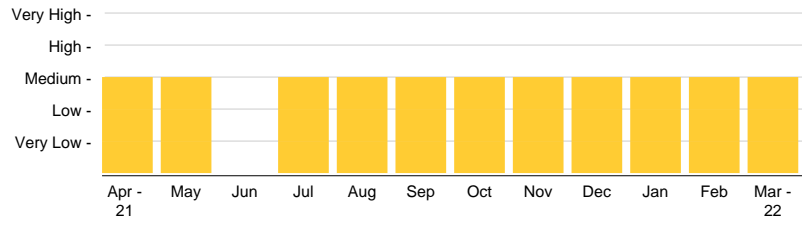
Lawyers in Local Government Update on new legislation, consultation and constitutional matters - circulated by Chief Legal Officer to CMT on regular basis.

23/03/2022

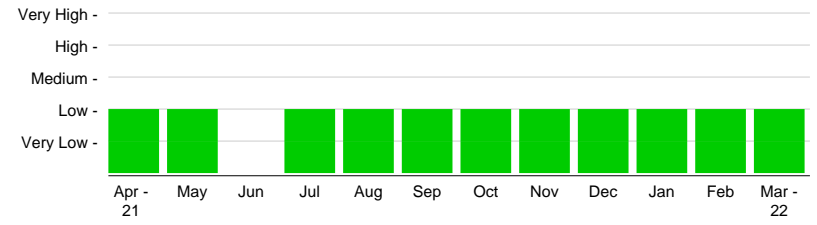
Terminate / Close

31/07/2022

Historical Impact : **Medium**



Historical Likelihood : **Low**



Risk on a Page

Risk Title : Workforce Strategy

Risk ID : 196

Description : If we do not have a robust workforce strategy in place, then we will not have staff with sufficient capacity and the right knowledge and skills to manage change, deliver transformed services and ensure statutory compliance.

Risk Level : Corporate

Responsible Officer : Sarah.Lackenby

Councillor : David Hopkins

Last Update : 17/03/2022

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

Current Control Measures

The Workforce Strategy is being developed to identify the key strategic objectives, priorities and activities that is required for the workforce to help achieve the Council's key strategic priorities.

(S) The Strategy specifies the Themes and Strands that have been identified as key to its successful delivery.

(M)The appropriateness of the Themes and Strands that sit in the Strategy are being measured by continued consultation with key stakeholders such as Members, CMT, Leadership Team and Employees via the Staff Survey. Further consultations will take place with Employee Focus Groups, Trade unions and with Members and CMT.

(A) It has been recognised that, to achieve successful delivery, additional resource would be required and funding has been received to enable us to mitigate the risk of lack of resource.

(R) Measure have been put in place to ensure effective project management of the key activities following on from the anticipated agreement to this Strategy.

(T) This work has been ongoing since April 2021 and will continue until the Strategy is agreed in Q4 21/22

Last Update

17/03/2022

Risk Response

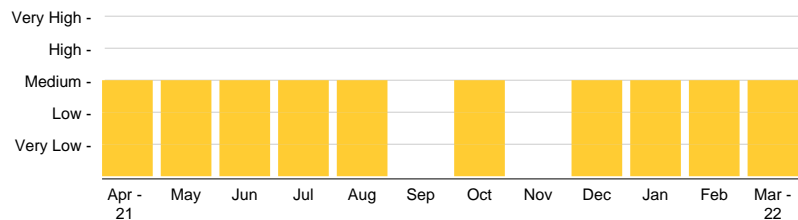
Treat

Projected Completion

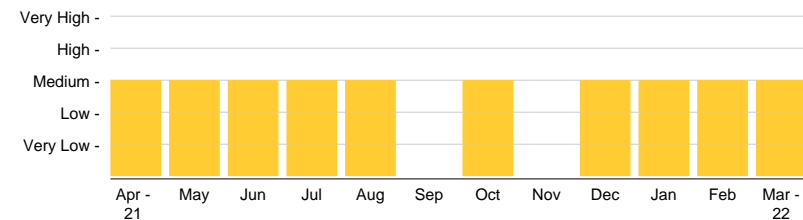
30/04/2022

Page 115

Historical Impact : **Medium**



Historical Likelihood : **Medium**



Risk on a Page

Risk Title : Availability of Domiciliary Care

Risk ID : 221

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

Risk Level : Corporate

Responsible Officer : David.Howes

Councillor : Mark Child

Last Update : 03/03/2022

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

Current Control Measures

Last Update

Risk Response

Projected Completion

Page 116

Increase access to short term residential placements to reduce the need for high-intensity domiciliary care for individuals being discharged from hospital. Monitor the effectiveness of this approach bi-monthly at the regional health and care transformation board and review the emergency arrangements in Feb 2022.	03/03/2022	Treat	31/05/2022
Review waiting lists and care provider available capacity on a daily basis in order to prioritise access to services for individuals' needs. Review waiting lists on weekly basis to ensure priority cases are being considered and monitor at the regional emergency community silver planning meeting.	03/03/2022	Treat	31/05/2022
Increase the number of contracted providers when capacity pressures require and review annually the Councils framework for commissioning domiciliary care.	03/03/2022	Treat	31/05/2022
Continue to work with third sector providers to reprioritise their services to support individuals with an alternative to domiciliary care to mitigate the detrimental impact of lack of access to formal care; continue to monitor the effectiveness of this approach bi-weekly at the regional health and care transformation board.	03/03/2022	Treat	31/05/2022
Continue to adapt respite services to flex to address long-term needs and review at the end of December 2021 the effectiveness of of this approach.	03/03/2022	Treat	31/05/2022
Review as part of the budget setting process within social services by end of March 2022 the need for a further uplift to the 10% uplift of the fee to all domiciliary care providers implemented in year to enable external providers to pay a competitive salary to staff to assist with the recruitment and retention of domiciliary care staff.	03/03/2022	Treat	31/05/2022
Review rates annually to ensure rates are sufficient meet needs, and to incentivise PAs and offer a viable alternative to dom care services.	03/03/2022	Treat	31/05/2022

Current Control Measures

Review of all provider contingency planning arrangements underway to ensure planned responses to significant staffing shortages are as robust as possible.

Last Update

03/03/2022

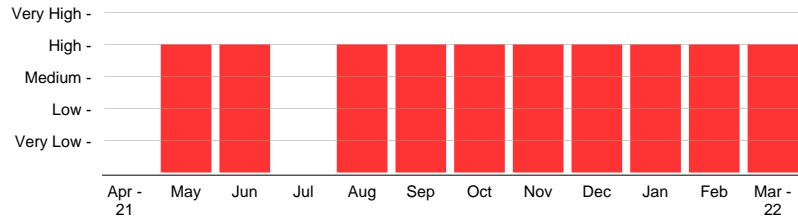
Risk Response

Treat

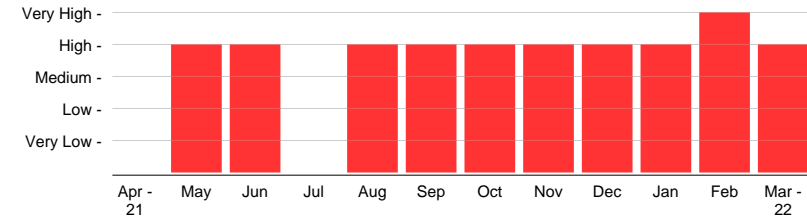
Appendix A
Projected Completion

31/05/2022

Historical Impact : **High**



Historical Likelihood : **High**



Risk on a Page

Risk Title : Digital, data and cyber security

Risk ID : 222

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

Risk Level : Corporate

Responsible Officer : Sarah.Lackenby

Councillor : Andrew Stevens

Last Update : 29/03/2022

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

Current Control Measures

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.

Introduce simulated cyber-attacks on staff over the 12 months to measure their actions, identify weaknesses and improve knowledge.

This will check the level of compliance from users and the level of staff awareness and training needed to improve knowledge.

Success measured on percentage of users reporting the attack and training completed

Last Update

23/02/2022

31/01/2022

Risk Response

Treat

Treat

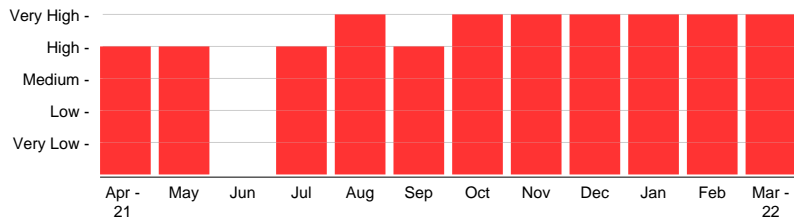
Projected Completion

31/12/2022

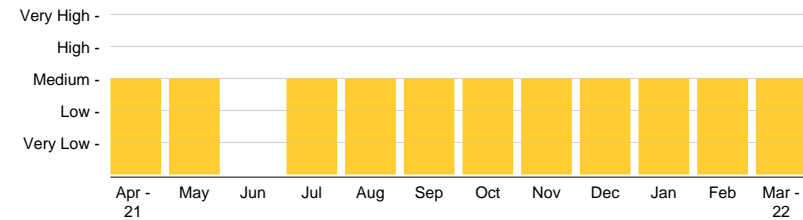
30/11/2022

Page 118

Historical Impact : **Very High**



Historical Likelihood : **Medium**



Risk on a Page

Risk Title : Emergency Planning, Resilience and Business Continuity

Risk ID : 235

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

Risk Level : Corporate

Responsible Officer : Adam.Hill

Councillor : Andrew Stevens

Last Update : 11/02/2022

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

Current Control Measures

Last Update

Risk Response

Projected Completion

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

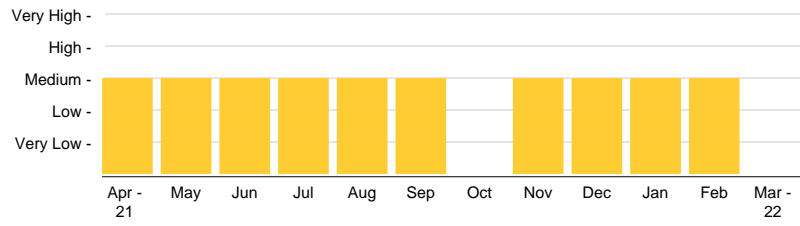
1. Train staff at Operational, Tactical and Strategic Level via the South Wales Local Resilience Forum
2. Review each year and exercise every 3 years a Major incident Plan, unless activated or a significant change such as a change in statute require earlier change.
3. Maintain and review on an annual 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

11/02/2022

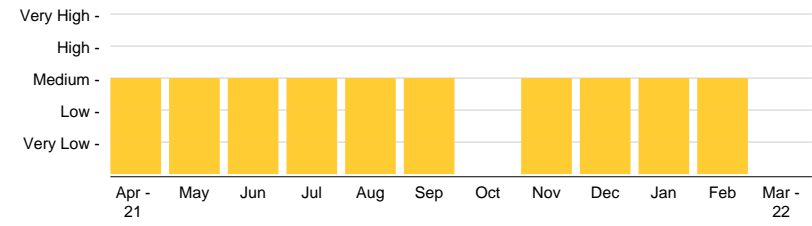
Treat

31/03/2022

Historical Impact :



Historical Likelihood :



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 : Adam.Hill

Councillor : David Hopkins

Last Update : 11/02/2022

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

Current Control Measures

Swansea Council, recognising its legal and moral obligations will under full consultation develop and implement a Corporate Menopause Policy which will be communicated to all service areas.

1. Develop through consultation, a Corporate Menopause Policy to raise confidence and awareness of employees.
2. Ratify the policy once complete and communicate to all service areas in a phased manner via H&S Alert, staff news and Staffnet by 31st March 2022.
3. To support the organisation, In the interim guidance for managers and employees, with all supporting arrangements via Occupational Health and Stress Management have been put in-place and communicated.

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.

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

	Last Update	Risk Response	Projected Completion
	11/02/2022	Treat	31/03/2022
	11/02/2022	Treat	31/03/2022
	11/02/2022	Tolerate	31/03/2022

Current Control Measures

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.

Policy review plan for 21-22

Last Update

Risk Response

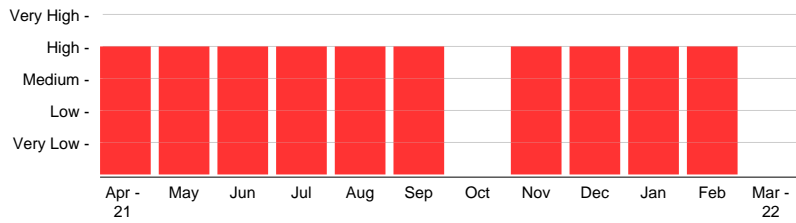
Appendix A
Presented
Completion

26/08/2021

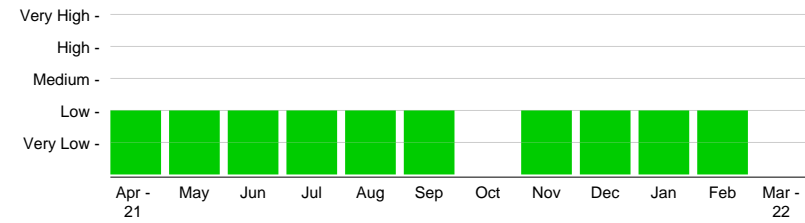
Treat

31/03/2022

Historical Impact :



Historical Likelihood :



Risk on a Page

Risk Title : Regional Working

Risk ID : 259

Description : If the Council, along with its partners and Welsh Government, does not develop and improve regional working, then it will divert the Council and its resources from key priorities and will not benefit Swansea and its residents.

Risk Level : Corporate

Responsible Officer : Martin.Nicholls

Councillor : Robert Stewart

Last Update : 30/03/2022

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

Current Control Measures

Regional Meetings. Continue to hold regional meetings between officers and Members remotely through Microsoft Teams to ensure that meetings are more frequent and effective and provide confidence that governance remains robust until the CJC arrangements are finalised in March 2022 (updated 08/11/21).

Last Update

Risk Response

Projected Completion

Continue to undertake fortnightly meetings of the shadow CJC set up between Swansea, NPT, Carmarthenshire and Pembrokeshire Councils and keep CMT and Cabinet apprised and formally finalise the structure and budget for 2022/23 by March 2022. (amended 23/02/22)

30/03/2022

Treat

30/06/2022

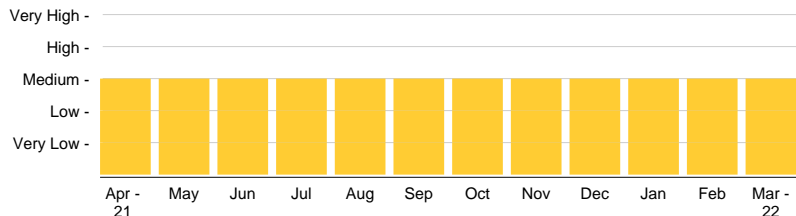
Complete the formal dissolution of ERW regional education partnership by January 2022 and replace with the new partnership Partneriaeth that has agreed terms of reference, governance and Audit and Scrutiny functions and clarity on the roles and responsibilities of the respective Councils (amended 23.02.22)

29/03/2022

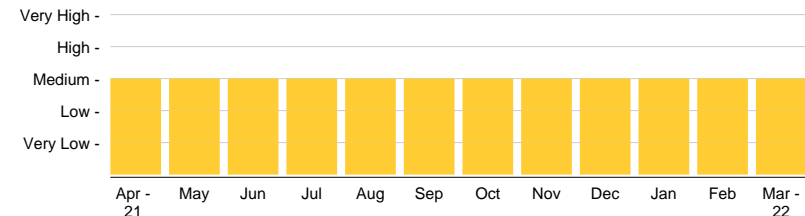
Treat

30/06/2022

Historical Impact : **Medium**



Historical Likelihood : **Medium**



Risk on a Page

Risk Title : COVID-19

Risk ID : 264

Description : If we fail to carry on providing a co-ordinated and joined-up response to Covid-19 and make the best use of our workforce and available resources, then : we will be unable to protect vulnerable people and meet demand for key services, such as social care; there will be disruption to services and supplies, including food supplies; we will not be supporting critical services, key workers and local businesses sufficiently to limit the impact of the virus.

Risk Level : Corporate

Responsible Officer : Adam.Hill

Councillor : Robert Stewart

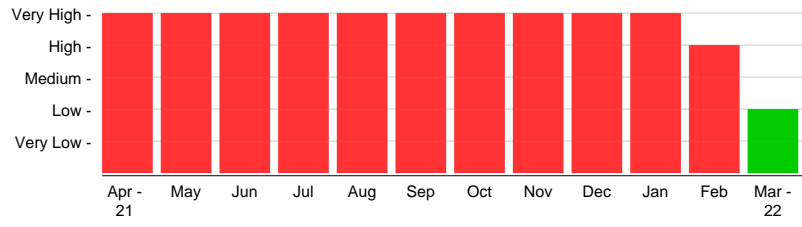
Last Update : 29/03/2022

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

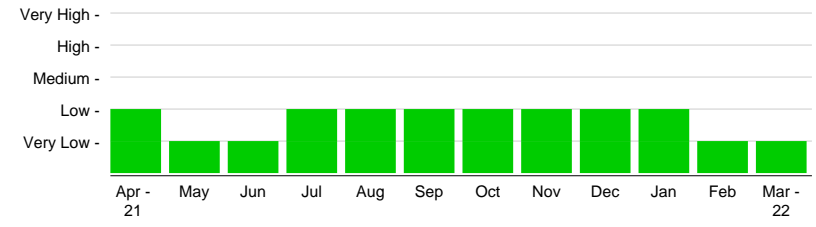
Page 124

Current Control Measures	Last Update	Risk Response	Projected Completion
Work with Welsh Government and provide Council-led to support to local businesses during the course of the pandemic to enable them to continue to trade, e.g. advice, grants and rate relief.	29/03/2022	Treat	30/09/2022
Prepare and implement a COVID-19 Recovery Plan to restart, adapt, recover and transform Council services. The Swansea Achieving Better Together Programme has three phases: Recovery & Refocus are in implementation. Recovery (Short Term (2021)). Refocus (Mid Term (to May 22)) and Reshape is in development (Long Term (3-10 years)).	29/03/2022	Treat	30/09/2022
Provide help and support to people and communities in a variety of ways during the pandemic in order to keep them safe and to protect their health and well-being; such as TTP, free lateral flow tests, support at home, help with funding, etc. among other types of help and support.	29/03/2022	Treat	30/09/2022
Work with partners during the course of the pandemic to inform and reassure the public and reinforce health and social distancing messages through social and other media.	29/03/2022	Treat	30/09/2022
Work with health and others during the course of the pandemic to prepare for the possibility of further COVID-19 outbreaks through planning and providing information, support, equipment, facilities, precautions (such as social distancing, face masks and testing) and TPP services.	29/03/2022	Treat	30/09/2022
Log and share good practice and lessons learnt responding to the COVID-19 virus and share relevant data and statistics on the impact of the virus, such as those provided by ONS	22/04/2021	Treat	31/03/2022

Historical Impact : **Low**



Historical Likelihood : **Very Low**



Risk on a Page

Risk Title : Local economy and infrastructure

Risk ID : 269

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

Risk Level : Corporate

Responsible Officer : Martin.Nicholls

Councillor : Robert Stewart

Last Update : 21/03/2022

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

Page 126

Current Control Measures

- 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.
- 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.

Last Update

21/03/2022

22/02/2022

Risk Response

Treat

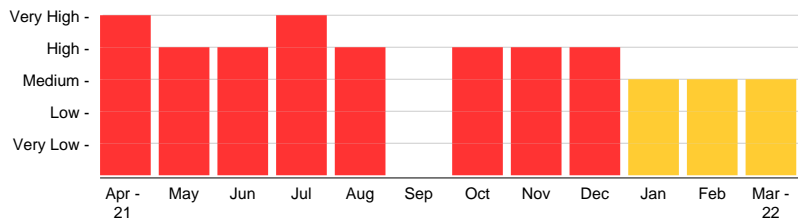
Treat

Projected Completion

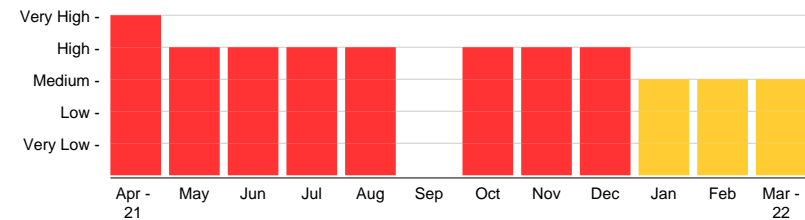
31/12/2022

31/12/2022

Historical Impact : Medium



Historical Likelihood : Medium



Risk on a Page

Risk Title : Covid-19 Risk

Risk ID : 274

Description : If rates of Covid infection & transmission continue to rise whilst we try to deal with backlogs of planned, previously delayed, health and care and we continue to lose staff from the health and care sector then demand for all forms of personal care is likely to exceed our capacity and resilience to be able to directly provide or commission that care

Risk Level : Corporate

Responsible Officer : David.Howes

Councillor : Mark Child

Last Update : 03/03/2022

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

Current Control Measures

Last Update

Risk Response

Projected Completion

Page 127

Procure an external agency to address backlogs in adult assessment and reviews until May and then review.	03/03/2022	Treat	31/05/2022
Maintain additional workforce support arrangements established to help manage increased levels of sickness absence by providing additional welfare support for staff and enhanced recruitment and retention of staff and monitor effectiveness each month at PFM meetings.	03/03/2022	Treat	31/05/2022
Maintain staff contracted hours extended on a voluntary basis to add additional workforce capacity in critical service areas such as in house domiciliary and residential care. These arrangements will be reviewed at the end of May 2022.	03/03/2022	Treat	31/05/2022
RAG rate and review each month all cases open to the directorate to ensure individuals with the most critical need are prioritised for assessment, care and support and negotiate alternative arrangements for support with families, carers or other community or third sector support for individuals with lower levels of need. The use of the RAG status will be reviewed in May 2022.	03/03/2022	Treat	31/05/2022
Utilise additional Welsh Government funding to add capacity to critical workforce functions or to commission additional services from the independent and third sector and monitor its effective use quarterly through the health and social care regional partnership board. This funding will cease at the end of this financial year.	03/03/2022	Treat	31/05/2022
Review by April 2022 the effectiveness of the restructure of adult services	03/03/2022	Treat	31/05/2022
Maintain and monitor each month and review in March 2022 the use of additional surge beds opened within the councils in house residential care service to provide temporary placements for individuals unable to access domiciliary care and alternative forms of family support are not available	03/03/2022	Treat	31/05/2022

Current Control Measures

Maintain and monitor on a weekly basis, through the weekly community health and care silver planning meetings, the delivery of and access to personal care services that have been adapted to prioritise individuals with the highest level of need and robust infection control measures implemented to protect staff and service users. These arrangements will be reviewed in May 2022.

Last Update

03/03/2022

Risk Response

Treat

31/05/2022

Maintain the use of emergency care home support arrangements through which local authority and primary and community health staff provide direct support to care homes where staffing difficulties in those homes cause a risk of service failure and monitor at weekly regional community silver emergency planning meetings. These arrangements will remain in place until May 2022 and then subject to review.

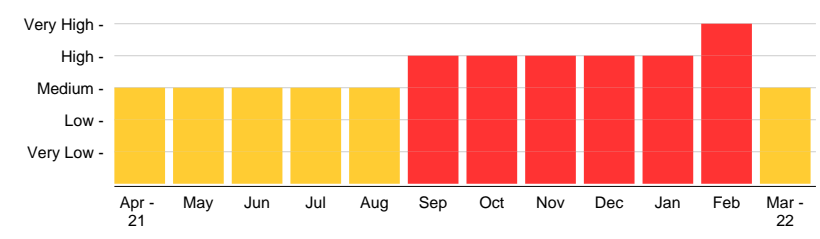
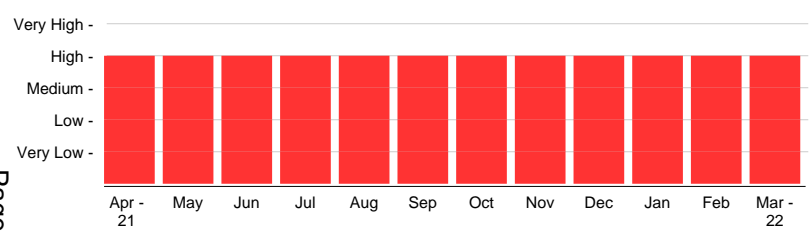
03/03/2022

Treat

31/05/2022

Historical Impact : High

Historical Likelihood : Medium



Risk on a Page

Risk Title : Achieving Better Together - Recovery

Risk ID : 276

Description : If the Council does not deliver the actions and milestones in the recovery plan, then there is a risk the organisation will not move on effectively from the effects of the pandemic. This is important as it forms the foundations for the next transformation programme

Risk Level : Corporate

Responsible Officer : Adam.Hill

Councillor : Andrea Lewis

Last Update : 01/03/2022

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

Current Control Measures

Undertake monthly meetings of the Organisation, Cross Cutting & Transformation Steering Group and ensure that workstream Leads report progress and risks at this meeting highlighting any high risks/issues for escalation to the monthly meetings of the Recovery, Reshaping & Budget Strategy Board. The Recovery, Reshaping & Budget Strategy Board will ensure that actions and plans are progressing and challenge and/or address anything which is not being achieved or is a risk to the Authority.

Last Update

01/03/2022

Risk Response

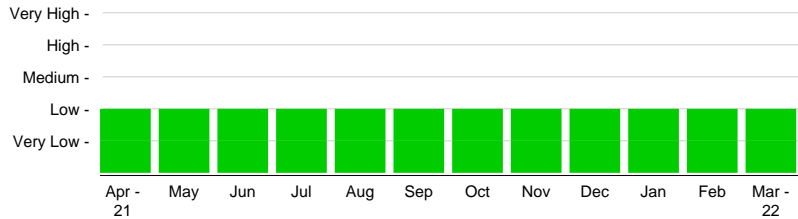
Treat

Projected Completion

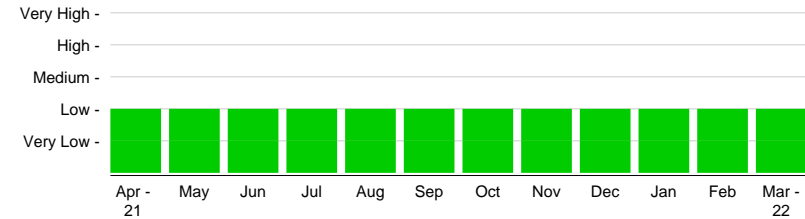
31/07/2022

Page 129

Historical Impact : Low



Historical Likelihood : Low



Risk on a Page

Risk Title : Achieving Better Together - Transformation

Risk ID : 277

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

Risk Level : Corporate

Responsible Officer : Adam.Hill

Councillor : Andrea Lewis

Last Update : 31/03/2022

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

Current Control Measures

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

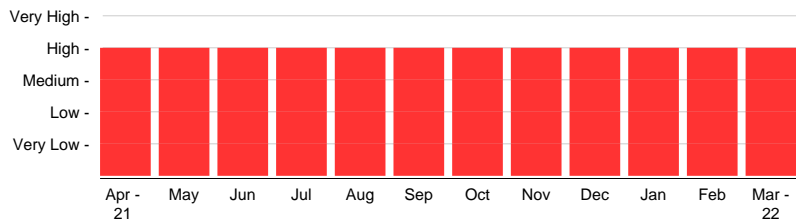
Last Update	Risk Response	Projected Completion
31/03/2022	Treat	31/10/2022

Align the transformation activities and projects in the Achieving Better Together programme plan with the medium term financial plan through the Recovery, Reshaping & Budget Strategy Board by 30/04/22 to provide assurance and evidence that Swansea remains on target and is working towards achieving the MTFP goals, this will ensure there is future financial sustainability for Swansea.
 (Amended from: Transformation activities in the programme plan must align with the MTFP to ensure future financial sustainability) June 21

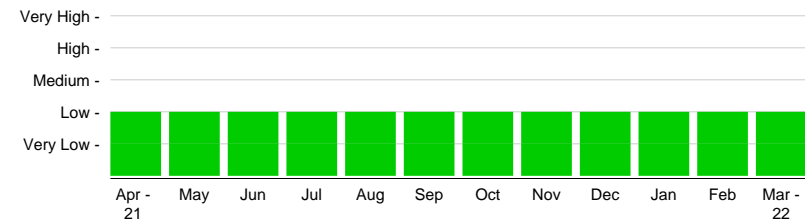
01/03/2022	Treat	30/04/2022
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Page 130

Historical Impact : High



Historical Likelihood : Low



Risk on a Page

Risk Title : Reducing and tackling Fraud

Risk ID : 289

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

Risk Level : Corporate

Responsible Officer : Ben.Smith

Councillor : Robert Stewart

Last Update : 29/03/2022

Historical RAG :

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

Current Control Measures

Last Update

Risk Response

Projected Completion

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

09/03/2022

Treat

31/03/2023

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

09/03/2022

Treat

31/03/2023

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

09/03/2022

Treat

31/03/2023

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

09/03/2022

Treat

31/03/2023

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

09/03/2022

Treat

31/03/2023

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

09/03/2022

Treat

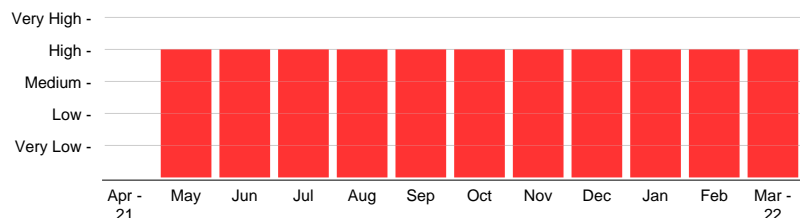
31/03/2023

Current Control Measures

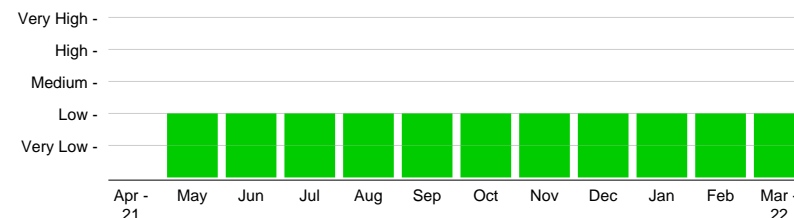
Current Control Measures	Last Update	Risk Response	Projected Completion
Delivery and Performance Manager and annual reports from the Corporate Directors, which provides assurance that there are suitable controls and procedures in place across the Council to reduce the possibility of fraudulent activity.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

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Historical Impact : High



Historical Likelihood : Low



Risk on a Page

Risk Title : WCCIS

Risk ID : 306

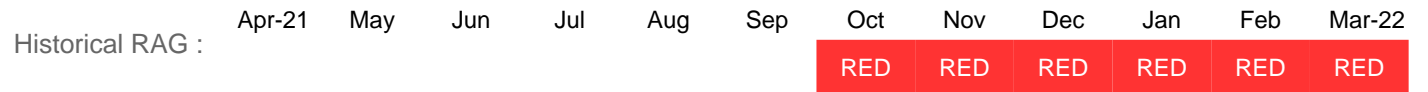
Description : If the current instability and poor performance of the All Wales Community Care Information System is not rectified then backlogs in the recording of client contacts, assessments, case recording and plans for all individuals receiving intervention from Swansea Social Services will accrue,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

Risk Level : Corporate

Responsible Officer : David.Howes

Councillor : Mark Child

Last Update : 03/03/2022



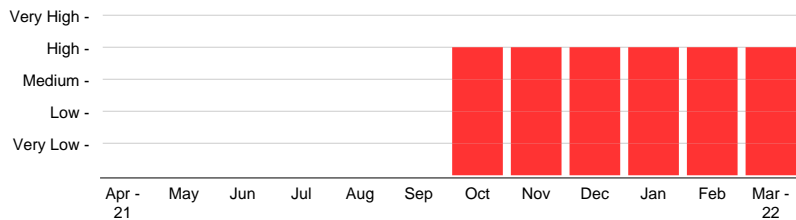
Current Control Measures

Maintain and monitor at PFM each month temporary manual systems / workarounds implemented to manage the recording of assessments, case recordings and plans when all other services have restricted access to the WCCIS system.

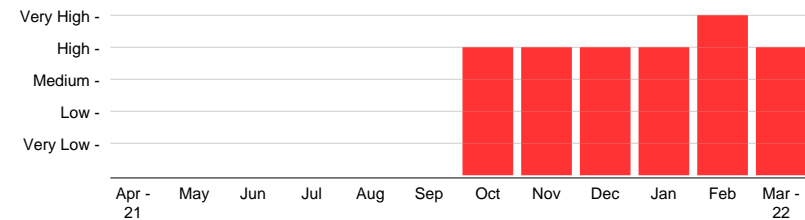
Last Update	Risk Response	Projected Completion
03/03/2022	Treat	31/05/2022
03/03/2022	Treat	31/05/2022

Continue to mobilise additional business support staff to assist frontline staff with catching up on backlogs that are monitored at a twice weekly basis at a WCCIS meeting; review in December 2021.

Historical Impact : High



Historical Likelihood : High



Risk on a Page

Risk Title : Oracle Fusion

Risk ID : 309

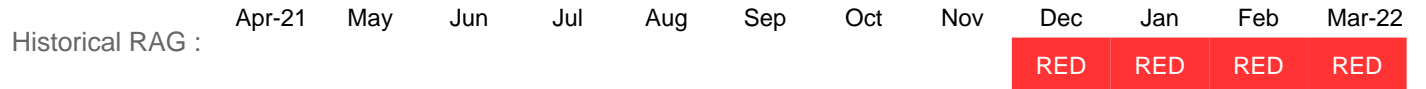
Description : If the impact of the ongoing COVID response and subsequent volume of COVID recovery activities continue to pressure business as usual work across both services and the Council's external suppliers, then there is a risk the Oracle Fusion project will continue to experience delays that could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

Risk Level : Corporate

Responsible Officer : Sarah.Lackenby

Councillor : Andrew Stevens

Last Update : 21/03/2022



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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 monthly and CMT at the next Wednesday Meeting.

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

Last Update

21/03/2022

21/03/2022

Risk Response

Tolerate

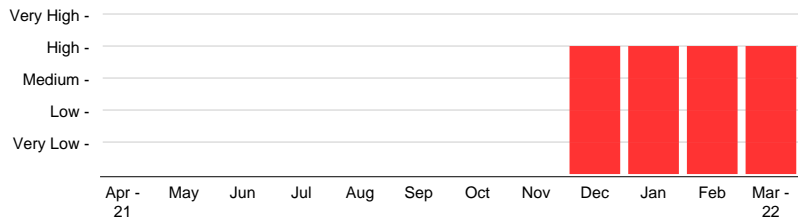
Tolerate

Projected Completion

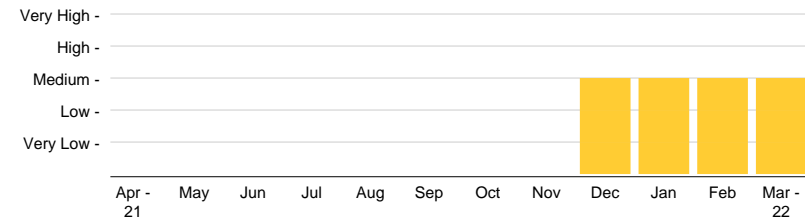
31/10/2022

31/10/2022

Historical Impact : High



Historical Likelihood : 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:

Directorate:

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:

Quarter 4 2021/22 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
	+	-	+	-	+	-	
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"/>
Older people (50+)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Any other age group	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Future Generations (yet to be born)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Disability	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Race (including refugees)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Asylum seekers	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input 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"/>
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"/>
Sex	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Sexual Orientation	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input 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"/>
Welsh Language	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Poverty/social exclusion	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Carers (inc. young carers)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Community cohesion	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Marriage & civil partnership	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Pregnancy and maternity	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Integrated Impact Assessment Screening Form - Appendix B

For information report - No direct impact on protected groups / future generations.

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

For information report – N/a. High level summary of the overall status of Corporate Risk in the Council during Q4. No engagement or consultation is applicable.

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 **Corporate Risks related to Corporate Well-being Objectives**
- b) Does the initiative consider maximising contribution to each of the seven national well-being goals?
Yes No **N/a – for information report – no direct contribution.**
- c) Does the initiative apply each of the five ways of working?
Yes No **N/a – for information report – no direct application.**
- d) Does the initiative meet the needs of the present without compromising the ability of future generations to meet their own needs?
Yes No **N/a – for information report – no direct relevance.**

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
x

Medium risk

Low risk

Public perception.

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

Yes No If yes, please provide details below

For information report – no direct impact.

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.)

For information report - No direct impact on protected groups / future generations.

Integrated Impact Assessment Screening Form - Appendix B

Outcome of Screening

Q8 Please describe the outcome of your screening below:

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

For information report - No direct impact on protected groups / future generations.

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

Full IIA to be completed

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

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

Screening completed by:
Name: Richard Rowlands
Job title: Strategic Delivery & Performance Manager
Date: 01/04/22
Approval by Head of Service:
Name:
Position:
Date:

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

City and County of Swansea Council Annual Audit Summary 2021

This is our audit summary for the City and County of Swansea Council. It shows the work completed since the last Annual Audit Summary, which was issued in February 2021. Our audit summary forms part of the Auditor General for Wales' duties.



More information about these duties can be found on our [website](#).

About the Council

Some of the services the Council provides



Key facts

The Council is made up of 72 councillors who represent the following political parties:

- Labour (Ruling Group) 48
- Liberal Democrats 7
- Independent 2
- Independents@Swansea 3
- Non Aligned 1
- Conservative 9
- Uplands 2

The Council spent £435.4 million on providing services¹ during 2020-21, the second-highest spending of the 22 unitary councils in Wales.

¹ We define spending on services as the cost of services charged to the general fund from the Expenditure Funding Analysis, less any Housing Revenue Account cost of services, plus precepts, levies and debt interest.

Key facts

As at 31 March 2021, the Council had £144.5 million of useable financial reserves². This is equivalent to 33.2% of the Council's annual spending on services, the sixth-highest percentage of the 22 unitary councils in Wales³.

Swansea has 17 (11%) out of its 148 areas deemed the most deprived 10% of areas in Wales, this is the eighth highest of the 22 unitary councils in Wales⁴.

Swansea's population is projected to increase by 6.1% between 2020 and 2040 from 247,912 to 262,999, including a 1.0% increase in the number of children, a 3.0% increase in the number of the working-age population and a 20.5% increase in the number of people aged 65 and over⁵.

The Auditor General's duties

We completed work during 2020-21 to meet the following duties

- **Continuous improvement**

The Council also had to put in place arrangements to make continuous improvements, including related plans and reports, and the Auditor General had to assess whether the Council met these requirements during 2020-21.

- **Audit of Accounts**

Each year the Auditor General audits the Council's financial statements to make sure that public money is being properly accounted for.

- **Value for money**

The Auditor General examines whether the Council has put in place arrangements to get value for money for the resources it uses, and he has to be satisfied that it has done this.

- **Sustainable development principle**

Public bodies need to comply with the sustainable development principle when setting and taking steps to meet their well-being objectives. The Auditor General must assess the extent to which they are doing this.

² We define useable financial reserves as reserves usable for revenue costs, where the purpose is not protected by law. This is the total of the general fund, earmarked reserves and schools' balances. It excludes Housing Revenue Account reserves, capital receipts and capital grants unapplied.

³ Source: 2020-21 Statement of Accounts

⁴ An area in this context is defined as a 'Lower Super Output Area'. Source: Stats Wales

⁵ Source: Stats Wales



We continue to recognise the huge strain on public services and to work in a way that seeks to reduce the impact on public bodies' response to COVID-19, while still meeting our statutory duties.



To meet the Auditor General's duties we complete specific projects, but we also rely on other audit work, and the work of regulators such as Care Inspectorate Wales and Estyn (the education inspectorate). We take the findings of our audit work into account when assessing whether the Council has put in place arrangements to secure value for money. Our findings and conclusions are summarised below.

What we found

Audit of City & County of Swansea Council's 2020-21 Accounts

Each year we audit the Council's financial statements.

For 2020-21:

- the Auditor General gave a qualified true and fair opinion on the Council's financial statements on 7 September 2021. The opinion on the financial statements was qualified because the Council misclassified historical cost depreciation between its revaluation reserve and its capital adjustment account resulting in both being potentially materially misstated. These are unusable reserves and are not used to support service delivery. The Council was unable to accurately quantify the value of any misstatement and is undertaking further analysis to assess and correct the level of potential error.
- the Council's Annual Governance Statement and Narrative Report were prepared in line with the CIPFA Code and relevant guidance. They were also consistent with the financial statements prepared by the Council and with our knowledge of the Council.
- the quality of the draft statements presented for audit on 27 May 2021 was generally good.
- a number of changes were made to the Council's financial statements arising from our audit work, which were reported to the Audit Committee in our Audit of Financial Statements Report in August 2021.
- the City and County of Swansea is classified as a Public Interest Entity (PIE) as it has a small amount of debt which can be traded on the stock exchange. This debt is in the form of historic local bonds which are valued at £5,000. The Council has de-listed the debt in 2021-22.
- in addition to the Auditor General's responsibilities for auditing the Council's financial statements, he also has responsibility for the certification of several grant claims and returns. Our work to date has not identified any significant issues.
- the Auditor General issued the certificate confirming that the audit of accounts for 2020-21 has been completed.

Our work in response to the COVID-19 pandemic

In response to the COVID-19 pandemic, we changed the approach and focus of our performance audit work in local government and other bodies. Below is a summary of some of the work we have undertaken in response to the pandemic across a number of sectors, much of which is of relevance to local government.

We undertook a project to support public sector efforts by sharing learning through the pandemic. The project aims to help prompt some thinking, and practise exchange. [Further information is available on our website.](#)

In March 2021, we published a [national report](#) setting out an overview of progress to date on Test, Trace, Protect in Wales. In December 2020, we also published some [observations](#) of the Auditor General on procurement and supply of PPE during the COVID-19 pandemic, followed by a [report](#) in April 2021. In June 2021, we also published our [report](#) on the rollout of the COVID-19 vaccination programme in Wales.

Continuous improvement

The Auditor General certified that the Council had met its remaining Local Government (Wales) Measure 2009 duties for the financial year 2020-21, as saved by an order made under the Local Government and Elections (Wales) Act 2021.

As part our examination of councils' performance assessments covering the 2020-21 financial year, we noted a reduced reference to comparative performance information, although we recognise that the pandemic led to the suspension of some national data collection. The ability to compare data and performance with other organisations will continue to be an important element of arrangements to secure value for money and will be a challenge for councils to consider, particularly as they continue to implement the requirements relating to self-assessment set out in the Local Government and Elections Act (Wales) 2021.

Financial sustainability

During 2020-21, we examined the financial sustainability of each council in Wales. We concluded that the Council is well placed to maintain its financial sustainability and plans to strengthen some aspects of its financial management.

The [full report](#) was published in September 2021.

We also published two national summary reports: the [first report](#) in October 2020 and the [second report](#) in September 2021.

Recovery planning

During 2020-21, we reviewed the arrangements that each council in Wales was putting in place to support recovery planning. We undertook this work on an ongoing basis, providing real-time and ongoing feedback where appropriate.

Other inspectorates

We also considered the reports of Care Inspectorate Wales (CIW) and Estyn as well as any subsequent actions taken by the Council in response. CIW and Healthcare Inspectorate Wales published their joint National review of the use of Deprivation of Liberty Safeguards (DoLS) in Wales. They identified a number of key findings and recommendations. The full report can be found [here](#).

Estyn did not undertake an inspection of Local Government Education Services in Swansea during 2020-21.

Local government studies

As well as local work at each council, each year we also carry out studies across the local government sector to make recommendations for improving value for money. Since the last annual improvement report, we have published the following reports:

Discretionary services (April 2021)

Financial pressures have led to councils reducing spending and cutting services, but the pandemic has shown local government services are essential to keeping people safe and healthy. We focussed on how councils define services, the systems and processes they have used to review services and how robust these are. Demand for some essential services is continuing to increase and councils are not confident that they can continue to deliver these services in the face of this rising and complex demand. Councils need to take the opportunity to refresh, reevaluate and reset what they do and to learn from the pandemic to build a better future. Our [report](#) was published in April 2021.

Regenerating town centres in Wales (September 2021)

Between 1950 and 1980, local authorities prioritised regeneration of town centres creating new and greater retail space. However, past policy choices, changing consumer expectations and technological advances are now adversely affecting many Welsh town centres. And the pandemic has created challenges for local government and central government, with one in seven shops on Welsh high streets now empty, despite the Welsh Government investing and leveraging in £892.6 million in the last seven years. Local authorities do not have the capacity to respond to this situation and are not always using the powers they have to help regenerate towns. To deliver the best local outcomes, policies and joint working need to be aligned and integrated, and resources prioritised on town centres. Our [report](#) was published in September 2021.

Ongoing work from 2020-21

Our planned work for 2020-21 included:

- Review of hybrid working 'Coming out of COVID' – A local project to look at the impact of COVID on the workforce and the lessons learnt.

Planned work for 2021-22

We also looked at the key challenges and opportunities facing the Council. These could have an effect on the Council's ability to meet its legal obligations in relation to the sustainable development principle and the use of its resources.

The most significant risk and issue facing councils and the wider public sector during 2021-22 continues to be the COVID-19 pandemic. We have shaped our work to provide assurance and challenge in a way which helps to support the Council through this period. Our planned work for 2021-22 includes:

- Assurance and risk assessment including a focus on:
 - The Local Government and Elections Act (Wales) 2021
 - Recovery planning
 - Carbon reduction plans
 - Self-assessment arrangements
 - Financial position
 - Risk management
- Springing Forward – as the world moves forward, learning from the pandemic, this review looks at how effectively councils are strengthening their ability to transform, adapt and maintain the delivery of services, including those delivered in partnership with key stakeholders and communities.
- Improvement reporting audit – audit of discharge of duty to publish an assessment of performance.
- 'Achieving Better Together' Transformation – A local project to 'review' new transformation arrangements – the focus of the work be real-time working alongside the Council in taking forward its new transformation arrangements.

The Auditor General is independent of government and is appointed by Her Majesty the Queen. The Auditor General undertakes his work using staff and other resources provided by the Wales Audit Office, which is a statutory board established for that purpose and to monitor and advise the Auditor General. The Wales Audit Office is held to account by the Senedd.

The Auditor General audits local government bodies in Wales, including unitary authorities, police, fire and rescue authorities, national parks, and community councils. He also conducts local government value for money studies, assesses compliance with the remaining requirements of the Local Government (Wales) Measure 2009 and may undertake special inspections under the Local Government and Elections (Wales) Act 2021.

Beyond local government, the Auditor General is the external auditor of the Welsh Government and its sponsored and related public bodies, the Senedd Commission, and National Health Service bodies in Wales.

Audit Wales is the non-statutory collective name for the Auditor General for Wales and the Wales Audit Office, which are separate legal entities with their own legal functions, as described above. Audit Wales is not a legal entity.

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

This document is also available in Welsh.

Agenda Item 8



Report of the Deputy Chief Executive / Director of Corporate Services

Governance and Audit Committee – 12 April 2022

Achieving Better Together - Recovery Plan

Purpose:	This report provides an Assurance update on the Recovery and Transformation Plan, Swansea – Achieving Better Together.
Report Author:	Adam Hill / Marlyn Dickson
Finance Officer:	Ben Smith
Legal Officer:	Tracey Meredith
Access to Services Officer:	Rhian Miller
For Information	

1. Background

- 1.1 On 15th October 2020 Cabinet approved the new “From Recovery to Transformation” report detailing the 3 Phases from recovery through to the “Swansea – Achieving Better Together, Transformation Strategy & Programme Framework 2022 – 2026”.
- 1.2 The information below sets out the background and current position with regards to the work programme.

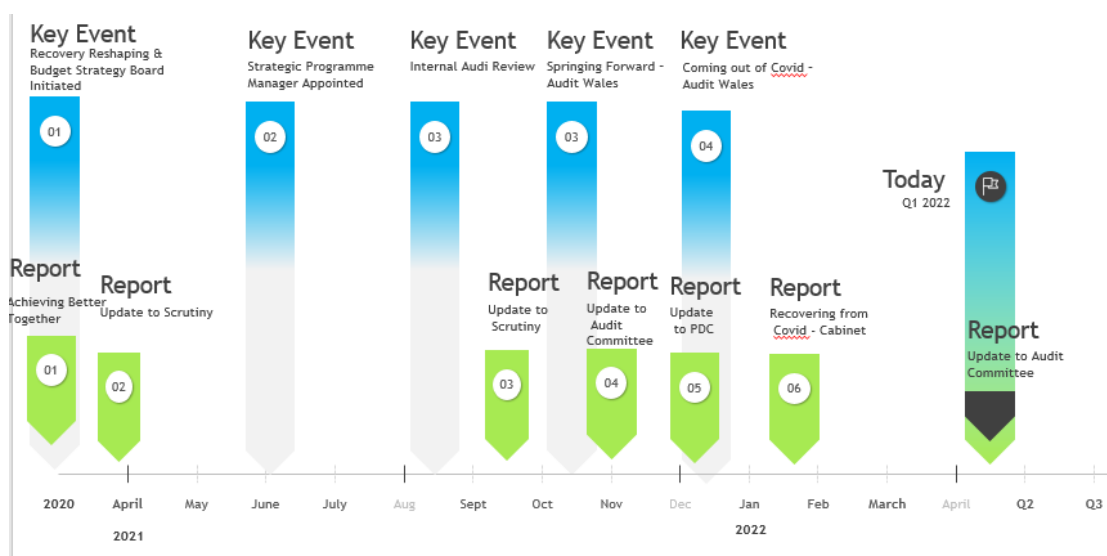
2. Purpose

- 2.1 The main purpose of the Achieving Better Together Programme is to ensure the council is sustainable, efficient and effective in what and how it delivers its services with the citizen at the heart of all that we do. We want to ensure the right services are available to our communities in the right way and at the right time for them.
- 2.2 As well as identifying the priorities in the short and medium term, the Achieving Better Together framework aims to set the foundations for establishing the longer term shape of the council, looking ahead to the next 20 years to 2040.

2.3 The strategic aims of Swansea – Achieving Better Together are:

- The core purpose of the Council
- Transforming services to be effective and efficient
- Greater collaboration with other Councils, organisations, community groups and residents, with a focus on regionalisation
- Balancing the budget for current and future years
- Greater and more meaningful engagements with our residents and community
- To meet the aspirations and targets within the Medium Term Financial Plan.

2.4 Further to the update to the Audit Committee in November 2021, other key reporting and milestones to date include:



2.5 To further assist the Achieving Better Together Programme, Swansea Council’s internal audit team carried out an examination of the programme, governance and structure. An Assurance Level of 'High' was awarded. This indicates that ‘there is a sound system of internal control designed to achieve the programme objectives and the controls are being consistently applied’. There were no recommendations following the examination.

2.6 The programme phases are not linear but overlap so the work undertaken in the prior phase will inform the next phase:

Phase 1 – Short Term	Re-mobilise	Recovering, restarting & adapting a wide range of Council Services
Phase 2 – Medium Term	Refocus (Up to May 2022)	A strategic response to support the city to emerge

		and grow from the crisis delivering our corporate priorities
Phase 3 – Long Term (work in Phase 1 and 2 will support the actions in Phase 3)	Reshape (After May 2022)	Longer term City and County regeneration and development strategy

2.7 The work of both the Remobilise and Refocus phase have continued throughout the new pressures of the COVID pandemic and continued impact of COVID. The Councils response has had an impact on progress, however the work-streams have all worked through their agendas to Recover and Refocus the Council.

3. Recovery Well Underway

3.1 The council did not only maintain services throughout the pandemic but is well underway on its journey to refocus the Council.

3.2 The Achieving Better Together programme is clear in its message that the purpose of the programme is to enable a sustainable, efficient and effective organisation with the citizens of Swansea at the heart. The remobilise phase initiated a plan that has done just that, it called on resources from across the organisation to support local residents, communities and businesses through the winter omicron pandemic as a priority.

3.3 The Achieving Better Together Programme is contributing towards the achievement of the national well-being goals.

- *A prosperous Wales* – Supporting and training the Council’s workforce to deliver transformed services that provide the most sustainable outcomes for residents.
- *A Resilient Wales* – The Managing the Present and Shaping the Future, Swansea Council – From Recovery to Transformation Strategy underpins our recovery from Covid-19 and aims to transform services, deliver better outcomes for residents and achieve financial sustainability with reduced carbon footprint.
- *A Healthier Wales* – The programme work streams have projects in phase 2 – (Refocus) that aim to: encourage greater community ownership, improved health and wellbeing for staff, provide active lifestyle and healthy living for our citizens e.g. our approach to Housing and the Active Travel Project.
- *A more Equal Wales* – Providing the opportunity for local citizens to influence how policies are written and services are developed through the development of a co-production strategy.

• *A Wales of Cohesive Communities* – The Community Response work-stream has a strong focus on community involvement. Projects include: supporting community volunteering, Local Area Coordinators expansion and working with third Sector and other statutory and non-statutory partners in Swansea and encourage the continuation of community relationships.

• *A Wales of vibrant culture and thriving Welsh language* – Through the coproduction framework we will establish a diverse forum for community volunteers to be involve in the decision-making process and give them an opportunity to express their views and opinions. The programme will improve the communication and engagement with communities, which includes welsh medium provision.

• *A globally responsible Wales* – The Achieving Better Together programme has a focus on the future and delivering social, environmental, cultural, economic and financial sustainability through the work-streams. Any decision making considers future impacts e.g. climate change.

3.4 The programme currently has two amber risks on the corporate risk register – Ref. 276/277. These amber risks have mitigation in place and a programme of work to address them. Both risks are reviewed and updated on a monthly basis by the Recovery, Reshaping and Budget Strategy Board.

3.5 The current status for the MTFP 2021/22 delivery is positive and on target. The MTFP delivery tracker is reviewed and issues or risk raised at the Recovery, Reshaping & Budget Strategy Board along with an overview of whether the delivery is on track.

3.6 The Re-focus phase has set the 2022/23 budget and refreshed the MTFP. This work was undertaken in the Recovery, Reshaping and Budget Strategy Board and will be closely monitored each month.

4. Refocus Phase to Reshape Phase

4.1 Phase 2 – Refocus is supporting the council to deliver its ongoing corporate priorities and plans, whilst adapting to address the impacts coming out of the COVID crisis.

4.2 The continued impact of COVID and the Councils response has had an impact on progress, however the work-streams have all worked through their agendas to refocus the Council.

4.3 Work is ongoing in relation to the continued recovery, refocussing and reshaping the Council and is structured around the following work streams;

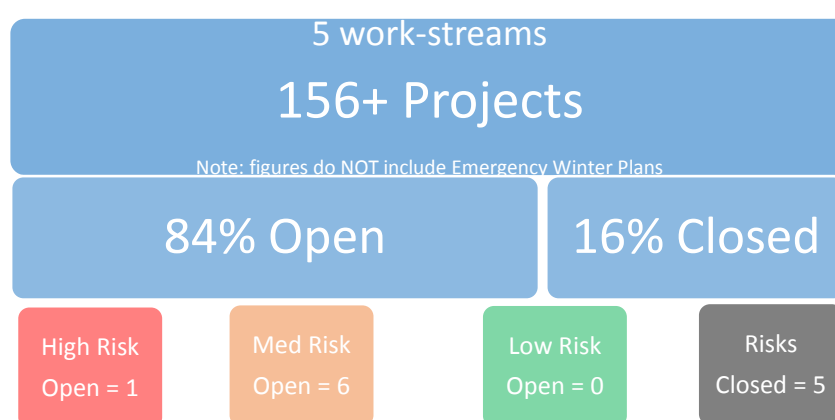
- Care Services
- Education and Learning
- Future Workforce and Equalities

- Community Support
- Economy and Environment

4.4 The work-streams have shown great examples of working together and in partnerships to achieve outcomes for our organisation, staff and the citizens of Swansea since the start of the refocus plan in March 2021.

4.5 The work- streams are working towards realising a large number of benefits and successful outcomes across the programme for Staff, Citizens and the Organisation.

4.6 Risks & Issues are reported and monitored monthly through the steering group they are escalated to The Recovery, Reshaping & Budget Strategy Board ('The Board'). The status is below:



4.7 Phase 3 - Reshape will look beyond 2022, it will be subject to the 2022 elections and priorities of the new council, a new Chief Executive, corporate plan and strategy for the council.

4.8 During the preparation of phase 3 and delivery of phase 2 we are working towards:

- Developing the framework for the future delivery programme – Phase 3 of Achieving Better Together – Reshape.
- Ensuring Strategies and action plans (housing, Schools, economy, social care) are embedded and change is visible and increasing in pace.
- A reviewed and updated corporate plan
- Ensuring the culture of the organisation is aligned to the delivery of the corporate plan
- Ensure all priority service areas have new models of delivery maturing
- Delivering a balanced budget and long term MTFP that is sustainable

4.9 The Achieving Better Together Programme recognises changes in strategic context, brought about by changes in both legislation and priority focus areas, including:

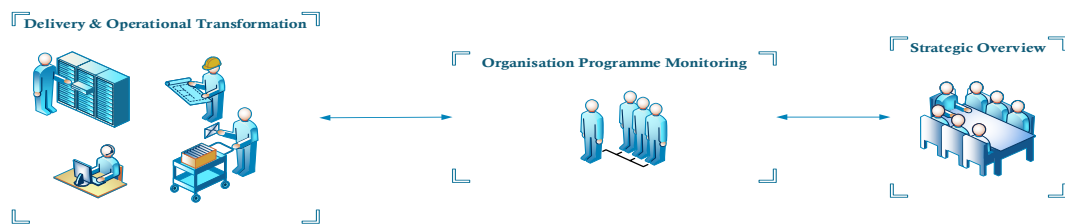
- Wellbeing of Future Generations Act
- Local Government & Elections Wales Act
- Additional Learning Needs Act
- Regionalisation Agenda
- City Deal & City Centre Regeneration (Swansea Central Phase 1)
- Smart City and Digital Strategy
- Responding to Climate Change
- Ten years of Austerity
- Covid-19 Pandemic
- Brexit

The programme intends to meet these new challenges, building upon the successes already achieved as it progresses into phase 3 - Reshape.

4.10 The budget and medium term finance plan progressed through the process for approval and is helping to shape the focus of the work-streams for 2022/23.

5. Governance

5.1 The governance structure has undergone a review since the original October 2020 Cabinet report. This showed that two overarching Bodies, a Strategic Recovery Board and a Reshaping Board, would be set up to report to CMT & Cabinet. The structure was revised in 2021, with just one body now overseeing the programme, which was the merger of the two groups into 1 – This group is now The Recovery, Reshaping & Budget Strategy Board ('The Board').



5.2 The Recovery, Reshaping & Budget Strategy Board ('The Board'). The board sits monthly and focuses on strategic issues and high level risks that have been identified in relation to the programme. The governance structure, together with details of the membership of The Board, can be seen at **Appendix 1** The Board predominantly oversees and monitors three programmes of work:

1.	Phase 2 (Refocus) of Achieving Better Together work-streams
2.	The Medium Term Finance Plan
3.	The Economic Recovery Fund

5.3 Monthly Organisational Cross Cutting & Transformation Steering Group ('Steering Group') sits below The Board. Detailed discussions are conducted at Steering Group meetings in relation to the activities of each Work-stream. Where significant risks / issues are identified at Steering Group, those issues are reported to 'The Board' and the relevant Work stream Lead Officer may be invited to attend a meeting of The Board to provide information as required. Audit Wales have been invited to attend meetings of Steering Group and either attend or request documentation on a regular basis.

5.4 The Recovery, Reshaping & Budget Strategy Board and the Steering Group have both liaised and meet virtually via MS Teams on a Monthly basis. The actual dates are set out below:

Steering Group (21/22)	Board (21/22)
17 th March 21	14 th April 21 (rescheduled from 8 th April)
27 th April 21	12 th May 21
25 th May 21	9 th June 21
22 nd June 21	14 th July 21
27 th July 21	8 th September 21
28 th September 21	13 th October 21 (<i>Budget</i>)
26 th October 21	10 th November 21 (<i>Budget</i>)
23 rd November 21	8 th December 21 (<i>Budget</i>)
28 th December 21	12 th January 22
25 th January 22	9 th February 22
22 nd February 22	9 th March 22
22 nd March 22	

5.5 Policy Development Committees have provided a support function to the programme and work-streams. The Recovery & Future Generation PDC's support the overarching Achieving Better Together work programme.

WORKPLAN 2022		
<i>Council Objective</i>	<i>Theme</i>	<i>Strategy/Policy</i>
	Ensure we have the right Leadership and Management in place to support the new ways of working and organisation culture	Workforce Strategy Theme 1 – Strand 1&2
	Create a workforce fit for the future	Theme 2 – Strand 3/4/5

<p>Transformation and future council development - Working together to build a Council that is Sustainable, Efficient & Effective in what and how it delivers its services with the citizen at the heart of all that we do.</p>	Ensure we are an Employer of Choice now and in the future	Workforce Strategy Theme 3 – Strand 6&7
	Supporting Our Workforce and providing a clear roadmap for health and wellbeing that is accessible and fit for purpose	Workforce Strategy Theme 4 – Strand 8
	Develop an approach to developing or growing by using resources in a way that allows for them to renew or continue to exist for others.	Sustainable Development Policy
	Give local people and partners an opportunity both to design services as an equal partner with the council and to play roles in delivering the services that they have designed.	Corporate Centre Co-production Strategy
	Support Swansea to become a Human Rights City	Human Rights City Project
	Supporting wider conversations / engagement with wider groups	Communication, Engagement & Participation Strategy/s
	Community Safety	

- 5.6 The Recovery & Future Generation PDC's have recently received a session on Co-production, an update on the Consultation and Engagement Strategy and a workshop on the Workforce work-stream. These are all projects within the Workforce & Equality work stream.
- 5.7 The work-stream leads are working closely with other PDC's on their individual projects, plans and policies. Examples include, but are not limited to:

Work stream	PDC	Agenda Item	Date
Community Support	People PDC	Volunteering Strategy initial workshop	October 2021
Economy & Environment	Economy, Environment & Infrastructure PDC	Swansea Bay City Deal Skills and Talent business case	September 2021
Community Support	Poverty Reduction PDC	Swansea Council Tackling Poverty Strategy Revision	July 2021
Community Support	Poverty Reduction PDC	Promoting Affordable Credit Draft Policy	June 2021
Economy & Environment	Economy, Environment & Infrastructure PDC	Economic Recovery Plan. High Street Regeneration. Green Fleet Policy	October/November 2021

5.8 The Achieving Better Together Programme has also been the focus of a number of Scrutiny Committees:

16th March 2021

19th October 2021

The end of year update will go to the next Scrutiny after the new council and committees are formed in May 2022.

6. Conclusions

6.1 This paper demonstrates that the refocus phase is well underway and that the working groups are in place and working through the actions associated with their agendas.

6.2 The reporting mechanisms and governance boards are in place and working well.

6.3 Due to the uncertainty with COVID implications, the Council has to be vigilant and prepared to revert to response mode if required. However, work is continuing to build the foundations and scope the work that will be required of the work-streams for the reshaping phase post May 22, as well as undertaking recovery and refocus work.

7. Integrated Impact Assessment Implications

7.1 The Council is subject to the Equality Act (Public Sector Equality Duty and the socio-economic duty), the Well-being of Future Generations

(Wales) Act 2015 and the Welsh Language (Wales) Measure, and must in the exercise of their functions, have due regard to the need to:

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

7.2 Our Integrated Impact Assessment process ensures that we have paid due regard to the above.

7.3 There are no integrated assessment implications associated with this report.

8. Legal Implications

8.1 There are no legal implications.

9. Financial Implications

9.1 There are no direct financial implications associated with this report itself. The programme, its governance and operational delivery, via the work-streams, will help provide the assurance mechanisms for the duration of the medium term finance plan and ultimately beyond, that the planned savings, but equally the correspondingly larger investment of new resources, will be delivered and resources targeted flexibly and appropriately as the wider environment and financial outlook for the public sector and the wider UK and global economy evolves. The overriding aims are to achieve value for money, remain financially sustainable, directly aid and assist the recovery and ultimately achieve better outcomes, together.

Background papers: None.

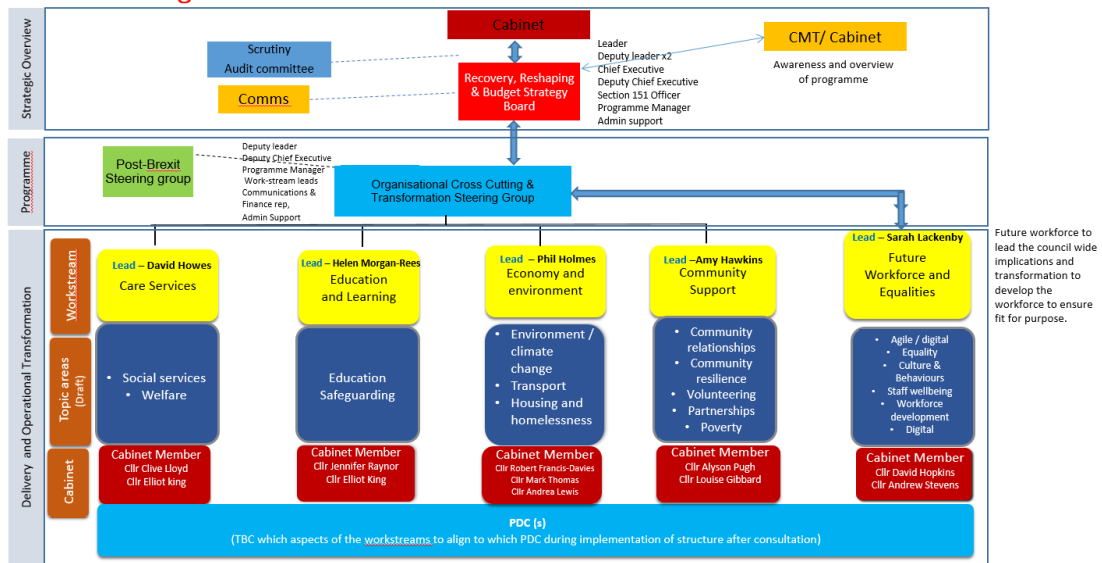
Appendices:

Appendix 1 - Governance Structure – Phase 2.

Appendix 2 - IIA Screening Form.

Appendix 1

Structure and governance



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

Which service area and directorate are you from?

Service Area:

Directorate: 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

None of the above – An update report to Governance & Audit committee – no decisions required.

(b) Please name and fully describe initiative here:

A cross directorate Cabinet report highlighting the Impact and Implications recovering from Covid has brought to the Council.

Projects from the following work streams are included:

- Workforce & Equality
- Learning & Education
- Care Services
- Environment & Economy

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 type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Disability	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Race (including refugees)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Asylum seekers	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Gypsies & travellers	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Religion or (non-)belief	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Sex	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Sexual Orientation	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Gender reassignment	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Welsh Language	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Poverty/social exclusion	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Carers (inc. young carers)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Community cohesion	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Marriage & civil partnership	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Pregnancy and maternity	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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

Throughout the different phases each work-stream within the Achieving Better Together Programme have their individual engagement/consultation/co-productive plans in place. This ensures relevant stakeholder information and views in relation to individual projects are taken on board. Project stakeholders include, subject matter experts, client departments and external consultants / providers.

Some projects are long term and have facilitated many engagement forums. A large number of workshops to assess the readiness of the organisation for change, and map the gaps between existing processes and new.

Business owners, leads and resources from across the Council are involved on the larger programmes through implementation.

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.)

From across the programme the majority of the projects in this update report are internal business changes therefore the impact on external people and communities is low, however each project/system/service will have an independent IIA completed as part of the project development process recognising the impact on people and/or communities.

Training and learning needs, analysis are completed when necessary.

Outcome of Screening

Q8 Please describe the outcome of your screening below:

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

The report adheres to the transformation and future council development well-being objective in the Corporate Plan - so that we and the services that we provide are sustainable and fit for the future.

The summary of impacts has been categorised as low. Whilst this is a cross cutting update on recovery the impact from the recommendations on specific groups remains low.

Key stakeholder (internal & external) are involved in the programme and a communications plan in place. Stakeholders have been identified for individual projects and individual teams are working on communication, engagement, training and development. Any impact will be positive as we are working towards providing efficient, effective and sustainable services.

The Achieving Better Together Programme as a whole is contributing towards the achievement of the national well-being goals:

- A prosperous Wales – Supporting and training the Council’s workforce to deliver transformed services that provides the most sustainable outcomes for residents.
- A Resilient Wales – The Managing the Present and Shaping the Future, Swansea Council – From Recovery to Transformation Strategy underpins our recovery from Covid-19 and aims in order to transform services, deliver better outcomes for residents and achieve financial sustainability with reduced carbon footprint.
- A Healthier Wales – The programme work streams have projects in phase 2 – (Refocus) that aim to: encourage greater community ownership, improved health and wellbeing for staff, provide active lifestyle and healthy living for our citizens e.g. our approach to Housing and the Active Travel Project.

- A more Equal Wales – Providing the opportunity for local citizens to influence how policies are written and services are developed through the development of a co-production strategy.
- A Wales of Cohesive Communities – The Community Response work-stream has a strong focus on community involvement. Projects include supporting community volunteering, Local Area Coordinators expansion and working with third Sector and other statutory and non-statutory partners in Swansea and encourage the continuation of community relationships.
- A Wales of vibrant culture and thriving Welsh language – Through the coproduction framework we will establish a diverse forum for community volunteers to be involve in the decision-making process and give them an opportunity to express their views and opinions. The programme will improve the communication and engagement with communities, which includes welsh medium provision.
- A globally responsible Wales – The Achieving Better Together programme has a focus on the future and delivering social, environmental, cultural, economic and financial sustainability through the work-streams. Any decision making considers future impacts e.g. climate change.

The risks surrounding the programme are considered medium due to the size and complexity of the Councils Transformation Programme. Risks are managed and mitigated on a daily basis and escalated to management boards and senior leadership where appropriate
 With regard to the cumulative impact of projects, there will be changes to processes and ways of working as a result. However, these changes are considered as overall improvements.

(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: Marlyn Dickson
Job title: Strategic Transformation Programme Manager
Date: 16/3/2022
Approval by Head of Service:
Name:
Position:
Date:

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

Agenda Item 9



Report of the Deputy Chief Executive

Governance and Audit Committee – 12 April 2022

Governance and Audit Committee Training Programme

Purpose:	This report details the Governance and Audit Committee Training Programme.
Policy Framework:	None
Consultation:	Legal, Finance and Access to Services
Recommendation(s):	It is recommended that: - 1) The Committee approve the Governance and Audit Committee Training Programme.
Report Author:	Adam Hill
Finance Officer:	Ben Smith
Legal Officer:	Tracey Meredith
Access to Services Officer:	Rhian Millar

1. Introduction

1.1 A guidance issued by Chartered Institute of Public Finance and Accountancy (CIPFA) in 2018 titled 'Practical Guidance for Local Authorities and Police' provides a Knowledge and Skills Framework for Audit Committees. The Framework recommended the following Core Areas of Knowledge for Audit Committee Members:

- Organisational knowledge
- Audit committee role and functions
- Governance
- Internal audit
- Financial Management and Accounting
- External Audit

- Risk Management
- Counter Fraud
- Values of good governance

1.2 The training programme was agreed at the 13 July 2021 Governance and Audit Committee. The Programme in Appendix 1 allocates dates and activities to a particular training and awareness session.

1.3 The training Programme and summary of the details of the core knowledge required and how this may be applied can be found in Appendix 1.

2. Integrated Assessment Implications

2.1 The Council is subject to the Public Sector Equality Duty (Wales) 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 Act.
- 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.

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

Our Integrated Impact Assessment process ensures that we have paid due regard to the above.

2.3 There are no integrated 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

Appendix 1 – Governance and Audit Committee Training Programme & IIA.

GOVERNANCE AND AUDIT COMMITTEE TRAINING PROGRAMME

Date of Meeting	Knowledge Area / Frequency / Delivery Type <i>(External bodies and speakers will be invited where required by the lead officer)</i>	Details of Core Knowledge Required	Prepared and Presented by	How Knowledge can be Applied
31 May 2022 11am – 12.30	Induction <i>Frequency:</i> Once at start of term/ individually for new members <i>Delivery:</i> Group Session/ Individually	<ul style="list-style-type: none"> An Induction / Training programme for new members to Governance and Audit Committee Welcome 	Adam Hill	<ul style="list-style-type: none"> This knowledge will be core to most activities of the Governance and Audit committee including review of the AGS, internal and external audit reports, risk registers, complaints outcome monitoring and performance reports This knowledge will enable the Governance and Audit Committee to prioritise its work in order to ensure it discharges its responsibilities under its terms of reference and to avoid overlapping the work of others The Governance and Audit Committee member will draw on this knowledge when reviewing or seeking assurance as part of their function. This knowledge will enable the Governance and Audit Committee to prioritise its work in order to ensure it discharges its responsibilities under its terms of reference
		<ul style="list-style-type: none"> The role and purpose of the Governance and Audit Committee & Expected time commitment 	Chair of Audit	
		<ul style="list-style-type: none"> Familiarity with the committee's terms of reference and accountability arrangements 	Chair of Audit	
		<ul style="list-style-type: none"> Key officer contact information To ensure all members of the committee are aware of the role and function of the Monitoring Officer, Section 151 officer & Chief Auditor 	Adam Hill / Ben Smith	
		<ul style="list-style-type: none"> An overview of the governance structures of the authority and decision-making processes including An understanding of the Governance and Audit Committee's role and place within the governance structures 	Adam Hill	
		<ul style="list-style-type: none"> Knowledge of the organisational / corporate objectives and major 	Richard Rowlands	

Date of Meeting	Knowledge Area / Frequency / Delivery Type <i>(External bodies and speakers will be invited where required by the lead officer)</i>	Details of Core Knowledge Required	Prepared and Presented by	How Knowledge can be Applied
		<ul style="list-style-type: none"> functions of the authority • Overview of risks • Overview of the financial position of the authority 	<ul style="list-style-type: none"> Richard Rowlands Ben Smith 	and to avoid overlapping the work of others
28 June 2022 / 13 December 2022 11 – 12.30pm	Governance <i>Frequency:</i> Twice per term <i>Delivery:</i> Group Session	<ul style="list-style-type: none"> • Knowledge of the seven principles of the CIPFA/Solace Framework and the requirements of the AGS • Knowledge of the local code of governance • Knowledge of Partnership Governance • An awareness of the key principles of the PSIAS (Public Sector Internal Audit Standards) and the LGAN (Local Government Application Note) • Knowledge of the arrangements for delivery of the internal audit service in the authority and how the role of the head of internal audit is fulfilled 	<ul style="list-style-type: none"> Richard Rowlands Richard Rowlands Adam Hill Simon Cockings Simon Cockings 	<ul style="list-style-type: none"> • The committee will review the local code of governance and consider how governance arrangements align to the principles in the framework. • The committee will plan the assurances it is to receive in order to adequately support the AGS. • The committee will review the AGS and consider how the authority is meeting the principles of good governance • The Governance and Audit Committee has oversight of the internal audit function and will monitor its adherence to professional internal audit standards. • The Governance and Audit Committee will review the assurances from internal audit work and will review the risk-based audit plan. The committee will also receive the annual report, including an opinion and information on conformance with professional standards. • In relying on the work of internal audit, the committee will need to be confident that professional standards are being followed.

Date of Meeting	Knowledge Area / Frequency / Delivery Type <i>(External bodies and speakers will be invited where required by the lead officer)</i>	Details of Core Knowledge Required	Prepared and Presented by	How Knowledge can be Applied
				<ul style="list-style-type: none"> The Governance and Audit Committee chair is likely to be interviewed as part of the external quality assessment and the committee will receive the outcome of the assessment and action plan
28 June 2022 / 13 December 2022 11 – 12.30pm	Financial management and accounting <i>Frequency:</i> Twice per term <i>Delivery:</i> Group Session	<ul style="list-style-type: none"> Awareness of the financial statements that a local authority must produce and the principles it must follow to produce them 	Ben Smith	<ul style="list-style-type: none"> Reviewing the financial statements prior to publication, asking questions. Receiving the external audit report and opinion on the financial audit. Reviewing both external and internal audit recommendations relating to financial management and controls. The Governance and Audit Committee should consider the role of the CFO and how this is met when reviewing the Annual Governance Statement (AGS).
		<ul style="list-style-type: none"> Understanding of good financial management principles 	Ben Smith	
		<ul style="list-style-type: none"> Knowledge of how the organisation meets the requirements of the role of the CFO, as required by The Role of the Chief Financial Officer in Local Government (CIPFA, 2016) and the CIPFA Statement on the Role of Chief Financial Officers in Policing (2018) 	Ben Smith	
	External audit <i>Frequency:</i> Twice per term <i>Delivery:</i> Group Session	<ul style="list-style-type: none"> Knowledge of the role and functions of the external auditor and who currently undertakes this role 	Audit Wales	
		<ul style="list-style-type: none"> Knowledge of the key reports and assurances that external audit will provide 	Audit Wales	
		<ul style="list-style-type: none"> Knowledge about arrangements for the appointment of auditors and quality monitoring undertaken 	Audit Wales	

Date of Meeting	Knowledge Area / Frequency / Delivery Type <i>(External bodies and speakers will be invited where required by the lead officer)</i>	Details of Core Knowledge Required	Prepared and Presented by	How Knowledge can be Applied
28 June 2022 / 13 December 2022 11 – 12.30pm	Values of good governance <i>Frequency:</i> Twice per term <i>Delivery:</i> Group Session	<ul style="list-style-type: none"> • Knowledge of the Seven Principles of Public Life • Knowledge of the authority's key arrangements to uphold ethical standards for both members and staff • Knowledge of the whistleblowing arrangements in the authority 	<ul style="list-style-type: none"> • Tracey Meredith / Huw Evans • Adrian Chard 	<ul style="list-style-type: none"> • The Governance and Audit Committee member will draw on this knowledge when reviewing governance issues and the AGS. • Oversight of the effectiveness of whistleblowing will be considered as part of the AGS. The audit committee member should know to whom concerns should be reported
26 July 2022 / 24 January 2023 11 – 12.30pm	Counter fraud <i>Frequency:</i> Twice per term <i>Delivery:</i> Group Session	<ul style="list-style-type: none"> • An understanding of the main areas of fraud and corruption risk to which the organisation is exposed • Knowledge of the principles of good fraud risk management practice in accordance with the Code of Practice on Managing the Risk of Fraud and Corruption (CIPFA, 2014) • Knowledge of the organisation's arrangements for tackling fraud. • Knowledge and principles of Bribery and corruption 	<ul style="list-style-type: none"> • Jeff Fish / Simon Cockings • Jeff Fish / Simon Cockings • Jeff Fish / Simon Cockings 	<ul style="list-style-type: none"> • Knowledge of fraud risks and good fraud risk management practice will be helpful when the committee reviews the organisation's fraud strategy and receives reports on the effectiveness of that strategy. • An assessment of arrangements should support the AGS and knowledge of good fraud risk management practice will support the Governance and Audit Committee member in reviewing that assessment

Date of Meeting	Knowledge Area / Frequency / Delivery Type <i>(External bodies and speakers will be invited where required by the lead officer)</i>	Details of Core Knowledge Required	Prepared and Presented by	How Knowledge can be Applied
26 July 2022 / 24 January 2023 11 – 12.30pm	Corporate complaints and the complaints handling process <i>Frequency:</i> Twice per term <i>Delivery:</i> Group Session	Knowledge of the Complaints Policy and process for the authority	<ul style="list-style-type: none"> • Sarah Lackenby 	<ul style="list-style-type: none"> • The Governance and Audit Committee member will draw on this knowledge when reviewing the performance in relation to complaints monitoring. • Oversight of the effectiveness of complaint reporting will be considered. • To understand the role of Scrutiny Committee with regard to complaints
20 September 2022 / 28 March 2023 11 – 12.30pm	Performance management and performance monitoring and reporting process <i>Frequency:</i> Twice per term <i>Delivery:</i> Group Session	<ul style="list-style-type: none"> • Knowledge of how the authority manages and reports on performance • Understanding of the Council Performance Management framework Understand the role of a Performance Committee and the production of the response to the Panel Performance Assessment report	<ul style="list-style-type: none"> • Richard Rowlands / Adam Hill 	<ul style="list-style-type: none"> • The Governance and Audit Committee member will draw on this knowledge when reviewing the performance of the authority.

Integrated Impact Assessment Screening Form

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

Which service area and directorate are you from?

Service Area: Governance and Audit Committee

Directorate: Corporate Services

Q1 (a) What are you screening for relevance?

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

(b) Please name and fully describe initiative here:

Training Programme for Governance and Audit committee

Q2 What is the potential impact on the following: the impacts below could be positive (+) or negative (-) 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 type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> No Impact
Older people (50+)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> No Impact
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"/> No Impact
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"/> No Impact
Disability	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> No Impact
(including refugees)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> No Impact
Asylum seekers	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> No Impact
Gypsies & travellers	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> No Impact
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"/> No Impact

Sex	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	No Impact
Sexual Orientation	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	No Impact
Gender reassignment	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	No Impact
Welsh Language	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	No Impact
Poverty/social exclusion	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	No Impact
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"/>	No Impact
Community cohesion	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	No Impact
Marriage & civil partnership	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	No Impact
Pregnancy and maternity	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	No Impact

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

Yes officers of the council or appropriate organisations will deliver the training to the members of the Governance and Audit committee

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 will be required to present some aspects of the training e.g. Governance – Democratic services, Finance, fraud and treasury management.

Q7 What is the cumulative impact of this proposal on people and/or communities when considering all the impacts identified within the screening and any other key decisions affecting similar groups/ service users made by the organisation?

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

No Impact

Outcome of Screening

Q8 Please describe the outcome of your screening below:

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

None

(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: Adam Hill
Job title: Deputy Chief Executive
Date: 08 March 2022
Approval by Head of Service:
Name: Adam Hill
Position: Deputy Chief Executive
Date: 08 March 2022

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

Agenda Item 10



Report of the Head of Democratic Services

Governance & Audit Committee – 12 April 2022

Governance & Audit Committee Action Tracker Report

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

1. Introduction

- 1.1 During the course of Governance & Audit Committee meetings various actions may be decided which are recorded on the minutes of the meetings.
- 1.2 As agreed in 2016/17 an Action Tracker process was put in place to ensure transparency over the outcomes of actions agreed by Committee.
- 1.3 The Action Tracker records the actions agreed by the Governance & Audit Committee and provides an outcome for each action.
- 1.4 The up to date Action Tracker 2021/22 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. Equality and Engagement Implications

2.1 The Council is subject to the Public Sector Equality Duty (Wales) 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 Act.
- 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.

Our Equality Impact Assessment process ensures that we have paid due regard to the above.

2.2 There are no equality and engagement 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 2021/22 (Closed actions removed).
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Governance & Audit Committee - Action Tracker 2021/2022

Date of Meeting	Minute Ref	Action	Nominated Officer(s)	Status
08/03/22	87	Governance & Audit Committee Work Plan		
		The Deputy Chief Executive stated that the Governance & Audit Committee Training Programme would be reported to the April 2022 meeting.	Adam Hill	Closed Training Programme included on agenda for 12/04/2022.
		The Deputy Chief Executive added that the recent split of the former Resources Directorate into the Finance and Corporate Services Directorates meant that the updates on the control environment reports in respect of both departments would be provided during the next Municipal year.	Adam Hill / Richard Rowlands / Jeremy Parkhouse	Ongoing A new date is to be scheduled for the next Municipal Year.
08/03/22	84	Absence Management Audit Report 20/21		
		The HR & OD Manager stated that he would provide information relating to the protocol for dealing with long-term sickness.	Adrian Chard	Closed Response circulated on 24/03/2022.
		Ben Smith, Director of Finance advised that the Service Centre would be expected to continue providing sickness absence data to the Committee when timing and resourcing allowed.	Sian Williams / Adrian Chard	Ongoing Update to be provided in September 2022.
		The Chair noted that Internal Audit would be carrying out a follow-up audit in March and requested that evidence of before / after figures be examined to provide additional assurance	Simon Cockings	Ongoing Internal Audit Report awaited.
		The Chief Auditor stated that the follow-up audit would involve the service area being checked and tested. He added that he was unsure whether Internal Audit would examine statistics and he would request they be tested if required.	Simon Cockings	Ongoing Internal Audit Report awaited.
08/03/22	83	Internal Audit Annual Plan Methodology		
		The Chief Auditor stated that he would report the request to broaden the scope of the Assurance Map document to include 'business as usual' categories to CMT/Risk Owners for comment.	Simon Cockings	Ongoing Chief Auditor's update is awaited.
08/03/22	82	Draft Internal Audit Annual Plan 2022/23		
		Draft Internal Audit Annual Plan be updated as discussed and presented to the Governance and Audit Committee on 12 April 2022.	Simon Cockings	Closed Added to agenda for 12/04/2022.
08/02/22	77	Workforce Strategy		
		The Chair welcomed the introduction of the Strategy and requested that an annual update be provided to the Committee.	Adrian Chard	Ongoing Added to 2022/2023 Work Plan for February 2023.

08/02/22	76	Place: Internal Control Environment 2021/22		
		The Chair referred to Key Performance Indicators (KPI's) and requested additional information be provided in future reports surrounding both positive and negative results, particularly regarding high levels of sickness in Waste, Parks and Cleansing. She requested that assurance be provided regarding high sickness levels and the use of agency staff as cover.	Martin Nicholls	Ongoing Added to 2022/2023 Work Plan for February 2023.
08/02/22	75	Corporate Risk Overview – Quarter 3 2021/22		
		The Chair requested that Internal Audit include the new Corporate Risk of WCCIS and the Availability of Domiciliary Care be investigated early in the 2022/23 Audit Plan.	Simon Cockings	Ongoing Non-residential care audit and WCCIS audit were already included on the draft 22/23 audit work plan and can be scheduled as soon as possible in 22/23 depending on client department availability/capacity.
08/02/22	74	Internal Audit Recommendation Follow-Up Report - Quarter 3 2021/22		
		The Chair highlighted that a suitable solution in respect of External Audit Recommendation Tracking should be found as soon as possible in order for the Council to have a far better control of the situation.	Adam Hill / Richard Rowlands	Ongoing A specification on a software performance solution, including the facility to track actions, has been developed and shared with Corporate procurement.
		The Chair added that the pressures across all areas be noted and the Committee needed to keep a watchful eye on the position of Accounts Receivable as it was likely to get worse not better. She added that a further update would be required.	Ben Smith	Ongoing Update scheduled for June 2022.
12/01/22	68	Governance & Audit Committee Action Tracker		
		The Chair highlighted the need to organize Committee training from June 2022 onwards.	Adam Hill	Closed Training Programme included on agenda for 12/04/2022.
12/01/22	67	Update Report South West Wales Corporate Joint Committee		
		The Chair highlighted the need to closely monitor the progress of the CJC and requested that regular summary progress updates be provided to the Committee.	Martin Nicholls / Jeremy Parkhouse	Ongoing Future reports to be added to the Work Plan. Added to 2022-2023 Work Plan for June 2022.
12/01/22	65	Response to the Grand Theatre Audit Report 2020/21		
		Internal Audit would revisit the service and report to the Committee in their Quarter 4 Monitoring Report.	Simon Cockings	Ongoing Follow-up is completed - Internal Audit to provide an update in Quarter 4 Monitoring Report.

14/12/21	61	Governance & Audit Tracker Report		
		The Chair asked for the following to be added to the Tracker Report: - <ul style="list-style-type: none"> Minute No.46 – Response to the Community Equipment Stores & Community Alarms Service Audit Report 2021/22 ‘The Chair asked the Internal Audit Section to include a Review of the Performance Management Arrangements’ to be included in their follow-up review’.	Simon Cockings	Ongoing Follow-up work is underway - Internal Audit will cover this as part of the follow up work and provide an update in Quarter 4 Monitoring Report.
14/12/21	60	Audit Wales Work Programme and Timetable – City and County of Swansea Council		
		The Chair requested that the Audit Wales representative circulates any examples of good practice to the Committee.	Justine Morgan – Audit Wales	Closed Audit Wales have confirmed that no additional information is available.
		The Chair asked that the Action Tracker report / Work Plan be updated to include the quarterly Audit Wales update report and any Audit Wales reports applicable to the Council.	Jeremy Parkhouse / Richard Rowlands	Closed Quarterly Audit Wales Work Plan added for 08/03/2022 meeting. Any reports applicable to the Authority be added to the Work Plan when required.
09/11/21	53	Update on Swansea Achieving Better Together		
		The Chair asked that the Deputy Chief Executive for an update on the Achieving Better Together.	Adam Hill	Closed Update on Swansea Achieving Better Together Report included on the agenda for 12/04/21.
09/11/21	52	Annual Report Corporate Safeguarding 2020-21		
		The Chair asked that Compliance of Safeguarding training be highlighted in the Risk Register.	Simon Jones / Adam Hill	Ongoing The item has been formally escalated to the Director of Corporate Services for his P & FM to consider adding to the Resources Directorate risk register.
14/09/21	29	Absence Management Audit Report 20/21		
		Update report to be provided.	Sian Williams / Adrian Chard	Closed Report included on agenda for 08/03/22.
13/07/21	17	Audit Wales - Follow Up Review of Corporate Safeguarding Arrangements - Children in Swansea Council		
		<ul style="list-style-type: none"> Future training provision for Councillor School Governors to be provided. 	Helen Morgan-Rees	Ongoing Update - Safeguarding training is provided for all Councillors as part of their induction and training programme which is managed

				by Democratic Services. The vast majority of Councillors are also school governors. The safeguarding training offer for governors includes the information provided in the Councillor training but also additional information specific to school contexts and the responsibility of governing bodies. This is a more detailed course with a requirement for all governors to undertake this training on a three yearly cycle. If a Councillor undertakes this training as a governor then it supersedes the Councillor training offer. The training for governors is monitored by the Education Directorate and records provided to Democratic Services as needed.
19/02/21	41	Overview of the Overall Status of Risk - Quarter 3 2020/21		
		Corporate Directors be requested to attend the Committee on a rotational basis each quarter to outline their Corporate Risks and the governance and risk management controls within their departments.		Closed Duplicate with Minute 87 – 08/03/2022 Reports added to the Audit Committee Work Plan 2021-22 as follows:
			Adam Hill	<ul style="list-style-type: none"> • Director of Corporate Services – April 2022.
19/01/21	31	Election of the Audit Committee Representative on the Annual Governance Group		
		Councillor L V Walton be elected as the Audit Committee representative on the Governance Group and the appointment be until the end of the current Council term in May 2022 only.	Jeremy Parkhouse / Chair	Ongoing Re-appointment added to the Draft Committee Work Plan for 2022-23.



Report of the Head of Democratic Services

Governance & Audit Committee – 12 April 2022

Governance & Audit Committee – Workplan 2021/22

Purpose:	This report details the Governance & Audit Committee Workplan to May 2022.
Report Author:	Jeremy Parkhouse
Finance Officer:	N/A
Legal Officer:	N/A
Access to Services Officer:	N/A
For Information	

1. Introduction

- 1.1 The Audit Committee's Work Plan to May 2022 is attached at Appendix 1 for information.
- 1.2 The Governance & Audit Committee Work Plan to May 2022 in Terms of Reference Order is attached at Appendix 2 and the Work Plan for 2022-2023 is attached at Appendix 3.
- 1.3 The Scrutiny Programme Committee Work Plan 2021/22 is attached at Appendix 4.
- 1.4 The Additional Work programme Governance and Audit Committee as a result of the Local Government and Elections Act is attached at Appendix 5.
- 1.5 The Governance & Audit Committee Statement of Purpose is attached for information at Appendix 6.
- 1.6 The dates included for the meetings in 2021/22 were approved at the Council's Annual Meeting on 20 May 2021.

2. Integrated Assessment Implications

- 2.1 The Council is subject to the Public Sector Equality Duty (Wales) 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 Act.
 - 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
- 2.2 The Well-being of Future Generations (Wales) Act 2005 mandates that public bodies in Wales must carry out sustainable development. Sustainable development means the process of improving the economic, social, environmental and cultural well-being of Wales by taking action, in accordance with the sustainable development principle, aimed at achieving the 'well-being goals'. Our Integrated Impact Assessment process ensures that we have paid due regard to the above.
- 2.3 There are no impact assessment implications associated with this report.

3. Financial Implications

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

4. Legal Implications

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

Background Papers: None.

Appendices:

Appendix 1 – Governance & Audit Committee Workplan 2021/22.

Appendix 2 - Governance & Audit Committee Work Plan to May 2022
in Terms of Reference Order.

Appendix 3 - Governance & Audit Committee Work Plan to May 2023
in Terms of Reference Order.

Appendix 4 - Scrutiny Programme Committee Work Plan 2021/22.

Appendix 5 – Additional Work Programme - Governance and Audit
Committee as a result of the Local Government and Elections
Act.

Appendix 6 – Governance & Audit Committee Statement of Purpose.

Governance & Audit Committee Plan

Appendix 1

Terms of Reference	Report Title	Report Summary	Report Author	Date of Meeting
Internal Audit	Internal Audit Charter 2022/23.	This report outlines the background to the Public Sector Internal Auditing Standards (PSIAS) which were introduced with effect from 1st April 2013 and presents the Internal Audit Charter for final approval by Audit Committee following Corporate Management Team approval.	Simon Cockings	12 Apr 2022
Internal Audit	Internal Audit Strategy & Annual Plan 2022/23.	This report presents the Internal Audit Strategy and Annual Plan for 2022/23 to the Audit Committee for approval.	Simon Cockings	12 Apr 2022
Risk Management & Performance Page 178	Corporate Risk Overview 2021/22 – Quarter 4.	To report an overview of the status of Corporate Risk in the Council to provide assurance to the Committee that key risks are being managed in accordance with the Council's risk management policy and framework.	Richard Rowlands	12 Apr 2022
External Audit	Audit Wales Report – City & County of Swansea Annual Audit Summary 2021.	This is the audit summary for City & County of Swansea Council. It shows the work completed by Audit Wales since the last Annual Improvement Report, which was issued in March 2021. The audit summary forms part of the Auditor General for Wales' duties.	Ben Smith	12 Apr 2022

Governance & Audit Committee Plan

Appendix 1

Terms of Reference	Report Title	Report Summary	Report Author	Date of Meeting
Operational Matters / Key Risks	Swansea Achieving Better Together – Update Report	Six-month update report on progress.	Adam Hill	12 Apr 2022
Training	Governance and Audit Committee Training Programme.	This report details the Governance and Audit Committee Training Programme.	Adam Hill	12 Apr 2022

Governance & Audit Committee Workplan 2021/22

Appendix 2

Terms of Reference	9 June 2021	13 July 2021	24 August 2021	14 September 2021	12 October 2021	9 November 2021	14 December 2021	12 January 2022	8 February 2022	8 March 2022	12 April 2022
Training		Draft Governance and Audit Committee Training Programme.									Governance and Audit Committee Training Programme.
Governance & Assurance	Election of Chair & Vice Chair	Election of Vice-Chair		Update Report – South West Wales Corporate Joint Committee. Local Government and Elections (Wales) Act 2021 - Change in Membership	Scrutiny Annual Report 2020-21.			Update Report – South West Wales Corporate Joint Committee	Workforce Strategy		
Internal Audit Page 180	IA Quarter 4 Monitoring Report Grand Theatre Audit Report 2020/21 Service Centre – Accounts Receivable Update Employment of Agency Staff	Annual Report of School Audits 2020-21		IA Recommendation Tracking Report – Q1 21/22 IA Quarter 1 Monitoring Report Management of Absence Update Service Centre – Accounts Receivable Update.	Employment of Agency Staff.	Fundamental Audits 2020/21 – Recommendation Tracker Report IA Recommendation Follow-up Report – Q2 2021/22 IA Q 2 Monitoring Report Response to The Community Equipment Service and Community Alarms Service Internal Audit Report.		Grand Theatre Audit Update Report 2020/21	IA Recommendation Tracking Report – Q3 2021/22 IA Q 3 Monitoring Report Service Centre – Accounts Receivable Update.	IA Annual Plan Methodology Report 2022/23 Draft IA Annual Plan 2022/23 Management of Absence Update.	IA Charter 2022/23 IA Strategy & Annual Plan 2022/23
Risk Management & Performance				Q1 Risk Monitoring Report		Q2 Risk Monitoring Report			Q3 Risk Monitoring Report		Q4 Risk Monitoring Report
Counter Fraud		Corporate Fraud Annual Report				Corporate Fraud – Six Month Update					
Operational matters / key risks				Update on Internal Control Environment – Director of Education		(Directorate): Internal Control Environment 2021/22 Director of Social Services	Annual Complaints Report 2020-21	City and County of Swansea Administered Trust Fund	Update on Internal Control Environment – Director of Place		Swansea Achieving Better Together – Update Report

Governance & Audit Committee Workplan 2021/22

Appendix 2

						Swansea Achieving Better Together – Update Report					
External Audit		Audit Wales - Follow Up Review of Corporate Safeguarding Arrangements - Children in Swansea Council.	Audit Wales - ISA 260 Report - City And County of Swansea Audit Wales - Financial Sustainability Assessment - City and County of Swansea Council.		Auditor General for Wales Review of Town Centre Regeneration.	Audit Wales - Follow Up - Annual Report Corporate Safeguarding 2020-21	Audit Wales Work Programme and Timetable – City and County of Swansea Council.				Audit Wales Report – City & County of Swansea Annual Audit Summary 2021.
Financial Reporting			Statement of Accounts			Impact of Corporate Insolvency and Governance Act 2020					

Note: Audit Committee Action Tracker Report and Audit Committee Workplan will be included as agenda items at each meeting. An update from WAO will also be on the agenda for each meeting.

Reports Carried Over to 2022-2023 Municipal Year

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

Terms of Reference	31 May 2022	June 2022	July 2022	August 2022	September 2022	October 2022	November 2022	December 2022	January 2023	February 2023	March 2023	April 2023
Training	Governance and Audit Committee Induction Training	Training – Organisational Knowledge / Committee Role & Function	.									
Governance & Assurance	Election of Chair & Vice Chair Appointment of Committee Member on Annual Governance Group Annual Governance Statement 2021/22	Update Report – South West Wales Corporate Joint Committee. Draft Governance & Audit Committee Annual Report	To consider the Council's framework of assurance To review the governance and assurance arrangements for significant partnerships or collaborations		Update Report – South West Wales Corporate Joint Committee. To review the Council's draft annual Self-Assessment Report,	Scrutiny Annual Report 2021-22.			Update Report – South West Wales Corporate Joint Committee	Workforce Strategy Update		Update Report – South West Wales Corporate Joint Committee
Internal Audit	Internal Audit Annual Report	IA Quarter 4 Monitoring Report Service Centre – Accounts Receivable Update. Employment of Agency Staff. Response to The Community Equipment Service and Community Alarms Service Internal Audit Report.	Annual Report of School Audits 2021-22 Management of Absence Update		IA Recommendation Tracking Report – IA Q1 Recommendations Tracker IA Quarter 1 Monitoring Report Management of Absence Update		Fundamental Audits – Recommendation Tracker Report IA Recommendation Follow-up Report – Q2 IA Q 2 Monitoring Report			IA Recommendation Tracking Report – Q3 IA Q 3 Monitoring Report	IA Annual Plan Methodology Report 2023/24 Draft IA Annual Plan 2023/24	IA Charter 2023/24 IA Strategy & Annual Plan 2023/24

Draft Governance & Audit Committee Workplan 2022/23

Appendix 3

Risk Management & Performance					Q1 Risk Monitoring Report		Q2 Risk Monitoring Report			Q3 Risk Monitoring Report		Q4 Risk Monitoring Report
Counter Fraud			Corporate Fraud Annual Report				Corporate Fraud – Six Month Update					
Operational matters / key risks			Complaints Report – 6 Month Update.		Update on Internal Control Environment – Director of Education		Update on Internal Control Environment - Director of Social Services / Director of Finance	Annual Complaints Report		Update on Internal Control Environment – Director of Place		Update on Internal Control Environment – Director of Corporate Services
External Audit		Audit Wales Work Programme and Timetable – City and County of Swansea Council.	External Audit Annual Report Audit Wales - ISA 260 Report - City And County of Swansea Audit Wales - Financial Sustainability Assessment - City and County of Swansea Council.		Audit Wales Work Programme and Timetable – City and County of Swansea Council.	.		Audit Wales Work Programme and Timetable – City and County of Swansea Council.			Audit Wales Work Programme and Timetable – City and County of Swansea Council. Audit Wales Annual Summary	
Financial Reporting			Statement of Accounts									

Note: Audit Committee Action Tracker Report and Audit Committee Workplan will be included as agenda items at each meeting. An update from WAO will also be on the agenda for each meeting.

Reports Carried Over to 2023-2024 Municipal Year

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

Scrutiny Programme Committee – Completed Work Plan 2021/22

ACTIVITY	15 Jun 2021	13 Jul 2021	17 Aug 2021	14 Sep 2021	19 Oct 2021	16 Nov 2021
Scrutiny Work Programme					Audit / Scrutiny Relationship – Discussion w/ Chair of Governance & Audit Committee	
Cabinet Member Q & A Sessions						
Specific Cabinet Member / Officer Reports	Scrutiny of Public Services Board	<ul style="list-style-type: none"> Highways and Engineering Infrastructure Repairs and Maintenance 	<ul style="list-style-type: none"> Tourism, Destination Management, and Marketing Business and City Promotion 	<ul style="list-style-type: none"> Energy Policy (incl. Generation, Supply & District Heating) Litter and Community Cleansing 	<ul style="list-style-type: none"> Recovery & Transformation Plan Progress Update Annual Corporate Safeguarding Report 	Delivery of Corporate Priority – Tackling Poverty
Scrutiny Performance Panel Progress Reports		Education	Service Improvement & Finance	Adult Services	Child & Family Services	Development & Regeneration
Pre-decision Scrutiny						
Final Scrutiny Inquiry Reports / Follow Up on Scrutiny Recs.			Follow Up on Tourism Working Group recommendations			
Scrutiny Reports to Council	Scrutiny Dispatches Impact Report		Draft Scrutiny Annual Report 2020/21	Scrutiny Dispatches Impact Report		

ACTIVITY	14 Dec 2021	18 Jan 2022	15 Feb 2022	15 Mar 2022	
Scrutiny Work Programme				Work Programme Review	
Cabinet Member Q & A Sessions		Leader / Economy, Finance & Strategy (focus on COVID response / recovery, Brexit effects / response, Budget, City Centre Regeneration, Developments in Partnership / Regional Working)			
Specific Cabinet Member / Officer Reports	Parking Policy, Control & Enforcement	Scrutiny of Public Services Board, incl. Annual Report	Crime & Disorder Scrutiny - Safer Swansea Community Safety Partnership	Corporate Complaints Annual Report 2020/21	
Scrutiny Performance Panel Progress Reports	Natural Environment	Education	Service Improvement & Finance		
Pre-decision Scrutiny	Leasehold Acquisition and Redevelopment FPR7 – 279 Oxford Street/25-27 Princess Way	Covid Recovery and Investment			
Final Scrutiny Inquiry Reports / Follow Up on Scrutiny Recs.				Procurement Inquiry Final Report	
Scrutiny Reports to Council	Scrutiny Dispatches Impact Report			Scrutiny Dispatches Impact Report	

Additional Work programme Governance and Audit Committee
As a result of the Local Government And Elections Act.

Across all areas of the work programme, consideration and acknowledgement will be given to the views, feedback and assurance from the scrutiny and performance committees that robust overview and scrutiny has taken place of decisions, policies and proposals and the assurance then given to Audit committee when they are reviewing the area of work in relation to Assurance, risk environment, Regulatory compliance and overall governance.

Area of work	Owner	Frequency <i>The frequencies are a guide and additional reviews may take place as and when the committee feel necessary.</i>	Month to present to committee
To review the Council's corporate governance arrangements against the good governance framework	Adam Hill / Richard Rowlands	Every 2 years	See Annual Governance Statement
To review the Council's draft annual Self-Assessment Report,	Richard Rowlands	Annual	September.
To review the Council's draft response to the Panel Performance Assessment Report	Richard Rowlands	Once every 4 years	TBC
To review the Council's draft response to any Auditor General's recommendations arising from a special inspection in respect of the Council's performance requirements	Adam Hill	As and When required	TBC
To review the programme of work from regulators	Richard Rowlands	Annually	TBC

Appendix 5

To review and assess the authority's ability to handle complaints effectively	Sarah Lackenby	Annual	
To review the Annual Governance Statement prior to approval	Richard Rowlands	Annual	May
To consider the Council's arrangements to secure value for money and review assurances and assessments on the effectiveness of these arrangements.	Richard Rowlands / Adam Hill	Annual	Possibly covered to a degree in the self-assessment report but too early to say.
To consider the Council's framework of assurance	Richard Rowlands / Adam Hill	Annual	See Internal Audit Assurance Map
To monitor the effective development and operation of risk management	Richard Rowlands	Each meeting	Quarterly Overview of Risk Reports
To consider reports on the effectiveness of internal controls and monitor the implementation of agreed actions	Simon Cockings	As and when required	Quarterly Monitoring Reports throughout the year.
To review the assessment of fraud risks and potential harm to the Council from fraud and corruption	Simon Cockings	Every 6 months	Fraud Function Annual Plan – March Fraud Function Annual Report – July Fraud Function Half-Year Update Report - November
To monitor the counter fraud strategy, actions and resources	Simon Cockings	Every 6 Months	Fraud Function Annual Plan – March Fraud Function Annual Report – July

Appendix 5

			Fraud Function Half-Year Update Report - November
To Receive proposals in relation to the appointment of external providers of internal audit services and to make recommendations	Simon Cockings	as and when	n/a
To review the governance and assurance arrangements for significant partnerships or collaborations	Deputy Chief Executive / Richard Rowlands / Relevant Director	Annual / as and when new Partnerships or collaborations are established	June/July
To approve the internal audit charter and resources	Simon Cockings	Annual	Internal Audit Charter Report – April
To consider the Chief Internal Auditor’s annual report and opinion, and a summary of internal audit activity (actual and proposed) and the level of assurance it can give over the Council’s corporate governance arrangements	Simon Cockings	Annual	Internal Audit Annual Report – May
To consider reports from the Chief Internal Auditor on Internal Audit’s performance during the year including the performance of external providers of internal audit services	Simon Cockings	Every 6 months	Quarterly Monitoring Reports throughout the year.
To consider a report on the effectiveness of internal audit to support the Annual Governance Statement, where required to do so by the Accounts and Audit Regulations	Simon Cockings	Annual	Internal Audit Annual Report – May

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 5

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

Governance & Audit Committee

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.

Note: Governance & Audit Committee Statement of Purpose extracted from the Council Constitution (07.09.21).