



## Report of the Head of Democratic Services

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

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

### Governance & Audit Committee - Action Tracker 2021/2022

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

08/03/23	105	<ul style="list-style-type: none"> <li>Minute 77 (11/01/2023) – Annual Complaints Report 2021/22 – Scrutiny Performance Panel had received a report from the Ombudsman which stated that the Ombudsman would welcome feedback from the Governance &amp; Audit Committee’s review into the Authority’s ability to handle complaints effectively. The Chair had requested that this be included in the next complaints report and the Ombudsman would use this information to feed future work.</li> </ul>	Sarah Lackenby	<b>Ongoing</b> Update to be provided in July 2023.
08/03/23	100	<b>Draft Internal Audit Annual Plan 2023/24</b>		
		The suggested amendments be considered by the Chief Auditor prior to the Draft Internal Audit Annual Plan being presented for approval to the Governance & Audit Committee on 12 April 2023.	Simon Cockings	<b>Closed</b> The Chief Auditor and Principal Auditor met with the Chair of the Committee on 22/03/23. Suggestions have been considered and where appropriate, have been reflected in the amended audit plan for 23/24.
08/03/23	99	<b>Internal Audit Annual Plan Methodology</b>		
		<p>The Chair asked the Chief Auditor to consider the following: -</p> <ul style="list-style-type: none"> <li>Changing the focus of assurance reviews away from compliance to effectiveness to give more assurance and to add value to the services in the Council.</li> <li>Changing to the effectiveness of services to give a greater depth of assurance, such as the risk element within the Assurance Map at Appendix 4 and ensuring that the control measures provided by managers were actually working.</li> <li>Using Risk ID: 153 – Safeguarding as an example, the narrative being silent on how the deprivation of liberty safeguarding and best interest assessors were performing with regards to the local authority’s role, which had been an area of huge challenge for many years and highlighting the Council’s exposure to risk.</li> <li>Additional areas such as the impact of poverty and ensuring that the services established by the Council were working as expected, focussing upon their effectiveness.</li> </ul>	Simon Cockings	<b>Closed</b> This was also discussed with the Chair on the 22/03/23. Internal Audit will consider the possibility of making changes to reviews when undertaking audits during 23/24, where appropriate and feasible to do so.
08/02/23	90	<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	Chair	<b>Closed</b> Duplicate with No.105

		Panel.		
08/02/23	88	<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.
08/02/23	86	<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 / Carol Morgan	<b>Closed</b> Response provided at Appendix 2.
	86	<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>Closed</b> Early in the 2022-2023 academic year risk went to red. Post pandemic showed attendance at a much lower level than pre-pandemic times meaning that children and young people were missing education. Concurrently, school improvement team (SIT) was going through a period of transition with an interim Principal School Improvement Adviser in place and a number of new core members of the team. The pandemic reduced opportunities to monitor schools' performance.  Measures (as recorded in the risk register) have been put in place and in March 2023 the risk was de-escalated to amber.
11/01/23	78	<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 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.
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>Closed</b> Legal and Finance have reviewed and do not consider that any amendment are necessary to the terms of reference.
		The Chair had asked the Chief Auditor to examine a CIPFA questionnaire which would allow the Committee to examine its effectiveness.	Simon Cockings / Ben Smith / Chair	<b>Ongoing</b> The questionnaire has been circulated to the Committee for completion / return. The deadline has been extended to 20/03/23. Results will be collated soon.
09/11/22	57	<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>Closed</b> Update report included on 12/04/23 agenda.
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>Closed</b> Performance monitoring has been included into the scope of the Corporate Governance Review, which is underway.

				The Strategic Delivery & Performance Manager also outlined that Audit Wales periodically reviewed performance monitoring arrangements within the Council and will report findings back to the Committee in due course.
27/09/22		The Chair requested that an evaluation of the effectiveness of Occupational Health be completed.	Rachael Davies	<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	<b>Draft Annual Governance Statement 2021/22</b>		
		The Annual Governance Statement be agreed and subject to the amendments highlighted by the Committee being added, be forwarded to Council for approval as part of the Statement of Accounts.	Ben Smith	<b>Closed</b> Statement of Accounts approved by Council. Closure of accounts was formally deferred pending national developments on accounting code of practice and Audit Wales approach to all Councils (predominantly balance sheet valuation matters).  Went to 30 <sup>th</sup> March Council. Governance & Audit Committee Training provided and Governance & Audit Committee received accounts 8 <sup>th</sup> March 2023.
12/04/22	93	<b>Audit Wales Report – City &amp; County of Swansea Annual Audit Summary 2021</b>		
		The Committee requested that an update be provided regarding the current position of discussions. He added that a joint Council & AW note would be circulated to the Committee regarding progress made.	Ben Smith	<b>Closed</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 fully resolve immediate ongoing qualification

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



## Appendix 2

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

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

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

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