



## **PWYLLGOR LLYWODRAETHU AC ARCHWILIO**

**10.00 AM - DYDD GWENER, 17 MAWRTH 2023**

**CYFARFOD AML-LEOLIAD - SIAMBR Y CYNGOR PORT, TALBOT A  
MICROSOFT TEAMS**

**RHAID GOSOD POB FFÔN SYMUDOL AR Y MODD DISTAW AR  
GYFER PARHAD Y CYFARFOD**

### **Gweddarlledu/Cyfarfodydd Hybrid:**

Gellir ffilmio'r cyfarfod hwn i'w ddarlledu'n fyw neu'n ddiweddarach drwy wefan y cyngor. Drwy gymryd rhan, rydych yn cytuno i gael eich ffilmio ac i'r delweddau a'r recordiadau sain hynny gael eu defnyddio at ddibenion gweddarlledu a/neu hyfforddiant o bosib.

### **Rhan 1**

1. Cyhoeddiad y Cadeirydd
2. Datganiadau o fuddiannau
3. Cofnodion y Cyfarfod Blaenorol (*Tudalennau 5 - 8*)
4. Adroddiad Crynhoi Blynyddol Archwilio Cymru 2022 (*Tudalennau 9 - 20*)
5. Rhaglen Waith ac Amserlen Archwilio Cymru (Diweddariad Chwarterol) (*Tudalennau 21 - 42*)
6. Cofrestr o Adroddiadau ac Argymhellion Rheolyddion Archwilio Cymru (*Tudalennau 43 - 50*)
7. Cofrestr Risgiau Strategol (*Tudalennau 51 - 58*)
8. Adroddiad Cynnydd Archwilio Mewnol (*Tudalennau 59 - 74*)

9. Strategaeth a Chynllun Archwilio Mewnol Drafft 2023/24  
(*Tudalennau 75 - 100*)
10. Eitemau brys  
Unrhyw eitemau brys yn ol disgrisiwn y Cadeirydd yn unol ag Adran 100B (4) (b) o Ddeddf Llywodraeth Leol 1972.
11. Mynediad i gyfarfodydd  
Mae hynny'n unol ag Adran 100A(4) a (5) o Ddeddf Llywodraeth Leol 1972, ac eithrio'r cyhoedd am yr eitemau canlynol o fusnes a oedd yn ymwneud â datgelu gwybodaeth wedi'i heithrio'n debygol fel y'i diffinnir ym Mharagraff 12 a 15 o Ran 4 o Atodlen 12A o'r Ddeddf uchod.

## **Rhan 2**

12. Archwilio Mewnol - Ymchwiliadau Arbennig  
(*Tudalennau 101 - 104*)

**K.Jones**  
**Prif Weithredwr**

**Canolfan Ddinesig**  
**Port Talbot**

**Dydd Gwener, 10 Mawrth 2023**

**Aelodaeth y Pwyllgor:**

**Cadeirydd:** J.Jenkins

**Is-gadeirydd:** A.Bagley

**Aelodau:** Cyngorydd A.R.Aubrey, O.S.Davies,  
W.Carpenter, A.J.Richards, P.D.Richards,  
P.Rogers, R.Mizen a/ac M.Spooner

**Mae pleidleisio  
aelod llewyg:** H.Griffiths a/ac M.Owen

Mae'r dudalen hon yn fwriadol wag

## GOVERNANCE AND AUDIT COMMITTEE

(Via Microsoft Teams)

**Members Present:**

**15 February 2023**

**Chairperson:** J. Jenkins

**Vice Chairperson:** A. Bagley

**Councillors:** A.R. Aubrey, O.S. Davies, W. Carpenter,  
A.J. Richards, P.D. Richards, P. Rogers and  
M. Spooner

**Officers In Attendance:** C. Furlow-Harris, L. McAndrew, D. Mulligan,  
A. O'Donnell, M. Williams and S. McCluskie

**Voting Lay Member:** M. Owen  
H. Griffiths

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1. **CHAIRPERSON'S ANNOUNCEMENT/S**

The Chairperson welcomed everyone to the meeting.

2. **DECLARATIONS OF INTEREST**

There were no declarations of interest.

3. **MINUTES OF THE PREVIOUS MEETING**

The minutes of the previous meeting held on the 12<sup>th</sup> January 2023 were approved as an accurate record.

4. **DRAFT SELF- ASSESSMENT**

Members of the Committee were provided with an overview and summary of the self-assessment.

Officers referred to specific areas of the assessment, providing Members with an explanation to how the information had been collated from a variety of resources. Members were informed the assessment had been devised at a Corporate level with three focal questions considered.

Evidence had been formed from the use of internal evidence, regulatory reports and constitutional engagement feedback within the 21/22 financial year.

Information within the assessment also relates to the authorities Corporate Plan Annual Report for the year 2021/2022. Members were also informed of the eight core activities assessed against the WLGA toolkit, each developed by Heads of Service.

Officers went on to outline the actions listed, however it was noted to members the actions were not newly created and could be found with the Annual Governance Statement Plan 21/22 and the Councils current Corporate Plan.

Members were keen to highlight a few typo errors within the report and recommended the following.

P.12 'What and how and we do better' to be reviewed and confirmed.

P.21 Government should read Governance

P.42 To insert 'of' between 'mindful' and 'the assessment'.

P.52 Insert 'it' between 'is'.

P.44, 48 of the report pack (Page 30 of the assessment) – the date is to be confirmed as either Mar 2024 or Mar 2023.

P. 49 – Typo error of MaR

Members queried if a recent audit had been conducted in terms of the risk management framework. Officers stated, there had not been an internal audit undertaken in recent times. However, in line with the proposed new policy and framework provision has been made in the audit plan for next year to undertake and audit of the compliance with the new policy and procedure and the results will be reported to a future committee.

Members requested a copy of the latest Risk Register and were informed the report was scheduled at Cabinet Board on the 22<sup>nd</sup> February and once processed copies would be forwarded on.

Members provided positive feedback to the assessment as a whole and thanked Officers.

**Decision:** The Committee agreed to support the assessment to Cabinet Board for Decision, scheduled for the 22<sup>nd</sup> of February 2023.

## 5. INDEPENDENT EXTERNAL GOVERNANCE REVIEW - UPDATE REPORT

Members of the Committee were provided with an overview to the circulated report.

Members were given an update to the action plan as recommended by the Auditor General. Officers were able to clarify all agreed actions had been implemented, and of which would be used in any future governance situations.

**Decision:** That the report be noted for information purposes.

6. **URGENT ITEMS**

No urgent items were received.

7. **ACCESS TO MEETINGS**

**RESOLVED:** that pursuant to Section 100A(4) and (5) of the Local Government Act 1972, the public be excluded for the following items of business which involved the likely disclosure of exempt information as defined in Paragraphs 12, 13 and 14 of Part 4 of Schedule 12A to the above Act.

8. **ANNEX 1 - UPDATE REPORT OF INDEPENDENT EXTERNAL GOVERNANCE REVIEW**

Annex 1 had been circulated as a private item in addition and support to agenda item 5 – Independent External Governance review – update report.

Officers provided a brief overview of the document.

**Decision:** That annex 1, alongside agenda item 5 be noted for information purposes.

**CHAIRPERSON**

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## NEATH PORT TALBOT COUNTY BOROUGH COUNCIL

### GOVERNANCE AND AUDIT COMMITTEE

17<sup>th</sup> MARCH 2023

#### JOINT REPORT OF CHIEF FINANCE OFFICER – H JONES HEAD OF PEOPLE AND ORGANISATIONAL DEVELOPMENT – S REES

#### Matter for Information

**Wards Affected:** All Wards

#### Audit Wales – Annual Audit Summary 2022

#### Purpose of Report

1. To receive the Annual Audit Summary 2022 prepared by Audit Wales.

#### Executive Summary

2. The Annual Audit Summary attached at Appendix 1 sets out the work completed by Audit Wales since the last Annual Audit Summary was issued March 2022. The Summary will be presented to Council on 26<sup>th</sup> April 2023.
3. **Summary of work undertaken by Audit Wales:**
  - a. **Audit of Neath Port Talbot's 2021-2022 Accounts** – Every year the Auditor General audits the Council's financial statements to make sure that public money is being properly accounted for. On 13<sup>th</sup> January 2023, the Auditor General gave an unqualified true and fair opinion on the Council's financial statements for 2021-2022.
  - b. **Continuous Improvement** - The Auditor General certified that the Council had met its remaining Local Government (Wales) Measure 2009 duties for the financial year 2021-22, as saved by an order

made under the Local Government and Elections (Wales) Act 2021. The Audit Wales Certificate of Compliance for the audit of the Council's assessment of performance 2021-2022 was issued in December 2021 and presented to Cabinet on 12<sup>th</sup> January 2022.

- c. **Assurance and Risk Assessment Review** – Audit Wales have reviewed the arrangements put in place by the Council to secure value for money in the use of its own resources.

The work included the Council's arrangements in relation to the Local Government and Elections Act (Wales) 2021, carbon reduction plans and its financial position.

4. **Other Inspectorates** - Audit Wales also consider the reports of Care Inspectorate Wales (CIW) and Estyn as well as any subsequent actions taken by the Council in response. No reports have been issued relating to Neath Port Talbot Council since the last Annual Audit Summary in March 2022.
5. **Local Government Studies** - As well as local work at each council, each year Audit Wales also carries out studies across the local government sector to make recommendations for improving value for money. Since the last Annual Audit Summary, the following reports have been published:
- Joint working between Emergency Services (January 2022)
  - Direct Payments (April 2022)
  - 'Time for Change' – Poverty in Wales (November 2022)
  - 'A missed Opportunity' – Social Enterprises (December 2022)
  - 'Together we can' – Community resilience and self-reliance (January 2023)
6. **Planned Work for 2022-2023** - The Annual Audit Summary also sets out the planned work for 2022-23, which includes:
- Assurance and risk assessment work:
    - Recovery Planning
    - Capital programme management
    - Use of performance information – with a focus on service user feedback and outcomes
    - Setting of well-being objectives

- Thematic review – Unscheduled Care. This review covers the health and local government sectors
- Thematic review – Digital
- Local risk work - Scrutiny review

### **Financial Appraisal**

7. The programme of local audit and improvement assessment work undertaken by the Audit Wales during the period has been delivered within the budget allocated for audit and inspection work.

### **Integrated Impact Assessment**

8. There is no requirement to undertake an Integrated Impact Assessment as this report is for information purposes.

### **Valleys Communities Impact**

9. No implications.

### **Workforce Impact**

10. There are no workforce impacts.

### **Legal Impact**

11. The Auditor General is required to conduct local government value for money studies and assess compliance with the remaining requirements of the Local Government (Wales) Measure 2009 and Local Government & Elections (Wales) Act 2021.

### **Risk Management**

12. The findings of Audit Wales are a key input into the Council's corporate governance arrangements and the areas identified for improvement work inform the Annual Governance Statement and the associated improvement action plan.

### **Consultation**

13. There is no requirement for external consultation on this item.

## **Recommendation**

14. For the Governance & Audit Committee to note the content of the Annual Audit Summary 2022.

## **Appendices**

15. Appendix 1 – Audit Wales – Annual Audit Summary 2022

## **List of Background Papers**

16. None

## **Officer Contact**

17. Huw Jones – Chief Finance Officer  
E-mail: [h.jones@npt.gov.uk](mailto:h.jones@npt.gov.uk)

Sheenagh Rees, Head of People & Organisational Development  
E-mail: [s.rees5@npt.gov.uk](mailto:s.rees5@npt.gov.uk)

Caryn Furlow-Harris – Strategic Manager – Policy & Executive Support  
Email: [c.furlow@npt.gov.uk](mailto:c.furlow@npt.gov.uk)

Louise McAndrew – Corporate Strategic Planning & Governance Officer  
Email: [l.mcandrew@npt.gov.uk](mailto:l.mcandrew@npt.gov.uk)

## Neath Port Talbot Council

### Annual Audit Summary 2022

This is our audit summary for Neath Port Talbot Council. It shows the work completed since the last Annual Audit Summary, which was issued in March 2022. Our audit summary forms part of the Auditor General for Wales' duties.



More information about these duties can be found on our [website](#).

## About the Council

### Some of the services the Council provides



#### Key facts

The Council is made up of 60 councillors who represent the following political parties:

- Welsh Labour 25
- Independent 16
- Plaid Cymru 12
- Dyffryn Independent 2
- Labour and Co-operative Party 2
- Welsh Liberal Democrat 2
- Green 1

The Council spent £311.8 million on providing services<sup>1</sup> during 2021-22<sup>2</sup>.

<sup>1</sup> We define spending on services as the cost of services charged to the general fund from the Expenditure Funding Analysis, less any Housing Revenue Account cost of services, plus precepts, levies and debt interest.

<sup>2</sup> Source: 2021-22 Statement of Accounts

## Key facts

As at 31 March 2022, the Council had £104.8 million of useable financial reserves.<sup>3</sup>  
This is equivalent to 33.6% of the Council's annual spending on services<sup>4</sup>.

Neath Port Talbot County Borough has 15% of its 91 areas considered to be within the most deprived 10% of areas in Wales, this is the 5 highest of the 22 unitary councils in Wales<sup>5</sup>.

The population of Neath Port Talbot County Borough is projected to increase by 5% between 2020 and 2040 from 143,600 to 150,800, including a 2% decrease in the number of children, the working-age population to remain the same, and a 25% increase in the number of people aged 65 and over<sup>6</sup>.

## The Auditor General's duties

### We completed work during 2021-22 to meet the following duties

- **Continuous improvement**  
During 2021-22, the Auditor General had to assess whether the Council had met its performance reporting requirements in relation to 2020-21.
- **Audit of Accounts**  
Each year the Auditor General audits the Council's financial statements to make sure that public money is being properly accounted for.
- **Value for money**  
The Auditor General examines whether the Council has put in place arrangements to get value for money for the resources it uses, and he has to be satisfied that it has done this.
- **Sustainable development principle**  
Public bodies need to comply with the sustainable development principle when setting and taking steps to meet their well-being objectives. The Auditor General must assess the extent to which they are doing this.

<sup>3</sup> We define useable financial reserves as reserves usable for revenue costs, where the purpose is not protected by law. This is the total of the general fund, earmarked reserves and schools' balances. It excludes Housing Revenue Account reserves, capital receipts and capital grants unapplied.

<sup>4</sup> Source: 2021-22 Statement of Accounts

<sup>5</sup> An area in this context is defined as a 'Lower Super Output Area'. Source: Stats Wales

<sup>6</sup> Source: Stats Wales

## What we found

### Audit of Neath Port Talbot Council's 2021-22 Accounts



**To meet the Auditor General's duties we complete specific projects, but we also rely on other audit work, and the work of regulators such as Care Inspectorate Wales and Estyn (the education inspectorate). We take the findings of our audit work into account when assessing whether the Council has put in place arrangements to secure value for money. Our findings and conclusions are summarised below.**

Each year we audit the Council's financial statements.

#### **For 2021-22:**

- Given the continuing slippage arising from the COVID-19 pandemic and national issues relating to the disclosure of infrastructure assets, the Welsh Government provided flexibility for both the accounts preparation and the audit deadlines, extending the latter from 30 November 2022 to 31 January 2023.
- The Auditor General gave an unqualified true and fair opinion on the Council's financial statements on 13 January 2023.
- The Council's Annual Governance Statement and Narrative Report were prepared in line with the CIPFA Code and relevant guidance. They were also consistent with the financial statements prepared by the Council and with our knowledge of the Council.
- The quality of the draft statements presented for audit on 30 May 2022 was generally good.
- A number of changes were made to the Council's financial statements arising from our audit work, which were reported to the Governance and Audit Committee in our Audit of Financial Statements Report in January 2023.
- In addition to the Auditor General's responsibilities for auditing the Council's financial statements, he also has responsibility for the certification of a number of grant claims and returns. Our work to date has not identified any significant issues.
- The Auditor General issued the certificate confirming that the audit of accounts for 2021-22 has been completed.

#### **Continuous improvement**

The Auditor General certified that the Council had met its remaining Local Government (Wales) Measure 2009 duties for the financial year 2021-22, as saved by an order made under the Local Government and Elections (Wales) Act 2021.

## Assurance and risk assessment review

We reviewed the arrangements the Council has put in place to secure value for money in the use of its resources. Our work focused on the following aspects of the Council's arrangements:

- The Local Government and Elections Act (Wales) 2021
  - Arrangements for Self-assessment and Panel Assessments
  - Arrangements for the Consultation Duty and Participation Strategy
  - Arrangements for the changes to Governance and Audit Committees
  - Arrangements for establishing Corporate Joint Committees
  - Use of the General Power of Competence
- Carbon reduction plans
- Financial position

Our findings from this work are set out in:

- [Audit and Risk Assessment Progress Update \(October 2022\)](#)
- [Assurance and Risk Assessment Progress Update – Carbon Reduction \(November 2022\)](#)
- [Assurance and Risk Assessment 2021-22 – Financial Position Update \(January 2023\)](#)



## **Other inspectorates**

We also consider the reports of Care Inspectorate Wales (CIW) and Estyn as well as any subsequent actions taken by the Council in response. However, CIW and Estyn have not issued any reports relating to Neath Port Talbot Council since our last Annual Audit Summary in March 2022.

## **Local government studies**

As well as local work at each council, each year we also carry out studies across the local government sector to make recommendations for improving value for money. Since the last annual improvement report, we have published the following reports:

### **Joint working between Emergency Services (January 2022)**

This report examines whether emergency services in Wales are working more closely together to make better use of resources. Joint working across emergency services to make best use of resources is not a new concept. Emergency services have been working closely together to provide a better service to the public for many years. Innovative partnership initiatives have saved money, reduced local response times and have contributed to protecting the public. Despite this, there are growing expectations from government policy and legislation that collaboration needs to happen more deeply and quickly to ensure front line services can meet the challenges facing 21st century Wales. Overall, we concluded that blue light emergency service collaboration is slowly growing but requires a step change in activity to maximise impact and make the best use of resources.

### **Direct Payments (April 2022)**

Direct Payments are an alternative to local-authority-arranged care or support and can help meet an individual's or a carer's need. They aim to give people more choice, greater flexibility and more control over the support they get. Our report looked at how Direct Payments help sustain people's wellbeing and whether they are improving quality of life. We also looked at how local authorities manage and encourage take up of Direct Payments and whether these services present value for money. We found that Direct Payments are highly valued, with the people we surveyed acknowledging that they help them remain independent. But we also found that managing and supporting people to use Direct Payments varies widely resulting in service users and carers receiving different standards of service.

### **'Time for Change' – Poverty in Wales (November 2022)**

Poverty in Wales is not a new phenomenon and tackling poverty, particularly child poverty, has been a priority for both the Welsh Government and councils in Wales. The current cost-of-living crisis means that more people are being affected and families who have been living comfortably are moving into poverty for the first time. Many of the levers that could be used to alleviate poverty are outside of Wales's control. The Welsh Government adopted a Child Poverty Strategy in 2011, but this is out of date and the target to eliminate child poverty by 2020 was dropped. Councils and partners are prioritising work on poverty, but the mix of approaches and a complicated partnership landscape mean that ambitions, focus, actions, and prioritisation vary widely. The Welsh Government makes significant revenue funding

available but, due to the complexity and nature of the issues, the total level of spend is unknown, and no council knows the full extent of its spending on alleviating and tackling poverty. The short-term nature of grant programmes, overly complex administration, weaknesses in guidance and grant restrictions, and difficulties spending monies means that funding is not making the impact it could. Councils find it hard to deliver preventative work because of the sheer scale of demand from people in crisis.

## **‘A missed Opportunity’ – Social Enterprises (December 2022)**

Social Enterprises sit between the public and private sectors. They apply commercial strategies to maximise improvements in financial, social and environmental well-being, often for individual groups in society, defined communities or geographical areas. Social enterprise work in every sector of the Welsh economy and in all parts of the country and are increasingly prominent in Welsh Parliament legislation. While local authorities claim they value Social Enterprises, few have mapped their activity and most authorities do not know the scale of provision within their area. Less than a third of local authorities consider themselves to have a proactive and supportive relationship with Social Enterprises and none have a dedicated strategy or policy that charts how they intend to promote and grow the sector. As a result, local authorities are missing out on the potential for Social Enterprises to help deliver services that can improve people’s quality of life. Current procurement and commissioning arrangements often unintentionally discourage Social Enterprises to engage because they are overly bureaucratic. Social value – the added value that commissioning processes can deliver – does not feature as a key driver for many local authorities. Most local authorities are not delivering their responsibilities under the Social Services and Wellbeing (Wales) Act 2014 and effectively promoting Social Enterprises.

## **‘Together we can’ – Community resilience and self-reliance (January 2023)**

At a time when there is likely to be further reductions in public spending, local authorities are showing an increasing interest in encouraging and growing community resilience; equipping people to do more for themselves and be less reliant on the state. While 19 of the 22 local authorities are prioritising community resilience, too often the work is poorly defined and the actions that underpin plans are narrowly focussed. Given the societal, financial and demographic challenges facing Wales there is a need to scale and speed up activity. Capacity, resources and skills are scarce, people are facing tougher choices and struggling to cope with the cost-of-living crisis. Communities and local authorities themselves also have different abilities and are starting from different places with their own unique challenges to overcome. We highlight positive practice and examples of how others are seeking to address the challenge of enabling people to be less reliant on local authority services and how they are supporting and enabling this transition.

## **Ongoing work**

We also looked at the key challenges and opportunities facing the Council. These could have an effect on the Council’s ability to meet its legal obligations in relation to the sustainable development principle and the use of its resources.

- Ongoing 2021-22 work:
  - Springing Forward Thematic review – Workforce
  - Springing Forward Thematic review - Assets
- Our planned work for 2022-23 includes:
  - Assurance and risk assessment work:
    - Recovery Planning
    - Capital programme management
    - Use of performance information – with a focus on service user feedback and outcomes
    - Setting of well-being objectives
  - Thematic review – Unscheduled Care. This review covers the health and local government sectors
  - Thematic review – Digital
  - Local risk work - Scrutiny review

The Auditor General is independent of government and was appointed by Her Majesty the Queen. The Auditor General undertakes his work using staff and other resources provided by the Wales Audit Office, which is a statutory board established for that purpose and to monitor and advise the Auditor General. The Wales Audit Office is held to account by the Senedd.

The Auditor General audits local government bodies in Wales, including unitary authorities, police, fire and rescue authorities, national parks, and community councils. He also conducts local government value for money studies, assesses compliance with the remaining requirements of the Local Government (Wales) Measure 2009 and may undertake special inspections under the Local Government and Elections (Wales) Act 2021.

Beyond local government, the Auditor General is the external auditor of the Welsh Government and its sponsored and related public bodies, the Senedd Commission, and National Health Service bodies in Wales.

Audit Wales is the non-statutory collective name for the Auditor General for Wales and the Wales Audit Office, which are separate legal entities with their own legal functions, as described above. Audit Wales is not a legal entity.

We welcome correspondence and telephone calls in Welsh and English. Corresponding in Welsh will not lead to delay. Rydym yn croesawu gohebiaeth a galwadau ffôn yn Gymraeg a Saesneg. Ni fydd gohebu yn Gymraeg yn arwain at oedi.

This document is also available in Welsh.

## NEATH PORT TALBOT COUNTY BOROUGH COUNCIL

### GOVERNANCE AND AUDIT COMMITTEE

17<sup>th</sup> MARCH 2023

#### JOINT REPORT OF CHIEF FINANCE OFFICER – H JONES HEAD OF PEOPLE AND ORGANISATIONAL DEVELOPMENT – S REES

#### **Matter for Information**

**Wards Affected** – All wards

**Report Title** - Audit Wales – Programme & Timetable – Quarterly Update to 31<sup>st</sup> December 2022

#### **Purpose of the Report**

The purpose of this report is to provide the Committee with an update on the work undertaken by Audit Wales up to the 31<sup>st</sup> December 2022. The update includes information on the following work undertaken by Audit Wales covering:

- Annual Audit Summary
- Financial Audit Work
- Performance Audit Work
- Local Government National Studies (planned / in progress)

The update also includes progress on the planned work of:

- Estyn
- Care Inspectorate Wales (CIW)

In addition to the above, the update also lists Audit Wales National Reports and others that have been published since January 2022.

#### **Financial Impact**

There are no financial impacts in respect of this item.

### **Integrated Impact Assessment**

There is no requirement for an integrated impact assessment in respect of this item.

### **Valleys Communities Impacts**

There are no impacts in respect of this item.

### **Workforce impacts**

There are no workforce impacts in respect of this item.

### **Legal Impacts**

There are no legal impacts in respect of this item.

### **Risk Management**

There are no risk management issues in respect of this item.

### **Consultation**

There is no requirement under the Constitution for external consultation on this item.

### **Recommendation**

It is recommended that:

Members note the update contained in the attached update.

### **Appendix**

- Audit Wales – Quarter 3 Work Programme Update

### **Background Papers**

None

### **Officer Contact**

For further information on this report item, please contact:

Mr Huw Jones, Chief Finance Officer

E-mail: [h.jones@npt.gov.uk](mailto:h.jones@npt.gov.uk)

Mrs Sheenagh Rees, Head of People & Organisational Development

E-mail: [s.rees5@npt.gov.uk](mailto:s.rees5@npt.gov.uk)

Mrs Caryn Furlow-Harris, Strategic Manager – Policy & Executive Support

E-mail: [c.furlow@npt.gov.uk](mailto:c.furlow@npt.gov.uk)

Mrs Louise McAndrew, Corporate Strategic Planning & Governance Officer

Email: [l.mcandrew@npt.gov.uk](mailto:l.mcandrew@npt.gov.uk)

Mae'r dudalen hon yn fwriadol wag



## Audit Wales Work Programme and Timetable – Neath Port Talbot Council

**Quarterly Update: 31 December 2022**

### Annual Audit Summary

Description	Timetable	Status
<b>A report summarising completed audit work since the last Annual Audit Summary, which was issued in February 2022.</b>	February 2022	Complete <a href="#">Neath Port Talbot Council - Annual Audit Summary 2021</a>

### Financial Audit work

Description	Scope	Timetable	Status
<b>Audit of the Council's 2021-22 statement of accounts</b>	To provide an opinion on the 'truth and fairness' of the Council's financial statements for the financial year ended 31 March 2022.	February to November 2022	Complete Opinion given on 13 January 2023

Description	Scope	Timetable	Status
<p><b>Certification of Grant returns for financial year 2021-22:</b></p> <ul style="list-style-type: none"> <li>• Housing Benefit Subsidy</li> <li>• Non-Domestic Rates</li> <li>• Teachers' Pension Contributions</li> <li>• Social Care Workforce Development Plan</li> </ul>	<p>Certification that nothing has come to our attention to indicate that the return is:</p> <ul style="list-style-type: none"> <li>• Not fairly stated</li> <li>• Is not in accordance with the relevant terms and conditions</li> </ul>	<p>In line with certification deadlines.</p> <p>December 2022 to February 2023.</p>	<p>In progress</p>

## Performance Audit work

2021-22 Performance audit work	Scope	Timetable	Status
<p><b>Well-being of Future Generations Act (Wales) 2015 (WFG Act) examinations</b></p>	<p>We will seek to integrate the delivery of our WFG examinations of steps to deliver well-being objectives with our other audit work. We will discuss this with the council as we scope and deliver the audit projects listed in this plan.</p> <p>We will examine the extent to which the council has acted in accordance with the sustainable development principle in setting its Well-being Objectives.</p>	<p>Ongoing</p> <p>Ongoing</p>	<p>Ongoing</p> <p>Ongoing</p>
<p><b>Improvement reporting audit</b></p>	<p>Audit of discharge of duty to publish an assessment of performance.</p>	<p>December 2021</p>	<p>Complete</p>

2021-22 Performance audit work	Scope	Timetable	Status
<b>Assurance and Risk Assessment</b>	<p>Project to identify the level of audit assurance and/or where further audit work may be required in future years in relation to risks to the Council putting in place proper arrangements to secure value for money in the use of resources.</p> <p>At Neath Port Talbot Council, the project is likely to focus on:</p> <ul style="list-style-type: none"> <li>• Financial position</li> <li>• Self-assessment arrangements</li> <li>• Recovery planning</li> <li>• Implications of the Local Government and Elections (Wales) Act</li> <li>• Carbon reduction plans</li> <li>• Assessing the Council's response to its independent investigation and subsequent action plan</li> </ul>	<p>Ongoing</p>	<p>Partly complete</p> <p><a href="#">Published ARA progress update letter</a> summarising Implications of the Local Government and Elections (Wales) Act, and Self-Assessment.</p> <p><a href="#">Published Carbon Reduction plans summary</a></p> <p><a href="#">Published 2021-22 Financial Position Update</a></p>

2021-22 Performance audit work	Scope	Timetable	Status
<b>Springing Forward – Examining the building blocks for a sustainable future</b>	As the world moves forward, learning from the global pandemic, this review looks at how effectively councils are strengthening their ability to transform, adapt and maintain the delivery of services, including those delivered in partnership with key stakeholders and communities.	April 2022	Drafting

2022-23 Performance audit work	Scope	Timetable	Status
<b>Assurance and Risk Assessment</b>	<p>Project to identify the level of audit assurance and/or where further audit work may be required in future years in relation to risks to the Council putting in place proper arrangements to secure value for money in the use of resources and acting in accordance with the sustainable development principle. The project is likely to focus in particular on:</p> <ul style="list-style-type: none"> <li>• Financial position</li> <li>• Capital programme management</li> <li>• Governance</li> <li>• Use of performance information – with a focus on service user feedback and outcomes</li> <li>• Setting of well-being objectives, if applicable</li> </ul>	March 2022 onwards	Ongoing

2022-23 Performance audit work	Scope	Timetable	Status
<b>Thematic Review – Unscheduled Care</b>	A cross-sector review focusing on the flow of patients out of hospital. This review will consider how the Council is working with its partners to address the risks associated with the provision of social care to support hospital discharge, as well as prevent hospital admission. The work will also consider what steps are being taken to provide medium to longer-term solutions.	August 2022 – February 2023	Fieldwork
<b>Thematic review – Digital</b>	This project will be scoped over the summer with further details of the specific focus of the review to be confirmed.	To be confirmed	Scoping
<b>Scrutiny Review</b>	This project will be agreed with officers during the summer	Early 2023	Scoping

## Local government national studies planned/in progress

Study	Scope	Timetable	Status	Fieldwork planned at Neath Port Talbot Council
<b>Building Social Resilience and Self reliance</b>	Review of how local authorities can build greater resilience in communities	Autumn 2021 – Autumn 2022	Clearance – publish January 2023	Yes – interview with nominated officer at the Council.
<b>Building safety</b>	Review of how well local authorities are delivering their responsibilities for building safety	September 2022 – August 2023	Evidence Gathering – fieldwork planned for January – March 2023	Yes – interview with nominated officer at the Council and survey.
<b>Planning for sustainable development – Brownfield regeneration</b>	Review of how local authorities are promoting and enabling better use of vacant non-domestic dwellings and brownfield sites	October 2022 – September 2023	Evidence gathering – fieldwork being set up for January – March 2023	Yes – interview with nominated officer at the Council and survey.
<b>Governance of special purpose authorities – National Parks</b>	Review of systems and effectiveness of governance	November 2022 – September 2023	Planning	No



Study	Scope	Timetable	Status	Fieldwork planned at Neath Port Talbot Council
<b>Corporate Joint Committees</b>	Assessing CJsCs' progress in developing their arrangements to meet their statutory obligations and the Welsh Government's aim of strengthening regional collaboration.	September 2022 – January 2023	Fieldwork complete	Yes – We are exploring the Council's perspective via our routine liaison meetings. Fieldwork includes interviews with the chief executive, director of finance and chair of each of the four CJsCs.

## Estyn

Estyn planned work 2022-23	Scope	Timetable	Status
<b>Local Government Education Services Inspections</b>	<p>Estyn carried out a post-inspection improvement conference in Torfaen in September as part of our follow-up process for an authority causing significant concern. Pembrokeshire was removed from our follow-up category following our monitoring visit in early October. Wrexham local authority is still in a causing concern category, and we convened a progress conference in December to look specifically at the school improvement recommendation. We are proposing to re-visit Wrexham in the summer term. We inspected Blaenau Gwent in December and we will be inspecting RCT in early spring.</p>	<p>RCT inspection week beginning 23 January</p>	<p>N/A</p>
<b>Education Other than at School (EOTAS) thematic review</b>	<p>Field work being carried out in late autumn/early spring term across all local authorities.</p>	<p>Report published on 30 June</p>	<p>N/A</p>

## Care Inspectorate Wales (CIW)

CIW planned work 2022-23	Scope	Timetable	Status
<b>Programme 2022-23</b>	Following our testing phase, we are making the final amendments to our approach and code of practice. This will result in a revised code of practice. We will consult on this early 2023 with implementation from 01 April 2023.	April 2022-March 2023	In progress
<b>Joint work</b>	<p>We continue to work with partners, sharing information and intelligence including completing joint reviews.</p> <p>We currently are working in collaboration with HIW for a national review of the stroke pathway and CMHT inspections.</p>	Current	In progress
<b>Deprivation of Liberty Safeguards Annual Monitoring Report for Health and Social Care 2021-22</b>	Following the publication of the 2020-21 report planning is underway for the next report: publication date to be confirmed.	Publication to be confirmed	Pre-publication
<b>Annual meeting with Statutory Directors of Social Services</b>	CIW will meet with all Directors of Social Services.	December 2022 and January 2023	Delivery

CIW planned work 2022-23	Scope	Timetable	Status
<p><b>National review of Care Planning for children and young people subject to the Public Law Outline pre-proceedings</b></p>	<p>Purpose of the review</p> <p>To provide external scrutiny, assurance and to promote improvement regarding the quality of practice in relation to the care planning for children and young people subject to the public law outline pre-proceedings.</p> <p>To consider the extent to which practice has progressed since the publication of both the CIW 'National Review of care planning for children and young people subject to public law outline pre-proceedings' and the publication of the PLO working group report 2021 including best practice guidance.</p>	<p>September 2022 – Spring 2023</p>	<p>Delivery</p>
<p><b>Joint Inspection Child Protection Arrangements (JICPA)</b></p>	<p>Cross-inspectorate approach. Areas to be determined. We will complete a further four multi-agency joint inspections.</p> <p>We will publish a national report in late 2023.</p>	<p>Autumn 2022 – Spring 2023</p>	<p>Planning</p>

## Audit Wales national reports and other outputs published since January 2022

Report title	Publication date and link to report
A Picture of Flood Risk Management	<a href="#">December 2022</a>
'A missed opportunity' – Social Enterprises	<a href="#">December 2022</a>
Poverty Data Tool	<a href="#">November 2022</a>
'Time for change' – Poverty in Wales	<a href="#">November 2022</a>
Learning from cyber-attacks	October 2022 (distributed privately to audited bodies)
National Fraud Initiative 2020-21	<a href="#">October 2022</a>
COVID-19 business support in 2020-21 – Memorandum for the Public Accounts and Public Administration Committee	<a href="#">October 2022</a>
Payment to the Welsh Government's Former Permanent Secretary on Termination of Employment	<a href="#">September 2022</a>
Equality Impact Assessments: More than a Tick Box Exercise?	<a href="#">September 2022</a>
Welsh Government – setting of well-being objectives	<a href="#">September 2022</a>

Report title	Publication date and link to report
Welsh Government workforce planning and management	<a href="#">September 2022</a>
NHS Wales Finances Data Tool – up to March 2022	<a href="#">August 2022</a>
Public Sector Readiness for Net Zero Carbon by 2030: Evidence Report	<a href="#">August 2022</a>
Public Sector Readiness for Net Zero Carbon by 2030	<a href="#">July 2022</a>
Sustainable Tourism in Wales' National Parks	<a href="#">July 2022</a>
Third Sector COVID-19 Response Fund – Memorandum for the Public Accounts and Public Administration Committee	<a href="#">July 2022</a>
The Welsh Community Care Information System – update	<a href="#">July 2022</a>
Tackling the Planned Care Backlog in Wales – and waiting times data tool	<a href="#">May 2022</a>
The new Curriculum for Wales	<a href="#">May 2022</a>
Unscheduled care – data tool and commentary	<a href="#">April 2022</a>
Direct Payments for Adult Social Care	<a href="#">April 2022</a>

Report title	Publication date and link to report
Local Government Financial Sustainability data tool	<a href="#">February 2022</a>
Joint Working Between Emergency Services (including data tool)	<a href="#">January 2022</a>

## Audit Wales national reports and other outputs (work in progress/planned)<sup>1</sup>

Title	Anticipated publication date
The Welsh Government's purchase of Gilestone Farm – letter to the Public Accounts and Public Administration Committee	January 2023
Quality governance in the NHS	February 2023
Orthopaedic services	February 2023
Digital inclusion	February 2023
NHS workforce planning data briefing	March 2023
Maximising EU funding	May 2023

<sup>1</sup> We will continue to keep our plans under constant review, taking account of the evolving external environment, our audit priorities, the context of our own resourcing and the capacity of audited bodies to engage with us. Since the previous update we have progressed planning work on several new topics although the scope and timetable for some of these pieces of work are still to be confirmed.

Title	Anticipated publication date
Covering teachers' absence – follow-up	July 2023
Affordable housing	To be confirmed
Ukrainian refugee response	To be confirmed
Active travel	To be confirmed
Cancer services	To be confirmed

## Good Practice Exchange events and resources

Title	Link to resource
<p>Tackling poverty in Wales: responding to the challenge – this shared learning event brought people together from across public services to share ideas, learning and knowledge on how organisations can respond to the challenges caused by poverty. We shared examples of approaches being taken by organisations within Wales and across the UK.</p>	<p><a href="#">Tackling poverty resources</a></p>
<p>Making Equality Impact Assessments more than a tick box exercise: This shared learning event aims to assist public bodies to improve use and application of EIAs beyond an exercise in compliance by bringing people together from across public services to share ideas, learning and knowledge.</p>	<p><a href="#">Making EIAs more than a tick box exercise: Online event registration</a></p>



Title	Link to resource
<p>'A missed opportunity': Social Enterprises: Following on from our Tackling Poverty in Wales: responding to the challenge event held in October, we will be holding another shared learning event on our themed work looking at social enterprises in the new year. This event will bring people together from across public services to share ideas, learning and knowledge to lessen the challenges caused by poverty.</p>	<p>Further detail will be available on our <a href="#">event page</a> shortly.</p>

## Recent Audit Wales blogs

Title	Publication date
<p><a href="#">A perfect storm – the cost of living crisis and domestic abuse</a></p>	<p>21 November 2022</p>
<p><a href="#">Tackling poverty means tackling poverty data</a></p>	<p>11 November 2022</p>
<p><a href="#">Cost of living and putting away the bayonet</a></p>	<p>21 September 2022</p>
<p><a href="#">Heat is on to tackle Climate Change</a></p>	<p>18 August 2022</p>
<p><a href="#">Direct Payments in Wales</a></p>	<p>15 June 2022</p>
<p><a href="#">Unscheduled Care in Wales – a system under real pressure</a></p>	<p>21 April 2022</p>
<p><a href="#">Skills Competition Wales</a></p>	<p>18 February 2022</p>

Title	Publication date
<u>Cyber resilience – one year on</u>	9 February 2022
<u>Helping to tell the story through numbers</u> (Local government financial sustainability data tool)	3 February 2022
<u>Call for clearer information on climate change spending</u>	2 February 2022
<u>Actions speak louder than words</u> (Building social resilience and self-reliance in citizens and communities)	14 January 2022

## NEATH PORT TALBOT COUNTY BOROUGH COUNCIL

### GOVERNANCE & AUDIT COMMITTEE

17<sup>th</sup> MARCH 2023

### JOINT REPORT OF CHIEF FINANCE OFFICER – H JONES HEAD OF PEOPLE AND ORGANISATIONAL DEVELOPMENT – S REES

#### Matter for Information

**Wards Affected** – All wards

**Register of Regulators Reports & Recommendations.**

#### Purpose of the Report

To provide the Governance & Audit Committee with an updated Register of Regulators Reports and Recommendations.

#### Background

The report presented to this Committee in January 2023 provided an update covering the period November 2021 to December 2022. There were 5 national reports and 1 local letter that were noted for feedback at this meeting, this feedback is included in Section A below.

This report also presents a summary of reports issued by external review bodies since January 2023 (Section B) and an updated Register of Regulators Reports (Appendix 1)

#### Section A

1. **Direct Payments for Adult Social Care (April 22)** - This report looked at how local authorities provide Direct Payment services to adults, examining their impact and value for money. The recommendations have been accepted and an action plan was reported to Social Services, Housing and Community Safety Cabinet Board on 26<sup>th</sup> January 2023.

2. **Equality Impact Assessments (EIA's): More than a Tick Box Exercise (Sept 2022)** – This report focussed on the overall approach to public bodies undertaking of EIAs, primarily on understanding public bodies' approaches, with a view to finding good or interesting practice and identifying any common areas for improvement. The report also looks at the way in which public bodies are conducting specific parts of the processes and offer insight about the overall approach to assessing the impacts of policies and practices and the underpinning mind-set and culture.

The Council is working to further improve its approach to the undertaking of Integrated Impact Assessments (IIA's. Several training sessions have been held, with 164 officers and 46 members attending to further develop their understanding of IIAs.

3. **National Fraud Initiative 2020-2021 (Oct 2022)** – This report looks at the outcomes and results of National Fraud Initiatives, recorded since the last report in October 2020. The report also details the processes followed to identify potential fraud and future developments around data-matching and the review of data sets for 2022/2023.

The three recommendations have been taken into consideration. Internal Audit have a dedicated fraud officer who has taken advantage of the National Fraud Initiative (NFI) training materials and checklists. As part of the role they will be reviewing NFI matches with processes and progress being brought to future committees as required.

4. **“Time for Change” – Poverty in Wales (Oct 2022)** – This report looks at the challenge of poverty in Wales and how government is responding. The overall conclusion by Audit Wales is that the scale of the challenge and weaknesses in current work make it difficult for Welsh and local government to deliver the systemic change required to tackle and alleviate poverty.

The Council is committed to developing its approach to poverty and working in partnership with organisations to prioritise support for residents and businesses. A Cost of Living/Poverty Prevention Workshop is being held on 16<sup>th</sup> March to reflect on the work undertaken to date and to set out our next steps to ensure we are offering the most appropriate support for our communities.

In addition, further resources have been secured via the UK Government's Shared Prosperity Fund (SPF) for 2 posts which will lead on the development of a Poverty Strategy for Neath Port Talbot and progress our work on identifying those hardest hit by the cost of living crisis.

5. **A Missed Opportunity' – Social Enterprises (Dec 2022)** – This report looks at how local authorities are working to grow and make the most of Social Enterprises ensuring social value and social capital stay in communities and help people who are struggling. This is also the second report of three reviews on the challenge of alleviating and tackling poverty in Wales.

At the above Cost of Living / Poverty Prevention Workshop, Audit Wales will be providing an overview of the findings of this report.

6. **Assurance and Risk Assessment Progress – Carbon Reduction (Oct 22)** – This letter provides a progress update on the Council's arrangements for carbon reduction. As a response to the letter an action plan was presented to Environment Regeneration and Streetscene Services Cabinet Board, 20th January 2023.

Prior to the piece of work undertaken by Audit Wales the council commissioned a net zero bridging report to identify and analyse the gaps between the council's Dare Strategy and Welsh Government's net zero 2030 requirements. The bridging report was completed in December 2022.

To address the recommendation issued by Audit Wales the Council has been in discussions with the Carbon Trust to formulate a commission for producing a net zero carbon 2030 action plan for the Council's operational service delivery emissions. This will be a fully costed implementation action plan, enabling the Council to reach its net zero ambition.

## Section B

During the period January to March 2023, 1 national report of interest to the Council has been published and 1 local letter has been received.

### National Reports:

1. **‘Together we can’ – Community Resilience and Self-Reliance (January 2022)** – This report is the final report in a series of three reviews looking at how local authorities are working to alleviate and tackle poverty. This specific review focuses on understanding how local authorities are creating the conditions needed to transform ways of working and empowering communities to thrive as independently as possible.

Appendix 1 of the report sets out the approach undertaken by Audit Wales and methods and includes more information on community resilience. The overall conclusion is that local authorities face a challenging and uncertain financial future but find it difficult to empower people and communities to be more self-reliant and less dependent on services

At the above Cost of Living / Poverty Prevention Workshop, Audit Wales will be providing an overview of the findings of this report.

### Local Letter

2. **Assurance and Risk Assessment 2021-2022 – Financial Position Update (January 2023)** – This letter provides a progress update on the Council’s financial position for 2021-22.

The letter has been considered by officers and will be taken to Cabinet on 17<sup>th</sup> May 2023.

### Financial Impact

There are no financial impacts in respect of this item.

### Integrated Impact Assessment

There is no requirement for an integrated impact assessment in respect of this item.

### **Valleys Communities Impacts**

There are no impacts in respect of this item.

### **Workforce impacts**

There are no workforce impacts in respect of this item.

### **Legal Impacts**

There are no legal impacts in respect of this item.

### **Risk Management**

There are no risk management issues in respect of this item.

### **Consultation**

There is no requirement under the Constitution for external consultation on this item.

### **Recommendation**

It is recommended that:

- The Governance & Audit Committee note the reports issued by the Council's external review bodies since January 2023 and the updated Register of Regulators Reports and Recommendations.

### **Appendix**

- Appendix 1 – Register of Regulators Reports & Recommendations.

### **Background Papers**

None

### **Officer Contact**

For further information on this report item, please contact:

Mr Huw Jones, Chief Finance Officer

E-mail: [h.jones@npt.gov.uk](mailto:h.jones@npt.gov.uk)

Mrs Sheenagh Rees, Head of People & Organisational Development

E-mail: [s.rees5@npt.gov.uk](mailto:s.rees5@npt.gov.uk)

Mrs Caryn Furlow-Harris, Strategic Manager – Policy & Executive Support

E-mail: [c.furlow@npt.gov.uk](mailto:c.furlow@npt.gov.uk)

Mrs Louise McAndrew, Corporate Strategic Planning & Governance Officer

E-mail: [l.mcandrew@npt.gov.uk](mailto:l.mcandrew@npt.gov.uk)



No.	Name - Inspection /Review	Publication Date	Date noted by Governance & Audit Committee	Status of Report	Scrutiny Committee responsible for monitoring action plan (or other monitoring arrangements)	Date Presented to Scrutiny	Target date for update to Governance & Audit Committee on the monitoring of progress (for assurance purposes)	Responsible Officer	Number of accepted recommendations	Date of update received by Governance & Audit Committee on monitoring of progress	Recommendations for Local Government
1	<a href="#">Neath Port Talbot Council - Assurance and Risk Assessment 2021-22 Financial Position Update</a>	Jan-23	17.03.2023	Local Letter	Cabinet	17.05.2023	16.06.2023	Huw Jones	No recommendations	16.06.2023	No Recommendations listed
2	<a href="#">Together we can' - Community Resilience and Self-Reliance</a>	Jan-23	17.03.2023	National	Cabinet	TBD	16.06.2023	TBD	2 recommendations for local government	16.06.2023	R1 To strengthen community resilience and support people to be more self-reliant, local authorities need to ensure they have the right arrangements and systems in place. We recommend that local authorities use the evaluation tool in Appendix 2 to: • self-evaluate current engagement, management, performance and practice; • identify where improvement is needed; and • draft and implement an action plan with timeframes and responsibilities clearly set out to address the gaps and weaknesses identified in completing the evaluation tool. R2 To help local authorities address the gaps they identify following their self-evaluation, we recommend that they: • formally approve the completed Action Plan arising from the evaluation exercise; • regularly report, monitor and evaluate performance at relevant scrutiny committees; and • revise actions and targets in light of the authority's evaluation and assessment of its performance
3	<a href="#">A Missed Opportunity' - Social Enterprises</a>	Dec-22	12.01.2023	National	N/A	TBD	16.06.2023	TBD	3 recommendations for local government	17.03.2023	R1 To get the best from their work with and funding of Social Enterprises, local authorities need to ensure they have the right arrangements and systems in place. We recommend that local authority officers use the checklist in Appendix 2 to: • self-evaluate current Social Enterprise engagement, management, performance and practice; • identify opportunities to improve joint working; and • jointly draft and implement an action plan with timeframes and responsibilities clearly set out to address the gaps and weaknesses identified through the self-evaluation R2 To drive improvement we recommend that the local authority: • formally approve the completed Action Plan; • regularly report, monitor and evaluate performance at relevant scrutiny committees; and • revise actions and targets in light of the authority's evaluation and assessment of its performance R3 To ensure the local authority delivers its 5.16 responsibilities to promote Social Enterprises we recommend that it reports on current activity and future priorities following the evaluation of its Action Plan including the Annual Report of the Director of Social Services.
4	<a href="#">A Picture of Flood Risk Management</a>	Dec-22	12.01.2023	National	N/A	N/A	N/A	N/A	No recommendations for local government	N/A	No Recommendations listed
5	<a href="#">Poverty in Wales data tool</a>	Nov-22	12.01.2023	National	N/A	N/A	N/A	N/A	No recommendations for local government	N/A	No Recommendations listed
6	<a href="#">Time for Change' - Poverty in Wales</a>	Oct-22	12.01.2023	National	Cabinet	TBD	16.06.2023	N/A	2 recommendations for Welsh Government / 6 recommendations for local government	17.03.2023	R2 In Paragraphs 2.13 – 2.23 and Paragraphs 3.33 – 3.35 we highlight that councils and partners have prioritised work on poverty, but the mix of approaches and a complicated delivery landscape mean that ambitions, focus, actions and prioritisation vary widely. We highlight that evaluating activity and reporting performance are also variable with many gaps. We recommend that the councils use their Wellbeing Plans to provide a comprehensive focus on tackling poverty to co-ordinate their efforts, meet local needs and support the revised national plan targets and actions. This should: • include SMART local actions with a greater emphasis on prevention; • include a detailed resourcing plan for the length of the strategy; • be developed with involvement from other public sector partners, the third sector, and those with experience of poverty; • include a robust set of consistent outcome indicators and measures to increase understanding of poverty locally; and • be subject to annual public reporting to enable a whole system view of poverty locally to help improve delivery and support R3 In Paragraph 2.23 we note that just over a third of councils have lead members and lead officers for addressing poverty. Given the importance of effective leadership in driving the poverty agenda forward and breaking silos within councils and between public bodies, we recommend that each council designate a cabinet member as the council's poverty champion and designate a senior officer to lead and be accountable for the anti-poverty agenda. R5 In Paragraphs 3.2 – 3.6 we highlight that people in poverty are often in crisis, dealing with extremely personal and stressful issues, but they often find it difficult to access help from councils because of the way services are designed and delivered. We recommend that councils improve their understanding of their residents' 'lived experience' through meaningful involvement in decision-making using 'experience mapping' and/or 'Poverty Truth Commissions' to review and improve accessibility to and use of council services. R6 In Paragraph 3.14 we highlight the difficulties people in poverty face accessing online and digital services. To ensure people are able to get the information and advice they need, we recommend that councils optimise their digital services by creating a single landing page on their website that: • is directly accessible on the home page; • provides links to all services provided by the council that relate to poverty; and • provides information on the work of partners that can assist people in poverty R7 In Paragraphs 3.15 and 3.16 we note that no council has created a single gateway into services. As a result, people have to complete multiple application forms that often record the same information when applying for similar services. We highlight that whilst it is important that councils comply with relevant data protection legislation, they also need to share data to ensure citizens receive efficient and effective services. We recommend that councils: • establish corporate data standards and coding that all services use for their core data; • undertake an audit to determine what data is held by services and identify any duplicated records and information requests; • create a central integrated customer account as a gateway to services; • undertake a data audit to provide refresher training to service managers to ensure they know when and what data they can and cannot share; and • review and update data sharing protocols to ensure they support services to deliver their data sharing responsibilities R8 In Paragraphs 3.27 to 3.32 we set out that while all councils undertake some form of assessment to determine the likely socio-economic impact of policy choices and decisions, approaches vary and are not always effective. We recommend that councils review their integrated impact assessments or equivalent to: • ensure that they draw on relevant, comprehensive and current data (nothing over 12 months old) to support analysis; • ensure integrated impact assessments capture information on: - involvement activity setting out those the service has engaged with in determining its strategic policy such as partners, service users and those it is co-producing with; - the cumulative impact/mitigation to ensure the assessment considers issues in the round and how it links across services provided across the council; - how the council will monitor and evaluate impact and will take corrective action; and - an action plan setting out the activities the Council will take as a result of the Integrated Impact Assessment
7	<a href="#">Assurance and Risk Assessment Progress - Carbon Reduction</a>	Oct-22	12.01.2023	Local Letter	Environment, Regeneration and Streetscene Services Cabinet Board	20.01.2023	17.03.2023	Andrew Jarrett	1 recommendation for local government	17.03.2023	In order to meet its net zero ambition the Council needs to fully cost its action plan and ensure that it is aligned with its Medium Term Financial Plan.
8	<a href="#">National Fraud Initiative 2020-2021</a>	Oct-22	12.01.2023	National	N/A	N/A	N/A	N/A	3 recommendations for local government	17.03.2023	All participants in the NFI exercise should ensure that they maximise the benefits of their participation. They should consider whether it is possible to work more efficiently on the NFI matches by reviewing the guidance section within the NFI secure web application. Audit committees, or equivalent, and officers leading the NFI should review the NFI self-appraisal checklist. This will ensure they are fully informed of their organisation's planning and progress in the 2022-23 NFI exercise. Where local auditors recommend improving the timeliness and rigour with which NFI matches are reviewed, NFI participants should take appropriate action
9	<a href="#">Equality Impact Assessments: More than a Tick Box Exercise</a>	Sep-22	12.01.2023	National	Cabinet	N/A	17.03.2023	N/A	1 recommendations for local government	17.03.2023	R4 While there are examples of good practice related to distinct stages of the EIA process, all public bodies have lessons to learn about their overall approach. Public bodies should review their overall approach to EIAs considering the findings of this report and the detailed guidance available from the EHRC and the Practice Hub. We recognise that developments in response to our other recommendations and the Welsh Government's review of the PSED Wales specific regulations may have implications for current guidance in due course
10	<a href="#">Public Sector Readiness for Net Zero Carbon by 2030 - Evidence Report</a>	Aug-22	12.01.2023	National	N/A	N/A	N/A	N/A	No recommendations for local government	N/A	No Recommendations listed
11	<a href="#">The Welsh Community Care Information System</a>	Jul-22	12.01.2023	National	N/A	N/A	N/A	N/A	No recommendations for local government	N/A	No Recommendations listed
12	<a href="#">Public Sector Readiness for Net Zero Carbon by 2030</a>	Jul-22	12.01.2023	National	N/A	N/A	N/A	N/A	No recommendations for local government	N/A	No Recommendations listed
13	<a href="#">New Curriculum for Wales</a>	May-22	12.01.2023	National	N/A	N/A	N/A	N/A	No recommendations for local government	N/A	No Recommendations listed
14	<a href="#">Direct Payments for Adult Social Care</a>	Apr-22	12.01.2023	National	Social Services, Housing and Community Safety Cabinet Board	N/A	17.03.2023	Andrew Jarrett	1 recommendations for Welsh Government / 9 recommendations for Welsh Government & Local government	17.03.2023	R1 Review public information in discussion with service users and carers to ensure it is clear, concise and fully explains what they need to know about Direct Payments. R2 Undertake additional promotional work to encourage take up of Direct Payments. R3 Ensure advocacy services are considered at the first point of contact to provide independent advice on Direct Payments to service users and carers. R4 Ensure information about Direct Payments is available at the front door to social care and are included in the initial discussion on the available care options for service users and carers. R5 Provide training to social workers on Direct Payments to ensure they fully understand their potential and feel confident promoting it to service users and carers. R6 Work together to develop a joint Recruitment and Retention Plan for Personal Assistants. R7 Clarify policy expectations in plain accessible language and set out: • what Direct Payments can pay for; • how application and assessment processes, timescales and review processes work; • how monitoring individual payments and the paperwork required to verify payments will work; • how unused monies are to be treated and whether they can be banked; and • how to administer and manage pooled budgets. Public information should be reviewed regularly (at least every two years) to ensure they are working effectively and remain relevant. R9 Work together to establish a system to fully evaluate Direct Payments that captures all elements of the process – information, promotion, assessing, managing and evaluating impact on wellbeing and independence. R10 Annually publish performance information for all elements of Direct Payments to enable a whole system view of delivery and impact to support improvement
15	NPT Annual Audit Summary 2021	Mar-22	12.01.2023	Local	Council	16.03.2022	N/A	N/A	No recommendations	N/A	No Recommendations listed
16	<a href="#">Local Government Financial Sustainability Tool</a>	Feb-22	12.01.2023	National	N/A	N/A	N/A	N/A	No recommendations for local government	N/A	No Recommendations listed
17	<a href="#">Care Home Commissioning for Older People</a>	Dec-21	12.01.2023	National	N/A	N/A	N/A	N/A	2 recommendations for Welsh Government / No recommendations for local government	N/A	No Recommendations listed
18	Audit of NPT's Assessment of Performance (Dec 21) (Public Pack)Agenda Document for Cabinet, 12/01/2022 14:01 (npt.gov.uk)	Dec-21	12.01.2023	Local	Cabinet	12.01.2022	N/A	N/A	No recommendations	N/A	No Recommendations listed

Mae'r dudalen hon yn fwiadol wag



## **NEATH PORT TALBOT COUNTY BOROUGH COUNCIL**

### **GOVERNANCE & AUDIT COMMITTEE**

#### **REPORT OF THE CHIEF FINANCE OFFICER – HUW JONES**

**17<sup>th</sup> MARCH 2023**

#### **Matter for Information**

#### **Wards Affected - All**

#### **2022/23 Strategic Risk Register**

#### **Purpose of the report**

1. To enable the Governance & Audit Committee to review and assess the Council's Risk Management arrangements.

#### **Executive Summary**

2. The Council's Strategic Risk Register was presented to Cabinet on 22<sup>nd</sup> February 2023 for monitoring purposes.
3. The Register is presented to Governance & Audit Committee to enable the Committee to discharge the requirements contained within S81 (c) (d) of the Local Government (Wales) Measure 2011 to "review and assess the risk management arrangements of the authority" and "make reports and recommendations to the authority on the adequacy and effectiveness of those arrangements".

#### **Strategic Risks**

4. The Strategic Risk Register is included at Appendix 1 of this report and contains 17 strategic risks.

#### **Integrated Impact Assessment**

5. There is no requirement for an Integrated Impact Assessment as the report is for monitoring purposes only.

## **Valleys Communities Impacts**

6. No Impact.

## **Workforce Impacts**

7. There are no workforce impacts arising from this report.

## **Legal Impacts**

8. There are no legal impacts arising from this report.

## **Risk Management Impact**

9. This report ensures compliance with the approved Risk Management Policy.

## **Consultation**

10. There is no requirement for external consultation on this item.

## **Recommendations**

11. It is recommended that Governance & Audit Committee review and assess taking assurance that the risks set out in Appendix 1 to this report are being monitored.

## **Reason for Proposed Decision**

12. To ensure compliance with the approved Risk Management Policy.

## **Appendices**

13. Appendix 1 - Strategic Risk Register

## **Background Papers**

14. Risk Management Policy – Cabinet 27<sup>th</sup> June 2018

## Officer Contact

15. For further information on this report item, please contact:

Huw Jones – Chief Finance Officer

E-mail: [h.jones@npt.gov.uk](mailto:h.jones@npt.gov.uk)

Caryn Furlow-Harris – Strategic Manager – Policy & Executive Support

Email: [c.furlow@npt.gov.uk](mailto:c.furlow@npt.gov.uk)

Louise McAndrew – Corporate Strategic Planning & Governance Officer

Email: [l.mcandrew@npt.gov.uk](mailto:l.mcandrew@npt.gov.uk)



Risk Reference	Risk Description	Risk Owner	Mitigation Plan	Mitigation Plan - Progress of Each Item. Complete / In progress / Not started	Responsible person	Inherent		Revised			Please indicate whether there has been any change in risk rating since last report	Risk Owner Comment
						Impact	Likelihood	Impact	Likelihood	Risk Rating		
SR01	IF there is insufficient investment in the Council's major infrastructure THEN it is at risk of failure	Nicola Pearce	Cymer Bridge - Secure an alternative route for Cymer Bridge to avoid community severance.	In progress	David Griffiths	Medium / High	Very Likely	Medium	Likely	Medium		Alternative route designed. Consultation is on-going ABMU Health Centre re-location to facilitate scheme. Capital Funding to be identified to deliver scheme, awaiting outcome of grant application which is subject to Welsh Government Roads infrastructure review.
			Bridges & Retaining Structures Highway Asset Management Plan	In progress	David Griffiths							Rolling programme of Statutory Principle and General inspections and surveys are understood to determine condition of assets and identify areas that require further investigation and mitigation to avoid structural failure. Prioritise programmes of work and where possible, remove/replace/re-construct and refurbish the highest risk assets.
			Cwmafon Landslip Area - Stabilise area and reopen highway network	Complete	David Griffiths							Area partially stabilised and highway reopened. Landslip area remains a medium risk and will require further stabilisation in future years. Visual inspections on-going. *Capital Funding to be identified to address future works (Circa £5 Million).
			Fleet Asset Management Plan. Renewals Programme and Investment Plan in place. Annual reports to Streetscene & Engineering Cabinet Board for Scrutiny and approval of procurement programme. All vehicles and plant purchased off National and Regional Framework, or Council's approved list of suppliers. Internal Health & Safety Audits of plant and equipment, risk assessments and workshop operating procedures. Vehicle and Plant disposals via Auctions.	In progress	David Griffiths							Ongoing - Low emission Fleet Transition programme approved by Cabinet Board Jan 2022. to achieve WG targets by 2025/2030.
			Asset management of non-highway civil engineering infrastructure (such as countryside bridges and dams) - Produce single inventory of assets vested with Streetcare, Property and Regeneration, and Planning & Public protection, obtain preliminary condition data, undertake an initial prioritisation exercise, and produce a programme to address high priority issues	In progress	Mike Roberts							Inventory produced. Process of gathering condition data and prioritising now ongoing. Initial prioritisation and some high priority work completed. Cycles of data gathering and prioritisation will now continue.
			Highway Asset Management - undertake a rolling programme of surveys and inspections to understand adopted highway infrastructure condition (aside from Bridges) that require further investigation and action. Prioritise issues and produce programmes of work annually	In progress	Mike Roberts							Inspections & surveys ongoing. Update of HAMP currently due, delayed by staff resource issues
SR02	IF action is not taken to respond to the technical surveys showing that there is a risk of landslip at Panteg THEN there could be harm or death caused to people	Nicola Pearce	Council opinion to be sought on extent of on going liability due to large area of land in private ownership and having regard to the Councils duties as outlined in the legislation relating to housing and drainage.	Complete	Nicola Pearce	High	Very Likely	Medium / High	Very Likely	High		
			Hazard & Risk Maps of the area finalised	Complete - published	David Griffiths							
			Public meeting held Jan 18 with further meetings thereafter as required.	Complete	Nicola Pearce							
			Monitoring & slope analysis complete informed final report.	Complete - final report published	David Griffiths							
			Sharing of information with public via Councils Internet site.	Ongoing - Several reports published	David Griffiths							
			Land tribunal hearing held to consider householders concerns on council action	Complete	Ceri Morris							
			Discussions are ongoing with the insurance companies representing all but one of the owners through a third party consultancy.	On-going	Ceri Morris							Discussions continue with the insurance companies representing all but one of the owners through a third party consultancy
			Discussions are underway with tenants to conclude compensations payments	On-going	Ceri Morris							Discussions continue with tenants to conclude compensation payments
			Multi-agency response plan to incident in place (Dragon System).	Complete - published within Dragon system	David Griffiths/Shawn Burgess							
Develop Strategic Planning Framework to inform future development proposals in the area	On-going	Ceri Morris	Work on preparing the Replacement LDP has now commenced. Preferred Strategy to be issued for consultation in 2023.									
SR03	IF there isn't an effective management system to address historic Coal Tips and Quarries on Council Owned Land THEN there will be harm to people and the wider community.	Nicola Pearce	Welsh Government Task Force Established to review current legislation. Over 600 Tips identified within NPTCBC. All high risk category D tips have been identified and jointly inspected by the Coal Authority and Council officers. Welsh Government grant secured 2021/22 to mitigate risks however it should be noted that these risks will continue to remain active and require on-going inspections and maintenance. Inspections currently being undertaken on all category C Tips with a view to securing further WG grants to mitigate the the risk from becoming worse. Category B-C tips to be surveyed thereafter.	In progress	David Griffiths	High	High	High	High/Medium	High		Inspection regime ongoing, with Capital bids made to WG to mitigate high risk category D tips. WG Grant (£1.4 million) secured to carryout surveys, maintenance and / or remediation works to High Risk Tips during the financial year 2022/2023. Future bids to be made for 2023/2024. A recent decision has also been taken by the Council to demolish Godre'r Graig School which is located directly below a nearby Quarry Tip which has been confirmed as actively unstable.
SR04	IF the Council is unable to recruit and retain appropriately skills and qualified employees in sufficient numbers in light of national and local	Sheenagh Rees	The Council has committed temporary additional resources to fund 4 additional recruitment staff for 18 months, to provide additional expertise and support within the HR team and to develop innovative and creative recruitment solution particularly for hard to fill jobs.	Complete	Sheenagh Rees	High	Likely	Medium	Likely	Medium		Recruitment activity has doubled since the additional resources were established and shows no sign of letting up (in the 6 month period 1st April 2022 - 30th September 2022 461 new starters compared with an annual average pre pandemic of 500 new starters). Consideration will be made early 2023 as to whether or not this additional resource needs to be retained for a further period, and how this can be funded.
			A Recruitment Taskforce was established in November 2021, Chaired by the Head of People & OD, bringing together resources from across the Council, and working with external partners including DWP, CVS, universities and education providers amongst others, to develop actions to increase capacity in the workforce across the council, with short term actions to recruit immediately and long term actions to develop the future workforce.	Complete	Sheenagh Rees							The Taskforce continue to meet and develop short term and longer term strategies to support recruitment and succession planning.
			The development implementation of a new Recruitment Website in March 2022 creating the brand #TeamNPT ensures that the council has a visible and attractive employer brand, marketing the council as an employer of choice.	Complete	Sylvia Griffiths / Diane Hopkins							Of the 2,672 job applicants in the first 6 months of this year, 48% applied as a result of looking at the new website.
			The succession planning toolkit has been designed to assist managers to plan and develop future workforce requirements. Early in 2022 / 2023 the OD team will provide mandatory accountable manager training to support the development of a succession plan for every service in the council by March 2023. These local plans will then help inform corporate planning and OD actions.	In progress	Lynne Doyle							Mandatory training for accountable managers has taken place with 7 workshops attended by 64 managers. Succession plans to be submitted by 31st March 2023.
			The Corporate Recovery Board developed an outline Future of Work Strategy, informed by feedback from employees, Accountable Managers and Heads of Service. This has been further developed with input from managers into a Future of Work Strategy signed off by Elected Members autumn 2022.	Complete	Sheenagh Rees							Following extensive consultation that took place from August to October, members at Personnel Committee signed of the plan on 24th October 2022.

	recruitment shortages THEN service delivery may be adversely impacted and the objectives set out in the Corporate Plan may not be fully realised.		<p>The Council has committed resource to support the implementation of the Future of Work Organisational Development, funding a delivery team which will be in place by May 2022, and the commissioning of development programmes, and actions linked to employee well-being, reward and recognition and succession planning.</p> <p>Implementation of Phase 2 iTrent HR System, rolling out Employee Self Serve Facility and Performance Management. This will improve data collection, improve customer experience and enable monitoring of performance management, embedding it as a year round activity, not a once a year conversation. It is planned to develop Manager Dashboards, so every manager has at their finger tips key employee data to support their local workforce and succession planning activity.</p> <p>Development of data analytics capacity within the HR team will support the development of evidence based workforce planning.</p> <p>The implementation of the Interim Hybrid Working Framework, embracing flexible, agile and mobile workstyles, to be tested and reviewed prior to confirmation of the workforce model to be agreed and signed off by Elected Members in Autumn 2022, will ensure that the council has an employment offer that keeps pace with the external environment and competitor employers.</p> <p>Commitment to employment security to the maximum extent possible factored into the emerging Medium Term Financial Plan</p>	<p>In Progress</p> <p>In Progress</p> <p>In Progress</p> <p>In Progress</p> <p>In progress</p>	<p>Sheenagh Rees</p> <p>Sheenagh Rees</p> <p>Diane Hopkins</p> <p>Sheenagh Rees</p> <p>Sheenagh Rees</p>								<p>Recruitment to the FOW Team has taken longer than anticipated, with fixed term contracts being more difficult to recruit to. The FOW Lead has now been appointed and will start in post in January 2023.</p> <p>Phase 2 Project Board established in September, with stakeholder representation. Pilot of sickness absence Manager Self Serve and Employee Self Serve underway. Project Plan in place.</p> <p>Management of change is currently taking place to create this team within the HR Service. 5 employees are currently studying for a Data Analytics level 4 apprenticeship award at Gower College, a 2 year programme equivalent to year 1 degree course.</p> <p>Review has taken place, extensive consultation and approval given at Personnel Committee on 24th October 2022.</p> <p>Commitment made by senior leadership and Chief Executive, Staff Council and Chief Executive Budget Briefings, November 2022.</p>
SR05	IF the Council does not manage the safeguarding regime safely THEN significant harm will be caused to children and vulnerable people	Andrew Jarrett	<p>Bring together safeguarding arrangements for adult and children's social services under a single line manager</p> <p>Consider whether there is scope to integrate other safeguarding practices across the Council into a shared corporate service</p> <p>Developing practice to better identify priority risks when supporting vulnerable people (including response to DOLS (LPS) and DOLO</p> <p>Developing a Social Services Single Point of Contact to promote more robust and consistent decision making at the "front-door".</p> <p>Develop a "Transitional Safeguarding Pathway" to support vulnerable young people into adulthood</p> <p>Fully embed a Social Services "Quality Assurance Framework", to regularly monitor safeguarding arrangements within the Directorate</p> <p>To Strengthen and develop accommodation for care leavers</p>	<p>Complete</p> <p>In progress</p> <p>In progress</p> <p>In progress</p> <p>In progress</p> <p>Complete</p> <p>In progress</p>	<p>Keri Warren</p> <p>Keri Warren</p> <p>Keri Warren</p> <p>Keri Warren</p> <p>Keri Warren</p> <p>Keri Warren</p>	Medium / High	Likely	Medium / High	Unlikely	Medium			
SR06	IF there are insufficient capital and revenue resources THEN the Council will have to agree priorities, raise council tax and make cuts in jobs and services to deliver a balanced budget	Huw Jones	<p>A robust Medium Term Financial Plan is being developed to ensure the Council can plan activity in line with estimated resources</p> <p>Financial procedure rules and accounting instructions in place setting out clear roles and responsibilities</p> <p>Monthly budget monitoring undertaken, reviewed by Corporate Directors Group on a monthly basis and reported to the Executive quarterly</p> <p>A review of reserves to be undertaken during 2022/23 to ensure that the purpose of holding each reserve is clear, a responsible Head of Service or Director will be allocated to each reserve</p> <p>Intensive lobbying of UK and WG being undertaken to secure sufficient funding to meet statutory duties</p> <p>Extensive programme of employee, elected member and stakeholder engagement underway to create ownership of the overall budget position and to secure maximum effort to create a sustainable financial and corporate strategy for the next planning period</p>	<p>In Progress</p> <p>Complete</p> <p>In Progress</p> <p>Not started</p> <p>In progress</p> <p>In progress</p>	<p>Huw Jones</p> <p>Huw Jones</p> <p>Huw Jones</p> <p>Huw Jones</p> <p>Huw Jones</p>	Very high	Likely	High	Likely	High			<p>Awaiting Local Government Settlement due 14th December 2022. Budget consultation to commence 19th January 2023</p>
SR07	IF the council fails to embed a culture of Health and Safety within its workforce THEN accidents and incidents could occur leading to injury and / or death.	Karen Jones	<p>The Corporate Occupational Health &amp; Safety Policy is reviewed annually and includes a signed statement from the Chief Executive. The Policy sets out clear roles and responsibilities in relation to Health and Safety. This policy is issued to every employee as part of the induction process and is available on the council's intranet.</p> <p>A Health and Safety Law poster is displayed prominently in every council workplace.</p> <p>The council has allocated resources to the Health &amp; Safety Team to employ an appropriately experience and qualified Occupational Health &amp; Safety Manger and a team of Health and Safety Officers, to provide advice and guidance in relation to Occupational Health &amp; Safety matters across the council, ensuring that an appropriate policy framework is in place.</p> <p>The council has implemented a Risk Assessment process to facilitate the identification of hazards and mitigating actions which include ensuring employees have the necessary skills and training to undertake their jobs safely, that employees have appropriate Personal Protective Equipment and know how to use it, and that employees know and understand the health and safety rules that apply to their job and workplace and adhere to them. Line managers receive training in relation to the Risk Assessment process and are responsible for ensuring that Risk Assessments are carried out and are up-to-date. Regular auditing by the Health and Safety team takes place.</p> <p>The Council has an agreed process in place to identify and appoint a Responsible Officer for every building in which employees of the council work, and mandatory Responsible Officer E Learning which every Responsible Officer is required to complete.</p> <p>The Council has an agreed Accident and Incident reporting process in place, and keeps records as required of all accidents and incidents.</p> <p>The Health &amp; Safety Team have implemented a proactive model of internal cross auditing which features four elements necessary for success: assessment of conformance to written procedures, assessment of the effectiveness of the process being audited, detection of external elements affecting the process being audited, and documentation of exceptional performance.</p> <p>From April 2022 Quarterly Health &amp; Safety Reports will be provided to the Corporate Director Group to raise awareness of any accidents and incidents, and consideration of any action that may need to be taken as a result.</p> <p>An Annual Health &amp; Safety Report will be provided to the council's Personnel Committee, to raise awareness of any accidents and incidents and consideration of actions that need to be taken.</p> <p>Mandatory IOSH Safety for Executives and Directors E Learning completed by Heads of Service and Corporate Directors February 2022 and to ensure a top down approach to Health &amp; Safety culture.</p> <p>The Occupational Health Unit carry out pre-appointment assessments to ensure that new recruits are fit for appointment, and carry out a programme of health surveillance, and safety critical medicals, as well as supporting attendance management, medical redeployment and rehabilitation processes.</p> <p>Mandatory IOSH Safety for Managers E Learning completed by Accountable Managers March 2022 to ensure a top down approach to Health &amp; Safety Culture.</p> <p>It's My Responsibility' Health &amp; Safety Campaign to be launched and rolled out throughout 2022 / 23, with the aim of embedding Health &amp; Safety Culture throughout the council.</p>	<p>Complete</p> <p>Complete</p> <p>In progress</p> <p>Complete</p> <p>Complete</p> <p>Complete</p> <p>Complete</p> <p>In progress</p> <p>In progress</p> <p>In progress</p> <p>Complete</p> <p>Complete</p> <p>In progress</p> <p>In progress</p>	<p>Shaun Burgess</p> <p>Shaun Burgess</p> <p>Head of People &amp; OD</p> <p>Shaun Burgess</p> <p>Simon Brennan</p> <p>Shaun Burgess</p> <p>Shaun Burgess</p> <p>Shaun Burgess</p> <p>Shaun Burgess</p> <p>Shaun Burgess</p> <p>Shaun Burgess</p> <p>Lynne Doyle</p> <p>Shaun Burgess</p> <p>Lynne Doyle</p> <p>Sheenagh Rees</p>	High	Likely	Medium	Unlikely	Low		<p>In place.</p> <p>In place.</p> <p>In place.</p> <p>In place.</p> <p>In place.</p> <p>In place.</p> <p>In place.</p> <p>On hold due to long term sickness absence of Accountable Manager.</p> <p>On hold due to long term sickness absence of Accountable Manager.</p> <p>On line training available to every Corporate Director and Head of Service.</p> <p>Ongoing.</p> <p>On line training available to every Accountable Manager.</p> <p>On hold due to long term sickness absence of Accountable Manager.</p>	
			<p>The council has allocated resources to the Emergency Planning Team, employing suitably qualified and experienced officers to support the provision of advice and guidance in relation to Business Continuity Planning.</p> <p>The Emergency Planning Team have an established Business Continuity Planning Framework in place, and provide training and support to Accountable Managers to support the completion of a BCP for every service area.</p> <p>Emergency Planning Team monitor the completion and review of BCPs across the council providing an annual report to Corporate Director Group.</p> <p>The Emergency Planning Team have in place a rolling programme to test corporate disaster recovery and business continuity plans against service plans and a range of scenarios.</p> <p>The Emergency Planning Team assess local risk to identify what the council needs to plan for and then writes and reviews response plans against each identified risk.</p>	<p>Complete</p> <p>Complete</p> <p>Complete</p> <p>Complete</p> <p>Complete</p>	<p>Sheenagh Rees</p> <p>Shaun Burgess</p> <p>Shaun Burgess</p> <p>Shaun Burgess</p> <p>Shaun Burgess</p>								<p>Team in place.</p> <p>Renewal process currently underway.</p> <p>Update will be provided following renewal process.</p> <p>Ongoing.</p> <p>Ongoing.</p>



SR08	IF the Council fails to comply with the requirements of the Civil Contingencies Act 2004 THEN in the event of a major incident council services may be significantly adversely affected and the council may be in breach of its statutory responsibilities leading to litigation and reputational damage.	Karen Jones	The Emergency Planning Team represent the council at the South Wales Local Resilience Forum, supporting regional risk assessments and planning.	Complete	Shaun Burgess	Medium / High	Likely	Medium	Likely	Medium	Ongoing.
			A Strategic Officer Duty Rota is in place to ensure that an allocated senior officer is on call 24 / 7 365 days a year, to support the council response in the event of a Major Incident and to represent the council at GOLD or SILVER Strategic Command Group should this be required.	Complete	Shaun Burgess						Ongoing.
			The Emergency Planning Team provide appropriate training and guidance to officers on the Strategic Officer Duty Rota ensuring that they are appropriately prepared to support the council's response in the event of a major incident.	Complete	Shaun Burgess						Ongoing.
			The Emergency Planning Team have a 24/7 365 days a year rota to ensure that tactical support is available to support the council response in the event of a Major Incident, supporting emergency services as necessary.	Complete	Shaun Burgess						Ongoing.
			The council allocated resources in 2022 to enable the establishment of an additional officer to support ENV with risks associated with Coalmines and landslips.	Complete	Shaun Burgess						In place.
			The council allocated additional resources in 2022 to enable the establishment of two additional officers to support the council comply with the PROTECT Duty.	Complete	Sheenagh Rees						In place.
SR09	IF personal/sensitive information is unlawfully disclosed THEN there will be major financial penalty and loss of public confidence.	Craig Griffiths	Continued targeted training; provision of encryption technology; access to secure email transmission and receipt.	In Progress	Craig Griffiths	Medium / High	Likely	Medium / High	Unlikely	Medium	Mitigation plans are ongoing on a constant basis
			Continual review and testing of Perimeter base and Information security	In Progress	Chris Owen / Craig Griffiths						
			GDPR Compliance Group meets as required to consider individual reported cases	In Progress	Craig Griffiths						
			Continued training and refresher training for officers on Data Protection responsibilities	In Progress	Craig Griffiths						
SR10	IF the Council does not accurately factor in the demographic profile of its population into its corporate plan and financial planning processes then there is a risk that services will be unable to respond to all need appropriately and budgets will not be in balance	Huw Jones	Build forecast demographic changes into the assumptions underpinning the medium term financial planning model	In Progress	Huw Jones	Medium	Likely	Medium	Unlikely	Low	Corporate Directors Group have been tasked with identifying demographic pressures by 8th December 2022.
			Explicitly consider demographic pressures in devising strategies and policies to respond to changes forecast in the demographic profile of the area	In Progress	Heads of Service						
			Ensure people from all backgrounds are engaged and involved in devising policy and strategy that is intended to meet their needs	In Progress	Heads of Service						
SR11	IF there is a disruption in operations or unavailability of technology or services, due to high dependency on tightly coupled technology or external environmental factors (such as total power loss, flood, etc.), then this would have a significant impact on service delivery across the Council	Chris Owen	Business Continuity Plans	In Progress	Chris Owen	High	Medium	High	Low	Medium	Digital operations must ensure a high performing and resilient operation layer across the Councils technical architecture
			Disaster Recovery Plans	In Progress	Jules Payne						
			Operations and Product Roadmaps / Infrastructure review / Fully map all services and dependencies	In Progress	Jules Payne / Ian Vaughan						
			Routine - ITHC, maintenance, patch management, capacity management etc.	In Progress	Jules Payne						
			Data and Systems are secured and replicated across two civic centre sites to provide resilience and swift recovery in the event of systems failure	In Progress	Jules Payne						
SR12	IF there is a lack of protection around the digital and data ecosystem, then there is a risk to ensuring confidentiality and integrity of the technology systems and the safeguarding of data	Chris Owen	Cyber Security Strategy	Complete	Jules Payne	High	Medium	High	Low	Medium	We must give assurance to residents, businesses and other stakeholders of the Council's commitment to delivering robust information security measures to protect resident and stakeholder data from misuse and cyber threats. Safeguarding their privacy through increasingly secure and modern information governance and data sharing arrangements - both internally and with partners.
			Cyber Playbooks	Complete	Jules Payne						
			Routine Testing / Bobs Phishing	In Progress	Jules Payne						
			ITHC	In Progress	Jules Payne						
			Layer of technology controls including Nessus, MFA, Intune etc.	Complete	Jules Payne						
			Cyber Essentials (+)	In Progress	Jules Payne						
			Digital forensics	In Progress	Jules Payne						
Consideration of Microsoft enhanced controls such as DLP to further protect	In Progress	Jules Payne									
SR13	IF the situation in Ukraine escalates and government planning is insufficient to cater for the numbers of refugees arriving in NPT then there is a risk that local public services and budgets will be overwhelmed	Andrew Jarrett	Early and continuing involvement in Welsh Government planning processes	Complete	Claire Jones	Medium	High	Medium	Medium	Medium	
			Clear governance and partnership working established at NPT level to gather community intelligence and formulate agile responses	Complete	Claire Jones						
			Robust safeguarding checks of the circumstances and welfare of people arriving from Ukraine	In progress	Chris Frey-Davies						
			Good quality public information provided which is updated regularly	In progress	Liam Hedges						
			Robust operational and financial systems to capture the number of refugees arriving and the services that are in place to meet their needs	In progress	Claire Jones						
			Mechanisms established to obtain feedback from Ukrainian families settling into the area to inform ongoing planning	In progress	Claire Jones						
SR14	IF the council does not put in place sufficient capacity and capability THEN developer interest in the county borough will not be realised losing the opportunity to create new sustainable jobs and grow the local economy and opportunities to lever in funding will be lost	Nicola Pearce	Develop and monitor the place based strategy	In progress	Simon Brennan	High	Medium	Medium	Medium	Medium	The Place Plans for the major town centres will be completed shortly with the plans for a number of the smaller town centres following in Spring 2023. These will inform the Regeneration Plan for Summer 2023. With regard to recruitment to improve resilience in the Economic Development/Regeneration area, a number of posts have been filled and the remaining posts will be recruited in early 2023. A number of funding bids have been made, notably for Freeport status in a joint bid with ABP, MHP & PCC. Support is also being given to a number of high profile inward investment opportunities including the Wildfox Resort Development.
			Continue to implement and monitor the Community Benefits toolkit	In progress	Simon Brennan						
			Ensure sufficient capacity to deliver	In progress	Simon Brennan						
			Ensure pipeline of schemes to develop into funding applications to secure allocative and competitive UK Government funding	In progress	Simon Brennan						
			Monitor post construction	In progress	Simon Brennan						
			Ensure alliance to established and emerging Regeneration Strategies wherever possible	In progress	Simon Brennan						
			SR15	IF there are insufficient resources provided to meet the needs of the most vulnerable people in the County Borough THEN outcomes for the population will be poor and the Council may breach its statutory duties.	Andrew Jarrett						
The Director of Social Services health and Housing will advise CDG, Cabinet and Members of any likelihood that the Council could/may breach its statutory duties	In progress	Andrew Jarrett									
In 2023 Adult Services, Children and Young People Services and Housing Services will clearly set out their strategies for meeting increasing demand in the coming years.	In progress	Andrew Jarrett									
SR16	IF officers and members do not adhere to appropriate steps to be undertaken when making decisions, THEN the Council may be challenged on making unlawful decisions which could cause reputational damage	Karen Jones	Ensure appropriate governance awareness training is delivered across the Council and officers and members are aware of the appropriate matters that must be considered when decision making is undertaken.	In progress	Craig Griffiths	High	Medium	Medium	Low	Low	
	IF Schools are not ready to implement the changes needed to implement curriculum reform and if there is a reduction or withdrawal of grants that		Support will be provided from ESOs to ensure schools will have developed a vision for the curriculum for Wales and will be trialling new approaches to teaching	In progress	Chris Millis/Mike Daley						
			Schools will be encouraged to be part of a professional network of school leaders sharing ideas and resources		Chris Millis						

SR17	if there is a reduction or withdrawal of grants that support curriculum reform then the Council will not be able to comply with statutory duties and realise the benefits for learners	Andrew Thomas	Evidence gathered to ensure that pupils are effectively developing the four purposes of the curriculum because teaching will have evolved (more teachers will be following the approach to developing higher order thinking as explained in the training and learning and teaching strategy)	In progress	Chris Millis	High	Medium	High	Low	Medium	
			Schools implement the grants appropriately and have a financial spend plan to support recovery and the implementation of the new curriculum.	In progress	Chris Millis/Rhiannon Crowhurst						



Cyngor Castell-nedd Port Talbot  
Neath Port Talbot Council

## **NEATH PORT TALBOT COUNTY BOROUGH COUNCIL**

### **GOVERNANCE & AUDIT COMMITTEE**

**17<sup>th</sup> March 2023**

**Report of the Chief Accountant Technical & Governance (Head of Internal Audit) – Diane Mulligan**

#### **Matters for Information**

**Wards Affected:** All Wards

#### **Internal Audit Update Report**

##### **1. Purpose of the Report**

The purpose of this report is to provide details of the internal audit work undertaken since the last Governance & Audit Committee meeting on 12<sup>th</sup> January 2023.

##### **2. Executive Summary**

Since the last committee meeting in January 2023 the team has made good progress against the plan and a total of 10 reports have been issued. Three Post Audit Reviews have also been undertaken.

Appendix 1 of this report details the formal audit reports issued.

Appendix 2 of this report gives details of progress against the plan for 22-23

### **3. Background**

One of the terms of reference of this Committee is to 'monitor internal (and) external audit performance'. In order to comply with this requirement to monitor the in-house service, an update is given below outlining internal audit work undertaken since the Governance & Audit Committee meeting held on 12<sup>th</sup> January 2023.

In addition, information is provided for members on the current position regarding staffing issues within the team.

### **4. Staffing Issues**

The team is now at full complement however due to training requirements the benefit of filling the vacancy will not be fully realised for a number of months.

One of the Auditors has successfully completed her Certified Internal Auditor qualification with the Institute of Internal Auditors and has commenced the next stage of her studies towards full Chartered Membership.

### **5. Audit Work Undertaken**

Since the last committee meeting a total of 10 formal reports have been issued, as at 7<sup>th</sup> March 2023, in line with normal reporting processes.

#### Final Reports Issued

Brynamlwg Complex Health Service

2 National Fraud Initiative Matches

1 comprehensive school

Vision Impaired West Glamorgan

Compliance with Audit Wales Proposals for Improvement – Corporate Safeguarding

Fleet Fuel

Children's Services – Emergency Payments

Safe Recruitment

## Schools Data Protection Registration

In addition to the audits undertaken which resulted in the issue of a formal report the following work has also been undertaken:

- The Audit Manager has attended the fortnightly meetings of the Social Services Quality Practice Strategic Group.
- The Audit Manager has attended the Social Care Case Management Platform Project Board meetings.
- The Audit Manager has met with all of the Senior Management Teams to gain input into next year's audit plan.
- The Audit Manager presented a report to Standards Committee on the Council's Whistleblowing arrangements.
- The Audit Manager is currently undertaking an investigation in line with the Authority's Disciplinary Policy and Processes.
- The Senior Auditor has attended the Itrent System (payroll & HR) Project Board meetings.
- Staff have continued to provide advice to staff from across the Authority.
- The Head of Internal Audit and the Audit Manager have commenced preparation for the upcoming external review as required by the Public Sector Internal Audit Standards.
- A number of Post Audit Reviews have been undertaken, details are provided below.
- There are currently 4 special investigations underway which are the result of either a request for assistance from a senior manager or disclosures made via the Whistleblowing Policy

## 6. Post Audit Reviews Undertaken & Recommendations Tracking

<u>Audit Report Title</u>	<u>Number of recommendations made</u>	<u>Issues identified during PAR</u>
Margam Crematorium	8	The recommendations made were all of a long term nature and the service is in the process of implementing them.
Integrated Impact Assessments	5	All recommendations have been addressed.
GDPR	2	All recommendations have been addressed.

During this financial year there have been no issues identified with recommendations not being implemented.

## 7. Financial Impacts

No implications.

## 8. Integrated Impact Assessment

There is no requirement to undertake an Integrated Impact Assessment as this report is for monitoring/information purposes.

## 9. Valley Communities Impacts

No implications.

## **10. Workforce Impacts**

No implications.

## **11. Legal Impacts**

No implications.

## **12. Risk Management Impacts**

The work of Internal Audit is key in relation to ensuring compliance with internal controls. This work forms part of the Council's overall risk management arrangements.

## **13. Consultation**

There is no requirement for external consultation on this item.

## **14. Recommendations**

That members note the content of the reports and appendices.

## **15. Appendices**

Appendix 1 – Audit Reports Issued.

Appendix 2 – Audit Plan Monitoring.

### **Officer Contact:**

Diane Mulligan

Chief Accountant Technical & Governance/Head of Internal Audit

[d.mulligan@npt.gov.uk](mailto:d.mulligan@npt.gov.uk)

01639 763603

Anne-Marie O'Donnell

Audit Manager

[am.odonnell@npt.gov.uk](mailto:am.odonnell@npt.gov.uk)

01639 763628

Appendix 1 – Published Reports

Tudalen64

<b>Report Ref</b>	<b>Report Subject &amp; Responsible Head of Service</b>	<b>Report Conclusion</b>	<b>Assurance Rating</b>
R36	Brynamlwg Complex Health Service Head of Adult Services	The service demonstrated that it has good controls in place in relation to all areas tested as part of this audit.	Substantial
R37	National Fraud Initiative – Council Tax Reduction Claims at more than 1 property Chief Finance Officer	The 32 matches reported by NFI were investigated and in all cases there was no fraud or error detected. The initial claims had been terminated before the new claims were reassessed.	Substantial
R38	Ysgol Bae Baglan Head of Education Development	The school was found to be complying in full with current DBS guidance in relation to the staff sample audited, in addition all governors at the school had the required DBS disclosure in place. Good controls were found to be in place in relation to the vast majority of administrative processes within the school. Minor enhancements are required to the controls in place with regard to the administration of the school minibuses.	Substantial
R39	Vision Impaired West Glamorgan Chief Finance Officer	The financial statements of VIWG were reviewed and examined and were found to be accurate when compared to supporting documentation. The Charity’s fund has increased overall by £322 since 31st March 2021.	Not applicable



Appendix 1 – Published Reports

Tudalen65

Report Ref	Report Subject & Responsible Head of Service	Report Conclusion	Assurance Rating
R40	Compliance with Audit Wales Proposals for Improvement – Corporate Safeguarding Director of Social Service, Health & Housing	Testing confirmed that all 9 of the Proposals for Improvement made by Audit Wales have been addressed. Whilst the timescales for implementation of some of the proposals may have appeared lengthy. This was entirely due to the timing of the receipt of the report and the resultant pressures faced by the Council when dealing with the Covid 19 Pandemic.	Substantial
R41	Fleet – Vehicle Fuel Head of Engineering & Transport	Good controls were found to be in place within Fleet with regard to; processes and procedures; fuel tank maintenance and servicing; resupply; issuing driver tags; and fuel efficiency. There is a longstanding problem whereby Fleet are not consistently being notified of relevant staffing changes and where driver tags are not being returned. A data analysis identified numerous examples of driver tags still in circulation where the driver is no longer employed by NPTCBC. However further testing did not reveal that any fuel had been drawn using any of tags assigned to previous employees. Recommendations have been made which when implemented will address this issued.	Reasonable

Appendix 1 – Published Reports

Tudalen66

Report Ref	Report Subject & Responsible Head of Service	Report Conclusion	Assurance Rating
R42	National Fraud Initiative – Housing Benefit Claimants in receipt of self-employed income Chief Finance Officer	The 72 matches provided by NFI were investigated. No fraud or error was found. The self-employed income had either been declared or the benefit was no longer in payment due to the self-employed income being taken into account.	Substantial
R43	Children’s Services – Emergency Payments Head of Children & Young People Services	Good controls are in place in relation to all aspects of the administration of emergency payments/purchases within Children’s Services. Relevant Accounting Instructions are followed in the processes in place. Testing of the various methods of payments available yielded satisfactory results with adequate authorisation being obtained, correct coding in place, requests being dealt with in a timely manner and a satisfactory audit trail present. All urgent payment/purchasing requests were deemed to be appropriate to the needs of the service. Recommendations were made which will further enhance the controls currently operating.	Reasonable
R44	Safe Recruitment Head of People & Organisational Development	Good controls were operating in all areas tested during the audit. The recommendations made related to policy amendments/clarification and an amendment to the manager’s	Reasonable

Appendix 1 – Published Reports

Tudalen67

Report Ref	Report Subject & Responsible Head of Service	Report Conclusion	Assurance Rating
		checklist. Together with a recommendation regarding the requirements for verbal references to be obtained for some posts.	
R45	Data Protection Registration – Schools Head of Education Development	It was found that 5 of the 63 schools were not on the Fee Payers Register, held by the Information Commissioner’s Officer, at the time of testing. This has been rectified as a result of the Auditor making schools aware of the omission. In 37 instances the schools that had registered with the Information Commissioner’s Office, were paying the tier 1 fee for having less than 10 members of staff. These schools have been contacted advising them how to check they are paying the correct tier fee. It is certain that the majority, if not all, of these 37 schools are paying the incorrect fee.	Reasonable

**Assurance Categories**

Substantial Assurance – substantial assurance is provided in relation to the effectiveness of the internal controls operating at the time of the audit.

Reasonable Assurance - reasonable assurance is provided in relation to the effectiveness of the internal controls operating within the service which will be further enhanced by the implementation of the agreed recommendations.

## Appendix 1 – Published Reports

Limited Assurance - limited assurance is provided in relation to the effectiveness of the internal controls operating within the service audited. The Head of Service is required to provide a written response to the Governance & Audit Committee on actions taken to address the issues raised during the audit.

No Assurance - following the audit no assurance can provided in relation to the internal controls operating within the service audited and the Head of Service will be required to attend this committee to advise members of what actions they have taken to address the failings identified during the audit.

Appendix 2 – Audit Plan Monitoring at 10<sup>th</sup> March 2023

<b>Audit Plan Item</b>	<b>Risk Rating</b>	<b>Quarter 1 &amp; 2 Position as at 31<sup>st</sup> August 2022</b>	<b>Quarter 3 Position as at 16<sup>th</sup> December 2022</b>	<b>Quarter 4 Position as at 10<sup>th</sup> March 2023</b>
Members ICT Equipment	M	Audit in progress	Audit Complete	
Ethics – Member	M			Carried forward to 23/24
Payroll	H			Due to issues with the Itrent system this audit was delayed till the new financial year
Housing Benefits	H		Audit in progress	Audit complete & draft report issued
Creditors	M			Audit in progress full audit being undertaken in place of the planned payroll audit
National Non- Domestic Rates	M			Control Risk Self- Assessment Issued
Debtors	M			Audit in progress
Creditors (monthly checks)	M	Being undertaken monthly	Being undertaken monthly	Being undertaken monthly
Court Deputy Service	M			Audit in planning stage

Appendix 2 – Audit Plan Monitoring at 10<sup>th</sup> March 2023

Third Sector Grants	M	Audit in progress	Audit Complete and report issued	
Registrars	M	Audit in planning stage	Audit in progress	Audit complete and draft report issued
Procurement	H		Audit in planning stage	Audit in progress
GDPR/Data Security	M	Audit complete		
Compliance with Safe Recruitment Policy	M		Audit in progress	Audit complete
Leisure Insourcing	H	Steering group meetings being attended	Steering group meeting being attended	Insourcing delayed until 2024
Pupil Deprivation Access Grant	M	Audit Complete		
Glamorgan Further Education Trust	M	Audit complete		
Primary Schools	M	12 schools audited	2 schools audited	
Comprehensive Schools	M	1 school audited	3 schools audited, 2 final reports issued and 1 draft report issued	1 comprehensive school audit in progress
Pupil Development Grant Working Group (substituted	M		Meetings attended and advice given.	

Appendix 2 – Audit Plan Monitoring at 10<sup>th</sup> March 2023

in place of Education Support Officer at Head of Service request due to sums involved in new grant and lack of Welsh Gov guidance)				
Music Service	M			Carried forward to 23/24
Bursar & Primary Support Officer Service	M	Audit in planning stage	Audit in progress	Audit in progress
School Based Counselling Service	M			Audit in planning stage
Flood Risk	H			Audit in planning stage
Stores	H		Stock take attended	Year-end stocktake will be attended in Mid-March
SWTRA – Partners use of vehicles	H			Client asked that audit is not undertaken due to issues with obtaining information
City Deal Projects	H	Audit in planning stage	Audit complete and report issued	

Appendix 2 – Audit Plan Monitoring at 10<sup>th</sup> March 2023

Authorised Persons (Buildings)	M			Audit in progress
External Provision of Care	H			Audit in progress
Day Centres	M	1 audit in progress and 1 audit planned to commence in October	3 final reports issued and 1 audit in progress	Audit of Brynamlwg Complex Health Centre Complete
Direct Payments	M	Audit in progress	Audit complete and report issued	
Follow up on use of respite care	M			Carried forward to 23/24
Audit Wales review of safeguarding – progress on recommendations made	M	Audit in planning stage	Audit in progress	Audit complete
Pendarvis Contact Centre	M			Audit in planning stage
Hillside Secure Children's Home	M		Audit in planning stage	Audit in progress
Harm Outside the Family	M			Carried forward to 23/24
Grants	M	1 grant audited		



Appendix 2 – Audit Plan Monitoring at 10<sup>th</sup> March 2023

Emergency Payments	H	Audit in planning stage	Audit complete and draft report issued	Audit complete
Officer Declarations	M	Audit in progress	Audit complete and final report issued	
WFH control of equipment	M		Audit complete and final report issued	
Fraud & National Fraud Initiative	H	Work ongoing	1 report issued	
Special Investigations & Whistleblowing	H	1 in progress	2 in progress	4
Vision Impaired West Glamorgan	Not Applicable		Audit in progress	Audit complete
Staff Association Lottery	Not applicable	Year-end accounts audited	Advice has been given when requested	Advice has been given
FOI requests	Not applicable	All received have been answered	All received have been answered	All received have been answered
Advice	Not applicable	Ongoing	Ongoing	Ongoing
Attendance at working parties & task and finish groups	Not applicable	Ongoing	Ongoing	Ongoing





Cyngor Castell-nedd Port Talbot  
Neath Port Talbot Council

## **GOVERNANCE & AUDIT COMMITTEE**

**17<sup>th</sup> March 2023**

**REPORT OF THE CHIEF ACCOUNTANT TECHNICAL & GOVERNANCE (Head of Internal Audit) – DIANE MULLIGAN**

**MATTERS FOR DECISION  
WARDS AFFECTED – ALL**

### **INTERNAL AUDIT STRATEGY & RISK BASED PLAN FOR 2023-2024**

#### **1. Purpose of Report**

1.1 The purpose of this report is to provide members with details of the draft Internal Audit Strategy and Risk Based Plan for the period 1<sup>st</sup> April 2023 to 31<sup>st</sup> March 2024 and the revised Internal Charter and to seek their approval of each of the documents.

#### **2. Background**

2.1 The Public Sector Internal Audit Standards (The Standards) mandate that the Head of Internal Audit (HIA) formulates a risk based internal audit plan annually which supports the organisation's objectives and details the priorities of the internal audit service. The plan must also link to a high level audit strategy, attached as appendix 1 to this report, which provides detail of how the internal audit service will be delivered.

2.2 This year's draft plan, attached as appendix 2 to this report, was developed in conjunction with the Audit Manager. The Audit Manager met with all of the Senior Management Teams, consisting of Corporate Directors and Heads of Services to discuss their priorities and risk areas.

2.3 When compiling the draft internal audit plan the following was taken into account:

- The Corporate Risk Register
- Corporate priorities as detailed within the Corporate Plan 2022-2027
- Requests following meetings with the Senior Management Teams
- Audits carried forward from 2022/23
- Fundamental financial systems
- Grant claims
- Audit knowledge of council services and new developments
- Audits subject to Service Level Agreements

2.4 The Standards require that the risk based plan provides sufficient coverage across all of the Council's activities to enable the HIA to provide an annual opinion on the control environment operating within the Council. In my opinion the attached plan meets this objective.

2.5 Audits will continue to be undertaken via a combination of remote and face to face meetings.

2.6 As members are aware the plan needs to be flexible to allow for unexpected items during the year that require audit input. In line with the terms of reference of this committee quarterly reports will be provided which will detail progress against the plan and seek members' approval of any changes to audits contained within the plan.

### **3. Financial Impacts**

No implications

### **4. Integrated Impact Assessment**

A first stage impact assessment has been undertaken to assist the Council in discharging its legislative duties (under the Equality Act 2010, the Welsh Language Standards (No1) Regulations, the Well-being of Future Generations (Wales) Act 2015 and the Environment (Wales) Act 2016.

The first stage assessment, attached as appendix 4 has indicated that a more in depth assessment is not required.

**5. Workforce Impacts**

No implications

**6. Risk Management Impacts**

The Audit Strategy and Audit Plan and the proposed audits contained therein form a fundamental part of the risk management and governance processes of the Council.

**7. Valley Communities Impacts**

No implications

**8. Legal Impacts**

No implications

**9. Consultation**

There is no requirement under the Constitution for external consultation on this item.

**10. Recommendations**

It is recommended that members approve the draft Internal Audit Strategy as set out in appendix 1.

It is recommended that members approve the draft Internal Audit Plan as detailed in appendix 2.

It is recommended that members approve the updated Internal Audit Charter as detailed in appendix 3.

## **11. Reason for Proposed Decision**

To ensure compliance with the terms of reference of the Governance and Audit Committee and the Public Sector Internal Audit Standards.

## **12. Implementation of Decision**

The decision is proposed for implementation after the three day call in period.

## **13. Appendices**

Appendix 1 – Draft Internal Audit Strategy for 2023-24

Appendix 2 – Draft Internal Audit Plan for 2023-24

Appendix 3 – Internal Audit Charter 2023-24

Appendix 4 – Integrated Impact Assessment

### Officer Contact

Diane Mulligan – Chief Accountant Technical & Governance (HIA)

Tel. 01639 763606 – email [d.mulligan@npt.gov.uk](mailto:d.mulligan@npt.gov.uk)

Anne-Marie O'Donnell – Audit Manager

Tel. 01639 763628 – email [am.odonnell@npt.gov.uk](mailto:am.odonnell@npt.gov.uk)



Cyngor Castell-nedd Port Talbot  
Neath Port Talbot Council

## **Chief Executive's Directorate**

### **Draft Internal Audit Strategy 2023-2024**

#### **1. INTRODUCTION**

- 1.1 Internal Audit independently and objectively provides assurance to the Council and senior management on the adequacy and effectiveness of the internal control, governance and risk management processes operating across the Council.
- 1.2 The Council is a diverse organisation and provides a wide and varied number of services to the residents of the County Borough Area and operates numerous systems which require internal controls. Each and every system can potentially be audited however it is not practical nor realistic to aim to audit each service every year. Therefore audits undertaken are based on a cyclical basis and/or prioritised based on the risk their failure poses to the achievement of the Council's aims.
- 1.3 Within this Council the Internal Audit Service is provided in-house via a team of 9 people, 7.89 full time equivalent staff, excluding the HIA.

#### **2. DEFINITION OF INTERNAL AUDIT**

- 2.1 The Public Sector Internal Audit Standards (The Standards) define Internal Audit as "an independent, objective assurance and consulting activity designed to add value and improve the organisation's operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes."
- 2.2 The main purpose of Internal Audit is to provide assurance to members and chief officers on the adequacy of the internal control, governance and risk management processes operating with the Council.

- 2.3 Internal audit also offers consultancy services by way of advice to staff, attendance at working and task and finish groups, providing advice on internal controls when new IT systems are being developed and by undertaking special investigations in relation to allegations of theft, mal-practice or fraud.

### **3. REQUIREMENT FOR INTERNAL AUDIT**

- 3.1 The Accounts & Audit (Wales) Regulations 2014 regulation 5 states “The relevant body must ensure that there is a sound system of internal control which facilitates the effective exercise of that body’s functions and which includes (a) arrangements for the management of risk and (b) adequate and effective financial management. Regulation 7 states “a relevant body must maintain an adequate and effective system of internal audit of its accounting records and of its systems of internal control”
- 3.2 The Accounts and Audit Regulations are supplemented by this Council’s Financial Regulations No 3.4.5 and Financial Procedures Nos. 4.9.8 and 4.9.9 which clearly define Chief Officers’ responsibilities in respect of Internal Audit rights of access.
- 3.3 Section 151 of the Local Government Act 1972 requires that “every local authority shall make arrangements for the proper administration of their financial affairs and shall ensure that one their officers has responsibility for the administration of those affairs”.
- 3.4 The responsible financial officer in the Council is the Chief Finance Officer. One of the more important ways in which he exercises his statutory responsibilities is through the work of the Internal Audit Service and this committee.
- 3.5 It is a requirement of the Standards that each internal audit service has an Internal Audit Charter. The Standards state “The purpose, authority and responsibility of the internal audit activity must be formally defined in an internal audit charter, consistent with the Definition of Internal Auditing, the Code of ethics and Standards. The chief audit executive must periodically review the internal audit charter and present it to senior management and the board for approval.” The current Audit Charter is attached to this report as appendix 3 for members’ approval.



#### **4. AUDIT PLAN DEVELOPMENT**

- 4.1 The draft audit plan has been developed after consideration of the risks faced by the Council and the views of Chief Officers as to where audit resources would provide most value. In line with The Standards this plan makes best use of audit resources and will enable the service to provide assurance to members and officers on the control environment operating across the Council.
- 4.2 Whilst the majority of the plan was compiled using a risk based approach it does contain audits which are subject to Service Level Agreements. In addition to these audits there are also audits within the plan which are undertaken annually to provide assurance to the Section 151 Officer. These audits are of the fundamental financial systems operating within the Council.
- 4.3 The plan must be flexible and may need to be adapted to meet emerging risks or to reflect changes in available resources.
- 4.4 Quarterly updates of achievement against the plan will be provided to this committee and approval sought for any amendments to the plan.
- 4.5 Appendix 2 provides details of the audits planned for 2023-24.

#### **5. INTERNAL AUDIT RESOURCES**

- 5.1 The Internal Audit Service consists of 7.89 full time equivalent staff excluding the HIA.
- 5.2 The productive available audit days for 2023-24, having taking into account allowance for annual leave, sickness, vacancies, general training, study days for professional qualification attainment and an allowance for supervision, management and planning, is 1,346 days.

#### **6. AUDIT PLAN DELIVERY**

- 6.1 The Standards state that all Internal Audit Staff should be suitably qualified, trained and experienced. To comply with The Standards the HIA must be a qualified CCAB accountant or hold the CMIIA qualification.

- 6.2 All audits are assigned to staff based on their skill set, experience and qualifications.
- 6.3 Audit objectives are agreed with the relevant manager prior to commencement of fieldwork.
- 6.4 Following completion of the fieldwork a draft report is issued and discussed with management to seek agreement for the recommendations made. Only when the draft report is agreed is the final report issued. All final reports are copied to the Chief Executive, the relevant Corporate Director and Head of Service and Audit Wales. In the case of school audits the Chair of Governors is also provided with a copy of the final report.
- 6.5 The final report will contain the assurance rating applied following the audit.
- 6.6 This committee is provided with details of all audit reports issued, together with the risk rating applied and a summary of the key findings.

## **7. POST AUDIT REVIEWS**

- 7.1 Following each audit a post audit review is undertaken. During this review testing is undertaken to confirm implementation of agreed recommendations.
- 7.2 Details of post audit reviews are reported to this committee.



Cyngor Castell-nedd Port Talbot  
Neath Port Talbot Council

## DRAFT INTERNAL AUDIT PLAN 2023-24

DIRECTORATE	AUDIT AREA	PLANNED NUMBER OF DAYS	RISK RATING
Chief Executives Chief Executive - Karen Jones  Chief Finance Officer-Huw Jones	Ethics – Members (carried from 22/23)	15	Medium
	Decarbonisation	20	High
	Payroll	30	High
	Council Tax	5	Low
	Housing Benefits	5	Low
	Creditors	5	Low
	National Non-Domestic Rates	20	Medium
	Debtors	5	Low
	Creditors (Monthly checks)	12	Medium
	Risk Management	20	Medium
Capital Programme	20	High	

Tudalen83

Tudalen84	Head of Legal & Democratic Services - Craig Griffiths	Licensing	15	Medium
	Head of HR & Organisational Development-Sheenagh Rees	Accident Reporting	20	High
		Performance Management Framework	20	Medium
	Chief Digital Officer – Chris Owen	Cyber Security	15	High
	<b>Education Leisure &amp; Lifelong Learning</b>			
	Corporate Director-Andrew Thomas	Glamorgan Education Trust & any other grants requested	10	Medium
	Head of Educational Development- Chris Millis	Primary Schools	120	Medium
Comprehensive Schools		35	Medium	
Safe Recruitment in Comprehensive Schools		20	Medium	
Music Service (carried forward from 22/23)		10	Medium	
Head of Early Years Inclusion & Participation-Hayley Lervy	Health & Safety/Accident Reporting - Schools	25	High	
	School Admissions	35	High	

	Head of Leisure, Tourism, Heritage & Culture- Chris Saunders	Leisure Services Insourcing	15	High
Tudalen85	<b>Environment</b> Corporate Director-Nicola Pearce			
	Head of Streetcare-Michael Roberts	Transfer Station Waste Costs Stores	25 20 5	High High High
	Head of South Wales Trunk Road Agency (SWTRA)- Richard Jones	Payment Processes	15	Medium
	Head of Property & Regeneration-Simon Brennan	City Deal Projects Sandfields Business Centre	15 25	High High
	Head of Planning & Public Protection – Ceri Morris	Empty Properties	20	Medium
	<b>Social Services, Health &amp; Housing</b> Corporate Director-Andrew Jarrett			
Head of Adult Services-Angela Thomas	In-house Domiciliary Care Provision Support Living Arrangements 3 <sup>rd</sup> Party Top Ups	25 20 15	High High Medium	
Head of Children & Young People Services-Keri Warren	Follow up on use of respite care (carried forward from 22/23)	10	Medium	

	Hillside Secure Children's Home	15	Medium
	Harm outside the family (carried forward from 22/23)	10	Medium
Head of Housing & Communities – Chele Howard	Disabled Facilities Grants	20	Medium
	Homelessness to include Youth Homelessness & Gateway Service	30	High
	Community Independence Team	20	Medium
All areas	Grants	5	Medium
<b>Cross Directorate</b>	Fraud & National Fraud Initiative	240	High
	Officers Declarations	15	Medium
	Special Investigations & Whistleblowing	115	High
	Advice & Guidance Requests	90	Medium
	Attendance at working parties & task and finish groups	15	Not applicable
<b>Other commitments</b>	Staff association lottery	10	Not applicable
	Vision Impaired West Glamorgan	10	Not applicable
	FOI requests	5	Not applicable
<b>Contingency/Consultancy work</b>		54	
		<b>Total number of days</b> <b>1,346</b>	



Cyngor Castell-nedd Port Talbot  
Neath Port Talbot Council

## **INTERNAL AUDIT CHARTER 2023-24**

### **INTRODUCTION**

The purpose of this charter is to define what Internal Audit is and explain its purpose, authority and responsibility.

For the purposes of internal audit activity the following terms are defined as follows:

“board” - the Governance & Audit Committee

“senior management” - Chief Executive, Corporate Directors and Heads of Service

### **PURPOSE, SCOPE & AUTHORITY**

#### Purpose

The Purpose of the Council’s Internal Audit Service is to provide independent, objective assurance and consulting services designed to add value and improve the Council’s operations. The Internal Audit Service’s mission is to enhance and protect organisational value by providing risk based and objective assurance, advice and insight. The Internal Audit Service helps the Council achieve its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of governance, risk management and control processes.

#### Scope

This Council’s Financial Regulations 4.9.8 state that it is the responsibility of the Chief Finance Officer to ensure that internal auditors have the authority to:

- Access Authority premises at reasonable times
- Access assets, records, documents, correspondence and control systems

- Receive any information and explanation considered necessary concerning any matter under consideration;
- Require any employee of the Authority to account for cash, stores or any other Authority asset under their control
- Access records belonging to third parties, such as contractors, when required
- Directly access the Head of Paid Service, the Executive and Governance & Audit Committee
- To ensure that effective procedures are in place to investigate promptly any fraud, irregularity or malpractice.

### Authority

The authority for an internal audit function for local authorities is implied by Section 151 of the Local Government Act 1972, which requires that authorities “make arrangements for the proper administration of their financial affairs”. The Accounts and Audit (Wales) Regulations 2014 Part 3 Regulation 5-Responsibility for Internal Control & Financial Management states “(1) the relevant body must ensure that there is a sound system of internal control which facilitates the effective exercise of that body’s functions which includes (a) arrangements for the management of risk; and (b) adequate and effective financial management” Regulation 7, more specifically requires that “(1) a relevant body shall maintain an adequate and effective system of internal audit of its accounting records and of its system of internal control. (2) any officer or member of that body must, if the body requires (a) make available such documents of the body which relate to its accounting and other records necessary for the purpose of the audit; and (b) supply the body with such information and explanation as that body considers necessary for that purpose (3) “A larger relevant body must, at least once in each year, conduct a review of the effectiveness of its internal audit.”

### **OBJECTIVES**

Internal Audit’s main objectives are to:

- Provide a quality, independent and objective audit service that effectively meets the Council’s needs, adds value, improves operations and helps protect public resources



- Provide assurance to management that the Council's operations are being conducted in accordance with external regulations, legislation, internal policies and procedures
- Provide advice and support to management to enable an effective control environment to be maintained
- Promote an anti-fraud, anti-bribery and anti-corruption culture within the Council to aid the prevention and detection of fraud
- Investigate allegations of fraud, bribery and corruption

## **ROLES & RESPONSIBILITIES**

### Role of Internal Audit

To meet Internal Audit objectives, Internal Auditors are responsible for:

- Reviewing and assessing the soundness, adequacy and reliability of financial and non-financial management
- Reviewing and assessing the effectiveness of internal controls and making recommendations for improvement, where appropriate
- Reviewing and assessing procedures to check that the Council's assets and interests are adequately protected and risks are identified and effectively managed
- Checking for compliance with legislation, Council policies and procedures
- Promoting and assisting the Council in the effective use of resources
- Undertaking independent investigations into allegations of fraud and irregularities in accordance with Council policies and procedures and relevant legislation.

### Provision of the Internal Audit Function

The Internal Audit Function is provided "in house" and consists of the Audit Manager, 1 Senior Auditor, 6 Auditors, 1 Fraud Officer (9 people 7.89 FTE). The role of Head of Internal Audit is undertaken by the Chief Accountant Technical & Governance.

In her role as Chief Accountant the Head of Internal Audit (HIA) also has responsibility for the accountancy team responsible for producing the annual statement of account and all bank related matters and the insurance team. To maintain her independence in relation to the audit of other functions she has responsibility for she will have no involvement in

the scope, timing, or staffing of these audits other than to receive the final report in line with normal reporting arrangements.

### Management Structure

Internal Audit is part of the Chief Executive Directorate. However to ensure independence the HIA and the Audit Manager have unfettered access to the Chief Executive (Head of Paid Service) and or the chair of the Governance & Audit Committee should a situation warrant it.

### Governance & Audit Committee Responsibilities

In terms of the requirements of the Standards the Governance & Audit Committee undertaken the role of The Board.

The terms of reference of the Committee as specified within the Council's Constitution are to discharge with delegated authority the following functions:-

- review and scrutinise the Authority's financial affairs, including approval of the Annual Statement of Accounts;
- make reports and recommendations in relation to the Authority's financial affairs;
- review and assess the risk management, internal control and corporate governance arrangements of the Authority;
- make reports and recommendations to the Authority on the adequacy and effectiveness of those arrangements;
- oversee the Authority's internal and external audit arrangements, including internal and external audit work plans, receive, review and make reports on audit work and performance;
- review the financial statements prepared by the Authority.
- review and assess the Authority's ability to handle complaints effectively and make reports and recommendations in relation to the Authority's ability to handle complaints effectively.

### Head of Internal Audit Responsibilities

In managerial terms to the Chief Finance Officer

Presenting the internal audit charter to the Governance & Audit Committee for approval.

Presenting and obtaining approval of the annual plan (produced in conjunction with the Audit Manager) from the Governance & Audit Committee.

Reporting quarterly to the Governance & Audit Committee on the work undertaken by the service. Reports to the Governance & Audit Committee will be authored by the Audit Manager and signed off by the HIA.

Reporting to Governance & Audit Committee on any serious weaknesses found in the internal control systems and any instances where recommendations have not been acted upon

### Audit Manager's Responsibilities

In managerial terms to the Chief Finance Officer

To manage and lead the Internal Audit Team

To produce reports for Governance & Audit Committee for sign off by the HIA.

For the performance of the Internal Audit Service

To lead on Whistleblowing investigations and investigations in relation to fraud, theft & malpractice.

## **CODE OF ETHICS**

The Internal Audit Service operates in accordance with the mandatory Public Sector Internal Audit Standards (PSIAS) 2013 updated in 2017 by ensuring that all internal auditors conform to the Code of Ethics principles of integrity, objectivity, confidentiality and competency.

Internal Audit Staff are required to complete a declaration of interests on an annual basis and are aware of the need to make known any changes which may affect their declaration as and when the changes occur.

Each member of the Internal Audit Section receives a copy of the Code of Ethics and signs up to an annual declaration to confirm that they will work in compliance with the Code of Ethics as well as the Councils standards and policies such as the Code of Conduct. Where potential areas of conflict may arise during the year, the auditor will also be required to disclose this. It is

critical that all Auditors maintain high standards of integrity, independence, objectivity, confidentiality and competence.

## **SERVICE STANDARDS**

What you can expect from us:

- All internal audit work will comply with the mandatory Public Sector Internal Audit Standards.
- Internal Auditors will, at all times, exercise due professional care, act with integrity and take a professional, reliable, independent and innovative approach to their work.
- It is essential that Auditors are impartial so that when an audit opinion is given it is unbiased and based on the facts available. Should a situation arise where impartiality could be questioned then another Auditor will be assigned to undertake the audit.
- Where an Auditor was previously employed in a service area subject to audit then the Audit Manager will ensure that the Auditor concerned is not assigned audits in that area until at least 2 years have elapsed.

## **ANNUAL RISK BASED INTERNAL AUDIT PLAN**

An annual internal audit plan is produced using a risk based methodology, taking into account risks identified within the Corporate and Directorate Risk Registers and the corporate priorities. During the planning process all Heads of Service are contacted and asked if there are any areas they wish to be included in the plan. The plan is then approved by the Audit & Governance Committee.

The plan is flexible and includes a contingency to allow for a change in priorities, emerging risks, specific service requests and ad hoc projects. An allowance is also included every year to allow for any special investigations i.e. allegations of fraud, theft or malpractice to be investigated.

In addition to the work carried out in line with the annual audit plan the Audit Manager and Senior Auditor also act as administrators for the Authority's online banking system. This is not deemed by either the Chief Finance Officer in his role as Section 151 Officer, the Head of Internal Audit or the Audit Manager to impair independence or provide any conflict of

interest as the duties undertaken on the system are of a “housekeeping” nature and no transactions are undertaken.

## **REPORTING**

### Audit Reports

- Give an opinion on the effectiveness of internal controls operating within the service at the time of audit
- Provide an assurance rating reflecting the above
- Detail the work carried out and subsequent recommendations together with management responses where applicable.

### Reporting Standards

Upon completion of the audit a draft report is issued to the service manager for agreement of findings and recommendations made. In accordance with professional standards a post audit review is carried out, dependant on recommendations made, after an agreed period to ensure that agreed recommendations have been implemented.

Any agreed recommendations not implemented within a reasonable timescale will be reported to Governance & Audit Committee.

Internal Audit works to the reporting quality standards of:

Draft report issued within 5 days of field work being completed

Final report issued within 2 working days of draft report being agreed

## **QUALITY ASSURANCE**

### Internal Review

An internal self-assessment of the effectiveness of internal audit will be undertaken by the HIA annually.

Audits are fully reviewed by senior internal audit staff upon completion of field work, in addition to this all draft reports are reviewed by the Audit Manager prior to issue.

The HIA also monitors/reviews a sample of internal audit work programmes, working papers and reports to provide assurance that the work conforms to the relevant professional standards.

### External Review

It is also a requirement of The Standards that all internal audit services are subject to a fully independent review every 5 years by a qualified independent assessor from outside the Authority. The latest review will be undertaken during March/April 2023 and the results will be reported in full to Governance & Audit Committee at the end of the process.

### **RELATIONSHIPS**

Internal Auditors will treat all staff with respect, courtesy and professionalism at all times. Any confidential or sensitive issues raised with or reported to Internal Audit staff will be dealt with in an appropriate manner. Where issues are likely to cause embarrassment to or adversely affect the reputation of the Authority these will be raised with senior management promptly and dealt with as a priority.

Internal Auditors will ensure that they explain fully the purpose of the audit and the various stages the audit will follow. Internal Audit will agree with service managers the timing and scope of the audit prior to its commencement.

The normal course of communication with Councillors will be via the Governance & Audit Committee which meets 4 times per year. The HIA and the Audit Manager have access to the Chair of Governance & Audit Committee outside of the normal meetings should this be required in the event of a serious issue coming to light.

Internal audit will liaise with the Authority's external auditors in order to build a co-operative and professional working relationship, eliminate duplication of effort and ensure appropriate sharing of information.

### **FRAUD & IRREGULARITIES**

Internal audit is responsible for investigating and reporting on all instances of suspected fraud, malpractice and theft whether reported directly to them or via the Authority's Whistleblowing Policy.

The Authority also participates in the National Fraud Initiative data matching exercise and Internal Audit investigate a range of the matches and co-ordinates the response to those best dealt with by the service areas.

Updated: February 2023

Integrated Impact Assessment - First Stage

## 1. Details of the initiative

<b>Initiative description and summary: Approval sought for the Internal Audit Strategy &amp; Plan for 2022-23</b>
<b>Service Area: Internal Audit</b>
<b>Directorate: Chief Executives</b>

## 2. Does the initiative affect:

	Yes	No
Service users		X
Staff	X	
Wider community		X
Internal administrative process only	X	

## 3. Does the initiative impact on people because of their:

	Yes	No	None/ Negligible	Don't Know	Impact H/M/L	Reasons for your decision (including evidence)/How might it impact?
Age		X				The matters reported relate to internal governance
Disability		X				The matters reported relate to internal governance
Gender Reassignment		X				The matters reported relate to internal governance



Appendix 4

Marriage/Civil Partnership		X				The matters reported relate to internal governance
Pregnancy/Maternity		X				The matters reported relate to internal governance
Race		X				The matters reported relate to internal governance
Religion/Belief		X				The matters reported relate to internal governance
Sex		X				The matters reported relate to internal governance
Sexual orientation		X				The matters reported relate to internal governance

4. Does the initiative impact on:

	Yes	No	None/ Negligible	Don't know	Impact H/M/L	Reasons for your decision (including evidence used) / How might it impact?
People's opportunities to use the Welsh language		X				The matters reported relate to internal governance
Treating the Welsh language no less favourably than English		X				The matters reported relate to internal governance

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## 5. Does the initiative impact on biodiversity:

	Yes	No	None/ Negligible	Don't know	Impact H/M/L	Reasons for your decision (including evidence) / How might it impact?
To maintain and enhance biodiversity		X				The matters reported relate to internal governance
To promote the resilience of ecosystems, i.e. supporting protection of the wider environment, such as air quality, flood alleviation, etc.		X				The matters reported relate to internal governance

## 6. Does the initiative embrace the sustainable development principle (5 ways of working):



	Yes	No	Details
<b>Long term</b> - how the initiative supports the long term well-being of people		X	The matters reported relate to internal governance
<b>Integration</b> - how the initiative impacts upon our wellbeing objectives		X	The matters reported relate to internal governance
<b>Involvement</b> - how people have been involved in developing the initiative		X	The matters reported relate to internal governance

<b>Collaboration</b> - how we have worked with other services/organisations to find shared sustainable solutions		X	The matters reported relate to internal governance
<b>Prevention</b> - how the initiative will prevent problems occurring or getting worse		X	The matters reported relate to internal governance

**7. Declaration - based on above assessment (tick as appropriate):**

A full impact assessment (second stage) <b>is not</b> required	<b>X</b>
Reasons for this conclusion	
The changes proposed relate to internal governance arrangements and work undertaken by the internal audit team.	

A full impact assessment (second stage) <b>is</b> required	
Reasons for this conclusion	

	Name	Position	Signature	Date
Completed by	Anne-Marie O'Donnell	Audit Manager		1 <sup>st</sup> March 2023
Signed off by	Huw Jones	Chief Finance Officer		2 <sup>nd</sup> March 2023

Document is Restricted

Mae'r dudalen hon yn fwriadol wag