



**CYNGOR BWRDEISTREF SIROL
RHONDDA CYNON TAF
COUNTY BOROUGH COUNCIL**

COMMITTEE SUMMONS

C Hanagan
Service Director of Democratic Services & Communication
Rhondda Cynon Taf County Borough Council
The Pavilions
Cambrian Park
Clydach Vale, CF40 2XX

Meeting Contact: Jessica Daniel - Democratic Services (07385401877)

YOU ARE SUMMONED to a hybrid meeting of **GOVERNANCE AND AUDIT COMMITTEE** to be held on **MONDAY, 6TH DECEMBER, 2021** at **5.00 PM.**

Non Committee Members and Members of the public may request the facility to address the Committee at their meetings on the business listed although facilitation of this request is at the discretion of the Chair. It is kindly asked that such notification is made to Democratic Services by Thursday, 2 December 2021 on the contact details listed above, including stipulating whether the address will be in Welsh or English.

AGENDA

**Page
No's**

1. DECLARATION OF INTEREST

To receive disclosures of personal interest from Members in accordance with the Code of Conduct

Note:

1. Members are requested to identify the item number and subject matter that their interest relates to and signify the nature of the personal interest: and
2. Where Members withdraw from a meeting as a consequence of the disclosure of a prejudicial interest they must notify the Chairman when they leave.

2. MINUTES

To receive the minutes of the previous meeting of the Governance and Audit Committee held on 9th November 2021.

3. **LEARNING AND DEVELOPMENT: INTRODUCTION TO THE AUDITOR GENERAL FOR WALES AND AUDIT WALES**
4. **LEARNING AND DEVELOPMENT: THE ROLE OF INTERNAL AUDIT AND THE WORK OF THE REGIONAL INTERNAL AUDIT SERVICE**
5. **PROGRESS AGAINST THE INTERNAL AUDIT RISK BASED PLAN 2021/22** 11 - 22
6. **COUNCIL PROGRESS UPDATE: AUDIT WALES - ANNUAL AUDIT SUMMARY 2020** 23 - 48
7. **2020/21 ANNUAL GOVERNANCE STATEMENT RECOMMENDATIONS - PROGRESS UPDATE** 49 - 56
8. **TO CONSIDER PASSING THE FOLLOWING UNDER-MENTIONED RESOLUTION:**

“That the press and public be excluded from the meeting under Section 100A(4) of the Local Government Act, 1972 (as amended) for the next item of business on the grounds that it involves the likely disclosure of exempt information as defined in paragraph 14 of Part 4 of Schedule 12A of the Act.”
9. **PROGRESS UPDATE AGAINST THE ANTI-FRAUD, BRIBERY AND CORRUPTION WORK PROGRAMME FOR 2021/22** 57 - 70
10. **URGENT BUSINESS**

To consider any items, which the Chairman, by reason of special circumstances, is of the opinion should be considered at the meeting as a matter of urgency

Service Director of Democratic Services & Communication

Circulation:-

County Borough Councillors:

Councillor G Davies, Councillor J Cullwick, Councillor M Adams, Councillor M Norris, Councillor D Owen-Jones, Councillor J Barton, Councillor S Rees, Councillor S Powell, Councillor E Webster, Councillor R Williams, Councillor M Griffiths, Councillor J Edwards and Councillor S Trask

Lay Member: Mr C Jones



RHONDDA CYNON TAF COUNCIL GOVERNANCE AND AUDIT COMMITTEE

Minutes of the meeting of the hybrid Governance and Audit Committee held on Tuesday, 9 November 2021 at 5.00 pm.

County Borough Councillors:

Councillor G Davies	Councillor J Cullwick
Councillor M Adams	Councillor K Jones
Councillor M Norris	Councillor J Barton
Councillor S Rees	Councillor E Webster
Councillor R Williams	Councillor M Griffiths
Councillor S Trask	

Lay Member: Mr C Jones

Officers in attendance

Mr C Hanagan, Service Director of Democratic Services & Communication
Mr P Griffiths, Service Director – Finance & Improvement Services
Mr S Humphreys, Head of Legal Services
Ms L Cumpston, Group Audit Manager
Mr C Rees - Audit Wales
Ms S Byrne – Audit Wales

23 Welcome and Apologies

The Chair welcomed the attendees to the hybrid meeting of the Governance and Audit Committee and apologies for absence were received from County Borough Councillor J Edwards and S Powell.

24 Declaration of Interest

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

25 Minutes

It was **RESOLVED** to approve the minutes of the 13th September 2021 as an accurate reflection of the meeting with the following amendments:

Apologies for Absence

Apologies for absence were received from County Borough Councillors G Davies, E Webster, M Griffiths and J Edwards.

26 Audit Wales Update

Ms S Byrne, Audit Wales, provided the Governance and Audit Committee with an update in respect of the Financial Sustainability Assessment report in relation to Rhondda Cynon Taf County Borough Council.

Members were informed that the findings of the report overall were positive and the Council continues to be well placed to manage its financial sustainability. The Audit Wales Officer informed Members that the report also covers the impact that Covid-19 has had to date on the Council's financial position noting that the majority of additional expenditure and income losses incurred as a result of the pandemic had been supported through additional funding from Welsh Government. The Officer went on to refer to examples of how the Council has taken account of the impact of the pandemic in its 2021/22 budget strategy and that the Council is very aware of the need to consider the medium to long term implications of the pandemic as part of its strategic planning.

The Audit Wales Officer continued the update by referring Members to the section of the report covering financial planning and noted the overall finding that the Council's financial planning has served it well to date, which it can build upon to consider how it manages its budget gap over the medium term. The Officer also outlined from the report findings how the Council has modelled the budget gap on a range of assumptions and noted the ongoing discussions in respect of the Council's estate, workforce and digital strategies.

The Audit Wales Officer indicated to Members that the report sets out 2 proposals for improvement, firstly in respect of the Council needing to be assured that it has contingency plans in place to manage less positive funding settlement scenarios that it has planned for as part of its medium term financial planning and, secondly, around the need for the discussions that are on-going in respect of the Council's estate, workforce and digital capabilities to be formalised in the Council's financial planning arrangements.

Mr C Rees – Audit Wales continued the presentation. He referred Members to the section of the report outlining the use of financial reserves and the trend over the past 5 financial years. The Officer indicated that, in line with most local authorities in Wales, there had been an increase in the level of reserves during 2020/21, primarily as a result of additional funding made available to support the impact of the pandemic, and noted the importance for the Council to continue to effectively manage its reserves as it recovers from the pandemic.

The Audit Wales Officer went on to indicate that the Council has a track record of delivering its services within its overall revenue budget, noting that there are overspends in some service areas and the Council understands the causes of these. The Officer also indicated that the Council has identified and achieved savings early and has built these into its base budget requirements, and highlighted the challenge of continuing to deliver significant efficiencies without impacting on front-line services, as set out in the Council's 2021/22 Budget Strategy Report.

Ms S Byrne resumed by providing Members with an overview of the national report on Financial Sustainability of Local Government.

The Audit Wales Officer provided an overview of the key findings within the report, based on the work undertaken to review the financial stability of each of the 22 Councils in Wales. The Audit Wales Officer informed Members that the national picture, similar to Rhondda Cynon Taf, was one where additional funding from Welsh Government has helped to mitigate the cost of the pandemic and although the financial positions for all 22 councils has improved, the financial sustainability of councils remains mixed. The Officer added that most Councils continue to show significant overspends in some services, for example,

social services, and the report emphasises that in order to be able to continue to deliver key services, councils need to ensure they develop and implement strategies to strengthen their financial sustainability.

The Audit Wales Officer drew Members' attention to exhibit 6 within the report which provides detail on key steps to help with Councils financial sustainability, these being, Financial Strategies; Reserves; Performance against budget; and Savings delivery.

The Audit Wales Officer concluded by outlining the next steps including continuing to monitor the financial position of individual Councils and the publication of a financial sustainability data tool following completion of audits on 2020-21 accounts.

Following the conclusion of the presentation the Chair invited the Service Director – Finance and Improvement Services to provide a brief overview of the Council's arrangements. The Service Director provided context around the Council's medium term financial planning arrangements, indicating that it is: an integral part of the Council's financial and service planning processes and a whole-council programme of work; reviewed and updated on an ongoing basis and challenged by the Senior Leadership Team; and reported to Cabinet, full Council and the Finance and Performance Scrutiny Committee. The Service Director added that the arrangements inform the Council's budget setting process, this being a continuous process as demonstrated through the on-going early identification and delivery of efficiency savings.

Members were invited to provide comment on the two reports that had been presented so far. One Member commented on the levels of reserves outlined in the report in comparison to the levels of liquidity. The Service Director – Finance and Improvement Services informed Members that the Council sets aside reserves for specific purposes and monitors its balance sheet, that includes its liquidity position, on an on-going basis and in line with its Treasury Management Strategy.

Another Member referenced section 8 of the local report and requested assurances that the levels of useable reserves are at an adequate level to provide a safety net. The Service Director fed back that the Council's levels of reserves are kept under on-going review to ensure their adequacy and should there be a requirement to fund unforeseen expenditure, a number of options would be available, for example, realigning funding where there are currently no contractual commitments against specific reserves. The Service Director added that the Council uses its reserves in a prudent and planned way as part of its financial planning arrangements.

Mr C Rees – Audit Wales, resumed the presentation of the final report provided for Members in respect of the Regulatory Programme Update – Quarter 2. The Audit Wales Officer took Members through the sections of the report outlining the Financial Audit work and provided a position statement at 30th September 2021.

Ms S Byrne – Audit Wales continued to take Members through the Performance Audit work section of the report providing an update of the review relating to the Cwm Taf Morgannwg health partnership and the Annual Audit Summary.

Members were also provided with an update in relation to the 2021-22

programme and clarification was given around the timetable and status outlined in the report for the Well-being of Future Generations Act (Wales) 2015 (WFG Act) examinations.

The Service Director – Finance and Improvement Services provided Members with further information in relation to the monitoring of reports issued by Audit Wales and confirmed that recommendations reported by Audit Wales will be presented to the Governance and Audit Committee along with the action to be taken by Council Services. The Service Director added that these arrangements are in line with the Council's agreed approach and ensures the Governance and Audit Committee are able to review and challenge the extent of progress Council services are making to implement Audit Wales recommendations.

The Chair thanked the Officers from Audit Wales for attending the Committee meeting remotely and for providing a comprehensive update to Members.

The Governance and Audit Committee **RESOLVED:**

1. To acknowledge the update.

27 Strategic Risk Register Update

The Service Director – Finance and Improvement Services presented Members with the Council's updated Strategic Risk Register for 2021/22.

Members were referred to Section 4 of the report outlining the relevant extracts from the Committee's Terms of Reference and the CIPFA publication 'Audit Committees – Practical Guidance Note for Local Authorities & Police, 2018 Edition'.

The Service Director – Finance and Improvement Services highlighted Table 1, Risk Management related information reported to the Governance and Audit Committee, and referred Members to the specific reference for the Committee to be kept up to date with the risk profile and the effectiveness of risk management actions, this having particular relevance to the report being presented to the Committee.

The Service Director went on to draw Members attention to Section 5 of the report which set out the work undertaken to review and update the 2021/22 Strategic Risk Register, with updates being reviewed, challenged and signed off by the Senior Leadership Team and included in the Council's Quarter 1 performance report presented to Cabinet and the Finance and Performance Scrutiny Committee. The Service Director also provided an overview of the updates incorporated into the 2021/22 Strategic Risk Register as a result of the review process, and Members were directed to the latest Strategic Risk Register position statement, for the Committee's consideration of the arrangements in place, as set out at Appendix 1 of the report.

The Chair thanked the Service Director for the presentation and the Governance and Audit Committee **RESOLVED:**

1. That assurance was in place around the review and update process for the 2021/22 Strategic Risk Register; and
2. To receive Strategic Risk updates in line with the Committee's

Workplan and Terms of Reference.

28 Procedure Rules Update

The Service Director Finance & Improvement Services introduced the presentation and outlined the purpose of the update was to raise awareness of the content of the Council's Financial Procedure Rules and to support the role of the Governance and Audit Committee to effectively fulfil its terms of reference. The Service Director also set the context for the update in relation to the scheme of delegation framework in place within the Council.

Members were reminded that the purpose of the Financial Procedure Rules is to provide a framework for managing the Authority's financial affairs and the key roles were outlined along with an overview of the 5 areas included within the Rules: Financial Management; Financial Planning; Risk Management and Control of Resources; Financial Systems and Procedures; and External Arrangements.

At this point in the presentation, Members of the Governance and Audit Committee were provided with the opportunity to ask questions.

In response to a query regarding the management of reserves being invested in areas that would maximise profit and also investment in fossil fuel companies, the Service Director Finance & Improvement Services fed back that with regard to the Council's use of specific reserves, the aim is to ensure best value and to maximise the positive impact from the utilisation of the funds in line with the purpose that they have set aside for. The Service Director added that with regard to investment in fossil fuel companies, this is an area of responsibility for the Rhondda Cynon Taf Pension Fund, outside of the remit of the Governance and Audit Committee, and assured Members that as part of the Pension Fund's governance arrangements, the Fund is committed to responsible investment factors in terms of environmental, social and governance, as part of the overriding principle of obtaining the best possible financial return.

The Group Audit Manager continued the presentation by providing some examples of how the Financial Procedure Rules are linked to audit assignments. The examples discussed were divided into systems based audit assignments and establishment based audit assignments.

The following key headlines were presented during this section:

Systems Based Audit Assignments– Examples

- Budgetary Control
- Asset Management
- School Budgets
- Pensions / Payroll

Establishment Based Audit Assignments – Examples

- Primary Schools
- Comprehensive / All Through Schools
- Leisure Centres
- Day Centres / Homes for the Elderly

The Group Audit Manager also outlined some general principles and good practice in relation to the Financial Procedure Rules.

Members were invited to ask questions related to this section of the presentation and positive comments were made regarding the process of segregation of duties amongst officers as part of strengthening checking processes. One Member queried the Asset Register and asked Officers for details of any procedure in place to account for changes in the value of the Council's assets. The Service Director Finance & Improvement Services advised Members that the assets within the Council's Asset Register are reviewed on a rolling and scheduled basis, for example, every 5 years, by an external and independent party, and any changes in the value of assets are reflected within the Council's Balance Sheet. Another Member requested assurance around the replacement arrangements in place for the Council's assets. The Service Director provided examples of replacement arrangements in respect of the Council's fleet of vehicles and leisure centre equipment, where current and future requirements are regularly reviewed, resources set aside and consideration given to the most cost effective approach for acquiring assets, for example, outright purchase or lease.

The Chair thanked the Officers for the presentation and responses provided to the questions posed by Members.

The Governance and Audit Committee **RESOLVED:**
To note the update provided.

This meeting closed at 6.30 pm

**Mr C Jones
Chairman.**

RHONDDA CYNON TAF COUNTY BOROUGH COUNCIL

MUNICIPAL YEAR 2021/22

<p>GOVERNANCE AND AUDIT COMMITTEE</p> <p>6th December 2021</p>	<p>AGENDA ITEM NO. 5</p>
<p>REPORT OF THE DIRECTOR OF FINANCE & DIGITAL SERVICES</p>	<p>PROGRESS AGAINST THE RISK BASED PLAN 2021/22</p>

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 of the Governance and Audit Committee with a position statement on progress being made against the audit work included and approved within the Internal Audit Risk Based Plan 2021/22.

2. RECOMMENDATIONS

It is recommended that Members:

2.1 Consider the content of the report and the progress made against the Internal Audit Risk Based Plan 2021/22.

2.2 Consider what comments, requests or recommendations, if any, they wish to make.

3. REASONS FOR RECOMMENDATIONS

3.1 To help ensure that the Governance and Audit Committee monitors the performance of the Council's Internal Audit Service, in accordance with its Terms of Reference.

4. BACKGROUND

- 4.1 In accordance with the Public Sector Internal Audit Standards, the Head of Audit is responsible for developing a risk-based annual audit plan which takes into account the Council's risk management framework. Within the Standards there is also a requirement for the Head of Audit to review and adjust the plan, as necessary, in response to changes in the Council's business, risks, operations, programs, systems, controls and resources. The Head of Audit must also ensure that Internal Audit resources are appropriate, sufficient and effectively deployed to achieve the approved plan.
- 4.2 The Internal Audit Risk Based Plan for 2021/22 was submitted to the Governance & Audit Committee for consideration and approval on 12th July 2021. The Plan outlined the audit assignments to be carried out which will provide adequate coverage to enable an overall opinion at the end of 2021/22.
- 4.3 Progress made against the 2021/22 plan is attached as **Appendix A** and a summary of the individual audit assignments as at 26th November 2021 is as follows:

Status	No. Of Audits
Final Reports Issued	12
Consultancy Work Completed	1
Draft Reports Issued	7
Fieldwork in Progress	10
Audit Fieldwork being Scoped	4
Planned	40

- 4.4 **Appendix A** details the status of each planned review, the audit opinion (where the audit has reached final report stage) and the number of any high, medium or low priority recommendations made to improve the internal control, governance and risk management environment. To date 20 items of work have been completed and 19 of these have resulted in an opinion being provided, with 1 piece of work undertaken on a consultancy basis. As a result of the consultancy work a number of recommendations were made to the Service Area and during 2022/23, progress against these recommendations will be reviewed, and included within the Internal Audit Plan of coverage. Of the 19 items of work where a report has been issued, 12 have had the final reports issued with 7 reports at draft stage. A further 10 assignments are currently on-going, with 4 being scoped for fieldwork to commence. The results of these Audits will be reported to future Governance and Audit Committee meetings.

- 4.5 Based on the assessment of the strengths and weaknesses of the areas examined through testing of the effectiveness of the internal control, governance and risk management arrangements, the following audit opinions have been given to the 12 audit assignments completed to final report stage to date:

Audit Opinion	No. Of Audits
Substantial Assurance	7
Reasonable Assurance	4
Limited Assurance	1
No Assurance	0

- 4.6 One completed audit review has been given an audit opinion of limited assurance, that is, only limited assurance can be placed on the current systems of internal control, governance and risk management. Further details are as follows:

Park Lane Special School

This audit was included in the audit plan for 2021/22 at the request of both the Director of Education & Inclusion Services and Acting Headteacher. The objective of the audit was to provide assurance that the financial systems and internal controls were effective, and were compliant with the Council's policies and procedures. The audit work undertaken identified some key issues in respect of internal processes and procedures not always being complied with and resulted in 15 audit recommendations being made, 4 of which were of a high priority. All recommendations have been agreed by the Acting Executive Headteacher, and progress against these recommendations will be monitored in accordance with routine internal audit monitoring procedures. This school will also be included in the audit plan for a follow up review during 2022/23.

- 4.7 For reference, the audit assurance/opinion categories are:

AUDIT ASSURANCE CATEGORY CODE	
Substantial	A sound system of governance, risk management and control exists, with internal controls operating effectively and being consistently applied to support the achievement of objectives in the area audited.
Reasonable	There is a generally sound system of governance, risk management and control in place. Some issues, non-

	compliance or scope for improvement were identified which may put at risk the achievement of objectives in the area audited.
Limited	Significant gaps, weaknesses or non-compliance were identified. Improvement is required to the system of governance, risk management and control to effectively manage risks to the achievement of objectives in the area audited.
No Assurance	Immediate action is required to address fundamental gaps, weaknesses or non-compliance identified. The system of governance, risk management and control is inadequate to effectively manage risks to the achievement of objectives in the area audited.

4.8 **Appendix A** illustrates that a total of 51 recommendations have been made to improve the internal control, governance and risk management arrangements across the 2021/22 audit plan areas reviewed to date. The implementation of these recommendations is monitored to ensure that improvements are being made.

4.9 Again for reference, Internal Audit recommendations are categorised/prioritised as follows:

RECOMMENDATION CATEGORISATION	
	Risk may be viewed as the chance, or probability, of one or more of the organisation's objectives not being met. It refers both to unwanted outcomes which might arise, and to the potential failure to realise desired results. The criticality of each recommendation is as follows:
High Priority	Action that is considered imperative to ensure that the organisation is not exposed to high risks.
Medium Priority	Action that is considered necessary to avoid exposure to significant risks.
Low Priority	Action that is considered desirable and should result in enhanced control.

EQUALITY AND DIVERSITY IMPLICATIONS AND SOCIO-ECONOMIC DUTY

5.1 There are no equality and diversity or socio-economic duty 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 Monitoring the performance of Internal Audit is a key responsibility for the Governance and Audit Committee. This report provides the Governance and Audit Committee with detailed information with which the performance of the Service can be reviewed and scrutinised.

Other Information:-

Relevant Scrutiny Committee
Not applicable.

Contact Officers – Mark Thomas & Lisa Cumpston

LOCAL GOVERNMENT ACT 1972

AS AMENDED BY

THE LOCAL GOVERNMENT (ACCESS TO INFORMATION) ACT 1985

RHONDDA CYNON TAF COUNTY BOROUGH COUNCIL

GOVERNANCE AND AUDIT COMMITTEE

6th December 2021

PROGRESS AGAINST THE RISK BASED INTERNAL AUDIT PLAN 2021/22

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 / Lisa Cumpston

**Appendix 1 - 2021/22
Recommendations)**

Progress Against Plan (including Audit Opinion &

Audit Assignment	Audit Status	Audit Opinion				Recommendations		
		Substantial Assurance	Reasonable Assurance	Limited Assurance	No Assurance	High	Med	Low
Chief Executive								
Contract Variations/Payments in Advance	Planned							
Procurement Arrangements	Final Issued	√				0	0	0
Administration of Trust Funds	Final Issued	√				0	0	0
Operation of the Primary School Sickness Scheme	Final Issued		√			0	1	2
Grants to Businesses	Planned							
Self Isolation Payments – Administration of the WG Scheme (Covid Related Risks)	Planned							
Fairer Charging for Adult Non-Residential Care Services – Follow Up	Planned							
Budgetary Control – School Deficit Recovery Protocols	Final Issued	√				0	3	0
Payroll – Implementation of the new Payroll system	Planned							
Administration of the Furlough Scheme (Covid Related Risks)	Planned							
Cyber Security Arrangements	Planned							
Distribution of Devices to Digitally Excluded Learners (Covid Related Risks)	Draft Issued							
Corporate Landlord Compliance	In Progress							
Asset Management	Planned							
Prosperity, Development & Frontline Services								
Emergency Planning	In Progress							
Community Recycling Centres	Scoping							
Capital Projects	Planned							
Regeneration & Planning	Planned							
Building Control	Planned							
Community & Children's Services								
WCCIS	In Progress							
Deputyship	Planned							

Audit Assignment	Audit Status	Audit Opinion				Recommendations		
		Substantial Assurance	Reasonable Assurance	Limited Assurance	No Assurance	High	Med	Low
Rota Management Review	In Progress							
Adaption & Community Equipment	Planned							
Carers Assessments	Scoping							
The Review Team	Planned							
Section 17 Payments (Prevention Payments)	Draft Issued							
Adoption Support & Foster Carer Payments	Draft Issued							
Contract Management Placements	Planned							
Llwydcoed Crematorium	Planned							
Registration Services	Final Issued	√				0	0	0
Education & Inclusion Services								
Governor Support – Provision of Governing Body Information	Scoping							
Exclusion & Attendance	Planned							
Step 4 Provisions	Planned							
Ty Gwyn Pupil Referral Unit	Draft Issued							
Park Lane Special School	Final Issued			√		4	8	3
Special School Self Assessment Programme & Annual Report	Planned							
Alaw Primary School	Final Issued	√				0	1	1
Cefn Primary School	Final Issued		√			2	4	2
Craig yr Hesg Primary School	Final Issued		√			2	1	2
Cilfynydd Primary School	Final Issued	√				1	1	1
Coedpenmaen Primary School	Final Issued		√			3	6	3
Cwmbach Church in Wales Primary School	Draft Issued							
Cymmer Primary School	Planned							
Dolau Primary School	In Progress							
Ffynon Taf Primary School	Planned							
Llantrisant Primary School	In Progress							
Maesybryn Primary School	Planned							
Penderyn Community Primary School	Planned							

Audit Assignment	Audit Status	Audit Opinion				Recommendations		
		Substantial Assurance	Reasonable Assurance	Limited Assurance	No Assurance	High	Med	Low
Penywaun Primary School	Planned							
Primary School Self Assessment Programme & Annual Report	Planned							
Hawthorn High School – Follow Up Review	Planned							
Ysgol Gyfun Rhydywaun	Planned							
Bryncelynnog Comprehensive School	Scoping							
Ferndale Community School	Planned							
Secondary/All Through School Self-Assessment Programme & Annual Report	Planned							
RCT – Regional Consortia School Improvement Grant (RCSIG)	In Progress							
RCT – Education Improvement Grant (EIG)	In Progress							
RCT – Pupil Development Grant (PDG)	In Progress							
RCT – Post 16 Grant Certifications (DCELLS)	Planned							
Whole Authority Arrangements								
Information Management	Planned							
PPE Stock Control Arrangements	In Progress							
Anti-Fraud, Bribery & Corruption	Planned							
Scheme of Delegation	Planned							
Performance Management Arrangements	Planned							
Corporate Safeguarding (Covid Related Risks)	Planned							
Income Management Arrangements	Draft Issued							
Central South Consortium								
CSC – Regional Consortia School Improvement Grant (RCSIG)	Draft Issued							
CSC – Pupil Development Grant (PDG)	Final Issued	√				0	0	0
CSC – General Ledger	Planned							
Amgen								
AMGEN – Payroll	Planned							
AMGEN – Debtors	Planned							
AMGEN – Creditors	Planned							
AMGEN – General Ledger	Planned							
Total		7	4	1	0	12	25	14

Consultancy Assignment	Audit Status	Recommendations		
		High	Medium	Low
Education & Lifelong Learning				
Safeguarding Arrangements – Capita One	Complete	1	10	1
Total	1	1	10	1

Summary of Audit Assignments	No of Audit Assignments
Status	
Final Reports Issued	12
Consultancy Work Completed	1
Draft Reports Issued	7
Audit Fieldwork in Progress	10
Audit Fieldwork being Scoped	4
Planned	40
Total	74

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**RHONDDA CYNON TAF COUNTY BOROUGH COUNCIL
MUNICIPAL YEAR 2021/22**

<p>GOVERNANCE AND AUDIT COMMITTEE</p> <p>6th December 2021</p>	<p>AGENDA ITEM NO. 6</p>
<p>REPORT OF THE SERVICE DIRECTOR FOR DEMOCRATIC SERVICES AND COMMUNICATION</p>	<p>COUNCIL PROGRESS UPDATE: AUDIT WALES – ANNUAL AUDIT SUMMARY 2020</p>

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

1. PURPOSE OF THE REPORT

To provide a progress update on the implementation of proposals for improvement reported in the Audit Wales ‘Annual Audit Summary 2020’.

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 the Governance and 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, with the Governance and Audit Committee having responsibility to provide independent assurance around the adequacy of the arrangements in place and Scrutiny Committees having responsibility to monitor the progress Council Services are making to implement agreed proposals for improvement reported by Audit Wales.

Governance and Audit Committee

- 3.2 The Terms of Reference of the Council's Governance and 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 Governance and Audit Committee has responsibility for:
- Providing independent assurance around the arrangements in place to monitor / evaluate progress against proposals for improvement reported by Audit Wales; 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, the Governance and 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 the Governance and 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 proposals for improvement.
- 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 the Governance and Audit Committee for consideration

4. AUDIT WALES – ANNUAL AUDIT SUMMARY 2020

- 4.1 At the meeting of [Council held on 10 March 2021](#), Members received the Audit Wales Annual Audit Summary 2020 (AAS), with the AAS containing proposals for improvement/recommendations from published reports that were specific to Rhondda Cynon Taf Council and also national reports that relate to local authorities more generally, other public bodies and also Welsh Government.
- 4.2 Audit Wales proposals for improvement are incorporated into the Council's service delivery planning and monitoring arrangements, and the first progress update was reported to the Governance and Audit Committee on [26th April 2021](#) and to the Overview and Scrutiny Committee on [12th May 2021](#). The second progress update, as at November 2021, is included as Appendix 1 and the Governance and Audit 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. EQUALITY AND DIVERSITY IMPLICATIONS AND SOCIO-ECONOMIC DUTY

- 5.1 There are no equality and diversity or socio-economic duty 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 Regular reporting of external audit reports to the Governance and Audit Committee ensures compliance with the CIPFA / SOLACE 'Delivering Good Governance in Local Government: Framework 2016' and the Committee's Terms of Reference.

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

- 9.1 The Governance and Audit Committee's role in overseeing the Council's arrangements to monitor / evaluate progress against proposals for

improvement reported by Audit Wales aims to support the delivery of all priorities contained within the Council's Corporate Plan 2020 – 2024 "*Making a Difference*" and in doing so aligns with the Sustainable Development principles as set out within the Well-being of Future Generations Act.

10. CONCLUSIONS

- 10.1 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 Governance and Audit Committee and Scrutiny Committees, in line with their Terms of Reference, to oversee the arrangements in place and monitor the progress made by Council Services to implement proposals for improvement reported by Audit Wales.

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
6th December 2021

REPORT OF: Service Director for Democratic Services and Communication

Author: Christian Hanagan

Item 6: **COUNCIL PROGRESS UPDATE: AUDIT WALES – ANNUAL AUDIT SUMMARY 2020**

Contact Officer: Christian Hanagan – 01443 424005

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[Audit Wales – Annual Audit Summary 2020](#)

Local and National Reports – Recommendations/Proposals for Improvement

Compliance	As reported to Governance and Audit Committee <u>26 April 2021</u>	As at November 2021
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 <u>November 2020</u>	Noted - No further action.
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 <u>January 2021</u>	Noted – No further action.
Other Regulators	As reported to Governance and Audit Committee 26 April 2021	As at November 2021
Care Inspectorate Wales Local Authority Performance Review April 2019 – March 2020 - Annual Letter <u>published August 2020</u>		Supplemented by Care Inspectorate Wales Assurance Check 2021 presented <u>to Health & Wellbeing Scrutiny Committee and Children & Young People Scrutiny Committee</u> both in July 2021.
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, <u>‘Local authority and regional consortia support for schools and PRUs in response to COVID-19’</u> 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.	An update on the progress of Rhondda Cynon Taf Council’s response to the recommendations within the overarching Thematic report published by Estyn was provided to the <u>Children and Young People’s Scrutiny Committee on 13th October 2021.</u> The recommendations relating to addressing the impact of the pandemic on vulnerable pupils and on physical and mental health of all pupils, are long term in nature and continue to be addressed through ongoing Service Self Evaluation and Delivery Planning.

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	As reported to Governance and Audit Committee 26 April 2021	As at November 2021
<p>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.</p>	<p>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.</p>	<p>The requirements of the Well-being of Future Generations Act have been strengthened within the Performance Planning processes for 2022/23 and have been described in the Council's annual Corporate Performance Report approved by Council on 20 October 2021. The Council's arrangements will be developed as part of its continuous drive for improvement.</p> <p>Work on the new Leisure Strategy referenced in April 2020, has been delayed to allow focus on front line priorities. The new strategy for 2022-27 is currently being developed. Pre scrutiny and engagement/involvement with residents and key partners to help shape future provision will start in early 2022.</p>

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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

<p>The Council is well placed to manage its financial sustainability over the short and medium term. Report is here</p>	<p>Noted</p>	<p>Noted - No further action.</p> <p>For information, the Audit Wales 'Rhondda Cynon Taf Financial Sustainability Assessment 2020/21' Report for Rhondda Cynon Taf was presented by Audit Wales to the 9th November 2021 Governance and Audit Committee. An update on the specific progress of the 2 proposals for improvement will be included in the next update to the Governance and Audit Committee.</p>
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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	As reported to Governance and Audit Committee 26 April 2021	As at November 2021
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.	As reported to the Governance and Audit Committee on 26 April 2021.
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.	As reported to the Governance and Audit Committee on 26 April 2021.
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.	The completed self-appraisal checklist was incorporated within the Anti-Fraud Annual Report 2020/21 which was presented to the Governance and Audit Committee on 12th July 2021.
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.	As reported to the Governance and Audit Committee on 26 April 2021.

Recommendations	As reported to Governance and Audit Committee 26 April 2021	As at November 2021
	<p>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.</p> <p>Audit Committee is updated on Corporate Fraud at regular intervals throughout the year, which includes any Covid related matters.</p>	

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

Recommendations for Improvement	As reported to Governance and Audit Committee 26 April 2021	As at November 2021
<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: 	<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.</p>	<p>As reported to the Governance and Audit Committee 26th April 2021, noting the specific updates set out below.</p> <p>The Council is the lead for Dewis Cymru across the County Borough. To date, RCT has 422 resources registered on the Dewis</p>

Recommendations for Improvement	As reported to Governance and Audit Committee 26 April 2021	As at November 2021
<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>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>	<p>website, a combination of both local authority and 3rd sector organisations.</p> <p>The national information sharing portal Wales Community Care Information System (WCCIS) is operational across RCT Adult Services.</p>
<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 	<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</p>	<p>Interlink and third sector services continue to be 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>As we progress into winter, along with its partners we continue to deliver preventative, hospital avoidance services and explore options around the development of a new offer for integrated health and social care community model. We will update our winter planning report in December 2021 (For reference last year's report: 8th December 2020 Health & Wellbeing Scrutiny Committee - Adult Services: Covid-19 - Response and Winter Planning)</p>

Recommendations for Improvement	As reported to Governance and Audit Committee 26 April 2021	As at November 2021
<p>desired impact of prevention on overall social-care expenditure becomes a demonstratable reality.</p>	<p>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>	<p>The current Integrated Care Fund (ICF) investment programme will end the 31st March 2022. As noted within Chief Social Care Officer for Wales letter received 17th August, Ministers have approved a new five-year revenue investment fund to build on the work and learning of the Integrated Care Fund and Transformation Fund to date. The new fund will run from April 2022 to March 2027 and will further focus integrated delivery of health and social care services across Wales.</p> <p>RCTCBC have been working with Regional Partners to review existing ICF and Transformations programme and prepare for the new fund. Guidance has yet to be issued on the new programme; however place-based support incorporating third sector brokerage, effectively linking the third sector with existing Information Advice and Assistance (IAA) provision, social prescribing and discharge pathways is a future aspiration.</p> <p>As part of the Cwm Taf Morgannwg Region we are required to produce a Population Assessment by 1st April 2022. Working with the Regional Unit, RCTCBC have been supporting the development providing needs assessment data to inform future planning. Engagement with citizens and wider organisations is a key focus and working with the RPB Engagement Officer to undertake meaningful engagement</p>

Recommendations for Improvement	As reported to Governance and Audit Committee 26 April 2021	As at November 2021
		<p>activities with people from each priority group, and then reflect these insights in our Population and Wellbeing Needs Assessment. As part of this work an engagement toolkit for use across the region has been developed.</p> <p>By June 2022 there is a further requirement to develop a Market Stability report that will build on the population assessment and support the development of a new Area Plan by April 2023.</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

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Recommendations for Improvement	Cwm Taf PSB comment for information as reported to Governance and Audit Committee 26 April 2021	As at November 2021
<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>Work on the Well-Being and Population Assessments is now in progress with a strong emphasis on involvement. This work is being carried out with Co -Production Network for Wales after Cwm Taf and Bridgend PSBs were secured their support for a five-year programme.</p> <p>An ‘Involvement’ sub-group has been set up to contribute and deliver the Assessments and conversations are underway about the role and purpose of the group.</p>
<p>R2 - In Part 2 of the report we review arrangements for PSB scrutiny and conclude that</p>	<p>Agreed</p>	<p>Cwm Taf Joint Overview and Scrutiny Committee agreed a forward work plan at its meeting in</p>

Recommendations for Improvement	Cwm Taf PSB comment for information as reported to Governance and Audit Committee 26 April 2021	As at November 2021
<p>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>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>September 2021. The plan has a focus on reviewing progress of the PSB's Well-being Plan 2018-2023 as well as the work underway for the next iteration of the Well-being Assessment.</p> <p>The Chair of Cwm Taf Joint Overview and Scrutiny Committee (JOSC) is an RCT Councillor and is part of the Community Assessment Action Group overseeing the work for the Population Needs and Well-being Assessments.</p> <p>On 5 November members of JOSC also undertook training on the Well-being of Future Generations Act, Public Services Boards and their role.</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>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 	<p>Agreed</p> <p>The PSB is keen to pursue opportunities to reduce overlap and duplication within the current legislative constraints. There is 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>Work ongoing and in line with the position reported to the Governance and Audit Committee on 26th April 2021.</p>

Recommendations for Improvement	Cwm Taf PSB comment for information as reported to Governance and Audit Committee 26 April 2021	As at November 2021
and grant programme controls; and public reporting, scrutiny and oversight systems to manage expenditure.	The PSB would welcome increased funding flexibilities from Welsh Government with appropriate local oversight, controls and scrutiny.	
<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 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>	<p>The October 2021 meeting of the Cwm Taf PSB considered the roles of the Area Planning Board, Community Safety Partnership and Safeguarding Board in reviewing structures and preparing for the creation of one regional Public Services Board. Representatives from these Boards were in attendance to give their views on how they could work with a regional PSB.</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	As reported to Governance and Audit Committee 26 April 2021	As at November 2021
<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> <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</p>	<p>All the Council's VAWDASV support services operated remotely throughout the pandemic with most services open and providing face to face support. Numbers of referrals remained constant throughout and are currently at the same level as pre-Covid.</p> <p>Service mapping is undertaken by the Cwm Taf Morgannwg Regional Advisor.</p> <p>The Audit Wales Report is scheduled to be presented to the Overview & Scrutiny Crime & Disorder Committee on 1st December 2021 as part of a report on Keeping women and girls safe in RCT.</p>

Recommendations for Improvement	As reported to Governance and Audit Committee 26 April 2021	As at November 2021
	<p>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>The Council, in partnership with Women's Aid RCT has reviewed current service provision to consider "a one front door approach" to domestic abuse services in RCT. This work is well underway and a report will be presented to the Service Director Public Health, Protection and Community Services and Group Director of Community Services in December 2021 for their approval to consult with staff in early 2022 in respect of the proposed new working arrangements.</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>	<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>The National Training Framework is a key action within the Cwm Taf VAWDASV Strategy Report 2019/20.</p> <p>An RCT senior leads workshop received refresher training on the 6th October 2021.</p>

Recommendations for Improvement	As reported to Governance and Audit Committee 26 April 2021	As at November 2021
<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>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 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>Agreed VAWDASV is a complex agenda and this is recognised in the report above. The report also sets out the Council's commitment to developing a new regional service model in the medium term and statement of intent.</p>	<p>This is an ongoing process with partners with many of the actions to take forward this agenda highlighted in the Cwm Taf VAWDASV Action Plan.</p> <p>Recent developments for taking forward regional working include exploring opportunities for piloting a Domestic Violence Perpetrator Project (DVPP) in Cwm Taf Morgannwg.</p> <p>A Regional task and finish group has been set to explore the development of a housing pathway for perpetrators of domestic abuse.</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; 	<p>Agreed This will be part of the considerations for the new regional service model which will be developed in the medium term.</p>	<p>It is recognised the current funding arrangements for the VAWDASV are not in line with other grant funding streams i.e. Housing Support Grant and Children and Communities Grant and welcome the Welsh Government review of this funding stream.</p> <p>On 4th October 2001 we were awarded 'Safer Streets' funding of £475K to provide interventions to take a holistic approach to address the issues of Violence against Women and Girls in the targeted areas, and more broadly across the local authority, bringing about a wider effect over time to reduce Violence against Women and Girls.</p>

Recommendations for Improvement	As reported to Governance and Audit Committee 26 April 2021	As at November 2021
<ul style="list-style-type: none"> • 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>Additional funding opportunities and partnership working with the Police Crime Commissioners office and Health has provided two additional Independent Domestic Violence Advisor (IDVA) posts to work with young people and patients in a hospital setting who have been affected by domestic abuse.</p>

Rough Sleeping in Wales – Everyone’s Problem; No One’s Responsibility - This national report contained two recommendations with actions for Local Authorities, public bodies and partners

Published: 23 July 2020

Recommendations for Improvement	As reported to Governance and Audit Committee 26 April 2021	As at November 2021
<p><u>Intelligent use of data</u> 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. 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 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>The Performance and Support Officer role is critical in the development and monitoring of the data for the Homelessness and Housing Advice Service and the ‘Homefinder’ Team. Weekly management reports confirm overall operational data particularly for our temporary accommodation placements and homelessness presentations. This helps understand current demand and service pressures particularly in respect of the number of available daily temporary accommodation placements. As a result of this intelligence, we increased the number of B+B establishments to ensure sufficient bedspaces to cover the winter period.</p> <p>Regular analysis of this data also helps us understand our client profile and the services we need to put in place to offer support. For example, our Prison Leaver homelessness population have been identified as one the main client groups for making multiple homelessness applications in a 12- month period. This led to a recently commissioned short- term Offender project in partnership with South Wales Police and Her Majesty’s Prison Service.</p> <p>Our Outreach service has been reviewed to offer a multi-agency response with Probation, Dyfodwl and South Wales for individuals found sleeping rough or begging in our town centres.</p> <p>We are working with ‘Crisis’, a national homelessness organisation to understand why 25% of our homeless applicants drop out of the system having made a homelessness application. Following a Discovery Phase which involved a file audit, an action plan has been developed with 8 quick wins identified for service improvement, which include improved process for data logging.</p>

Recommendations for Improvement	As reported to Governance and Audit Committee 26 April 2021	As at November 2021
		<p>Quarterly reporting is undertaken from reports made available through our 'Abritas' IT system. This data is regularly shared with our seven registered social landlords 'Homefinder' partners to understand data relating to applicants and lettings. A review of the RCT Allocation Scheme 2017 is planned for 2022 which will include Rapid Rehousing arrangements to address the needs of our most complex and challenging individuals.</p> <p>Cwm Taf Healthy Partnership Wales is a more recent innovative partnership between RCTCBC and Public Health Wales and will explore how Housing and health are intimately intertwined and work towards improved housing/health partnership arrangements. This will aim to improve outcomes for residents/clients/patients through development of a mechanism to share, interpret and use data for action across partners in relation to housing and Health.</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 whom</p>	<p>Additional Housing Support Grant Funding in 2021/22 has provided additional staffing resources for our RCT Housing First project, enabling the team to increase the number of vulnerable individuals it supports, including developing a pilot project to support Registered Social Landlords (RSL) tenants at risk of losing their tenancy, who have complex and challenging needs.</p> <p>The development of our Regional specialist Mental Health and Substance Misuse Outreach Health Team in partnership with Health, the Area Planning Board and Bridgend and Merthyr County Borough Councils work closely with our homeless and Housing First cohort to offer health related interventions. Information provided from this service is helping us better understand the health needs of our homeless individuals which has prompted joint working with Health and the Area Planning Board.</p> <p>Both Project Officers funded through Housing Support Grant have been recruited and are in post. A draft referral for</p>

Recommendations for Improvement	As reported to Governance and Audit Committee 26 April 2021	As at November 2021
	<p>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>accessing housing related support services and our Housing First Project has been developed and is out for consultation with partners.</p> <p>In recognition of the increasing complexity of clients a review of our adult hostel is currently being undertaken with the aim of developing a purpose-built assessment centre. This will help us carry out more in depth needs assessments for single homeless people with the aim of providing the right services and support based on the outcome of clients assessed housing and support needs.</p> <p>Commissioning arrangements for Women's Aid Rhondda Cynon Taf (WARCT) and housing related support provision have been reviewed with service provision covering male and female service provision including early intervention and prevention projects, floating support, and refuge provision with 4 additional bedspaces commissioned in 2020/21.</p> <p>Regional Commissioning with Merthyr CBC and Care and Repair provides target hardening arrangements for male and female individuals who are at risk or have experienced domestic abuse. Performance measures have been set and are monitored through joint contract monitoring arrangements.</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	As reported to Governance and Audit Committee 26 April 2021	As at November 2021
<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 • 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>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> <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>	<p>As reported to Governance and Audit Committee on 26 April 2021</p>

Commercialisation in Local Government

Published: 06 October 2020

Recommendation for Improvement	As reported to Governance and Audit Committee 26 April 2021	As at November 2021
<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>	<p>As indicated in April 2021, 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 and an update was provided as part of the Council’s annual Corporate Performance Report 2021/22, approved by Council in October 2021.</p>

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RHONDDA CYNON TAF COUNTY BOROUGH COUNCIL

MUNICIPAL YEAR 2021/22

GOVERNANCE AND AUDIT COMMITTEE 6TH DECEMBER 2021	AGENDA ITEM NO. 7
REPORT OF THE DIRECTOR OF FINANCE & DIGITAL SERVICES	2020/21 ANNUAL GOVERNANCE STATEMENT RECOMMENDATIONS – PROGRESS UPDATE

Author: Paul Griffiths (Service Director, Finance & Improvement Services)

1. PURPOSE OF THE REPORT

- 1.1 The purpose of this report is to provide the Governance and Audit Committee with an update on the status of the recommendations included within the 2020/21 Annual Governance Statement.

2. RECOMMENDATIONS

It is recommended that Members review the information contained within the report and:

- 2.1 Seek clarity and explanation where there are areas of concern.
- 2.2 Form an opinion in respect of whether they are satisfied with the progress made to date to implement the recommendations.

3. REASONS FOR RECOMMENDATIONS

- 3.1 To ensure the Governance and Audit Committee discharges its responsibilities in respect of reviewing and forming an opinion on the overall control environment in place across the Council.

4. BACKGROUND

- 4.1 The Council's 2020/21 Annual Governance Statement (AGS) was reported to and approved by the Governance and Audit Committee at its meeting on [12th July 2021](#). The document described the governance arrangements in place,



reviewed their effectiveness and where
necessary provided recommendations for
improvement.

- 4.2 In relation to monitoring the Council's overall governance arrangements, the Terms of Reference for the Governance and Audit Committee states:

As a key element of new arrangements for corporate governance, designed to ensure openness, integrity and accountability, the Committee will assist the Authority in discharging its responsibility for ensuring financial probity, without taking any action which might prejudice it. The Committee will (amongst other things):-

Governance, risk and control

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.

- 4.3 In accordance with the above Terms of Reference extract (Item C) and workplan for the Governance and Audit Committee, this report provides an update on the status of each recommendation made within the AGS. Appendix 1 provides details of each recommendation along with a summary of action taken to date to progress their implementation.
- 4.4 As part of reviewing the status of each recommendation, Members should seek assurance, in addition to their own lines of enquiry, around the adequacy of the arrangements and extent of progress to implement the recommendations.

5. EQUALITY AND DIVERSITY IMPLICATIONS AND SOCIO-ECONOMIC DUTY

- 5.1 There are no equality and diversity or socio-economic duty 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 Council's AGS has been compiled in accordance with the CIPFA / SOLACE 'Delivering Good Governance in Local Government: Framework 2016'.

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

THE COUNCIL'S CORPORATE PLAN PRIORITIES

- 9.1 Monitoring the status of the recommendations within the AGS 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 and demonstrate openness and accountability.

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 A summary of action taken to date to implement the recommendations contained within the 2020/21 AGS is provided at Appendix 1.
- 10.2 The information aims to assist Members when forming an opinion at financial year-end on the Council's overall governance arrangements for 2021/22.

Other Information:-

Relevant Scrutiny Committee
Not applicable.

Contact Officer – Paul Griffiths



LOCAL GOVERNMENT ACT 1972

AS AMENDED BY

THE LOCAL GOVERNMENT (ACCESS TO INFORMATION) ACT 1985

RHONDDA CYNON TAF COUNTY BOROUGH COUNCIL

GOVERNANCE AND AUDIT COMMITTEE

6TH DECEMBER 2021

**2020/21 ANNUAL GOVERNANCE STATEMENT RECOMMENDATIONS –
PROGRESS UPDATE**

REPORT OF THE DIRECTOR OF FINANCE & DIGITAL SERVICES

Author: Paul Griffiths (Service Director, Finance & Improvement Services)

Item: 7

Background Papers

None.

Officer to contact: Paul Griffiths

ANNUAL GOVERNANCE STATEMENT 2020/21 PROGRESS UPDATE

Core Principle / Area	Paragraph No.	Issue Identified	Recommendation	Timescale for Implementation	Responsible Officer(s)	Progress Update – December 2021
MANAGING RISKS AND PERFORMANCE THROUGH ROBUST INTERNAL CONTROL AND STRONG PUBLIC FINANCIAL MANAGEMENT	5.11.7	The Council's Risk Management Strategy was last reviewed and approved by Audit Committee in December 2018.	The Strategy should be reviewed and where required proposed updates reported to the Governance and Audit Committee for consideration. In addition, as part of the review, regard should be given to the findings and recommendations included within the 2020/21 Internal Audit report 'Risk Management'.	December 2021	Head of Procurement Delivery	Revised delivery date for reporting to the Governance and Audit Committee (February 2022) - review completed and work being finalised to update the Risk Management Strategy (noting that no material updates are being proposed that impact on the Council's existing strategic or operational risk management arrangements)
	5.11.10	Where core financial system internal audit reports are presented to Audit Committee, no separate overview of the required internal controls is provided to aid Members understanding of the area (as originally intended as part of the 2020/21 work programme)	As part of compiling the 2021/22 Governance and Audit Committee work programme, finalised internal audit assignments for core financial systems should be supplemented by a more detailed overview of the area prior to the assignment being presented to Committee. This is to aid Members understanding of the main internal control requirements for key financial systems.	From October 2021	Coordinated by the Service Director – Finance and Improvement Services	On target – arrangements in place for core financial system overviews to be presented to the Governance and Audit Committee in line with audit assignments being finalised

Core Principle / Area	Paragraph No.	Issue Identified	Recommendation	Timescale for Implementation	Responsible Officer(s)	Progress Update – December 2021
MANAGING RISKS AND PERFORMANCE THROUGH ROBUST INTERNAL CONTROL AND STRONG PUBLIC FINANCIAL MANAGEMENT	5.11.15	<p>Although an overview of the Council's Contract Procedure Rules was presented to the Audit Committee in 2020/21, no overview of the Financial Procedure Rules was presented.</p> <p>In addition, it was noted that a review of the information contained within both documents was not reviewed and reported to Audit Committee during 2020/21.</p>	<p>As part of the learning and development of Governance and Audit Committee Members, an overview of the Council's Financial Procedure Rules should be built into the 2021/22 Work Programme to support Members understanding of these requirements.</p> <p>A review of the content of the Contract and Financial Procedure Rule documents should be undertaken and updates reported to the Governance and Audit Committee for consideration / approval (where deemed required).</p>	<p>November 2021</p> <p>December 2021</p>	<p>Service Director – Finance and Improvement Services</p> <p>Service Director – Finance and Improvement Services and Head of Procurement Delivery</p>	<p>Completed – an overview of the Council's Financial Procedure Rules was presented to the 9th November 2021 Governance and Audit Committee meeting</p> <p>Completed – a review of the Contract and Financial Procedure Rule documents have been undertaken and no material updates are deemed required as at December 2021 (noting that both documents are subject to on-going review and updating)</p>

Core Principle / Area	Paragraph No.	Issue Identified	Recommendation	Timescale for Implementation	Responsible Officer(s)	Progress Update – December 2021
MANAGING RISKS AND PERFORMANCE THROUGH ROBUST INTERNAL CONTROL AND STRONG PUBLIC FINANCIAL MANAGEMENT	5.11.27	<p>Compliance with the <u>CIPFA Financial Management Code of Practice</u></p> <ul style="list-style-type: none"> • Standard C - Governance and Financial Management Style ○ No Council wide review of officer schemes of delegation has been undertaken during the past financial year. ○ Currently, progress updates in relation to Audit Wales recommendations are reported to Audit Committee annually. 	<p>Officer Schemes of Delegation should be reviewed and where required updated, approved by the Designated Officers and re-issued to post-holders.</p> <p>Updates on the progress being made by the Council to implement Audit Wales recommendations should be timetabled within the Governance and Audit Committee work programme for 2021/22 and provide a mid-year and year-end update of progress.</p>	<p>January 2022</p> <p>November 2021 / March – April 2022</p>	<p>Coordinated by the Director of Legal Services</p> <p>Director of Finance and Digital Services</p>	<p>On target – Council wide review process underway (noting that this area is subject to on-going review and updating)</p> <p>Completed – progress update to be reported to the December 2021 Governance and Audit Committee meeting</p>

Core Principle / Area	Paragraph No.	Issue Identified	Recommendation	Timescale for Implementation	Responsible Officer(s)	Progress Update – December 2021
MANAGING RISKS AND PERFORMANCE THROUGH ROBUST INTERNAL CONTROL AND STRONG PUBLIC FINANCIAL MANAGEMENT	5.11.28	<p><u>Compliance with the CIPFA Financial Management Code of Practice</u></p> <ul style="list-style-type: none"> • Standard G - The authority understands its prospects for financial sustainability in the longer term and has reported this clearly to members ○ The Council's forward- looking planning period covers 3 / 4 years as part of its Medium-Term Financial Plan. 	As part of the Council's on-going forward planning arrangements, information on the longer-term outlook (5 years+) should be considered and relevant updates reported as appropriate.	March 2022	Director of Finance and Digital Services	Completed - incorporated into the Council's latest Medium Term Financial Plan 2021/22 to 2024/25 - as reported to Cabinet on 20 th July 2021, full Council on 29 th September 2021 and to the Finance and Performance Scrutiny Committee on 21 st October 2021
IMPLEMENTING GOOD PRACTICES IN TRANSPARENCY, REPORTING, AND AUDIT TO DELIVER EFFECTIVE ACCOUNTABILITY	5.12.4	As part of the suite of information on the Council's Governance web-age, it is noted that the Local Code of Corporate Governance was published in 2019 and has not been reviewed since this time.	The Council's Local Code of Corporate Governance should be reviewed and where proposed updates are deemed necessary, an updated document reported to the Council's Governance and Audit Committee for consideration / approval.	February 2022	Head of Procurement Delivery	On Target

By virtue of paragraph(s) 14 of Part 1 of Schedule 12A of the Local Government Act 1972.

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