



CYNGOR BWRDEISTREF SIROL
RHONDDA CYNON TAF
COUNTY BOROUGH COUNCIL

GWŶS I GYFARFOD O'R CYNGOR

C.Hanagan
Cyfarwyddwr Gwasanaeth y Gwasanaethau Democrataidd a Chyfathrebu
Cyngor Bwrdeistref Sirol Rhondda Cynon Taf
Y Pafiliynau
Parc Hen Lofa'r Cambrian
Cwm Clydach, CF40 2XX

Dolen gyswllt: Hannah Williams - Uned Busnes y Cyngor - Gwasanaethau
Llywodraethol (01443 424062)

DYMA WŶS I CHI i gyfarfod rhithwir o **Pwyllgor ARCHWILIO** yn cael ei gynnal ar
Dydd LLUN, 26AIN EBRILL, 2021 am **5.00 PM**.

Caiff Aelodau nad ydyn nhw'n aelodau o'r pwyllgor ac aelodau o'r cyhoedd gyfrannu yn y cyfarfod ar faterion y cyfarfod er bydd y cais yn ôl doethineb y Cadeirydd. Gofynnwn i chi roi gwybod i Wasanaethau Democrataidd erbyn Dydd Iau, 22 Ebrill 2021 trwy ddefnyddio'r manylion cyswllt uchod, gan gynnwys rhoi gwybod a fyddwch chi'n siarad Cymraeg neu Saesneg.

AGENDA

Tudalennau

1. DATGAN BUDDIANT

Derbyn datganiadau o fuddiannau personol gan Aelodau, yn unol â gofynion y Cod Ymddygiad.

Nodwch:

1. Mae gofyn i Aelodau ddatgan rhif a phwnc yr agendwm mae eu buddiant yn ymwneud ag ef a mynegi natur y buddiant personol hwnnw; a
2. Lle bo Aelodau'n ymneilltuo o'r cyfarfod o ganlyniad i ddatgelu buddiant sy'n rhagfarnu, rhaid iddyn nhw roi gwybod i'r Cadeirydd pan fyddan nhw'n gadael.

2. COFNODION

Derbyn cofnodion o gyfarfod blaenorol y Pwyllgor Archwilio a gafodd ei gynnal ar 22 Mawrth 2021.

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3. ARCHWILIO CYMRU - CYNLLUN ARCHWILIO 2021 - CYNGOR BWRDEISTREF SIROL RHONDDA CYNON TAF	11 - 28
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9. MATERION BRYD	
Trafod unrhyw faterion sydd, yn ôl doethineb y Cadeirydd, yn faterion brys yng ngoleuni amgylchiadau arbennig.	

Cyfarwyddwr Gwasanaeth y Gwasanaethau Democrataidd a Chyfathrebu

Cylchreliad:-

Y Cynghorwyr Bwrdeistref Sirol:

Y Cyngorydd G Davies, Y Cyngorydd G Caple, Y Cyngorydd J Cullwick,
Y Cyngorydd M Adams, Y Cyngorydd K Jones, Y Cyngorydd M Powell,
Y Cyngorydd M Norris, Y Cyngorydd Owen-Jones, Y Cyngorydd S Rees,
Y Cyngorydd S Powell, Y Cyngorydd E Webster, Y Cyngorydd R Yeo,
Y Cyngorydd L De Vet ac Y Cyngorydd J Harries

Aelod Lleyg – Mr C Jones



RHONDDA CYNON TAF COUNCIL AUDIT COMMITTEE

Minutes of the virtual meeting of the Audit Committee meeting held on Monday, 22 March 2021 at 5.00 pm.

County Borough Councillors - Audit Committee Members in attendance:-

Councillor G Caple	Councillor J Cullwick
Councillor M Adams	Councillor M Powell
Councillor G Davies	Councillor M Norris
Councillor D Owen-Jones	Councillor S Rees
Councillor S Powell	Councillor E Webster
Councillor R Yeo	Councillor L De Vet

Lay Member in attendance:-

Mr C Jones

Officers in attendance

Mr A Wilkins, Director of Legal Services
Mr P Griffiths, Service Director – Finance & Improvement Services
Mr M Crumbie, Head of Procurement Delivery
Mark Thomas, Head of Regional Internal Audit Service
Ms L Cumpston, Group Audit Manager
Mr C Evans, Data & Systems Manager
Ms D Hughes, Head of Organisational Development

30 Apologies

Apologies for absence were received from County Borough Councillors K Jones, J Harries and E Webster.

31 Declaration of Interest

In accordance with the Council's Code of Conduct, there were no declarations made pertaining to the agenda.

32 Minutes

It was **RESOLVED** to approve the minutes of the meeting held on the 1st February 2021 as an accurate reflection of the meeting.

33 Matters Arising

Minute No. 24 – It was confirmed that the matter of school attendance and 6th form attendance would be considered by the Children and Young People Scrutiny Committee and feedback received to a subsequent Audit Committee.

Minute No. 25 – It was confirmed that the Director of Corporate Estates is engaging with Councillor D Owen-Jones following his request that processes are

in place to mitigate future defect issues arising from projects relating to the 21st Century School Programme.

34 Strategic Risk Register Update - Workforce Planning

Through a PowerPoint presentation, the Head of Organisational Development provided an update in respect of the Council's Strategic Risk 18 – Living Within Our Means (Workforce Plan). The Head of Organisational Development set the context in that without investment in the Council's workforce, the risk is that retention and recruitment of staff will become more difficult - the Council's workforce plan mitigates these risks to recruit, develop and retain staff.

The presentation was delivered under the following key headlines: -

- Strategic Risk Register
- Workforce Plan & Risk
- Developing a Flexible and Agile Workforce that Shares Organisational Knowledge
- Recruiting and Retaining the Best Talent to Create a Diverse Workforce
- Education Team
- Gatsby Highlights
- Care2Work Programme
- Step in the Right Direction
- Leadership and Management Development
- Leadership Programmes
- Enabling a High Performing, Engaged and Committed Workforce
- Supporting Health & Well-Being to Maximise Attendance
- Pandemic Response

During the presentation Members received a detailed update on the five key priorities within the Council's workforce plan which is in place to mitigate key risks. The Head of Organisational Development advised that the local authority has a successful Graduate & Apprenticeship Programme which maintains a high retention rate into Council positions. A dedicated Education resource has also been established which provides careers advice via a number of sessions delivered to schools. Members were informed that the Council has piloted standards called the Gatsby Benchmarks, on behalf of Welsh Government, and has been recognised by the Careers Development Institute for its response to the needs of young people in schools particularly throughout the pandemic and one of the Council's Careers Advisers was awarded National Career Leader of the Year.

Members were informed of the programmes unique to Rhondda Cynon Taf Council such as Care2Work, which works with children looked after to prepare them for the jobs market and Step in the Right Direction programme which has operated since 2004. The Head of Organisational Development went on to feedback that leadership and development is also a priority for the local authority and it has a number of programmes in place such as the Leadership Series which is looking at women into leadership and how Managers support the mental health of staff, particularly during the pandemic, and where the Council can offer further support to its workforce.

The Head of Organisational Development outlined how the Council can enable a high performing and engaged workforce through a number of initiatives and staff benefits such as the Vectis Card, Green Car and Cycle to Work schemes. With

regard to staff well-being, the Council has put in place a wellbeing line which supports staff by offering a number of referrals to services such as professional counsellors, ICT support for improving homeworking and health & safety matters.

In conclusion, the Head of Organisational Development advised that the next workforce plan will be brought into place in 2022 and will reflect the learning undertaken during the period of the current plan.

The Chair thanked the officer for the detailed presentation and offered the opportunity for Members of the Committee to raise questions.

Members requested that a letter of congratulations be sent on behalf of the Committee to the recipient of the National Career Leader of the Year.

In response to a query regarding the current homeworking challenges and the future proposals for hybrid working, the Head of Organisational Development advised that the Council will be taking into account lessons learned from current arrangements and staff feedback as part of ensuring working arrangements continue to effectively support service delivery and the work-life balance of the Council's workforce.

The Service Director Finance and Improvement Services informed the Committee that further updates on the Council's strategic risks will be reported to Audit Committee, as part of its work programme, to ensure the Committee has visibility on the Council's strategic risks and is able to review and challenge the mitigating actions being taken.

Members commented positively on the depth of information contained within the presentation and noted plans to develop the next workforce plan for publication in 2022.

35 Procedure Rules Update

The Service Director Finance & Improvement Services introduced the presentation by advising Members that the overview would aid the Committee's consideration of procurement related findings contained within finalised audit assignments reported by Internal Audit.

The Head of Procurement Delivery set the context for the update and indicated that the Council's Data & Systems Manager would deliver the presentation.

The key messages were presented under the following headings: -

- What is Procurement?
- What are Contract Procedure Rules?
 - Aims
 - Legal Requirements
 - Functionality
 - Key messages
 - Threshold Values
- Contract Management System
- Info Requirements
- Governance Arrangements

The presentation provided an overview of the Council's Contract Procedure Rules (CPRs), their requirements and functionality, key processes and procedures as well as ensuring that proper and fair procedures are followed to help deliver the Council's services. The Data & Systems Manager explained the legal requirements underpinning the CPRs which the Council is required to comply with. He also pointed out the importance of the CPRs with regard to ensuring the efficient use of public funds and that best value is achieved.

The Data & Systems Manager fed back the importance of keeping the CPRs under on-going review and also visible on the Council's intranet site to ensure the most up to date best practice is shared. The latest update to the CPRs was undertaken in 2017 to reflect the centralised procurement initiative which requires the involvement of the Procurement Service in any procurement activity exceeding the value of £15k, an approach that was endorsed by the Council's Senior Leadership Team.

The Data & Systems Manager informed the Committee that the contract management system, which is the primary place for undertaking tenders, records all contracts over £15k and enables these arrangements to be captured on a central system in a transparent manner and allows for better forward planning and visibility. A number of other key messages were relayed by the Data & Systems Manager such as the importance of Council officers who are involved in any procurement process being familiar with the Council's CPRs.

Members were informed of the Council's threshold values which require different rules of procedure to be applied at different levels of contract value/threshold and also the governance arrangements and tools available to ensure efficient management of the Council's key areas of spend.

Following the presentation, Members of the Audit Committee were provided with the opportunity to ask questions to the Officers present.

In response to a query as to whether the Council follows EU Procurement Directives, the Head of Procurement Delivery explained that in terms of the procurement rules and regulations, it is business as usual. The Public Contract Regulations 2015 continue to be followed and the UK Government is consulting on a new draft version of procedure rules and Welsh Government Ministers are considering whether to adopt them or develop their own version. The Head of Procurement Delivery informed Members that this position will be monitored closely and where regulatory changes are made, these will be reflected within the Council's CPRs.

The Lay Member asked if there would be more opportunity for local procurement now the UK has left the EU and whether there has been any shift in the competing principles of competitiveness and the desire to procure locally. The Head of Procurement Delivery stated that since April 2020 £50M has been spent with local companies within RCT and there has been £117M spent with companies based in Wales during the same period. He added that local suppliers and businesses have diversified, they support local employment and help reduce the Council's carbon footprint, and the Council's CPRs ensure that procurement processes are fair and transparent to those parties tendering for Council contracts.

In response to whether the Council uses an approved list, the Head of Procurement Delivery confirmed that the Council's central contract management

system, Bravo, is key to recording the contracts and approved list of suppliers and the category of work they undertake, the details of which are subject to necessary checks. He advised that the more companies that are registered on the database the better the competition and process becomes for bidding for tenders and contracts.

In conclusion, the Chair thanked the Officers for the detailed and informative presentation which provided an overview of the procurement process in RCT, demonstrating fair and proper procedures. It was **RESOLVED** to note the content of the presentation and the update to Committee.

36 Internal Audit Charter 2021/22

The Head of Regional Internal Audit Service presented his report which set out the Regional Internal Audit Service Charter for 2021/22. The Charter was reviewed and revised in 2020 to have a consistent charter across Bridgend, Merthyr Tydfil, Rhondda Cynon Taf and the Vale of Glamorgan Councils, all four Councils involved in the Shared Service.

The Head of Regional Internal Audit Service advised that Members approved the charter last year and it has since remained relatively unchanged. He drew members' attention to the name of the Committee which will change to the Governance & Audit Committee in line with the requirements of the Local Government & Elections (Wales) Act.

Following consideration of the report it was **RESOLVED** to approve the Regional Internal Audit Service Charter for 2021/22.

37 Finalised Audit Assignments

In presenting the report of the Director of Finance & Digital Services, the Group Audit Manager outlined the summary of audit assignments completed between 19th January 2021 and 9th March 2021, namely, Benefits, Digitalisation and Creditors. The Group Audit Manager noted that for each of the audit assignments, the processes established by Rhondda Cynon Taf following the pandemic alongside the new remote working arrangements introduced, have been reviewed and recommendations have been set out within each report.

The Group Audit Manager reported that each of the audit assignments have been given an evaluation of 'effective with opportunity for improvement', with only a small number of low and medium priority findings, reflecting that services managed emerging risks and appropriate processes were in place to ensure internal control arrangements were robust.

Members were advised that a further five draft reports have been issued and a further nine areas of work are in progress which will be reported to Committee in due course. Following a query raised by the Chair, the Group Audit Manager confirmed that the brief for the audit assignment for Digitalisation related to staff rather than Elected Members.

It was **RESOLVED** to acknowledge the summary of audit assignments completed between 19th January 2021 and 9th March 2021 relating to Benefits, Digitalisation and Creditors.

38 Audit Committee Development and Support

The Service Director – Finance and Improvement Services presented the joint report of the Director of Finance & Digital Services and the Service Director, Democratic Services & Communication which served to provide Audit Committee with an update of progress on its 'Support and Development' action plan and also propose a programme of learning and development for the Committee.

The Service Director – Finance and Improvement Services reported that delivery of the Support and Development action plan is progressing within the agreed timescales and where further updates are proposed, for example, development work to support the Committee in implementing the requirements of the Local Government and Elections (Wales) Act, these will be reported to Committee for consideration / approval. The Service Director added that action plan progress updates will also be reported to Committee twice yearly i.e. mid-year and year-end.

The Service Director – Finance and Improvement Services also presented a draft Learning and Development Plan for the Committee's consideration that had been informed by Member feedback during December 2020 and January 2021. The Service Director went on to suggest the following approach for the delivery of the learning and development plan:

- the Plan to be coordinated by Council officers;
- a learning and development item to be reported to Audit Committee on a quarterly basis and other Members invited as appropriate; and
- the learning and development updates provide an overview of the area, ensure opportunity for questions and answers and also opportunity for Members to request further information and / or more specific updates.

The Service Director added that arrangements are being established to support Members (existing and new) of the Audit Committee in the future which will consider skill sets and learning and development to ensure the Committee continues to effectively discharge its responsibilities

In conclusion, the Service Director highlighted the Members' Portal which would further support Members' learning and development.

A Member queried when the Audit Committee would assume the title of the "Governance & Audit Committee". The Director of Legal Services advised that changes to the Terms of Reference for the Committee will be undertaken from the 1st April 2022 when the Committee will adopt responsibility for overseeing compliance of the Council's complaints management processes. From the Council's AGM the Audit Committee will reflect its new title of 'Governance & Audit Committee' with appropriate training to follow. The Director of Legal Services clarified that the process of dealing with maladministration of complaints will continue to sit with the Public Services Ombudsman for Wales with the Audit Committee overseeing compliance of the Council's corporate complaints processes and monitoring how they are received and addressed.

Following consideration of the report it was **RESOLVED** to:-

- 2.1 Receive mid-year and year-end updates during 2021/22 regarding the 'Support and Development' Action Plan; and

2.2 Approve the draft Learning and Development Plan for Audit Committee.

This meeting closed at 6.40 pm

**Councillor G Davies
Chairman.**

Tudalen wag

2021 Audit Plan – Rhondda Cynon Taf County Borough Council

Audit year: 2020-21

Date issued: April 2021

Document reference: 2376A2021-22

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2021 Audit Plan

About this document

- 1 This document sets out the work I plan to undertake during 2021 to discharge my statutory responsibilities as your external auditor and to fulfil my obligations under the Code of Audit Practice.

My duties

- 2 I complete work each year to meet the following duties.

Audit of financial statements

- 3 Each year I audit Rhondda Cynon Taf County Borough Council's (RCT CBC) financial statements to make sure that public money is being properly accounted for.

Value for money

- 4 RCT CBC has to put in place arrangements to get value for money for the resources it uses, and I have to be satisfied that it has done this.

Continuous improvement

- 5 Under the Local Government (Wales) Measure 2009 (the Measure) the Council has to put in place arrangements to make continuous improvements, including related plans and reports, and the Auditor General has to assess whether the Council is likely to (or has) met these requirements. Some requirements of the Measure will cease during 2021-22 due to changes in legislation arising from the Local Government and Elections (Wales) Act 2021. However, I anticipate that during 2021-22, I will still be required to audit the Council's published assessment of its performance that covers the 2020-21 year.

Sustainable development principle

- 6 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.

Impact of COVID-19

- 7 The COVID-19 pandemic continues to have a significant impact across the United Kingdom and on the work of public sector organisations. As in 2020, it is likely to significantly impact on the preparation of the 2020-21 accounts and my financial audit and performance audit work.
- 8 Recent developments in relation to a vaccine programme indicate that the Welsh Government's restrictions on movement and anticipated sickness absence levels are expected to ease through 2021. However, I recognise that there remains significant uncertainty and I understand that many local authorities may not be able to prepare accounts in line with the timetable set out in the Accounts and Audit (Wales) Regulations 2014. As well as the delivery of my statutory responsibilities as the Auditor General, my priority is to ensure the health, safety and well-being of Audit Wales staff, their families and those of our partners elsewhere in the public service at this incredibly challenging time.
- 9 Audit Wales staff will continue to work flexibly to deliver the audit work set out in this plan. In response to the government advice and subsequent restrictions, we will continue to work remotely, building on the arrangements made in 2020, until such time that it is safe to resume on-site activities. I remain committed to ensuring that the work of Audit Wales staff will not impede the vital activities that public bodies need to do to respond to ongoing challenges presented by the COVID-19 pandemic.
- 10 Consequently, while this audit plan sets out an initial timetable for the completion of my audit work, the ongoing uncertainties around the impact of COVID-19 on the sector mean that some timings may need to be revisited. My audit team will discuss any amendments required to the proposed timetable with the authority as the 2021 position becomes clearer.

Audit of financial statements

- 11 It is my responsibility to issue a certificate and report on the financial statements. This includes:
 - an opinion on the 'truth and fairness' of RCT CBC's financial statements for the financial year ended 31 March 2021; and
 - an assessment as to whether RCT CBC's Narrative Report and Annual Governance Statement is prepared in line with the CIPFA Code and relevant guidance and is consistent with the financial statements and with my knowledge of RCT CBC.
- 12 In addition to my responsibilities for auditing the Council's financial statements, I also have responsibility for:
 - certifying a return to the Welsh Government which provides information about RCT CBC to support preparation of Whole of Government Accounts;

- responding to questions and objections about the accounts from local electors (additional fees will be charged for this work, if necessary);
 - auditing the RCT pension fund accounts (a separate audit plan has been prepared for the audit of the pension fund);
 - the audit of the RCT Welsh Church Act Charity's accounts;
 - the audit of Central South Consortium Joint Education Service Joint Committee (a separate audit plan has been prepared for the audit and was taken to the Joint Committee on 18 March 2021);
 - the Limited Assurance report for the Llwydcoed Crematorium joint committee; and
 - the certification of a number of grant claims and returns as agreed with the funding bodies.
- 13 I do not seek to obtain absolute assurance on the truth and fairness of the financial statements and related notes but adopt a concept of materiality. My aim is to identify material misstatements, that is, those that might result in a reader of the accounts being misled. The levels at which I judge such misstatements to be material will be reported to the Council prior to completion of the audit.
- 14 Any misstatements below a trivial level (set at 5% of materiality) I judge as not requiring consideration by those charged with governance and therefore will not report them.
- 15 There have been no limitations imposed on me in planning the scope of this audit.
- 16 I will also report by exception on a number of matters which are set out in more detail in our Statement of Responsibilities, along with further information about my work.

Audit of financial statements risks

- 17 The following table sets out the significant risks I have identified for the audit of Rhondda Cynon Taf County Borough Council.

Exhibit 1: financial statement audit risks

This table summarises the key financial statement audit risks identified at the planning stage of the audit.

Audit risk	Proposed audit response
Significant risks	
<p>The risk of management override of controls is present in all entities. Due to the unpredictable way in which such override could occur, it is viewed as a significant risk [ISA 240.31-33].</p>	<p>My audit team will:</p> <ul style="list-style-type: none"> • test the appropriateness of journal entries and other adjustments made in preparing the financial statements; • review accounting estimates for biases; and • evaluate the rationale for any significant transactions outside the normal course of business.
<p>Impact of COVID-19</p> <p>The COVID-19 national emergency continues and the pressures on staff resource and of remote working may impact on the preparation, audit and publication of accounts. There is a risk that the quality of the accounts and supporting working papers, eg around estimates and valuations, may be compromised leading to an increased incidence of errors. Quality monitoring arrangements may be compromised due to timing issues and/or resource availability.</p>	<p>We will discuss your closedown process and quality monitoring arrangements with the accounts preparation team and make arrangements to monitor the accounts preparation process. We will help to identify areas where there may be gaps in arrangements.</p>
<p>The COVID-19 pandemic will have a significant impact on the risks of material misstatement and the shape and approach to my audit. The Welsh Government has made available various funding streams to the authority. In some cases, these monies provide financial support to the authority itself. In other cases, the funds have been administered</p>	<p>We will review the funding streams received from the Welsh Government and confirm the appropriate accounting treatment with the authority.</p>

Audit risk	Proposed audit response
<p>by the authority, making payments to third parties on behalf of the Welsh Government. The amounts involved are material to the accounts.</p> <p>Examples of audit risks include:</p> <ul style="list-style-type: none"> • incorrect accounting treatment for COVID-19 funding, ie principal or agency arrangements; • fraud/error risks; • potential year-end valuation uncertainty; and • estimation of accrued annual leave provisions. 	
Other audit risks	
<p>City deal</p> <p>City deals are arrangements negotiated with government that give greater accountability for actions in return for new powers to help encourage growth and jobs. The Cardiff Capital Region City Deal (the City Deal) involves 10 local authorities. The authorities have established a joint committee (the Regional Cabinet) to oversee delivery of a range of programmes designed to increase connectivity and to improve physical and digital infrastructure over the course of 20 years. This significant programme will have financial, governance and delivery risks that need to be managed. There will be a number of accounting issues to address including potential consolidation of joint committee accounts.</p>	<p>Liaising closely with the external auditors of the other Local Authorities, my audit team will monitor progress with the City Deal project and carry out early work as necessary to assess the existing and proposed financial and governance arrangements. We will also take into account the work undertaken by HM Treasury to scrutinise the effectiveness of the region's governance arrangements.</p>
<p>McCloud judgement</p> <p>In 2015 the Government introduced reforms to public sector pensions, meaning most public sector workers</p>	<p>My audit team will review the provision previously made in relation to the McCloud judgement and monitor progress on the development of</p>

Audit risk	Proposed audit response
<p>were moved into new pension schemes in 2015.</p> <p>In December 2018, the Court of Appeal ruled that the 'transitional protection' arrangements amounted to unlawful discrimination.</p> <p>Consultations on proposed remedies for the Local Government, Police and Fire pensions schemes closed in October 2020. The final remedy is expected to be published during 2021.</p> <p>The impact of the judgement is likely to have a significant impact on the IAS 19 disclosed liabilities.</p>	<p>proposals for a remedy to be applied in the LG pension schemes.</p>

Other matters

- 18 There is a further matter on which my audit team will undertake early work in preparation for the 2021-22 audit.

Exhibit 2: Other matter

This table summarises the key financial statement audit risks identified at the planning stage of the audit.

Other matter	
<p>CIPFA/LASAAC has once again deferred the introduction of IFRS 16 until 1 April 2022. The authority will, however, need to undertake considerable work to identify leases, and the COVID-19 pandemic may pose implementation risks.</p>	<p>My team will undertake some early work to review preparedness for the introduction of IFRS 16 Leases.</p>

Performance audit

- 19 In addition to my Audit of Financial Statements I also carry out a programme of performance audit work to discharge my duties as Auditor General as set out on **page 4** in relation to value for money and sustainable development.
- 20 In response to the pandemic, I have adopted a flexible approach to my performance audit work both in terms of topic coverage and methodology. My work on recovery planning, COVID-19 learning and my assurance and risk assessment work are examples of this. This has enabled me to respond to the fast-moving external environment and provide more real-time feedback in a range of formats.
- 21 For 2021-22, I intend to build on this approach to help enable my work to be responsive and timely, and where possible to share learning more quickly. As part of this approach, I anticipate that a significant proportion of my local performance audit programme will be delivered through the Assurance and Risk Assessment Project, that will be ongoing throughout the year.
- 22 Given the high degree of commonality in the risks facing councils at this time, I also intend to deliver a number of thematic projects examining risks common to all councils.
- 23 I have consulted public bodies and other stakeholders on how I will approach my duties in respect of the Wellbeing of Future Generations (Wales) Act 2015. This consultation was extended due to the pandemic.
- 24 In my consultation I have set out and sought views on proposals to:
- a) continue to undertake specific examinations to assess the setting of well-being objectives and how steps are being taken to meet them, respectively;
 - b) integrate the examination of steps alongside value for money studies and local audit work, wherever possible; and
 - c) strengthen and expand the co-ordination of work with the Future Generations Commissioner.
- 25 I have written to the 44 public bodies designated under the Act setting out the results of the consultation and how I intend to approach this work over the reporting period 2020-2025.
- 26 In view of the above factors, I intend to retain a high degree of flexibility in my local performance audit programme at Rhondda Cynon Taf County Borough Council and will continue to update the Council as the audit programme changes.
- 27 For 2021-22 this work is set out below.

Exhibit 3: Performance Audit Programme 2021-22

This table summarises the performance audit programme for 2021-22

Performance audit programme	Brief description
Well-being of Future Generations Act (Wales) 2015 (WFG Act) examinations	Further details to follow.
Improvement reporting audit	Audit of discharge of duty to publish an assessment of performance.
Assurance and Risk Assessment [principal councils only – delete as appropriate for other local government bodies]	<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 the Council the project is likely to focus in particular on:</p> <ul style="list-style-type: none">• financial position;• self-assessment arrangements;• recovery planning;• implications of the Local Government and Elections (Wales) Act; and• carbon reduction plans.
Thematic work Springing Forward – Examining the building blocks for a sustainable future	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.
Local work - to be determined and discussed with the Council, but may include a project focusing on partnership working around the Cwm Taf Morgannwg University Health Board footprint	To be discussed with the Council.

Certification of grant claims and returns

- 28 I have been requested to undertake certification work on RCT CBC's grant claims and returns.

Statutory audit functions

- 29 In addition to the audit of the accounts, I have statutory responsibilities to receive questions and objections to the accounts from local electors. These responsibilities are set out in the Public Audit (Wales) Act 2004:
- Section 30 Inspection of documents and questions at audit; and
 - Section 31 Right to make objections at audit.
- 30 As this work is reactive, I have made no allowance in the fee table below. If I do receive questions or objections, I will discuss potential audit fees at the time.

Fee, audit team and timetable

- 31 My fees and planned timescales for completion of the audit are based on the following assumptions:
- the financial statements are provided in accordance with a timescale to be agreed taking into account the impact of COVID-19, to the quality expected and have been subject to a robust quality assurance review;
 - information provided to support the financial statements is in accordance with the agreed audit deliverables document;
 - appropriate accommodation and facilities are provided to enable my audit team to deliver the audit in an efficient manner;
 - all appropriate officials will be available during the audit; and
 - you have all the necessary controls and checks in place to enable the Responsible Financial Officer to provide all the assurances that I require in the Letter of Representation addressed to me.
- 32 If I do receive questions or objections, I will discuss potential audit fees at the time.

Fee

33 Your estimated fee for 2021 is set out in **Exhibit 4**.

Exhibit 4: audit fee

This table sets out the proposed audit fee for 2021, by area of audit work, alongside the actual audit fee for last year.

Audit area	Proposed fee (£) ¹	Actual fee last year (£)
Audit of accounts ²	229,562	229,562
Performance audit work ³	94,084	94,084
Llwydcoed Joint Committee	2,043	2,043
RCT Welsh Church Act	6,340	6,340
Total fee	332,029	332,029
Grant certification work ⁴	52,000-57,000	61,176

34 Planning will be ongoing, and changes to my programme of audit work, and therefore my fee, may be required if any key new risks emerge. I shall make no changes without first discussing them with [\[audited body\]](#).

35 Further information on my [fee scales and fee setting](#) can be found on our website.

Audit team

36 The main members of my team, together with their contact details, are summarised in **Exhibit 5**.

¹ Notes: The fees shown in this document are exclusive of VAT, which is not charged to you.

² Payable November 2020 to October 2021.

³ Payable April 2021 to March 2022. We are in the process of completing our 2021-21 performance audit work so the actual fee may differ when the work is complete.

⁴ Payable as work is undertaken.

Exhibit 5: my audit team

This table lists the members of the local audit team and their contact details.

Name	Role	Contact number	E-mail address
Huw Rees	Engagement Director	02920320707	huw.rees@audit.wales
Richard Harries	Director with responsibility for financial audit work	02920320636	richard.harries@audit.wales
Mike Jones	Audit Manager (Financial Audit)	02920320649	mike.jones@audit.wales
Sara-Jane Byrne	Audit Manager (Performance Audit)	07786111385	sara-jane.byrne@audit.wales
Carwyn Rees	Audit Lead (Financial Audit)	02920829375	carwyn.rees@audit.wales

Timetable

- 37 The key milestones for the work set out in this plan are shown in **Exhibit 6**. As highlighted earlier, there may be a need to revise the timetable in light of developments with COVID-19.
- 38 The Public Audit (Wales) Act 2004 provides electors with the right to ask questions and to make objections to the Authority's accounts to the Auditor General. The rights to ask questions and make objections at audit are linked to electors' rights to inspect the accounts that are also set out in the 2004 Act. The current COVID restrictions may impose restrictions on the Authority's ability to facilitate the inspection of accounts. Therefore, we have not yet set a date for the exercise of electors' rights and will continue to monitor the situation before confirming a date with you. We anticipate that we will be in a position to agree a date with you in late May 2021.

Exhibit 6: Audit timetable

Planned output	Work undertaken	Report finalised
2021 Audit Plan	January to February 2021	April 2021
Audit of Financial statements work: <ul style="list-style-type: none"> • Audit of Financial Statements Report • Opinion on Financial Statements 	February to July 2021	September 2021
Llwydcoed Limited Assurance report	July to August 2021	September 2021
Performance audit work: <ul style="list-style-type: none"> • Well-being of Future Generations • Assurance and risk assessment • Local work (to be determined, but may include a project relating to partnership working around the Cwm Taf Morgannwg Health Board footprint) • Thematic work - Springing Forward – Examining the building blocks for a sustainable future 	Timescales for individual projects will be discussed with you and detailed within the specific project briefings produced for each study.	
Annual audit summary	January to October 2021	November 2021

Planned output	Work undertaken	Report finalised
Grants certification work <ul style="list-style-type: none"> Housing Benefit Non-Domestic rates List other schemes 	Autumn 2021	December 2021
Other financial audit work <ul style="list-style-type: none"> Welsh Church Act 	September to December 2021	December 2021
Annual Audit Summary	N/A	December 2021
2022 Audit Plan	January to February 2022	March 2022

- 39 I can confirm that my team members are all independent of Rhondda Cynon Taf County Borough Council and your officers. In addition, I am not aware of any potential conflicts of interest that I need to bring to your attention.



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telephone calls in Welsh and English.
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galwadau ffôn yn Gymraeg a Saesneg.

2021 Audit Plan – Rhondda Cynon Taf Pension Fund

Audit year: 2020-21

Date issued: April 2021

Document reference: 2375A2021-22

This document has been prepared as part of work performed in accordance with statutory functions.

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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.

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2021 Audit Plan

Summary

- 1 This document sets out the work I plan to undertake during 2021 to discharge my statutory responsibilities as your external auditor and to fulfil my obligations under the Code of Audit Practice to examine and certify whether Rhondda Cynon Taf Pension Fund's (the Pension Fund) accounting statements are 'true and fair'.
- 2 The purpose of this plan is to set out my proposed work, when it will be undertaken, how much it will cost and who will undertake it.
- 3 There have been no limitations imposed on me in planning the scope of this audit.

Impact of COVID-19

- 4 The COVID-19 pandemic continues to have a significant impact across the United Kingdom and on the work of public sector organisations. As in 2020, it is likely to significantly impact on the preparation of the 2020-21 accounts and my financial audit and performance audit work.
- 5 Recent developments in relation to a vaccine programme indicate that the Welsh Government's restrictions on movement and anticipated sickness absence levels are expected to ease through 2021. However, I recognise that there remains significant uncertainty and I understand that many local authorities may not be able to prepare accounts in line with the timetable set out in the Accounts and Audit (Wales) Regulations 2014. As well as the delivery of my statutory responsibilities as the Auditor General, my priority is to ensure the health, safety and wellbeing of Audit Wales staff, their families and those of our partners elsewhere in the public service at this incredibly challenging time.
- 6 Audit Wales staff will continue to work pragmatically to deliver the audit work set out in this plan. In response to the government advice and subsequent restrictions, we will continue to work remotely, building on the arrangements made in 2020, until such time that it is safe to resume on-site activities. I remain committed to ensuring that the work of Audit Wales staff will not impede the vital activities that public bodies need to do to respond to ongoing challenges presented by the COVID-19 pandemic.
- 7 Consequently, while this audit plan sets out an initial timetable for the completion of my audit work, the ongoing uncertainties around the impact of COVID-19 on the sector mean that some timings may need to be revisited. My audit team will discuss any amendments required to the proposed timetable with you as the 2021 position becomes clearer.

Audit of pension fund accounts

- 8 The audit work I undertake to fulfil my responsibilities responds to my assessment of risks. This understanding allows us to develop an audit approach which focuses on addressing specific risks whilst providing assurance for the Pension Fund accounts as a whole.
- 9 I do not seek to obtain absolute assurance on the truth and fairness of the financial statements and related notes but adopt a concept of materiality. My aim is to identify material misstatements, that is, those that might result in a reader of the accounts being misled. The levels at which I judge such misstatements to be material will be reported to those charged with governance (Rhondda Cynon Taf Council, as administering authority of the Pension Fund) prior to completion of the audit.
- 10 Any misstatements below a trivial level (set at 5% of materiality) I judge as not requiring consideration by those charged with governance and therefore will not report them.
- 11 I will also report by exception on a number of matters which are set out in more detail in our [Statement of Responsibilities](#), along with further information about my work.

Financial audit risks

- 12 The following table sets out the significant risks I have identified for the audit of the Pension Fund accounts.

Exhibit 1: financial audit risks

This table summarises the key financial audit risks identified at the planning stage of the audit.

Audit risk	Proposed audit response
Significant risks	
The risk of management override of controls is present in all entities. Due to the unpredictable way in which such override could occur, it is viewed as a significant risk [ISA 240.31-33].	<p>My audit team will:</p> <ul style="list-style-type: none">• test the appropriateness of journal entries and other adjustments made in preparing the financial statements;• review accounting estimates for biases; and

Audit risk	Proposed audit response
	<ul style="list-style-type: none"> • evaluate the rationale for any significant transactions outside the normal course of business.
Other areas of audit attention	
<p>Wales Pension Partnership</p> <p>The eight pension funds in Wales have created an 'all-Wales' pooled investment vehicle which will be overseen and reported on by a joint governance committee the Wales Pension Partnership.</p> <p>RCT Pension Fund has transferred approximately £560 million into the UK Credit sub-fund during the year.</p> <p>There is a risk that these investment fund balances will not be adequately disclosed in the 2020-21 financial statements.</p>	<p>My team will work with the auditors of the joint governance committee to obtain the assurances needed on the valuation of the funds transferred into the Wales Pension Partnership arrangements.</p>
<p>Other Investment Movements</p> <p>The Pension Fund has transferred the management of its UK gilt investments from BMOgam to BlackRock during the year. The value of these investments is approximately £405 million.</p> <p>There is a risk that these investment fund balances will not be adequately disclosed in the 2020-21 financial statements.</p>	<p>My team will review the information available for the transfer, including third party confirmations of investment valuations, to ensure that it is appropriately disclosed in the financial statements.</p>
<p>Impact of COVID-19</p> <p>The COVID-19 national emergency continues and the pressures on staff resource and of remote working may impact on the preparation, audit and publication of accounts. There is a risk that the quality of the accounts and supporting working papers, eg around</p>	<p>We will discuss your closedown process and quality monitoring arrangements with the accounts preparation team and make arrangements to monitor the accounts preparation process. We will help to identify areas where there may be gaps in arrangements.</p>

Audit risk	Proposed audit response
estimates and valuations, may be compromised leading to an increased incidence of errors. Quality monitoring arrangements may be compromised due to timing issues and/or resource availability.	

Statutory audit functions

- 13 In addition to the audit of the accounts, I have statutory responsibilities to receive questions and objections to the accounts from local electors. These responsibilities are set out in the Public Audit (Wales) Act 2004:
- Section 30 Inspection of documents and questions at audit; and
 - Section 31 Right to make objections at audit.
- 14 As this work is reactive, I have not included an estimated fee in **Exhibit 2** below. If I do receive questions or objections, I will discuss potential audit fees at the time.

Fee, audit team and timetable

- 15 My fees and planned timescales for completion of the audit are based on the following assumptions:
- the financial statements are provided in accordance with a timescale to be agreed, taking into account the impact of COVID-19, to the quality expected and have been subject to a robust quality assurance review;
 - information provided to support the financial statements is in accordance with the agreed audit deliverables document;
 - appropriate accommodation and facilities are provided to enable my audit team to deliver the audit in an efficient manner;
 - all appropriate officials will be available during the audit;
 - you have all the necessary controls and checks in place to enable the Responsible Financial Officer to provide all the assurances that I require in the Letter of Representation addressed to me;
 - Internal Audit's planned programme of work is complete and management has responded to issues that may have affected the financial statements; and
 - all information and assurances required from third parties can be obtained.

Fee

- 16 Your estimated fee for 2021 is set out in **Exhibit 2**. This is the same as your actual 2020 fee.

Exhibit 2: audit fee

This table sets out the proposed audit fee for 2021, by area of audit work, alongside the actual audit fee for last year.

Audit area	Proposed fee (£) ¹	Actual fee last year (£)
Audit of pension fund accounts ²	£39,385	£39,385

- 17 Planning will be ongoing, and changes to my programme of audit work, and therefore my fee, may be required if any key new risks emerge. I shall make no changes without first discussing them with the Director of Finance and Digital Services.
- 18 Further information on my [fee scales and fee setting](#) can be found on our website.

Audit team

- 19 The main members of my team, together with their contact details, are summarised in **Exhibit 3**.

Exhibit 3: my audit team

This table lists the members of the local audit team and their contact details.

Name	Role	Contact number	E-mail address
Richard Harries	Engagement Lead	02920 320636	<u>richard.harries@audit.wales</u>
Mike Jones	Audit Manager	02920 320649	<u>mike.jones@audit.wales</u>

¹ Notes: The fees shown in this document are exclusive of VAT, which is not charged to you.

² Payable November 2020 to October 2021.

Name	Role	Contact number	E-mail address
Anwen Worthy	Audit Lead	02920 320629	anwen.worthy@audit.wales

Timetable

- 20 The key milestones for the work set out in this plan are shown in **Exhibit 4**. As highlighted earlier, there may be a need to revise the timetable in light of developments with COVID-19.

Exhibit 4: Audit timetable

Planned output	Work undertaken	Report finalised
2021 Audit Plan	March & April 2021	April 2021
Audit of pension fund accounts: <ul style="list-style-type: none"> • Audit of Financial Statements Report • Opinion on Financial Statements 	May & September 2021	October 2021
2022 Audit Plan	January & February 2022	March 2022

- 21 I can confirm that my team members are all independent of the Pension Fund and your officers. In addition, I am not aware of any potential conflicts of interest that I need to bring to your attention.



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RHONDDA CYNON TAF COUNTY BOROUGH COUNCIL

MUNICIPAL YEAR 2020/21

AUDIT COMMITTEE 26th April 2021	AGENDA ITEM NO. 5
REPORT OF THE DIRECTOR OF FINANCE & DIGITAL SERVICES	FINALISED AUDIT ASSIGNMENTS

Author: Mark Thomas (Head of Regional Internal Audit Service) & Lisa Cumpston (Group Audit Manager)

1. PURPOSE OF THE REPORT

- 1.1 This report provides Members with a summary of audit assignments completed between 10th March 2021 and 13th April 2021.

2. RECOMMENDATIONS

It is recommended that Members:

- 2.1 Seek clarity and explanation where there are areas of concern.
- 2.2 Identify further action to be taken where deemed necessary.

3. REASON FOR RECOMMENDATIONS

- 3.1 To help ensure that Audit Committee discharges its responsibilities in respect of reviewing the overall control environment in place across the Council.

4. BACKGROUND

- 4.1 The Audit Committee Terms of Reference (Point C) requires it to 'Review, scrutinise and issue reports and recommendations on the appropriateness of the Authority's risk management, internal control and corporate governance arrangements, and providing the opportunity for direct discussion with the auditor(s) on these'.

- 4.2 In line with this requirement **Appendix 1** provides a summary of the audit assignment finalised between 10th March 2021 and 13th April 2021. Members will note that the summary provides: the Introduction, Scope & Objectives and Auditor's stated opinion.
- 4.3 To help ensure Audit Committee effectively discharges the responsibility as set out in its Terms of Reference (and replicated at point 4.1 above), Members may wish to consider the principles noted below in addition to their own lines of enquiry:
- Are the conclusions made by Internal Audit reasonable / backed up by the findings reported?
 - Are the recommendations made by Internal Audit likely to support the necessary improvement in internal control?
- 4.4 Members will note that 1 audit assignment has been finalised in the period and is set out in Table 1 below. A further 7 audit assignments are currently at draft report stage with an additional 7 in progress. The outcomes of these audit assignments will be reported to a future Audit Committee once they have been finalised.

Table 1 – finalised audit assignments

WHOLE AUTHORITY ARRANGEMENTS

- Refunds & Reimbursements

5. EQUALITY AND DIVERSITY IMPLICATIONS

- 5.1 There are no equality and diversity implications as a result of the recommendations set out in the report.

6. CONSULTATION

- 6.1 There are no consultation implications as a result of the recommendations set out in the report.

7. FINANCIAL IMPLICATION(S)

- 7.1 There are no financial implications as a result of the recommendations set out in the report.

8. LEGAL IMPLICATIONS OR LEGISLATION CONSIDERED

- 8.1 The provision of regular information in respect of the Council's Internal Audit Service supports the Council in demonstrating compliance with the Accounts and Audit (Wales) (Amendment) Regulations 2018.
- 8.2 Regulation 7 (Internal Audit) of Part 3 of the 2018 Regulations directs that: "*A relevant body must maintain an adequate and effective system of internal audit of its accounting records and of its system of internal control.*"

9. LINKS TO CORPORATE AND NATIONAL PRIORITIES AND THE WELL-BEING OF FUTURE GENERATIONS ACT

THE COUNCIL'S CORPORATE PLAN PRIORITIES

- 9.1 The work of Internal Audit aims to support the delivery of the priorities contained within the Council's Corporate Plan 2020-2024 'Making a Difference', in particular 'Living Within Our Means' through ensuring that appropriate internal controls are in place to effectively manage resources.

WELL-BEING OF FUTURE GENERATIONS ACT

- 9.2 The Sustainable Development Principles, in particular Prevention, can be applied to the systematic reviews undertaken in order to provide assurance that risks to the achievement of objectives are being managed.

10. CONCLUSION

- 10.1 The regular provision of all summarised audit assignments to Audit Committee throughout the year is aimed at assisting Members in evaluating the effectiveness of Internal Audit work across all Council systems and services.
- 10.2 In doing so, it informs Members knowledge of the overall control environment of the Council.

Other Information:-

Relevant Scrutiny Committee

Not applicable.

Contact Officer – Mark Thomas



LOCAL GOVERNMENT ACT 1972

AS AMENDED BY

THE LOCAL GOVERNMENT (ACCESS TO INFORMATION) ACT 1985

RHONDDA CYNON TAF COUNTY BOROUGH COUNCIL

AUDIT COMMITTEE

26th April 2021

FINALISED AUDIT ASSIGNMENTS

REPORT OF THE DIRECTOR OF FINANCE & DIGITAL SERVICES

Author: Mark Thomas (Head of Regional Internal Audit Service) & Lisa Cumpston
(Group Audit Manager)

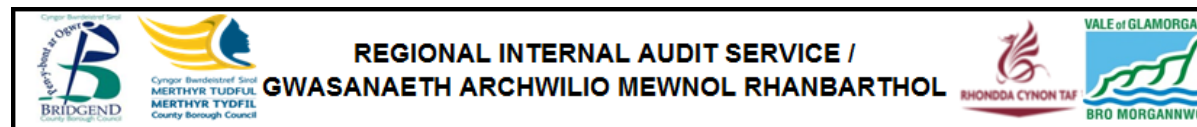
Item: 5

Background Papers

None.

Officer to contact: Mark Thomas

Appendix 1 - Summary of audit assignments completed between 10th March 2021 and 13th April 2021



WHOLE AUTHORITY ARRANGEMENTS

AUDIT NAME: REFUNDS & REIMBURSEMENTS

DATE FINAL REPORT WAS ISSUED: 12/04/2021

INTRODUCTION

The Council receives income from a variety of sources including council tax, business rates, licensing, fees and charges. The Council also receives income from the provision of a wide range of leisure, recreation and social activities which are operated throughout the County Borough at Schools, Leisure Centres, Parks and Theatres etc. with these services being paid for by customers / members of the public.

Urgent decisions were made in March 2020 in relation to how Council services would need to operate in light of the COVID-19 pandemic, and the potential impact on the population and the decisions made by the UK and Welsh Government to minimise its spread.

In response to the pandemic many Council Services were severely disrupted including:

- all Schools were closed for statutory education with effect from 21st March 2020;
- over 3,000 staff across the Council working from home using ICT equipment issued by the Council, as numerous offices and building were closed;
- the closure of all Theatres, Parks and Leisure establishments and many Council services being temporarily suspended as people were asked to stay at home.

The national lockdown resulted in many services, school trips and events being cancelled with subsequent refunds and reimbursements being required where payments had already been made, and a need for these payments to be identified, processed efficiently and returned to customers with clear guidance and processes in place.

SCOPE & OBJECTIVES

In accordance with the Interim Risk Based Internal Audit Plan for the financial year 2020/21 as agreed by Audit Committee, a review of the key controls within the system was undertaken.

Internal Audit testing was undertaken remotely using video conferencing (e.g. Microsoft Teams) and digital solutions as a basis for meetings and sharing documentation.

The primary purpose of the review was to provide management with an opinion on the adequacy and effectiveness of the internal control system in respect of Refunds & Reimbursements.

Three areas were identified by Management as presenting the highest risk in relation to Refunds & Reimbursements, these areas being;

- School Private Funds - payments to parents in respect of cancelled school trips;
- Leisure Services – refunding/cancelling Direct Debits in respect of monthly memberships; and
- Theatres - reimbursements in respect of cancelled events/shows.

The specific objectives of the review are to ensure that:

- Each Service has comprehensive records and are able to identify all individuals who require a reimbursement.
- The most appropriate method of reimbursement is made e.g. card, cash, cheque etc.
- Reimbursements are only made for the appropriate amounts to the appropriate people.
- Evidence of each reimbursement being made and received is available.
- A reconciliation of the refunds/reimbursements is made and independently verified.

AUDIT OPINION

The overall control environment in relation to the processing of Refunds & Reimbursements is considered to be effective.

Internal Audit can confirm that each of the 3 Service areas examined had provided guidance to customers / members of the public in respect of the process for claiming refunds. They had all also introduced appropriate processes to allow all refunds and reimbursements to be issued in a timely manner.

Education & Inclusion Services – Schools

Joint guidance was issued to all Schools in May 2020 by the Council's Finance and Insurance Sections to provide support and assistance in respect of the administration of refunds to parents/pupils for school trips that were cancelled due to the pandemic.

This guidance provided clarity that the Council's School Journey insurers had confirmed that they would 'pick up' any shortfall of money that a travel agent could not / would not return to parents as result of a trip being cancelled. Schools must however have demonstrated that an attempt to obtain a full refund had been made, and the travel company challenged. This evidence would then be provided to the Council's Insurance Section when submitting a claim to the insurers.

Following the issue of this guidance to all Schools, no issues or concerns have been raised by Schools or parents in relation to obtaining refunds.

Community & Children's Services – Leisure Services

Many Leisure for Life members choose to pay by direct debit or online for their membership. All memberships were temporarily frozen as a result of the pandemic and bookings transferred wherever possible. Customers were kept updated by regular Customer Updates using the Leisure for Life App, and where members specifically asked for a refund as a result of bookings made in advance or an annual membership fee, these were processed by the Leisure Services administrative staff and payments made via the Council's Creditors function. Card refunds were also provided (if this was the original payment method), and these were processed at the individual facility in respect of where the booking was made. It was also identified that pro-rata refunds were also made where reimbursements were requested in the middle of an existing contract.

Discussions with the Leisure Operations Manager confirmed that no issues have been identified in relation to refunds and reimbursements to the public, with electronic trails available to support all refunds issued.

Community & Children's Services – Theatres

All Theatres were closed in response to the pandemic and unlike Schools and Leisure establishments which have subsequently opened, will continue to remain closed for the foreseeable future. The Theatre Operations & Development Manager has confirmed that many shows have been re-arranged for 2021, with their website and social media pages updated to inform customers.

As staff were unable to access Theatre venues until July 2020 it was not possible to process any refunds to customers prior to this date due to the records being inaccessible. Customers were kept up to date via social media platforms and were advised that refunds would be issued at the earliest opportunity.

Where original payments were made by card, refunds were processed back to the originating card, and where cash payments have been made, cheque payments (processed via the Council's Creditors system), have been issued to the customer. Any postage or additional online payment fees incurred by customers have also been refunded. At the end of July, £14k had been refunded to customers due to the cancellation of shows/events.

Both Leisure Services and Theatres have Terms & Conditions in respect of customers obtaining refunds under specific circumstances and how to obtain them. However, in light of a potential future wave and the decisions made by the UK and Welsh Government to minimise the spread of COVID-19, it is possible that there will be occasions where customers are required to self-isolate for a period of time and need to cancel events/activities that have been booked. Management may wish to consider a protocol for such occasions, to allow them to promptly react to the situation as it arises, and deal with it in a timely manner.

As many Council establishments remained closed at the time of undertaking this fieldwork, it is not possible to eliminate all risk of failure to comply with the guidance issues in respect of refunds and reimbursements, nor provide absolute assurance of every transaction. However, no issues have been identified in relation to the issue of refunds and reimbursements in the 3 sample areas based on the testing undertaken and control environment examined.

There are no findings or recommendations contained in this report.

Tudalen wag



RHONDDA CYNON TAF COUNTY BOROUGH COUNCIL

MUNICIPAL YEAR 2020/21

AUDIT COMMITTEE 26th April 2021	AGENDA ITEM NO. 6
REPORT OF THE CHIEF EXECUTIVE	WHISTLEBLOWING POLICY & PROCEDURE AND WHISTLEBLOWING ANNUAL REPORT 2020/21

Author: Peter Cushion (Head of Employee Relations)

(01443) 444503

1. PURPOSE OF THE REPORT

- 1.1 The purpose of this report is to present an updated Whistleblowing Policy & Procedure and Whistleblowing Annual Report 2020/21 in accordance with the Prescribed Persons (Reports on Disclosures of Information) Regulation 2017 (the '2017 Regulation').

2. RECOMMENDATIONS

It is recommended that Members:

- 2.1 Review and if appropriate approve the proposed update to the Council's Whistleblowing Policy & Procedure (Appendix 1) and instruct the Director of Human Resources to publish and raise awareness of the updated document.
- 2.2 Review and if appropriate approve the Whistleblowing Annual Report 2020/21 (Appendix 2) in line with the requirements placed upon the Council by the 2017 Regulation.
- 2.3 Consider whether any other changes or improvements to the current whistleblowing arrangements are required.

3. REASONS FOR THE RECOMMENDATIONS

- 3.1 To ensure the Council's Whistleblowing Policy & Procedure continues to be fit for purpose and to provide Audit Committee with a copy of the Council's Whistleblowing Annual Report in accordance with its Terms of Reference to demonstrate compliance with the Prescribed Persons (Reports on Disclosures of Information) Regulation 2017

4. THE COUNCIL'S WHISTLEBLOWING POLICY

- 4.1 A copy of the Council's Whistleblowing Policy & Procedure was reported to the Council's Audit Committee at its meeting held on the [31st October 2016](#). The Policy is reviewed regularly at an operational level and changes made since 2016 have been of a housekeeping nature (job titles of Officers for example).
- 4.2 The purpose of the Policy is to provide a means by which complaints of malpractice or wrongdoing can be raised by those who feel that other avenues for raising such issues are inappropriate. The Policy confirms that so far as possible, those raising concerns under the Policy will be treated confidentially.
- 4.3 At the 20th July 2020 Audit Committee, Members agreed for a complete review of the Policy to be undertaken and the outcome reported to Audit Committee during 2020/21. Since this time, a review of the document has been undertaken and concluded that the document is fit for purpose subject to the inclusion of the following proposed update at Section 5.1:
- *Any allegation made that could be deemed as an offence of a criminal nature (e.g. using a phone whilst driving), may be forwarded to the police for a decision on whether any further action may be taken.*
- 4.4 Subject to Audit Committee's consideration and, if deemed appropriate, approval of the proposed revision (as per paragraph 4.3), an updated Whistleblowing Policy & Procedure will be published on the Council's website and awareness raising undertaken across Council Services. An updated draft Whistleblowing Policy and Procedure is included as Appendix 1.
- 4.5 For Members information, the Whistleblowing Policy & Procedure will be kept under on-going review and where further updates are proposed, these will be reported to Audit committee for consideration / approval.

5. WHISTLEBLOWING ANNUAL REPORT 2020/21

- 5.1 The Terms of Reference for Audit Committee state:

As a key element of new arrangements for corporate governance, designed to ensure openness, integrity and accountability, the [Audit] Committee will assist the Authority in discharging its responsibility for ensuring financial probity, without taking any action which might prejudice it. The Committee will [specifically in relation to overseeing a culture of zero tolerance towards serious wrongdoings]:-

(C) Review, scrutinise and issue reports and recommendations on the appropriateness of the Authority's risk management, internal control and

corporate governance arrangements, and providing the opportunity for direct discussion with the auditor(s) on these.

(D) To review the assessment of fraud risks and potential harm to the Council from fraud and corruption and to monitor the counter-fraud strategy, actions and resources.

(T) Promote and review any measures designed to raise the profile of probity within the Authority.

- 5.2 In line with the above Terms of Reference, the Council's Whistleblowing Annual Report 2020/21 is included at Appendix 2 and subject to Audit Committee's consideration and feedback, an approved Whistleblowing Annual Report 2020/21 will be made available on the Council's website.

6. EQUALITY AND DIVERSITY IMPLICATIONS

- 6.1 There are no equality and diversity implications as a result of the recommendations set out in the report

7. CONSULTATION

- 7.1 There are no consultation implications as a result of the recommendations set out in the report.

8. FINANCIAL IMPLICATION(S)

- 8.1 There are no financial implications as a result of the recommendations set out in the report.

9. LEGAL IMPLICATIONS OR LEGISLATION CONSIDERED

- 9.1 The Prescribed Persons (Reports on Disclosures of Information) Regulation 2017 (the '2017 Regulation') came into effect on the 1st April 2017 and requires specified employers (known as relevant prescribed persons) to report annually on the whistleblowing arrangements in place.
- 9.2 The 2017 Regulation also requires prescribed persons to include in annual reports information on the number of disclosures made and states that the annual report be published on the employer's website or by other means appropriate for bringing the report to the attention of the public.
- 9.3 A copy of the 2017 Regulation is provided at the following link:

http://www.legislation.gov.uk/ukxi/2017/507/pdfs/ukxi_20170507_en.pdf

10. LINKS TO CORPORATE AND NATIONAL PRIORITIES AND THE WELL-BEING OF FUTURE GENERATIONS ACT

THE COUNCIL'S CORPORATE PLAN PRIORITIES

- 10.1 The work in relation to probity aims to support the delivery of the priorities contained within the Council's Corporate Plan 2020-24 "Making a Difference", in particular 'Living Within Our Means' through ensuring that appropriate internal controls are in place to effectively manage resources.

WELL-BEING OF FUTURE GENERATIONS ACT

- 10.2 The Sustainable Development Principles, in particular Prevention, can be applied to the arrangements in place to manage risks associated with potential misappropriation.

11. CONCLUSION

- 11.1 The Council's Whistleblowing Policy & Procedure has been reviewed and updated in line with the recommendation agreed by Audit Committee in July 2020, to ensure it continues to be fit for purpose.
- 11.2 A Whistleblowing Annual Report 2020/21 has been prepared in accordance with the responsibilities placed upon the Council by the 2017 Regulation. The Annual Report provides an overview of the arrangements in place for 2020/21 and also summarises the reported instances received, whilst protecting the confidentiality of the whistleblowers.
- 11.3 Overall, the Annual Report concludes that '*the Council's whistleblowing arrangements are appropriate*'.



LOCAL GOVERNMENT ACT, 1972

AS AMENDED BY

THE ACCESS TO INFORMATION ACT, 1985

RHONDDA CYNON TAF COUNTY BOROUGH COUNCIL

AUDIT COMMITTEE

26th April 2021

**WHISTLEBLOWING POLICY & PROCEDURE AND WHISTLEBLOWING ANNUAL
REPORT 2020/21**

REPORT OF THE CHIEF EXECUTIVE

Author: Peter Cushion (Head of Employee Relations)

Background Papers

None.

Officer to contact: Richard Evans



Appendix 1 – Whistleblowing Policy and Procedure

APPENDIX 1

Version	EN1
Last Revision Date	March 2021



Whistleblowing Policy and Procedure/ Polisi a Gweithdrefn Chwythu'r Chwiban

This document is available in Welsh, please see Polisi a Gweithdrefn Chwythu'r Chwiban

DOCUMENT CONTROL	
POLICY NAME	Whistleblowing Policy and Procedure/Polisi a Gweithdrefn Chwythu'r Chiwban
Department	Human Resources
Telephone Number	01443 444502 01443 444503
Initial Policy Launch Date	April 1999
Reviewing Officer	Policy Review Group
Review Date	March 2021
Date of Equality Impact Assessment	September 2016
REVISION HISTORY	
Date	Revised By
March 2009	Alison Cade, Peter Cushion, Richard Evans
July 2010	Alison Cade, Peter Cushion, Richard Evans
May 2012 (no changes)	Alison Cade, Peter Cushion, Richard Evans
May 2014	Alison Cade, Peter Cushion, Richard Evans
September 2016	Policy Review Group
March 2017	Policy Review Team
March 2021	Peter Cushion
DOCUMENT APPROVAL	
This document has received approval from:	Date of Approval
HR Senior Management Team	N/A
Corporate Management Team	N/A
Cabinet	N/A



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2. Aims and Scope of this Policy and Procedure	2
3. Protected Disclosure & Confidentiality	2
4. Procedure for Blowing the Whistle	3
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1. INTRODUCTION

- 1.1 Workers are often the first to realise that there may be something seriously wrong within the Council. However, they may not express their concerns because they feel that speaking up would be disloyal to their colleagues or to the Council. They may also fear harassment or victimisation. In these circumstances, it may appear to be easier to ignore the concern rather than report what may just be a suspicion of malpractice.
- 1.2 For the purpose of this Policy and Procedure, 'workers' refers to all those that deliver services on behalf of the Council and also those organisations that provide services to the Council – i.e. Employees, Contractors and Suppliers.
- 1.3 The Council is committed to achieving the highest possible standards of service. In line with that commitment, workers with serious concerns about any aspect of the Council's work are encouraged to come forward and voice those concerns. It is recognised that certain cases will have to proceed on a confidential basis and the Council encourages workers to participate without fear of reprisals.
- 1.4 If workers bring information about a wrongdoing to the attention of the Council, they are protected in certain circumstances under the Public Interest Disclosure Act 1998. This is commonly referred to as 'blowing the whistle'. The law that protects whistle-blowers is for the public interest, so people can speak out if they find malpractice in an organisation. Blowing the whistle is more formally known as 'making a disclosure in the public interest'.
- 1.5 Under the Public Interest Disclosure Act 1998, it is unlawful for an employer to take action against a worker or treat them unfairly for having made a 'protected disclosure' of information. If a whistle-blower is deemed to be treated in this way, the legal remedies under the Human Rights Act may be available to them.
- 1.6 Detailed information on what is classed as a protected disclosure is contained in section 3 of this document.
- 1.7 This Whistleblowing Policy and Procedure has been produced to encourage and enable workers to raise serious concerns within the Council rather than overlooking a problem.
- 1.8 The Director of Human Resources has overall responsibility for the maintenance and operation of this policy. The Council will maintain a record of cases, and their outcomes for reporting purposes.

2. AIMS AND SCOPE OF THIS POLICY AND PROCEDURE

- 2.1 This policy sets out the procedure for workers to 'blow the whistle'. It explains how a worker can take matters further if they are dissatisfied with the Council's response and also reassures workers that they will be protected from reprisals or victimisation for Whistleblowing.
- 2.2 This Whistleblowing Policy and Procedure is intended to cover serious wrongdoings, such as:
- unlawful, corrupt or irregular use of public money or resources,
 - conduct that poses a serious risk to public health, safety, the environment or the maintenance of the law,
 - any criminal offence,
 - gross negligence or mismanagement by public officials.
- 2.3 If the matter does not fit into one of the above categories, then employees will be aware that there is an existing procedure in place to enable a grievance to be lodged relating to their own employment.

3. PROTECTED DISCLOSURE & CONFIDENTIALITY

- 3.1 The purpose of Protected Disclosures is to encourage people to report serious wrongdoing in their workplace by providing protection for employees who want to 'blow the whistle'.

Whistleblowing and providing your details:

- 3.2 The best way to raise a concern via the Council's Whistleblowing arrangements is to provide as much information as possible. You will be required to provide contact details in the event that an investigating officer may have further questions to ask and specify whether you would wish all communication to be made in Welsh or English.
- 3.3 A worker can raise a concern confidentially and give their personal details, on the condition that it is not revealed without their consent. The Council will always endeavour to ensure the confidentiality of a worker however; in rare circumstances this cannot be guaranteed, in which case the worker will be notified. The Council recognises that the decision to report a concern can be a difficult one to make, not least because of the fear of reprisal from those who may be responsible for malpractice. The Council will not tolerate harassment or victimisation and will take action to protect staff when they raise a concern.

- 3.4 Any cases of harassment will be dealt with in accordance with the Council's 'dignity at work' procedure for employees. However, it does not mean that if a worker is already the subject of disciplinary or redundancy procedures, that those procedures will be halted as a result of their Whistleblowing.
- 3.5 To make a protected disclosure, the whistleblower must be identified as a 'worker' of the Council. A 'worker' includes current and former employees, volunteers, contractors and suppliers.
- 3.6 The disclosure will be protected if:
- the information is about serious wrong doing in or by the workplace,
 - the whistleblower reasonably believes the information is true or likely to be true,
 - the whistleblower wants the serious wrongdoing to be investigated
- 3.7 The disclosure will not be protected if:
- the whistleblower knows the allegations are not true,
 - the whistleblower acts in 'bad faith',
 - the information disclosed is protected by legal professional privilege.

Whistleblowers who wish to remain anonymous

- 3.8 A worker can raise a concern anonymously with a preference not to give their personal details. Anonymous information will still be assessed and is just as important to the Council, however workers should be made aware that the ability to carry out a full and thorough investigation may be limited if the worker cannot be contacted to be asked any follow up questions.
- 3.9 When assessing an anonymous concern, the Council will consider the seriousness and credibility of the concern raised and also the likelihood of substantiating the allegation based upon the information provided.

4. PROCEDURE FOR BLOWING THE WHISTLE

- 4.1 Initially, workers should raise their concern with their immediate line manager/Head of Service/key contact within the Council, who will be able to determine whether they can deal with the concern or if it requires escalation.

- 4.2 This can depend on the seriousness and sensitivity of the issues involved and who is thought to be involved in the matter.
- 4.3 Managers who receive a concern from an individual must treat that information as potentially serious and report it to their relevant Head of Service.
- 4.4 The matter raised must be kept in confidence and not disclosed to any other party unless instructed to do so.
- 4.5 In some instances the direct contacts may be the individuals where concerns relate. In which case, the officers listed below should be contacted:
- i) In respect of any matters involving actual or potential unlawful conduct, maladministration or contravention of the law:
Andy Wilkins - Director of Legal Services Email:
Andrew.S.Wilkins@rctcbc.gov.uk
 - ii) In respect of any potential irregularity affecting any financial or other resources of the Council:
Barrie Davies - Director for Finance & Digital Services Email:
Barrie.Davies@rctcbc.gov.uk
 - iii) In respect of any other service related issue or an employment matter:
Richard Evans - Director of Human Resources Email:
Richard.J.Evans@rctcbc.gov.uk
- 4.6 If workers are unclear as to the appropriate person to approach, they should contact the Director of Human Resources in the first instance who will give advice and guidance in respect of how to (potentially) blow the whistle.
- 4.7 The Council encourages concerns to be raised in writing via the 'Report it' section of the Council's Website. Individuals should include as much information as possible such as relevant dates, incidents and witnesses. If access to the Internet is not possible then letters can be sent to the Officers noted above. If employees do not feel able to put their concerns in writing, via the "Report It" mechanism or in a letter, then they can telephone any of the Officers as stated above or contact their Local Councillor. Employees may invite their trade union to raise the matter on their behalf.
- 4.8 The earlier an individual expresses a concern, the easier it is to take appropriate action. Although workers are not expected to prove the truth of

an allegation, they will need to demonstrate that they reasonably believe the information is true or likely to be true, in respect of their concern.

- 4.9 In order to ensure the integrity of any potential investigation, initial enquiries will be made to decide whether an investigation is appropriate.
- 4.10 Concerns or allegations that fall within the scope of specific procedures (for example, child protection or discrimination issues) will normally be referred for consideration under those procedures. Following the reporting of a concern which is not anonymous, the investigating officer will inform the 'whistleblower' that their concern is being investigated and explain the process that will be followed.
- 4.11 If a fact finding meeting is required, the 'whistleblower' will have the right to be accompanied by a Trade Union representative or work colleague (if they are an employee). It will be up to the 'whistleblower' to make the necessary arrangements and to specify whether they would wish the meeting to be conducted through the medium of Welsh or English.
- 4.12 The Council will take steps to minimise any difficulties that the 'whistleblower' may experience as a result of raising a concern. For instance, if the 'whistleblower' is required to give evidence in criminal or disciplinary proceedings, the Council will advise on the procedure. The Council accepts that the 'whistleblower' needs to be assured that the matter has been properly addressed. Thus, subject to legal constraints, the 'whistleblower' will receive information about the progress of the investigation if specifically required and/or requested to do so. This will be provided in writing by the investigating officer.

5. RESPONSE OF THE COUNCIL

- 5.1 The action taken by the Council will depend on the nature of the concern. Outcomes could include:
- Refer the matter to the Police - any allegation made which could be deemed as an offence of a criminal nature (e.g. using a phone whilst driving) may be forwarded to the police for a decision on whether any further action will be taken.
 - Refer the matter to the External Auditor (Audit Wales),
 - Request that the matter be the subject of an independent inquiry.

6. FURTHER ACTION OUTSIDE THE POLICY

6.1 This policy is intended to provide workers with an avenue to raise concerns within the Council. Should a worker remain unsatisfied following this, and if they feel it is right to pursue the matter externally, then the following contact points are available:

- i) Council Members (if staff live within the Council boundaries),
- ii) The External Auditor (Audit Wales). Audit Wales can be contacted on telephone number 01443 680349
- iii) relevant professional bodies or regulatory organisations e.g. Inland Revenue or Health & Safety Executive,
- iv) Police,
- v) Public Concern at Work
- vi) ACAS

6.2 If a worker decides to take the matter outside the Council, then they will need to ensure that they do not disclose any confidential information, unless they have evidence to corroborate their allegation.



Appendix A – THE WORKERS ‘DO’S AND DON’TS’

If you suspect potential:

- fraud, corruption and/or a criminal act
- a failure to comply with a legal obligation,
- a miscarriage of justice,
- danger to health & safety,
- damage to the environment
- any attempt to cover up these acts in any area of Council activity.

DO

1. Make an immediate note of your concerns.

Note all relevant details, such as what was said in telephone or other conversations, the date, time and the names of any parties involved.

2. Deal with the matter promptly.

Any delay may cause the Council to suffer further financial loss.

3. Blow the Whistle

- Report your suspicions to the appropriate person.
- You can do this using the 'Report It' feature on the Council's Intranet / Internet website under A-Z of services "W".

Alternatively,

- Convey your concern to your Line Manager/Head of Service/key contact within the Council (if you are a Supplier or Contractor)
- By letter or telephone to the appropriate Officer listed under Section 4 of the Whistleblowing Policy & Procedure.

4. Remember that if you are an employee, the Council will protect you from harassment and potential victimisation from within.

5. Further support can be obtained from the Occupational Health Unit (01443) 494003 if required.

DON'T

1. Do nothing.

2. Be afraid of raising your concerns.

- You will not suffer any recrimination as a result of voicing a reasonably held suspicion. The Council will treat any matter you raise sensitively **and in confidence**.

3. Approach or accuse any individuals directly.

4. Try to investigate the matter yourself.

- There are special rules surrounding the gathering of evidence for use in criminal cases. Any attempt to gather evidence by people who are unfamiliar with these rules may destroy the case.

5. Convey your suspicions to anyone other than those with the proper authority.





Appendix 2 – Whistleblowing Annual Report 2020/21



**RHONDDA CYNON TAF COUNTY BOROUGH
COUNCIL**

**WHISTLEBLOWING ANNUAL REPORT
2020/21**

1. Introduction

- 1.1 Members of staff are often the first to realise that there may be something seriously wrong within the Council. However, they may not express their concerns because they feel that speaking up would be disloyal to their colleagues or to the Council and they may also fear harassment or victimisation. In these circumstances, it may appear to be easier to ignore the concern rather than report it.
- 1.2 For the purpose of the Whistleblowing Policy & Procedure (reported to Audit Committee at the meeting held on [31st October 2016](#)), 'workers' refer to all those that deliver services on behalf of the Council and also those organisations that provide services to the Council i.e. Employees, Contractors and Suppliers.
- 1.3 The Council is committed to achieving the highest possible standards of service. In line with that commitment, workers with serious concerns about any aspect of the Council's work are encouraged to come forward and voice those concerns. The Council encourages workers to participate without fear of reprisals.
- 1.4 The Whistleblowing Policy & Procedure aims to encourage and enable workers to raise serious concerns within the Council rather than overlooking a problem.
- 1.5 The Director of Human Resources has overall responsibility for the maintenance and operation of the Policy and has ensured that a record of all cases reported along with the outcomes has been compiled during 2020/21.

2. Raising an Issue

- 2.1 Initially workers should raise their concern with their immediate Line Manager / Head of Service / key contact within the Council, who will be able to determine whether they can deal with the concern or if it requires escalation. This can depend on the seriousness and sensitivity of the issues involved and who is thought to be involved in the matter.
- 2.2 In some instances the direct contacts may be the individuals where concerns relate, in which case, concerns can be raised in writing via the [Get Involved](#) section of the Council's Website. Individuals should include as much information as possible such as relevant dates, incidents and witnesses. If individuals wish to leave contact details then this is encouraged as quite often the ability to fully investigate necessitates contact to be made by an investigating officer should they have supplementary questions.



- 2.3 The Whistleblowing Policy & Procedure provides guidance in respect of anonymity and keeping the identity of a Whistleblower confidential.

3. What's been done to assess awareness?

- 3.1 The actions the Council has taken to raise awareness of the Whistleblowing Policy and Procedure were highlighted in the 2019/20 Annual Report, and included the Policy being incorporated in both staff and manager induction processes; a payslip insert; posters circulated to service areas to include on notice boards; and on-going fraud awareness updates.

4. Policy Change

- 4.1 At the 20th July 2020 Audit Committee, Members approved the following recommendation, as set out in the 2019/20 Whistleblowing Annual Report, *'The Whistleblowing Policy and Procedure was last reported to and reviewed by Audit Committee at its meeting on 31st October 2016. Although it is noted that the Policy is reviewed regularly at an operational level and changes made since this time have been of a housekeeping nature (e.g. job titles of Officers), in line with the requirement to keep all policies and procedures under on-going review, it is recommended that a complete review of the Policy is undertaken and the outcome(s) reported to Audit Committee during 2020/21 for consideration'*.
- 4.2 In line with this, the Whistleblowing Policy and Procedure has been reviewed and the following update is proposed to be incorporated into the document to provide further clarity on the arrangements in place:
- *Any allegation made that could be deemed as an offence of a criminal nature (e.g. using a phone whilst driving), may be forwarded to the police for a decision on whether any further action will be taken.*
- 4.3 Subject to Audit Committee's consideration of the proposed update (as per paragraph 4.2), an updated Whistleblowing Policy and Procedure will be published on the Council's website and awareness raising undertaken across Council Services.
- 4.4 For Members information, the Whistleblowing Policy and Procedure will be kept under on-going review and where further updates are proposed, these will be reported to Audit Committee for consideration and if deemed appropriate, approval.

5. Whistleblowing activity during 2020/21

- 5.1 A summary of whistleblowing activity completed during 2020/21 is set out in Table 1. Members will note that dates the allegations were received and the investigations completed have been incorporated into Table 1, in line with feedback from Audit Committee as part of Members consideration of the 2019/20 Annual Report.

Table 1 - Whistleblowing Activity 2020/21

Disclosure Summary	Method Disclosure	Action Taken
<u>SCHOOL RELATED</u>		
It was alleged a teacher breached General Data Protection Regulation protocols by leaving personal information in sight in a car. 19 th August 2020	Online submission.	An investigation was undertaken by Human Resources who contacted the Head Teacher and Data Officer of the school, and the files were removed from the car. No personal information was contained in them and no further action was required. 20 th August 2020
It was alleged that a school-based member of staff had been breaking social distancing and lockdown rules. 21 st September 2020	Online submission	Human Resources investigated and a First Warning was issued to the staff member by the School. 12 th October 2020
It was alleged that a school-based member of staff did not follow national Covid rules. 11 th November 2020	Online submission	The Headteacher and Governing Body were fully aware and had taken legal advice beforehand that enabled the staff member to travel. 11 th November 2020
It was alleged that a school-based member of staff had breached lockdown rules at a family member's house. 19 th January 2021	Online submission	The Headeacher investigated and the member of staff maintained that the visit was for childcare purposes only. No further action taken. January 2021

Disclosure Summary	Method Disclosure	Action Taken
<u>NON-SCHOOL RELATED</u>		
It was alleged that a frontline worker delivered and deposited bags of cement on land without the owner's permission. 12 th August 2020	Online submission	Manager investigated and visited the member of the public concerned, who confirmed no RCT logos on van. Trackers of vehicles were checked and no highways vehicles were at the location. Also a check was made of the supply and delivery of cement and no evidence to suggest that this was undertaken by RCT staff. 13 th August 2020
It was alleged that an officer of the Council had breached Covid social distancing rules. 9 th September 2020	Online submission	An investigation was undertaken, which resulted in a management discussion with the officer involved. 10 th September 2020
It was alleged that 2 employees had not reported that they had Covid tests and had also not been self-isolating. Disciplinary investigation was already being undertaken regarding this issue, as the employees had returned to work whilst waiting the results of Covid tests. 23 rd September 2020	Online submission	Human Resources undertook an investigation and Final Written Warnings were issued to both employees. 23 rd December 2020
It was alleged that a Manager was selling second-hand goods via Facebook, with no consideration given to the impact on service users. 6 th November 2020	Online submission	Following an investigation by the relevant Head of Service, it was confirmed that it was one item and therefore no further action was taken. November 2020
It was alleged that members of staff at one Council establishment did not follow Covid rules in respect of social distancing. 4 th November 2020	Online submission	All management and staff were reminded of the Council's guidance and this is now being adhered to. November 2020

Disclosure Summary	Method Disclosure	Action Taken
It was alleged that a member of staff had breached social distancing and lockdown rules. 5 th November 2020	Online submission	Human Resources investigated and a First Warning issued. 9 th November 2020
It was alleged that a frontline worker had used inappropriate language to Council staff regarding other colleagues. 2 nd December 2020	Online submission	The relevant Manager met with the frontline worker, a Management discussion took place and a record kept on the employee's file. Equalities training for all staff in the service area is being arranged 7 th December 2020
It was alleged that a Council van was driving at high speed down the wrong side of a one-way street. 13 th January 2021	Online submission	An investigation was undertaken by management and the worker denied the allegation but confirmed that he had done a 3-point turn in the street. Management reminded the worker of their responsibilities under the Highway Code and no further action was taken. February 2021
It was alleged that frontline workers breached Covid rules by sitting together in the front of a car without wearing masks. 20 th January 2021	Online Submission	An investigation was undertaken by the Manager and the staff were reminded of their responsibilities regarding wearing masks. January 2021
It was alleged that a member of staff had made a homophobic comment to another member of staff. 23 rd January 2021	Online submission	An investigation was undertaken by the relevant Manager; however neither member of staff had any recollection of the alleged comment. No further action taken. February 2021
It was alleged that an RCT employee pursued recovery of a non-work related debt and indicated that information had been obtained from their	Online submission	Human Resources investigated and it was confirmed that no-one of the name alleged was employed by the Council or part of a secondment arrangement

Disclosure Summary	Method Disclosure	Action Taken
position within the Council to enable the personal matter to be progressed. 8 th February 2021		where they would have access to Council systems. No further action taken. 8 th February 2021
It was alleged that there had been a misappropriation of public services in relation to the booking of covid vaccines. 13 th February 2021	Online submission	An investigation was undertaken, and no misappropriation found, no further action required. February 2021
It was alleged that a frontline worker refused to wear a mask. 18 th February 2021	Online submission	An investigation was undertaken by the Manager and the message in respect of the requirement to wear masks and other PPE was reinforced to all staff. February 2021
It was alleged that a frontline worker (Waste Services) was smoking when undertaking duties. 16 th February 2021	Online submission	The Service have confirmed that they will allow waste collectors to smoke outside the cab where safe and appropriate to do so. Outside of this, Management require the Officers-In-Charge to dynamically risk assess their activities at all times to ensure their actions are as safe as possible. 1 st March 2021

- 5.2 For comparative purposes, neighbouring local authorities contacted have indicated that whistleblowing referrals have been less than 3 in the past year.

6. Concluding comments

- 6.1 Whilst all staff are required to follow relevant Policies and Procedures put in place by the Council, unfortunately there are a very small number of instances where some individuals decide to contravene these arrangements.
- 6.2 In such instances, it is absolutely necessary that the Council has the appropriate arrangements in place for individuals to report potential serious wrongdoings.
- 6.3 It is difficult to fully ascertain how effective the Council's whistleblowing arrangements are in respect of awareness across all workers, and indeed whether all workers feel comfortable to report potential concerns. However, the



fact that whistleblowers have come forward during 2020/21 does indicate a general awareness and a culture whereby staff do feel comfortable to do so.

- 6.4 All whistleblowing referrals have been fully investigated and where appropriate, the necessary action has been taken.
- 6.5 Based upon the information contained within this report, I conclude that overall the Council's whistleblowing arrangements are appropriate.

Richard Evans – Director, Human Resources



RHONDDA CYNON TAF COUNTY BOROUGH COUNCIL

MUNICIPAL YEAR 2020/21

AUDIT COMMITTEE 26th April 2021	AGENDA ITEM NO. 7
REPORT OF THE DIRECTOR OF LEGAL SERVICES & THE SERVICE DIRECTOR FOR DEMOCRATIC SERVICES & COMMUNICATIONS	THE LOCAL GOVERNMENT & ELECTIONS (WALES) ACT 2021

1. PURPOSE OF THE REPORT

- 1.1 The purpose of this report is to summarise the various elements of the Local Government & Elections (Wales) Act 2021 which received Royal Assent on the 20th January 2021 with specific reference to those provisions which affect the terms of reference including functions and responsibilities of this Committee.

2. RECOMMENDATIONS

Members are recommended to:

- 2.1 Note the update provided in the report in respect of the coming into force of the Local Government & Elections (Wales) Act 2021; and
- 2.2 Note the relevant changes to the name, membership and terms of reference of the Committee, as detailed in the report, required by the Local Government & Elections (Wales) Act 2021.

3. REASONS FOR RECOMMENDATIONS

- 3.1 The need to provide an overview of the additional duties and responsibilities to be placed upon the Committee through the Local Government and Elections (Wales) Act 2021, which received royal assent on the 20th January 2021.
- 3.2 In accordance with the requirements of the Act, a number of actions will need to be addressed to ensure the Council complies with the legislative requirements.

4. BACKGROUND

- 4.1 The Local Government and Election (Wales) Act (the 'Act') received Royal Assent on the 20th January 2021.
- 4.2 The Act was one of only two Bills in the Welsh Government's legislative programme to continue during the Covid -19 pandemic. The Bill was prioritised given the timescales required to introduce the planned reforms in respect of the 2022 local government elections.
- 4.3 A link to the Act can be found [here](#) and explanatory notes found [here](#).

5. PREVIOUS ENGAGEMENT BY WELSH GOVERNMENT

- 5.1 The Act has been developed following engagement with local government over several years through:
- Draft Local Government Bill Wales – [Nov 2015](#)
 - Consultation on Electoral Reform – [Oct 2017](#)
 - Reforming Local Government: Resilience & Renewed White Paper – [Jan 2017](#)
 - Consultation on Powers and flexibilities – Jan 2018
 - Strengthening Local Government: Delivering for People – Welsh Government Green Paper – [June 2018](#)
- 5.2 Most recently the Council has considered and commented upon the following elements:

Overview of the Bill

- Council - [27th November, 2019](#)
- Council – [15th January 2020](#)

Webcasting

- Democratic Services Committee – [8th January 2020](#) ; [1st October 2020](#)

6. THE LOCAL GOVERNMENT & ELECTIONS (WALES) ACT 2021 SUMMARY

- 6.1 While the general focus of discussions in respect of the Act, has been based around the creation of Corporate Joint Committees (CJC) this substantive piece of legislation will change the way we operate across a range of areas from electoral reform, public participation, governance and performance management, democratic processes and stronger working arrangements with Town and Community Councils.
- 6.2 The Act includes provisions for:
- Reforming electoral arrangements for local government, including:

- Extending the voting franchise to 16 and 17-year olds and foreign citizens legally resident in Wales,
- Changes to voter registration,
- and enabling a principal council to choose between the 'first past the post' or the 'single transferable vote' voting systems;
- A general power of competence for principal councils and eligible community councils;
- Reforming public participation in local democracy;
- The leadership of principal councils, including to encourage greater diversity amongst executive members and establishing a statutory position of chief executive;
- Strengthening Scrutiny arrangements and arrangements for member conduct;
- The development of a framework and powers to facilitate more consistent and coherent regional working mechanisms;
- A new system for performance and governance based on self-assessment and peer review, including the consolidation of the Welsh Ministers' support and intervention powers;
- Powers to facilitate voluntary mergers of principal councils and restructuring a principal area;
- Local government finance including non-domestic rating and council tax;
- Miscellaneous provisions relating to:
 - Support provided for Community Councils
 - Executive arrangements
 - The status of the Head of Democratic Services
 - information sharing between regulators,
 - abolition of community polls,
 - fire and rescue authorities,
 - the Local Democracy and Boundary Commission for Wales, and
 - Public Service Boards.

6.3 The 'Coming into Force' provisions of the Act are complex, with some provisions coming into force on Royal Assent, others within two months, a number on 5th May 2022 (immediately prior to the next Local Government Elections) and the majority via Ministerial statutory instruments known as 'Commencement Orders'.

- 6.4 The remainder of this report now deals with the specific provisions that will affect the operation of this Committee going forward and the additional functions and responsibilities the Committee has become responsible for under the Act.

7. LOCAL GOVERNMENT AND ELECTION (WALES) ACT 2021 – AUDIT COMMITTEE PROVISIONS

- 7.1 Part 6 of the Act deals with the performance and governance of Principal Councils including enhancing the remit and role of the Audit Committee.

Name

- 7.2 Firstly, in accordance with the Act, the Committee will be renamed as the Governance and Audit Committee (change to be effected at the Council's Annual General Meeting).

Membership of the Committee

- 7.3 The Act amends Section 82 ('Membership') of the Local Government Wales Measure 2011 (the 'Measure') in order to increase the number of lay members on a Governance and Audit Committee.
- 7.4 Presently the situation under section 82 of the Measure is that at least two thirds of the members of an Audit Committee must be members of the authority and at least one member of the Committee must be a lay member.
- 7.5 From 5th May 2022, two thirds of the members of a Governance and Audit Committee must be members of the authority and one third must be lay persons.
- 7.6 In addition from 5th May 2022 the Governance and Audit Committee Chair, who is appointed by the Committee, must be a lay person and the deputy chair must not be a member of the local authority's executive or an assistant to its executive.
- 7.7 Lay person means a person who—
(a) is not a member or an officer of any local authority,
(b) has not at any time in the period of twelve months ending with the date of that person's appointment been a member or an officer of any local authority, and

(c) is not the spouse or civil partner of a member or an officer of any local authority.

Terms of Reference

- 7.8 The Act amends Section 81 of the Measure which relates to local authorities having to appoint audit committees and its terms of reference. The changes which have been made by the Act to the Measure are shown **bolded, underlined and in italics** in para 7.9 below.
- 7.9 Section 81 of the Measure (as amended by the Act) stipulates a Local Authority must appoint a Governance and Audit committee to —
- (a) review and scrutinise the authority's financial affairs,
 - (b) make reports and recommendations in relation to the authority's financial affairs,
 - (c) review and assess the risk management, internal control, **performance assessment** and corporate governance arrangements of the authority,
 - (d) make reports and recommendations to the authority on the adequacy and effectiveness of those arrangements,
 - (da) review and assess the authority's ability to handle complaints effectively,**
 - (db) make reports and recommendations in relation to the authority's ability to handle complaints effectively,**
 - (e) oversee the authority's internal and external audit arrangements, and
 - (f) review the financial statements prepared by the authority.
- 7.10 As can be seen from para 7.9 above the Committee will now have an additional role with regards to reviewing the performance of the Council and assessing the Council's ability to handle complaints effectively and make reports and recommendations in respect of the same.

Council Performance – the 'Self-assessment Report'

- 7.11 The Act seeks to establish a more regularised performance and governance system which will place an onus on the principal council to take 'ownership of its own improvement', and should seek to build reflection on performance and action to improve into its system.
- 7.12 This will now entail a system that requires annual self-assessment of performance by principal councils and a periodic review to provide an external, expert perspective on the council's performance and its progress in improving its performance.
- 7.13 A principal council must keep under review the extent to which—
- (a) it is exercising its functions effectively, (b) it is using its resources economically, efficiently and effectively, and (c) its governance is effective for

securing the matters set out in (a) and (b) (known as the 'performance requirements'). A principal council must have regard to any guidance issued by the Welsh Ministers about those performance requirements.

- 7.14 A principal council must from time to time, and at least once in each financial year, consult the following about the extent to which the Council is meeting the performance requirements—
- (a) local people,
 - (b) other persons carrying on a business in the council's area,
 - (c) the staff of the council, and
 - (d) every trade union which is recognised by the Council.
- 7.15 A principal council must, in respect of each financial year, make a report setting out its conclusions as to the extent to which it met the performance requirements during that financial year. This report is referred to as a "self-assessment report".
- 7.16 A principal council's self-assessment report must set out any actions the Council intends to take, and any actions it has already taken, with a view to increasing the extent to which it will meet the performance requirements in the financial year following the financial year to which the report relates.
- 7.17 A self-assessment report (other than a principal council's first self-assessment report) must include the Council's conclusions as to the extent to which any actions included in the Council's preceding report increased the extent to which the Council met the performance requirements in the financial year to which the self-assessment report relates.
- 7.18 In reaching the conclusions in its self-assessment report the Council must take into account the views of the persons it is required to consult with about the extent to which the Council met the performance requirements during the financial year to which the report relates.
- 7.19 The Welsh Ministers will be able to provide support to principal councils to address difficulties they are facing. In more serious cases, the Welsh Ministers will be able to intervene to enable improvement.

Self-assessment Report - Governance and Audit Committee Role

- 7.20 The Council must make a draft of its self-assessment report available to its Governance and Audit committee.
- 7.21 The Governance and Audit Committee must review the draft report and may make recommendations for changes to the conclusions, or to anything included in the draft.

- 7.22 If the Council does not make a change recommended by the Governance and Audit Committee the Council must set out in the report the recommendation and the reasons why it did not make the change.

Panel Performance Assessment

- 7.23 A principal council must also make arrangements so that, at least once during the period between two consecutive ordinary elections of councillors to the Council, a panel appointed by the Council assesses the extent to which the Council is meeting the performance requirements (known as a "panel performance assessment"). Welsh Ministers may by regulations make provision for and in connection with the appointment by principal councils of panels. The regulations may, in particular, include provision about—
- (a) the appointment of members of a panel (including the number, and any limit on the number, of members who may or must be appointed, and any conditions for appointment);
 - (b) the payment of fees to or in relation to members of a panel.
- 7.24 Again in carrying out a panel performance assessment in respect of a Council, a panel must consult those persons outlined in para 7.14 above.
- 7.25 Following a panel performance assessment a panel must make a report setting out (a) its conclusions as to the extent to which the council is meeting the performance requirements and (b) any actions the panel recommends that the Council take in order to increase the extent to which it meets the performance requirements. As soon as reasonably practicable after making the report the panel must send it to a) the Council, (b) the Auditor General for Wales, (c) Her Majesty's Chief Inspector of Education and Training in Wales, and (d) the Welsh Ministers.
- 7.26 As soon as reasonably practicable after receiving the report from the panel, the council must (a) make the report available to the Council's Governance and Audit committee, and (b) publish the report.
- 7.27 A principal council must prepare a response to each report. The response must state—
- (a) the extent to which the Council accepts the conclusions in the report as to the extent to which the council is meeting the performance requirements,
 - (b) the extent to which the Council intends to follow any recommendations in the report, and
 - (c) any actions the Council intends to take to increase the extent to which it meets the performance requirements.

Panel Performance Report - Governance and Audit Committee Role

- 7.28 The Council must make a draft of the response available to its Governance and Audit Committee.

- 7.29 The Governance and Audit Committee must review the draft response and may make recommendations for changes to the statements made in the draft.
- 7.30 If the Council does not make a change recommended by the Governance and Audit Committee the Council must set out, in the response, the recommendation and the reasons why it did not make the change.

Power of Auditor General to carry out a special inspection

- 7.31 The Auditor General for Wales has a power to carry out an inspection of a principal council to assess the extent to which the Council is meeting the performance requirements (known as a 'special inspection').
- 7.32 The Auditor General for Wales may conduct such an inspection where he or she considers that a principal authority is not, or may not be, meeting the performance requirements. The Auditor General for Wales must consult the Welsh Ministers before making his/her decision to conduct a special inspection. The Welsh Ministers may also ask the Auditor General to consider undertaking a special inspection. Before carrying out a special inspection, the Auditor General must provide notice to a principal council giving the reasons for the special inspection and any matters the Auditor General for Wales intends to inspect.
- 7.33 In such circumstances the Auditor General is required to produce a report of the special inspection which must be published and sent to the council, Estyn and Welsh Ministers. A Council must make the report available to its Governance and Audit Committee as soon as is reasonably practicable.
- 7.34 If a report made by the Auditor General contains recommendations for action to be taken by a principal council, the Council must prepare a response to the recommendations. The response must state what action, if any, the Council intends to take in response to the recommendations.

Auditor General 'Special Inspection' Report - Governance and Audit Committee Role

- 7.35 The Council must make a draft of the response available to its Governance and Audit Committee.
- 7.36 The Governance and Audit Committee must review the draft response and may make recommendations for changes to the statement made in the draft.

- 7.37 If the Council does not make a change recommended by the Governance and Audit Committee the Council must set out, in the response, the recommendation and the reasons why it did not make the change.
- 7.38 The Council must send the response to the Auditor General before the end of—
(a) the period of 30 days beginning with the day on which the Council receives the Auditor General's report, or
(b) any longer period which the Auditor General specifies in writing.
- 7.39 As soon as reasonably practicable after sending the response to the Auditor General the Council must—
(a) publish the response, and
(b) send the response to—
(i) Her Majesty's Chief Inspector of Education and Training in Wales, and
(ii) the Welsh Ministers.
- 7.40 If a report made by the Auditor General contains recommendations for action to be taken by the Welsh Ministers, the Welsh Ministers must prepare a response to the recommendations, publish the response and send the response to the Auditor General, the principal council to which the Auditor General's report relates, and Her Majesty's Chief Inspector of Education and Training in Wales.

Complaints Handling

- 7.41 A further function of Governance and Audit Committees as a result of the Act is to (a) review and assess the authority's ability to handle complaints effectively and (b) make reports and recommendations in relation to the authority's ability to handle complaints effectively.
- 7.42 Presently this function sits with the Council's Cabinet and Overview and Scrutiny Committee. It is envisaged they would still play a role in considering feedback about the handling of complaints albeit any recommendations emanating from such reports made by those committees would be fed back to the Governance & Audit Committee for further consideration and decision as to implementation as part its statutory role.

8. LEGAL IMPLICATIONS

- 8.1 The legal implications are set out in the main body of the report.

9. EQUALITY AND DIVERSITY IMPLICATIONS

- 9.1 There are no specific equality and diversity implications arising from the report.

10. FINANCIAL IMPLICATIONS



- 10.1 The regulatory impact assessment relating to the Act contains Welsh Government's costs analysis of the implementation of the provisions within the Act.
- 10.2 Where the costs of implementation by the Council of the required measures in the Act are not drawn from existing budgets then these will be the subject of future reports. Separate reporting will be required in relation to the matter of Corporate Joint Committees and new performance measure costs.

11. CONCLUSION

- 11.1 This report sets out the various elements of the Local Government & Elections (Wales) Act 2021 that have specific relevance to the name, membership & terms of reference (including functions and responsibilities) of this Committee moving into the new 2021-2022 Municipal Year and beyond. Further reports will be brought before the Committee as and when required as a consequence of the provisions of the Act.

RHONDDA CYNON TAF COUNTY BOROUGH COUNCIL
MUNICIPAL YEAR 2020/21

AUDIT COMMITTEE 26th April 2021	AGENDA ITEM NO. 8
REPORT OF THE SERVICE DIRECTOR FOR DEMOCRATIC SERVICES AND COMMUNICATION	COUNCIL PROGRESS UPDATE: AUDIT WALES – ANNUAL AUDIT SUMMARY 2020

Author: Christian Hanagan (Service Director for Democratic Services and Communication)

1. PURPOSE OF THE REPORT

To consider the Audit Wales 'Annual Audit Summary 2020' presented to Council on [10 March 2021](#) and the progress made to date by the Council in implementing proposals for improvement.

2. RECOMMENDATIONS

It is recommended that Members:

2.1 Consider whether there are any matters of a governance, internal control or risk management nature that require further action or attention by Audit Committee.

2.2 Consider whether there are any matters of a performance nature that require review by the Council's scrutiny committees.

3. ARRANGEMENTS FOR MONITORING AUDIT WALES PROPOSALS FOR IMPROVEMENT/RECOMMENDATIONS

3.1 The Council recognises the important role that Audit Wales plays in supporting on-going improvement to governance and service delivery and uses the oversight of Scrutiny Committees and Audit Committee to oversee the arrangements and the monitoring of progress.

Audit Committee

- 3.2 The Terms of Reference of the Council's Audit Committee include the following responsibilities in relation to reports from the Council's External Auditor (for the purposes of this report the External Auditor being Audit Wales):
- Point O - *'To receive and consider reports of the External Auditor in relation to matters of financial probity and corporate governance and providing the opportunity for direct discussion with the auditor(s) on these'; and*
 - Point P - *'Consider national reports, for example, from Audit Wales, of relevance to the work of the Authority'.*
- 3.3 To discharge the above requirements, the Council's Audit Committee has responsibility for:
- Providing independent assurance that there are adequate controls in place to mitigate key risks; and
 - Determining whether there are any matters of a governance, internal control or risk management nature that require further action or attention.
- 3.4 As part of discharging its Terms of Reference, Audit Committee should also take account of the conclusions and findings from each Audit Wales report when forming an opinion on the adequacy of internal control/governance arrangements in place.
- 3.5 In addition to the above, where Audit Committee considers there are performance related matters that require further review, it is able to refer these to the designated Scrutiny Committee for review

Scrutiny Committees

- 3.6 Members will note the Council's Scrutiny function has a different, albeit, complementary role, in respect of overseeing the reports issued by Audit Wales i.e. to review and challenge the progress the Council is making toward implementing agreed actions.
- 3.7 Where a Scrutiny Committee determines there are matters of a governance, internal control or risk management nature that require further review, it is able to refer these to Audit Committee for consideration

4. AUDIT WALES – ANNUAL AUDIT SUMMARY 2020 (FORMERLY ANNUAL IMPROVEMENT REPORT)

- 4.1 At the meeting of [Council held on 10 March 2021](#), Members received the Audit Wales Annual Audit Summary 2020. The Annual Audit Summary contained proposals for improvement/recommendations from published reports that were

specific to Rhondda Cynon Taf and also national reports that relate to local authorities more generally, other public bodies and also Welsh Government. Table 1 provides a list of the published reports covered by the Audit Summary together with electronic links to each of these reports.

Table 1 – Published reports covered by the Audit Summary

Type of Report	Report Title	Proposals for Improvement/ Recommendations reported
Audit Wales - RCT Specific Reports	Audit of Rhondda Cynon Taf County Borough Council's 2019-20 Accounts (published November 2020)	No Compliance confirmed
	Annual Improvement Plan Audit of 2020/21 Plans contained in the Council's annual Corporate Performance Report 2020/21 (published January 2021)	No Compliance confirmed
	Well-being of Future Generations Examination – Investment in Leisure Facilities (published March 2020)	No
	Financial Sustainability (published March 2020)	No
Reviews by other Inspectorates		
Care Inspectorate Wales (CIW)	Local Authority Performance Review April 2019 – March 2020 (published August 2020)	Yes (and the findings being used to inform service planning and delivery)
Estyn	In January 2021, Estyn wrote to the Council's Chief Executive outlining the outcome of their review of Rhondda Cynon Taf County Borough Council's work in supporting their learning communities in schools and pupil referral units (PRUs) during the period from March to October 2020. Also relevant is Estyn's National report, ' Local authority and regional consortia support for schools and PRUs in response to COVID-19 ' Update report from June to	Yes (and findings being used to inform service planning and delivery)

Type of Report	Report Title	Proposals for Improvement/ Recommendations reported
	November 2020, published in January 2021	
National Studies for local consideration	National Fraud Initiative 2018-20 (published October 2020)	Recommendations reported have been considered by Council Services, agree in principle and where relevant to Rhondda Cynon Taf will be taken account of as part of service planning and delivery
	The 'Front Door' to Adult Social Care (September 2019)	
	Review of Public Services Boards (October 2019)	
	Progress in implementing the Violence Against Women, Domestic Abuse and Sexual Violence Act (November 2019)	
	Rough Sleeping in Wales – Everyone's Problem; No One's Responsibility (July 2020)	
	Better Law Making: the implementation challenge (September 2020)	
	Commercialisation in Local Government (October 2020)	

4.2 An update of the progress made by Council services, to date, to implement the proposals for improvement/recommendations made by Audit Wales, where applicable to Rhondda Cynon Taf, is set out in Appendix 1.

4.3 In line with the Audit Committee's Terms of Reference, the Committee is requested to (in addition to Members own lines of enquiry):

- Consider whether there are any matters of a governance, internal control or risk management nature that require further action or attention; and
- Consider whether there are any matters of a performance nature that require review by the Council's scrutiny committees

5. **CONCLUSIONS**

5.1 Audit Wales reports play an important role in supporting on-going improvement to the Council's governance and service delivery arrangements. As part of this process, the Council utilises its Audit Committee and Scrutiny Committees, in line with their Terms of Reference, to oversee the arrangements and the monitoring of progress.

LOCAL GOVERNMENT ACT, 1972
as amended by
THE ACCESS TO INFORMATION ACT, 1985
RHONDDA CYNON TAF COUNTY BOROUGH COUNCIL
LIST OF BACKGROUND PAPERS
AUDIT COMMITTEE
26 April 2021

REPORT OF: Service Director for Democratic Services and Communication

Author: Christian Hanagan

Item : **COUNCIL PROGRESS UPDATE: AUDIT WALES – ANNUAL AUDIT SUMMARY 2020** ([Council Progress Update](#))

Contact Officer: Christian Hanagan – 01443 424005

[Audit Wales – Annual Audit Summary](#)

NB Audit Wales was formerly known as Wales Audit Office

Local and National Reports – Recommendations/Proposals for Improvement

Progress to date

Compliance	
Audit of Rhondda Cynon Taf County Borough Council's 2019-20 Accounts	The Auditor General gave an unqualified true and fair opinion on the Council's financial statements on 26 November 2020
Annual Improvement Plan Audit of 2020/21 Plans contained in the Council's annual Corporate Performance Report 2020/21	The Auditor General certified that the Council has met its legal duties for improvement planning and reporting, and believes that it is likely to meet the requirements of the Local Government (Wales) Measure 2009 during 2020-21 in January 2021
Other Regulators	
Care Inspectorate Wales Local Authority Performance Review April 2019 – March 2020 - Annual Letter published August 2020	
Estyn "In January 2021, Estyn wrote to the Council's Chief Executive outlining the outcome of their review of Rhondda Cynon Taf County Borough Council's work in supporting their learning communities in schools and pupil referral units (PRUs) during the period from March to October 2020. Also relevant is Estyn's National report, ' Local authority and regional consortia support for schools and PRUs in response to COVID-19 ' Update report from June to November 2020, published in January 2021".	The findings from the Estyn report will form part of the ongoing Self Evaluation and the recommendations have been used to inform the 2021-22 Delivery Plan for the service.

Local Reports

Well-being of Future Generations Act (Wales) 2015 examination

An examination the extent to which the Council has acted in accordance with the sustainable development principle in the delivery of the priority investments for leisure facilities to increase participation in exercise and contribute to residents' health and well-being

Published: March 2020

Proposals for Improvement	Next Steps
There are clear examples of how the Council is applying the sustainable development principle to its investment in leisure facilities, but there are opportunities to develop longer term planning and involve people in shaping future leisure provision. Report is here.	The examination findings will be used to continue to ensure that the Council and its services are acting in accordance with the requirements of the Well-being of Future Generations Act including the Sustainable Development principles when developing and implementing its Service Delivery and Priority Plans and also plans for key projects. This includes the Council's new Leisure Strategy 2021- 2026 which is currently being developed.

Financial Sustainability Assessment

The project sought to assess the sustainability of councils' short to medium-term financial position. This included a focus on the financial strategy of each council as well as reviewing financial 'indicators' of each council's financial position in relation to Performance against budget; Delivery of savings plans; Use of reserves; Council tax and Borrowing

Published: 27 March 2020

The Council is well placed to manage its financial sustainability over the short and medium term. Report is here	Noted
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National Report Recommendations

[The National Fraud Initiative in Wales 2018-20](#) This national report contained four recommendations for public bodies.

Published: 12 October 2020

Recommendations	RCT Comments
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.	Agreed The guidance is always followed and is helpful in prioritising the match outcomes.
Where local auditors have identified specific areas where improvements could be made, the public bodies should act on these as soon as possible.	Agreed Any significant aspect of improving the internal control environment is prioritised and audit recommendations are also followed up. Audit Committee also receives regular updates in respect of the service progress in implementing Internal Audit recommendations. This includes the number of recommendations implemented, for those yet implemented a revised implementation date.
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 2020-22 NFI exercise	Agreed The checklist has been reviewed by the Council's Fraud Service. NFI updates are provided to Audit Committee at relevant intervals. The next update of the 2020/22 NFI exercise is scheduled to be provided to Audit Committee in the first half of 2021/22.
All participants should be aware of emerging fraud risks e.g. due to COVID-19 and take appropriate preventative and detective action.	Agreed The Council is signed up with the relevant fraud sharing bodies and has received and shared Covid and other related threats. These threats have been reviewed and disseminated to relevant Services and residents, to provide necessary mitigation. At the outset of Covid, consideration was given to the potential for fraud to emerge as a result of Covid support measures e.g. Business Support Grants, Free School Meal payments etc. Audit Committee is updated on Corporate Fraud at regular intervals throughout the year, which includes any Covid related matters.

Local Government Studies

The 'Front Door' to Adult Social Care : This national report contained two main recommendations. These recommendations contained actions for Local Authorities and the Welsh Government.

Published: September 2019

Tudalen 93

Recommendations for Improvement	RCT comment
<p><u>Improving access to the front door</u></p> <p>R1 - Part 1 of the report sets out how authorities promote access to the 'front door' and provide information, advice and assistance to help people to improve their wellbeing and prevent their needs from deteriorating. To improve awareness of the front door we recommend that:</p> <ul style="list-style-type: none"> • Local Authorities: <ul style="list-style-type: none"> - review their current approaches, consider their audience, and ensure that good-quality information is made available in a timely manner to avoid needs deteriorating and people presenting for assistance in 'crisis'; - work in partnership with public and third-sector partners to help ensure people accessing via partner referrals, or other avenues, are given the best information to help them; - ensure that advocacy services are commissioned and proactively offered to those who need them at first point of contact; and - to take local ownership and lead on the co-ordination and editing of local information published on Dewis Cymru locally. • The Welsh Government: <ul style="list-style-type: none"> - improve carers' awareness and understanding of their rights to be assessed for their own care and support needs, aimed at generating demand for local authorities' preventative services; and - undertake a full evaluation of the role of Dewis Cymru in the wider implementation of the Act and use the data gained to build on its potential as a national information sharing portal. 	<p>Agreed.</p> <p>RCT continuously reviews its Information, Advice and Assistance (IAA) service to improve access to the 'front door'. This includes what we offer, what, when and how best to communicate information so that people get the help they need to prevent their needs getting worse leading to a request for assistance in 'crisis'. Advice and Assistance is offered following assessment by the Single Point of Access (SPA) service. SPA is able to directly commission services from a range of preventative services available, this includes Advocacy services.</p> <p>Advocacy services are commissioned from a variety of sources including third sector. The offer of this service is repeated to ensure that those people in need of longer term care who have not previously needed advocacy can be identified and supported. Care Inspectorate Wales (CIW) recognised the work we have undertaken to improve our provision of advocacy services for older people in their Annual Letter published in August 2020.</p> <p>The Council is the lead for Dewis Cymru across the County Borough. To date, RCT has 617 resources registered on the Dewis website, a combination of both local authority and 3rd sector organisations. Information on the resources that are available is required to be updated every 6 months to ensure information is up to date. Independent organisations update their own pages as designed by Dewis, but oversight is maintained with the Council.</p> <p>We agree with the recommendations for Welsh Government and welcome a national information sharing portal across a single online platform for all partners.</p>

Recommendations for Improvement	RCT comment
<p><u>Investing in prevention and understanding impact</u></p> <p>R2 - Part 2 of the report highlights weaknesses in authorities' assurance of the availability and quality of third-sector, preventative, community based services that they signpost people to. We recommend that:</p> <ul style="list-style-type: none"> • Local Authorities: <ul style="list-style-type: none"> - map the availability of preventative services in their area to better understand current levels of provision and identify gaps and duplication; - involve third-sector partners in co-producing preventative solutions to meet people's needs and ensure people have equitable access to these services; - work with third-sector partners to tailor and commission new services where gaps are identified; and - work with partners to improve data to evaluate the impact of preventative services on individuals and the population more generally. • Welsh Government: <ul style="list-style-type: none"> - improve the cost evaluation in relation to the impact of the Act in a national context, and support local authorities to ensure that the desired impact of prevention on overall social-care expenditure becomes a demonstratable reality. 	<p>Agreed.</p> <p>The Council regularly maps the availability of preventative services across the RCT area to better understand current levels of provision and to identify gaps and duplication. This information is accessible via Dewis.</p> <p>Interlink also maintains a database of local services across the County Borough and ensures connections between Social Care and Community Services.</p> <p>Interlink and third sector services are represented on various regional forums such as Regional Partnership Board and Transformational Leadership Board where new developments and funding of services to meet identified needs are discussed and agreed. This provides the forum for third sector representation to influence decision making across the Cwm Taf Morgannwg region.</p> <p>Over the last year organisations and volunteers have worked together to support those most in need in their communities during the pandemic which has been described in a Cabinet report in May 2020 on the Council's response to the pandemic. This experience has strengthened joint working and has demonstrated that it is possible to identify vulnerable residents, refer them for support and provide ongoing input including befriending, preventing loneliness and isolation, that is available within the communities through voluntary sector and community groups. We will build on these positive experiences as a platform for sharing new service developments, highlighting pressure points and areas for further development, as we emerge from the pandemic.</p> <p>We agree with the recommendation for Welsh Government.</p>

Review of Public Services Boards: This national report contained recommendations for Public Services Boards, Welsh Government and the Welsh Local Government Association

Published: 7 October 2019

Tudalen 95

Recommendations for Improvement	Cwm Taf PSB comment for information
<p>R1 - In Part 1 of the report we set out that understanding the impact of choices and decisions requires public bodies to fully involve citizens and stakeholders and undertake comprehensive Impact Assessments. However, we found that current practice is insufficient to provide assurance that the needs of people with protected characteristics are fully considered when reviewing choices and the voice of citizens is not sufficiently influencing decisions.</p> <p>We recommend that PSBs:</p> <ul style="list-style-type: none"> • conduct formal assessments to identify the potential impact on people with protected characteristics and the Welsh language and review agreed actions to ensure any adverse impacts are addressed; • improve transparency and accountability by making PSB meetings, agendas, papers and minutes accessible and available to the public; • strengthen involvement by working to the guidance in the National Principles for Public Engagement in Wales; and • feed back the outcome of involvement activity identifying where changes are made as a result of the input of citizens and stakeholders. 	<p>Agreed</p> <p>The Audit Report was considered by the Cwm Taf Public Services Board at its meeting on 22 October 2019 and concluded that the PSB could do more to focus on ‘wicked’ issues and strengthen involvement with residents and communities.</p> <p>The recommendations will be addressed in more depth within the Well-being and Population Assessments.</p>
<p>R2 - In Part 2 of the report we review arrangements for PSB scrutiny and conclude that there are shortcomings and weaknesses in current performance and practice. To improve scrutiny, we recommend that:</p> <ul style="list-style-type: none"> - PSBs and public bodies use the findings of the Auditor General for Wales’ Discussion Paper: Six themes to help make scrutiny ‘Fit for the Future’ to review their current performance and identify where they need to strengthen oversight arrangements and activity; and - PSBs ensure scrutiny committees have adequate engagement with a wider range of relevant stakeholders who can help hold PSBs to account. 	<p>Agreed</p> <p>The Cwm Taf Joint Overview and Scrutiny Committee has taken steps to strengthen scrutiny arrangements and to bring scrutiny closer to communities and have held meetings in Hwb Glynrhedynog (Ferndale) and Calon Las (Gurnos)</p> <p>However, there is more that can be done including refreshing the Scrutiny Work Programme to support the closure of the current Well-being Plan and the development of the new Well-being Assessment and Plan.</p>
<p>R3 - In Part 3 of the report we summarise the difficulty of developing, implementing and resourcing PSBs and the challenges of managing multiple partnerships that can often have overlap and duplication.</p>	<p>Agreed</p> <p>The PSB is keen to pursue opportunities to reduce overlap and duplication within the current legislative constraints. There is</p>

Recommendations for Improvement	Cwm Taf PSB comment for information
<p>To help build capacity, consistency and resourcing of activity we recommend that:</p> <ul style="list-style-type: none"> • PSBs take the opportunity to discharge other plan and strategy obligations through the Local Well-being Plan; • the Welsh Government enables PSBs to develop flexible models of working including: <ul style="list-style-type: none"> - merging, reducing and integrating their work with other forums such as Regional Partnership Boards; and - giving PSBs flexibility to receive, manage and spend grant monies subject to PSBs ensuring they have adequate safeguards and appropriate systems in place for management of funding; effective budget and grant programme controls; and public reporting, scrutiny and oversight systems to manage expenditure. 	<p>developing and strengthening integration between the Cwm Taf and Bridgend Public Services Boards and the Cwm Taf Morgannwg Regional Partnership Board which will enable resources to be maximised as far as possible.</p> <p>A joint Well-being Assessment produced for Cwm Taf and Bridgend is being developed to support the CTM footprint, which will lead to a single Well-being Plan for CTM. This work will be produced alongside the separate statutory requirement for a Population Assessment so that overlaps and duplication are minimised.</p> <p>The PSB would welcome increased funding flexibilities from Welsh Government with appropriate local oversight, controls and scrutiny.</p>
<p>R4 - To help build capacity, consistency and resourcing of activity we recommend that the Welsh Government and Welsh Local Government Association in their review of strategic partnerships take account of, and explore, the findings of this review.</p>	<p>Agreed</p> <p>The Review of Strategic Partnerships prepared jointly with Welsh Government, Welsh Local Government Association and Welsh NHS Confederation was shared at a meeting of the Public Services Board in July 2020 (Item 5 Governance item)</p>

Progress in implementing the Violence Against Women, Domestic Abuse and Sexual Violence Act: This national report contained recommendations for Local Authorities, other public bodies and partners.

Published: 21 November 2019

Recommendations for Improvement	RCT comment
<p>R1 - Part 1 of the report highlights that despite public bodies having an increasing understanding of, and demand for, VAWDASV services, significant gaps remain and engagement with survivors and victims in reviewing and developing services is inconsistent. To address this, we recommend that needs assessment and mapping of service provision by public bodies are revisited and involvement widened and enhanced to include all relevant stakeholders to build a more accurate picture of current service provision and identify gaps.</p>	<p>A response to this report was prepared for consideration by the Overview and Scrutiny Crime & Disorder Committee at its meeting scheduled for 16 March 2020.</p> <p>As a result of the actions taken to respond to the pandemic, the committee meeting did not take place as scheduled.</p>

Recommendations for Improvement	RCT comment
	<p>During the pandemic, all the Council's VAWDASV support services continued and adjusted to operate remotely as a result of the Covid restrictions in place. We deployed regular social media campaigns to highlight the issues of domestic abuse and how to report. Numbers of referrals remained constant throughout and are currently at the same level as pre-Covid.</p> <p>The Audit Wales Report is now scheduled to be presented to the Overview & Scrutiny Crime & Disorder Committee in Autumn 2021. The Council's response will be revised to reflect the work completed since March 2020 and the lessons learned from responding to the Covid pandemic.</p> <p>The recommendations arising from the Audit Wales report are already reflected in the priorities identified in the local Cwm Taf Morgannwg Implementation Plan 20/21 which is set out in the Cwm Taf VAWDASV Strategy Report 2019-20.</p>
<p>R2 - Part 1 of the report describes how victims and survivors of VAWDASV often find it difficult to navigate a fragmented system of service delivery. To support victims and survivors to access and use services we recommend that public bodies:</p> <ul style="list-style-type: none"> • produce comprehensive and relevant information in a variety of media on the full range of services available to protect and support victims and survivors; and • create a joint pathway to access services and support for both victims and professionals and advertise access arrangements widely 	<p>Agreed</p> <p>It is worth noting that the Audit Report highlights examples of good practice which includes development of the Council's Resilient Families Programme, which has drawn together a range of work streams to provide a single pathway for early intervention service for families.</p>
<p>R3 - Part 2 of the report notes that whilst it is important that organisations comply with relevant data protection legislation, they also need to share data with partners to better meet the needs of victims and survivors. We recommend that authorities:</p> <ul style="list-style-type: none"> • ensure staff who are likely to come into contact with victims and survivors have appropriate VAWDASV training; • 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. 	<p>Agreed</p> <p>There are clear examples set out in the Cwm Taf Annual Report of how staff from all agencies are involved in meeting the needs of survivors of VAWDASV. The findings set out in the Audit Wales Report will be considered as part of our continual review of processes to strengthen our support to clients.</p>
<p>R4 - Part 2 of the report highlights that while some good progress has been made with regional working, there are not always appropriate levers in place to support service transformation in line with VAWDASV legislation. To ensure the benefits of regionalisation</p>	<p>Agreed</p> <p>VAWDASV is a complex agenda and this is recognised in the report above. The report also sets out the Council's</p>

Recommendations for Improvement	RCT comment
<p>are realised, we recommend that delivery agencies (local authorities, health bodies, the police, fire and rescue authorities and the third sector) review their approach to regional working to better integrate services and maximise the positive impact they can make on victims and survivors.</p>	<p>commitment to developing a new regional service model in the medium term and statement of intent.</p>
<p>R5 - Part 3 of the report highlights that the complex and short-term funding mechanisms, lack of data and insufficient consultation with stakeholders, are not supporting sustainable commissioning of VAWDASV services. To address this, we recommend that local authorities review their commissioning arrangements to:</p> <ul style="list-style-type: none"> • remove duplication and overlap between different approaches within the authority and with partners; • rationalise administration arrangements to improve efficiency and value for money; • streamline and standardise commissioning arrangements to reduce the burden of administration on all parties; and • set appropriate performance measures, targets and benchmarks to judge the impact and outcome of commissioned services. 	<p>Agreed</p> <p>This will be part of the considerations for the new regional service model which will be developed in the medium term.</p>

Published: 23 July 2020

Recommendations for Improvement	RCT comment
<p><u>Intelligent use of data</u></p> <p>R1 - Public bodies and third sector partners should ensure they use data to plan the right future services, and to put in place effective data sharing protocols to ensure they respond effectively and safely to people sleeping rough.</p> <p>We recommend that councils and their partners:</p> <ul style="list-style-type: none"> • invest in data analytical skills to better understand the current situation and predict future demand to prevent future homelessness; • review and update data sharing protocols to ensure they support services to deliver their data sharing responsibilities effectively; and • introduce a single data capture and risk assessment process for to help support safe decisions making in dealing with people sleeping rough 	<p>Agreed</p> <p>The Council has put in place a Performance and Support Officer, which has significantly improved data capture and recording. This enables the production of weekly reports in respect of homeless people, rough sleepers and temporary accommodation placements. The data has improved our understanding of service demand and pressures.</p> <p>Through the use of ‘Abritas’ the Case Management system for Homelessness and ‘Homefinder’ we are able to better plan the right services for the future.</p> <p>Information in respect of the number of clients supported and the accommodation units available, among other things, is included in the RCT Housing Support Grant annual update which sets out the support provided to prevent people from becoming homeless, stabilises their housing situation, or helps potentially homeless people to find and keep accommodation.</p>
<p><u>Integrated services to tackle complex needs</u></p> <p>R2 - Because public bodies are responding to people in crisis, they often deal with acute issues in isolation and rarely address the fundamental cause of the crisis. To do this requires public bodies to design and create service delivery models that are responsive.</p> <p>We recommend that public bodies use our complex needs self-reflection tool to improve how they can jointly address complex needs in the future</p>	<p>The Council has a strong track record of working with partners to support people in crisis.</p> <p>Our case management system, Abritas, and other referral pathways help us identify service users who present with complex needs.</p> <p>The identification of these needs led to the Council applying for Welsh Government Trail blazer funding to pilot a Housing First project for offenders and an outreach project for those individuals deemed to have complex needs in partnership with Pobl and our Registered Social Landlord (RSL) partners who provide the support and accommodation.</p> <p>The outcomes from both these projects have been over and above what we expected. Some of our most complex and high-risk clients many of</p>

Recommendations for Improvement	RCT comment
	<p>whom have previously led extremely chaotic lives, have maintained their tenancies.</p> <p>Following the outcomes from the pilot projects. Housing First has been mainstreamed and these services can be commissioned to assist our clients who present with multiple support needs. These include chronic substance misuse, mental health needs, domestic abuse and offending backgrounds.</p> <p>Additional staffing resources have been secured through Housing Support Grant in 2021/22 to expand the Housing First project in RCT and to increase the number of service users who can be supported on the project.</p> <p>Funding for a project officer is also in place who will further develop the project including revising the referral form and putting in place an operational framework including an updated SLA and Information Sharing Protocol.</p>

[Better law making: the implementation challenge](#) – This national report sets out key findings and the four key questions that the Welsh Government and the Senedd should routinely address.

Published: 24 September 2020

Key Findings and Questions	RCT Comment
<p>Audit Wales considered some of the challenges faced by local authorities and other public bodies when trying to implement legislation on the ground.</p> <p>Key findings</p> <ul style="list-style-type: none"> Regulatory Impact Assessments underestimate the costs associated with implementing legislation Local authorities struggle with capacity and find it difficult to implement new legislation 	<p>Agreed</p> <p>Councils have over many years drawn the attention of Welsh Government to the local impact and implications of proposed changes to legislation, the changing partnership landscape and the potential resourcing requirements of the bodies/partnerships required to implement new laws.</p>

Key Findings and Questions	RCT Comment
<ul style="list-style-type: none"> Implementation of legislation often requires the Welsh Government to support local authorities and publish timely guidance, but this is not always provided nor is it sufficiently clear and aligned Different pieces of legislation and guidance are not sufficiently integrated to ensure public bodies are able to deliver their new responsibilities effectively and efficiently 	<p>Whilst the Council has a positive track record of allocating resources to meet and support new initiatives and laws, the key findings identified by the Auditor General reflect this Council's experience on the ground.</p>

Commercialisation in Local Government

Published: 06 October 2020

Recommendation for Improvement	RCT Comment
<p>R1 - Undertaking commercialisation requires councils to have enough capacity, the right skills and robust but agile systems to be in place.</p> <p>We recommend that councils use our self-evaluation tools to develop a strategy for the extent to which they want to pursue commercialisation.</p>	<p>Agreed</p> <p>The Council has a good track record of using commercialisation as a tool to meet its business needs. This is explicate in our Corporate Priorities and our approach to delivering them as set out in our Corporate Plan 2020-24 – Making A Difference</p> <p>The Council's approach to Commercialisation was set out the Capital Strategy Report (sections 9.9-9.11), considered by Council at its meeting on 10 March 2021.</p>

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