



Report of the Head of Democratic Services

Governance & Audit Committee – 8 February 2023

Governance & Audit Committee Action Tracker Report

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

For Information

1. Introduction

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

2. Integrated Assessment Implications

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

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

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

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

2.2 There are no implications associated with this report.

3. Financial Implications

3.1 There are no financial implications associated with this report.

4. Legal Implications

4.1 There are no legal implications associated with this report.

Background Papers: None

Appendices:

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

Governance & Audit Committee - Action Tracker 2021/2022

Date of Meeting	Minute Ref	Action	Nominated Officer(s)	Status
11/01/23	79	Report on the Audit Wales 'Time for Change' – Poverty in Wales Report Recommendations		
		The need for Audit Wales representatives to comment upon the report.	Audit Wales	Closed Response provided at Appendix A.
11/01/23	78	Accounts Receivable		
		Providing the value and volume totals of write offs / disputed invoices in future reports to allow the Committee to be able to better understand the position.	Rachael Davies / Michelle Davies	Ongoing Update to be provided in June 2023.
11/01/23	77	Annual Complaints Report 2021-22		
		Providing year on year information including numbers not only percentages and in table format to allow the Committee to monitor any changes.	Sarah Lackenby	Ongoing Update to be provided in July 2023.
14/12/22	70	Annual Review of Performance 2021-22		
		The content of the report be noted and forwarded to Council for approval and to include the following: - <ul style="list-style-type: none"> Correlation between parts 1, 2 and 3, ensuring they are all in harmony prior to the report being presented to Council and if they are not in harmony, outlining the reasons why. Ensuring the report is proof read prior to being presented to Council. 	Richard Rowlands	Ongoing Report scheduled to be reported to Council on 30/03/23.
		The following be added to the 2022/23 report: - <ul style="list-style-type: none"> Consider methods & methodologies for 2022/23 in parts 1, 2, 3. Linking the performance and risk assessments for 2022/23. Recognizing improvements that would need to be articulated within the report around stronger analysis. Improving the links between consultation engagement and stakeholder reference. 	Richard Rowlands	Ongoing To be included in the 2022/23 report.
	66	Adding a graph to highlight the performance of Fundamental audits, similar to the graph used for standard audits.	Simon Cockings	Closed Happy to include graphs in the Fundamental Recommendation Tracker Report going forward. Next report due in 2023/24

				Municipal Year.
	66	The Oracle Fusion project and identifying clear completion dates in order to hold Officers to account.	Ness Young	Ongoing Updated deadlines to be included in next Fundamental Audits Tracker report.
14/12/22	65	Internal Audit Recommendation Follow-Up Report Quarter 2 2022/23		
		Categorisation of audits and implementation recommendations, particularly more detail being provided in respect of Fundamental Audits which were higher risk and including part implemented as a categorisation for some recommendations.	Simon Cockings	Closed To be considered for the next Fundamental Audit Recommendation Tracker Report for the 2022/23 Fundamental Audits, report due to be presented to the committee after follow-up exercise is completed as at September 2023.
	65	Action taken in respect of Archives valuations and the planned follow-up.	Simon Cockings	Ongoing Update from the Head of Cultural Services 04/01/23. Previously a portion of the collection was valued as a 'sample' which was then multiplied for an overall estimate. This was by necessity as there are thousands of items in the Archive, unique and irreplaceable so difficult to value, and requiring a prolonged, weighty professional commitment. There was only one London based valuation company prepared to review the sample which was expensive as a result. In the meantime we believe the risk is tolerable as the management of the collection, its storage and security is subject to continuous scrutiny and standards to avoid theft or damage, and in line with the care and holding standards of Archives generally. With the pending move of locations, Archives staff have been asked to identify whether there are companies / individuals able to revisit the previous work and what methodologies are available to us to enable a realistic appraisal of value. The purposes of which will inform the insurance,

				cataloguing, boxing and transportation and new storage at the city centre Hub.
09/11/22	62	Governance & Audit Committee Work Plan 2022/23		
		The Chair referred to the CIPFA new guidance model and added that she had asked the Chief Legal Officer to look at the Committee's terms of reference to see if changes were required.	Tracey Meredith / Deb Smith / Chair	Ongoing
		The Chair had asked the Chief Auditor to examine a CIPFA questionnaire which would allow the Committee to examine its effectiveness.	Simon Cockings / Ben Smith / Chair	Ongoing The questionnaire has been forwarded to the Chair for consideration. The committee will need to determine how it wishes to undertake the performance review, with either Democratic Services or Audit Wales facilitating the review as has been the case in the past.
09/11/22	60	Social Services Directorate: Internal Control Environment 2022/23		
		The Chair requested that the Quarter 3 Risk report includes the directorate level risks for Social Services in order to provide the Committee with assurance.	David Howes / Richard Rowlands	Closed Details to be provided in the Corporate Risk Overview Quarter 3 2022/23. Included on the agenda for 8 February 2023.
09/11/22	57	Moderate Report – Destination Lettings 2022/23		
		Ensuring that the processes put in place by Officers are effective and a future update being provided.	Sue Reed / Jamie Rewbridge	Ongoing Update report added to the Work Plan for 12/04/23.
09/11/22	56	Internal Audit Monitoring Report Quarter 2 2022/23		
		The Chair asked if audit could include 'performance' into the scope of their Corporate Governance review. The Principal Auditor stated that the review of Corporate Governance would be reported later in the financial year.	Simon Cockings / Nick Davies	Ongoing Consideration will be given to include 'performance monitoring' elements as part of the Corporate Governance review. Note also that as advised by the Strategic Delivery & Performance Manager, Audit Wales periodically review performance monitoring arrangements within the Council and will report finding back to the committee in due course.
		The Chair highlighted the escalating costs in respect of the Oracle Cloud project and queried when it would be reviewed. The Principal Auditor stated that he would liaise with the appropriate staff regarding	Simon Cockings / Nick Davies	Ongoing This audit was provisionally planned to commence in quarter four following the

		starting the Oracle Cloud review and update the Committee.		original go-live date of October 2022, which has now been postponed to April 2023. At the request of the Interim Director of Corporate Services, it is proposed that this audit will commence in quarter two 2023/24. The Interim Director of Corporate Services will provide the committee with an update on progress, risks and issues at the committee meeting in March.
27/09/22	47	Governance & Audit Committee Work Plan 2022-2023		
		Public Participation Strategy item can be closed once approved by Council.	Huw Evans	Ongoing The report is scheduled to be presented to Council on 02/02/23 and to the Committee on 8 March 2023.
27/09/22	41	Employment of Agency Staff Audit Report 2019/20 - 2022 Update		
		Provision of details of agency workers employed for more than 12 months in a future report.	Adrian Chard	Closed Work commenced to review and report back to Committee. Included on the agenda for 8 February 2023.
		Provision of details of high usage of agency workers against high sickness levels in a future report.	Adrian Chard	Closed Work commenced to review and report back to Committee. Included on the agenda for 8 February 2023.
		Provision of details of agency worker figures from the amalgamated Parks and Cleansing Services.	Adrian Chard	Closed Work commenced to review and report back to Committee. Included on the agenda for 8 February 2023.
27/09/22	40	Absence Management Audit Report Update		
		Provision of additional details including reasons in relation to sickness within the Social Services Directorate.	Adrian Chard	Closed Work commenced to review and report back to Committee. Included on the agenda for 8 February 2023.
27/09/22		The Chair requested that an evaluation of the effectiveness of Occupational Health be completed.	Rachael Davies	Ongoing A review of sickness management and the end-to-end absence management process including Occupational Health will be completed by September 2023. The timeline is expected to be completed by the end of September 2023.

31/05/22	7	<p>Draft Annual Governance Statement 2021/22</p> <p>The Annual Governance Statement be agreed and subject to the amendments highlighted by the Committee being added, be forwarded to Council for approval as part of the Statement of Accounts.</p>	Ben Smith	<p>Ongoing</p> <p>Statement of Accounts to be approved by Council. Closure of accounts formally deferred pending national developments on accounting code of practice and Audit Wales approach to all Councils (predominantly balance sheet valuation matters). Draft signed accounts with Audit Wales and audit underway.</p> <p>Anticipated coming to 30th March Council. Governance & Audit Committee Training provisionally booked for 28 February – Governance & Audit Committee required to receive accounts 8th March 2023.</p>
12/04/22	93	<p>Audit Wales Report – City & County of Swansea Annual Audit Summary 2021</p> <p>The Committee requested that an update be provided regarding the current position of discussions. He added that a joint Council & AW note would be circulated to the Committee regarding progress made.</p>	Ben Smith	<p>Ongoing</p> <p>Historic debt delisting from stock exchange achieved in full during 21-22. Detailed work continued during 21-22 with AW locally re historic valuation of assets and reserve split. Position now signed off by AW technical team and considered by S151 evidenced to be not material for 21-22 and thus should fully resolve immediate ongoing qualification issue. Work to be progressed on wider historical tracking back on both sides. Emerging audit issue across all Councils over historic infrastructure asset valuations which raise new qualification risk, but this is a sector wide not Swansea specific risk. Draft signed accounts with Audit Wales and audit underway.</p> <p>Anticipated coming to 30th March Council. Governance & Audit Committee Training provisionally booked for 28 February –</p>

				Governance & Audit Committee required to receive accounts 8 th March 2023.
08/03/22	87	Governance & Audit Committee Work Plan		
		The Deputy Chief Executive added that the recent split of the former Resources Directorate into the Finance and Corporate Services Directorates meant that the updates on the control environment reports in respect of both departments would be provided during the next Municipal year.	Ness Young / Richard Rowlands	Ongoing The Director of Corporate Service will present a control environment report to the Committee in April 2023.
08/02/22	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.	Mark Wade	Closed Included on the agenda for 8 February 2023. An additional dedicated Absence Management Resource is being trialled across the Place service areas. One of the early areas targeted was Waste, Parks and Cleansing where absence levels (excluding Covid) reduced from 5.65% to 5.51% over the four months of the trial. The additional resource has now been made permanent and will continue to be rotated around the Place service areas to ensure progress is maintained.
08/02/22	74	Internal Audit Recommendation Follow-Up Report - Quarter 3 2021/22		
		The Chair highlighted that a suitable solution in respect of External Audit Recommendation Tracking should be found as soon as possible in order for the Council to have a far better control of the situation.	Ness Young / Richard Rowlands	Ongoing A software solution will be rolled out during 2022/23.

Appendix A

- 11/01/23 - Minute No.79 - Report on the Audit Wales 'Time for Change' – Poverty in Wales Report Recommendations

Action - The need for Audit Wales representatives to comment upon the report.

The **Poverty report** that we published and went to your Scrutiny and most recent Governance & Audit Committee was a national report we did across Local Government (LG) across the whole of Wales, but do not do specific work in every Council for such national LG work. As such we do not usually do any local council outputs for such LG national reports. However, we may very well use case studies from the work we've collated from specific Councils in our national reports. We have not done a follow up of this work to date to be able to comment on the progress the Council has made since as it has just been published.

The Poverty reports are being considered by the Senedd's Public Accounts and Public Administration Committee on Thursday 2nd February 2023. As there are recommendations for Welsh Government contained in the first report, I anticipate the Committee will be looking for some assurance on how these are being addressed. They may also decide to undertake further work and take additional evidence on the issues contained in the report, or they may refer the matter to another Senedd Committee to help inform other work relating to poverty.

Non Jenkins & Nick Selwyn – Audit Wales