



Report of the Head of Democratic Services

Governance & Audit Committee – 10 April 2024

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 2023/24 is attached at Appendix 1.
- 1.5 The Action Tracker is regularly updated and any completed actions will be marked 'Completed' and coloured in grey.
- 1.6 The Action Tracker is reported to each Governance & Audit Committee meeting for information.

2. Integrated Assessment Implications

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

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

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

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

2.2 There are no implications associated with this report.

3. Financial Implications

3.1 There are no financial implications associated with this report.

4. Legal Implications

4.1 There are no legal implications associated with this report.

Background Papers: None

Appendices:

Appendix 1 Governance & Audit Committee Action Tracker 2023/24 (Recently closed actions highlighted).

Governance & Audit Committee - Action Tracker 2023/2024

Date of Meeting	Minute Ref	Action	Nominated Officer(s)	Status / Timescale
28/04/24	80	Governance & Audit Committee Action Tracker Report		
		The Chair requested that references to 2023 be updated to 2024 in items 37 and 38.	Jeremy Parkhouse	Closed Action completed.
28/04/24	77	Annual Complaints & Compliments Reports 2022-23		
		<ul style="list-style-type: none"> • Key Performance Indicators – How the new system ensured that deadlines were met unlike previously when there were delays due to staff sickness / lack of officer training, which had been addressed. • Performance comparisons with other local authorities in Wales and establishing if other authorities received similar complaints. • Learning lessons from complaints received. • Recording complaints received from Councillors. • Outcomes of complaints that were upheld, which largely resulted in no financial penalty and apologies being sent. • Child and Family Services – checks carried out without consent and assurance that action / learning had taken place with issues reported to monthly PFM meetings and also a quality assurance check with results forwarded to officers. 	Ness Young / Sarah Lackenby	Ongoing
28/02/24	76	Internal Audit Annual Plan Methodology Report 2024/25		
		Committee asked if we could add the word Limited to our 'Internal Audit Annual Plan Methodology Report' in relation to paragraph 2.8.	Simon Cockings / Nick Davies	Closed Discussed with Chief Auditor. This does take place, 'Limited' category will be added to the paragraph in the report.
		Performances being measured against each of the services in directorates and complaints across directorates as both were good indicators of where potential risks were present.	Simon Cockings / Nick Davies	Closed Discussed with Chief Auditor.
		Health and Safety Audits – When the last audit was completed and testing against management controls in the risk register / assurance map to show the robustness of the system.	Simon Cockings / Nick Davies	Closed Discussed with Chief Auditor. Last audit was completed in Feb 2023 with a Substantial Assurance rating. As stated previously, internal audit does not test the effectiveness of the controls in the risk register / assurance map.

		Staff Resources – the opportunity to review the size of the Audit Plan and planning to do less work and to do more in the contingency due to ongoing staffing issues, in order to lessen the pressure on the Internal Audit Team.	Simon Cockings / Nick Davies	Closed Discussed with Chief Auditor.
28/02/24	74	Audit Wales Work Programme and Timetable - City and County of Swansea Council		
		The Committee discussed the following: - <ul style="list-style-type: none"> Audit Wales National Reports and Other Outputs – The Chair queried if it was possible to attend the ‘What does good look like?’ Good Practice event in Spring 2024. <p>The Audit Wales representative stated that he would forward details to the Chair following the meeting.</p>	Matthew Brushett	Closed Details circulated.
28/02/24	73	Place: Internal Control Environment 2023/24		
		The Director of Place would provide responses regarding CCNR1 – Number of trees planted during the year across the Council and managing absence percentage figures relating to previous years.	Mark Wade	Closed Response circulated 22/03/2024
28/02/24	72	Internal Audit Monitoring Report - Quarter 3 - 2023/24		
		Audit of Olchfa Comprehensive School – concern that delegated budget had been used to fund a retirement party for the former Headteacher. The Chair suggested that the matter be highlighted to the Director of Education / Cabinet Member for Education. The Principal Auditor stated that a follow-up would share the updated action plan provided by the school with the Committee.	Simon Cockings / Nick Davies	Closed The HoS and Director were made aware of this when the final report was issued. The Chair of the Governing Body also receives a copy of the final report. The completed action plan was circulated to the committee members. The audit is subject to our standard follow-up procedures.
		Further information be provided on the two moderate audit reports at Crwys Primary School and Trading Standards. The Chair stated that she would share the files with the Committee.	Chair	Closed Reports circulated.
		Audit of Integrated Community Equipment Service – The Chair queried whether our testing reviewed the performance of the service.	Simon Cockings / Nick Davies	Closed Performance was not audited as part of the latest audit. The service received a moderate audit rating in September 2021. Following this the Chair asked us to review performance monitoring arrangements as part of our follow-up review. This was undertaken in March 2022 and was reported to the

				committee in Q4 Monitoring Report on the 15 June 2022.
		Deferrals – A rationale being provided explaining why items had been deferred, as had occurred in previous years.	Simon Cockings / Nick Davies	Closed Agreed is usual practice.
28/02/24	71	Minutes		
		Amend Minute No. 65 -Fundamental Audits 2022/23 Recommendations Tracker, replacing 'these' with 'such' to read: - <ul style="list-style-type: none"> Ensuring that recommendations partly or not implemented in Accounts Receivable / Accounts Payable which had their deadlines extended, were not missed and considering introducing an alternative classification for such items. The Principal Auditor would highlight this to the Chief Auditor. 	Jeremy Parkhouse	Closed Amendment made
17/01/24	66	Implementation of Accounts Receivable Internal Audit Service's (IAS) Follow Up Review Recommendations		
		The Chair requested that the Head of Digital and Customer Services sought priority action from Oracle for the areas that required enhancement that would be relative to all Oracle clients, which would also provide the biggest impact to assist the processes within the Team, for example VAT input becoming a mandated field.	Sarah Lackenby	Ongoing
17/01/24	65	Fundamental Audits 2022/23 Recommendation Tracker		
		Ensuring that recommendations partly or not implemented in Accounts Receivable / Accounts Payable which had their deadlines extended, were not missed and considering introducing an alternative classification for these items. The Principal Auditor would highlight this to the Chief Auditor.	Nick Davies / Simon Cockings	Closed Discussed with Chief Auditor.
06/12/23	55	Internal Audit Monitoring Report - Quarter 2 - 2023/24		
		The Chair queried whether the effectiveness of the control measures on the risk register had been audited as part of the Corporate Governance audit. The Chief Auditor confirmed that he would respond regarding the review of corporate governance and would ensure the Chair received all audit reports finalised as requested.	Simon Cockings	Closed Internal Audit are not able to evaluate the effectiveness of all control measures in the risk register as previously agreed with CMT and communicated to the Chair of the Committee. In 2024-25 the IAS will review the effectiveness of the Council's risk management framework, policy and procedures.
25/10/23	47	Audit Wales stated that it planned to report on the Statement of Accounts in March 2024.	Audit Wales	Closed Report presented to Special Committee

				meeting on 14/03/2024 and Council on 21/03/24.
25/10/23	46	Report on the Audit Wales 'Together We Can' - Community Resilience and Self-Reliance Report Recommendations		
		The Chair recognised the work already completed and the large amount of work outstanding, which could take time to complete. She requested that the Tackling Poverty Service Manager provides an update on the timelines at a future meeting.	Lee Cambule	Ongoing Scheduled for July 2024.
25/10/23	45	Report on the Audit Wales 'A Missed Opportunity' - Social Enterprises Report Recommendations		
		The Chair recognised the work already completed and the large amount of work outstanding, which could take time to complete. She requested that the Tackling Poverty Service Manager provides an update on the timelines at a future meeting.	Lee Cambule	Ongoing Scheduled for July 2024.
25/10/23	44	The Governance and Assurance Arrangements of Swansea Council's Strategic Partnerships		
		The Chair requested that future reports highlight the key challenges and achievements of the partnerships during the period being reported.	Richard Rowlands	Ongoing Report be provided in 2024/25 Municipal year.
25/10/23	38	Absence Management Audit Report Update		
		Ness Young, Director of Corporate Services highlighted that an update on the Council's Management Arrangements for Sickness Absence and Occupational Health was scheduled for Committee on 6 December 2023. The Chair noted that the report would therefore be moved to the meeting on 10 April 2024.	Rachael Davies	Closed Included on the agenda for 10 April 2024.
	38	The Head of Human Resources and Service Centre was requested to provide details of time lost due to accidents in the next update report.	Rachael Davies	Closed Included on the agenda for 10 April 2024.
25/10/23	37	Employment of Agency Staff - 2023 Update		
		The Head of Human Resources and Service Centre was requested to provide details of agency workers who had been employed on permanent contracts by the Authority and the cost of employing agency workers in previous years.	Rachael Davies	Closed Included on the agenda for 10 April 2024.
13/09/23	30	Education Directorate: Internal Control Environment 2023/2024		
		The Chair noted that the monitoring of the position at Clydach Primary School would be done by the Education Performance Scrutiny Panel and added that the Committee would gain assurance from their findings. She requested that it be added to the Action Tracker Report.	Education Performance Scrutiny Panel	Closed The Education Performance Scrutiny Panel visited the school in February 2024 and the letter of the Chair to the Education Cabinet Member has been circulated to the Committee. A follow-up visit by Internal

				Audit is included in the 2024/25 Audit Plan.
13/09/23	28	Internal Audit Recommendation Follow-Up Report Quarter 1 2023/24		
		The Committee also queried the reporting of all outstanding high / medium risks that had not been actioned in future in order for long term outstanding risks to be identified.	Nick Davies / Simon Cockings	Closed The Galileo Audit Management System does not have the functionality to report this data for each recommendation made. CMT has been made aware this is not feasible. However, recommendations for Fundamental Audits and Moderate/Limited audits continue to be closely monitored and reported.
19/07/23	19	Internal Audit Section - Fraud Function Annual Report for 2022/2023		
		The Corporate Fraud Manager stated that he would provide responses regarding / action the following: - <ul style="list-style-type: none"> • Provide reasons for closure in future reports. • Provide examples of case studies in future training sessions. 	Jonathon Rogers	Ongoing
08/03/23	105	Governance & Audit Committee Action Tracker Report		
		The Chair highlighted the following: - <ul style="list-style-type: none"> • Minute 90 (08/02/2023) – Audit Wales Reports – Readiness of the Public Sector for Net Zero Carbon by 2030 – Councillor A S Lewis (Deputy Leader of the Council) had updated the Climate Change and Nature Performance Panel regarding progress and would provide the Committee with a briefing note in order to provide assurance. 	Councillor Andrea Lewis / Geoff Bacon	Ongoing Audit Wales have rightly identified the need for all public bodies to develop costed plans to meet political aspirations and legal obligations. It remains relatively early days and at this stage it is not realistic to have a fully costed plan that's aligned to the MTFP and beyond. The costed plan doesn't and couldn't align with a 4-year MTFP as the programme will develop and continues up until 2030. As yet there has been no statement from WG concerning additional funding. The council recognises its obligations and the expectations placed upon it and the wider public sector and will continue to develop its own methodology and share and learn best practice with others to try and ensure comparability and consistency where

			<p>possible. Conversations are ongoing with Welsh Government Energy Services as to how an action plan can be refined and properly delivered which strikes a pragmatic balance between the realistic and affordable at a truly local, council wide level and what will require regional, national and international joint working and very substantial additional funding support. A future draft/interim report will follow when completed.</p> <p>A report on Swansea Council NZ30 emissions (22-23) due at Cabinet imminently and Welsh Government are continuing to develop standardised frameworks to assist public body reporting.</p>
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