



## Report of the Head of Democratic Services

Governance & Audit Committee – 8 March 2023

### Governance & Audit Committee Action Tracker Report

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

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

11/01/23	78	<b>Accounts Receivable</b>		
		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	<b>Ongoing</b> Update to be provided in June 2023.
11/01/23	77	<b>Annual Complaints Report 2021-22</b>		
		Providing year on year information including numbers not only percentages and in table format to allow the Committee to monitor any changes.	Sarah Lackenby	<b>Ongoing</b> Update to be provided in July 2023.
14/12/22	70	<b>Annual Review of Performance 2021-22</b>		
		The content of the report be noted and forwarded to Council for approval and to include the following: - <ul style="list-style-type: none"> <li>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.</li> <li>Ensuring the report is proof read prior to being presented to Council.</li> </ul>	Richard Rowlands	<b>Closed</b> Report scheduled to be reported to Council on 30/03/23 and covering report sets out changes made in response to GAC comments
		The following be added to the 2022/23 report: - <ul style="list-style-type: none"> <li>Consider methods &amp; methodologies for 2022/23 in parts 1, 2, 3.</li> <li>Linking the performance and risk assessments for 2022/23.</li> <li>Recognizing improvements that would need to be articulated within the report around stronger analysis.</li> <li>Improving the links between consultation engagement and stakeholder reference.</li> </ul>	Richard Rowlands	<b>Ongoing</b> To be included in the 2022/23 report.
	66	The Oracle Fusion project and identifying clear completion dates in order to hold Officers to account.	Ness Young	<b>Ongoing</b> Updated deadlines to be included in next AR/AP update reports.
14/12/22	65	<b>Internal Audit Recommendation Follow-Up Report Quarter 2 2022/23</b>		
		Action taken in respect of Archives valuations and the planned follow-up.	Simon Cockings	<b>Closed</b> Revaluation commencing 14 <sup>th</sup> March 2023.
09/11/22	62	<b>Governance &amp; Audit Committee Work Plan 2022/23</b>		
		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	<b>Ongoing</b>

		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	<b>Ongoing</b> The questionnaire has been circulated to the Committee for completion / return. The deadline has been extended to 20/03/23.
09/11/22	57	<b>Moderate Report – Destination Lettings 2022/23</b>		
		Ensuring that the processes put in place by Officers are effective and a future update being provided.	Sue Reed / Jamie Rewbridge	<b>Ongoing</b> Update report added to the Work Plan for 12/04/23.
09/11/22	56	<b>Internal Audit Monitoring Report Quarter 2 2022/23</b>		
		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	<b>Ongoing</b> Consideration will be given to include 'performance monitoring' elements as part of the Corporate Governance review. Note also that as advised by the Strategic Delivery & Performance Manager, Audit Wales periodically review performance monitoring arrangements within the Council and will report finding back to the committee in due course.
		The Chair highlighted the escalating costs in respect of the Oracle Cloud project and queried when it would be reviewed. The Principal Auditor stated that he would liaise with the appropriate staff regarding starting the Oracle Cloud review and update the Committee.	Simon Cockings / Nick Davies	<b>Closed</b> To be reviewed in 2023/24. Oracle Fusion audit has been deferred to 2023/24 and has been added to the draft audit plan to be undertaken in Q2 2023/24.
27/09/22	47	<b>Governance &amp; Audit Committee Work Plan 2022-2023</b>		
		Public Participation Strategy item can be closed once approved by Council.	Huw Evans	<b>Closed</b> The report is included on the Committee agenda for 8 March 2023.
27/09/22		The Chair requested that an evaluation of the effectiveness of Occupational Health be completed.	Rachael Davies	<b>Ongoing</b> 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><b>Draft Annual Governance Statement 2021/22</b></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><b>Ongoing</b> 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 30<sup>th</sup> March Council. Governance &amp; Audit Committee Training provisionally booked for 8 March – Governance &amp; Audit Committee also required to receive accounts 8<sup>th</sup> March 2023.</p>
12/04/22	93	<p><b>Audit Wales Report – City &amp; County of Swansea Annual Audit Summary 2021</b></p> <p>The Committee requested that an update be provided regarding the current position of discussions. He added that a joint Council &amp; AW note would be circulated to the Committee regarding progress made.</p>	Ben Smith	<p><b>Ongoing</b> 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 30<sup>th</sup> March Council. Governance &amp; Audit Committee Training</p>

				provisionally booked for 28 February – Governance & Audit Committee required to receive accounts 8 <sup>th</sup> March 2023.
<b>08/03/22</b>	<b>87</b>	<b>Governance &amp; Audit Committee Work Plan</b>		
		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	<b>Ongoing</b> The Director of Corporate Service will present a control environment report to the Committee in April 2023.
<b>08/02/22</b>	<b>74</b>	<b>Internal Audit Recommendation Follow-Up Report - Quarter 3 2021/22</b>		
		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	<b>Ongoing</b> A software solution will be developed and rolled out.