



## Report of the Head of Democratic Services

Governance & Audit Committee – 13 September 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 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
<b>19/07/23</b>	<b>22</b>	<p><b>Governance &amp; Audit Committee Action Tracker Report</b></p> <p>The Chair referred to the following: -</p> <ul style="list-style-type: none"> <li>• Minute No.6 – 14 June 2023 – Fleet Maintenance Audit Report 2022/23</li> </ul> <p>The Chair asked for the total mileage for each of the vehicles to make sure the vehicles are being used to achieve the best benefits to the environment and to the financial position of the Council. The additional information requested is still awaited.</p> <p>The Chair also requested that details of the discussion be fed back to the Chief Auditor and Fleet Manager.</p>	Mark Barrow / Simon Cockings	<b>Ongoing</b>
<b>19/07/23</b>	<b>19</b>	<p><b>Internal Audit Section - Fraud Function Annual Report for 2022/2023</b></p> <p>The Corporate Fraud Manager stated that he would provide responses regarding / action the following: -</p> <ul style="list-style-type: none"> <li>• Agency staff / contractor investigations.</li> <li>• Housing Options advice regarding housing succession fraud.</li> <li>• Provide reasons for closure in future reports.</li> <li>• Provide examples of cases studies in future training sessions.</li> </ul>	Jonathon Rogers	<b>Ongoing</b> Response provided on Housing Options advice regarding housing succession fraud.
<b>19/07/23</b>	<b>18</b>	<p><b>Annual Report of School Audits 2022-23.</b></p> <p>It was proposed that the Chief Auditor considers undertaking an audit of centrally based risk in the current year and also considers undertaking an audit of Risk Management in schools in the current year.</p>	Simon Cockings / Education Dept	<b>Closed</b> The Chief Auditor highlights that we need to allow Education time to fully implement the actions they are currently taking to document the risk management processes in place across schools and to implement a standardised approach, The department has been requested to ensure that this is covered in detail in the Education report for September and to include what is currently

				taking place across schools on risk management, with the possible view to add a thematic schools risk management review in to the 24/25 audit plan (appropriate processes should then be in place).
		The risk exposure to the Council regarding employment / HMRC issues and the need for a follow-up audit to be undertaken as quickly as possible.	Simon Cockings / Education Dept	<p><b>Closed</b></p> <p>The risk exposure is to the school, not the Council - if they don't follow IR35 then it's the school and Governing Body that are liable, not the Council itself. The IR35 audit was issued with a Substantial level of assurance so would be followed up as part of the standard follow up procedures</p> <p>Internal Audit would not ordinarily re-test these areas unless the audit was issued as Moderate. The follow up marker on Galileo shows the follow up is due in Quarter 3. The Chief Auditor will ask the Director of Education to ensure she covers the actions that have been taken to date to cover these recommendations as part of her report due in September.</p>
19/07/23	17	<b>Annual Complaints Report - Six Month Update.</b>		
		The Director of Corporate Services would liaise with Sarah Lackenby, Head of Head of Digital and Customer Services regarding the actions / changes required.	Ness Young / Sarah Lackenby	<b>Ongoing</b>
19/07/23	16	<b>Minutes</b>		
		Minute No. 9 – Internal Audit Recommendation Follow-Up Report – Quarter 4 2022/23 – amend paragraph 3 to: -  'The Committee queried the recommendation tracking of the Food & Safety Division, namely the disposal of electronic records being disposed of in accordance with the Council's retention policy (LR Rec). The Chief Auditor confirmed that he would add that aspect of the audit to the audit of the review of Application Controls – CX System (Flare Replacement), which is in the Audit Plan'.	Simon Cockings	<b>Ongoing</b>
14/06/23	13	<b>Governance &amp; Audit Work Plan</b>		
		It was highlighted that there was not any training contained in the Work	Chair / Ness	<b>Ongoing</b>

		Plan. The Chair stated that future training was being considered. The Director of Corporate Services would discuss prior to the next meeting.	Young	A training session will be arranged in September 2023.
<b>14/06/23</b>	<b>10</b>	<b>Audit Wales - City &amp; County of Swansea Annual Audit Summary</b>		
		The request that the report be forwarded to Council / Cabinet was noted and would be discussed further following the meeting.	CMT	<b>Ongoing</b>
<b>14/06/23</b>	<b>7</b>	<b>Accounts Receivable</b>		
		The Chair thanked the officers for a detailed report and requested an update be provided in approximately 6 months.	Rachael Davies / Michelle Davies	<b>Ongoing</b> Added to the Work Plan for January 2024.
<b>12/04/23</b>	<b>111</b>	<b>Internal Audit Strategy &amp; Annual Plan 2023/24</b>		
		The Chair asked the Chief Auditor to consider whether the reviews of Clydach and Crwys Primary Schools, which had been requested by the Education Department, were the responsibility of the department and not Internal Audit. She added that due to the size of the Plan and the resources issues, the request could be pushed back to be dealt with by central management.	Simon Cockings	<b>Ongoing</b>
<b>08/03/23</b>	<b>105</b>	<b>Governance &amp; Audit Committee Action Tracker Report</b>		
		The Chair highlighted the following: - <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>	Councillor Andrea Lewis / Geoff Bacon	<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.  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.
<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.	Rachael Davies	<b>Ongoing</b> Update to be provided in October 2023.
<b>14/12/22</b>	<b>70</b>	<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.
<b>27/09/22</b>		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.
<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> Reports being tracked using a corporate email folder.