

Public Document Pack



Cyngor Sir
CEREDIGION
County Council

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Aberaeron, Ceredigion SA46 0PA
ceredigion.gov.uk

2 September 2021

Dear Sir / Madam

I write to inform you that a Meeting of the Governance and Audit Committee will be held via video conferencing on Thursday, 9 September 2021 at 9.30 am for the transaction of the following business:

1. **Apologies**
2. **Personal Matters**
3. **Disclosures of personal interest/prejudicial interest**
4. **Corporate Risk Register (Pages 3 - 28)**
5. **Audit Wales Work Programme Update (Pages 29 - 104)**
6. **Care Inspectorate Wales ('CIW') Assurance Check 2021 (Pages 105 - 112)**
7. **Estyn Letter – Summer Term 2021 (Pages 113 - 120)**
8. **Internal Audit Progress Report 1/4/21 – 30/6/21 (Pages 121 - 144)**
9. **Internal Audit Report - Estates (Pages 145 - 146)**
10. **Addressing asset valuation issues arising from the 2019/20 Audit Wales Report and subsequent Audit Wales input (Pages 147 - 150)**
11. **Governance and Audit Committee Annual Report 2020-21 (Pages 151 - 164)**
12. **Report on Annual Governance Statement 2021-2022 Progress and Current Year Action Plan (Pages 165 - 184)**
13. **Governance and Audit Committee Forward Work Programme (Pages 185 - 186)**
14. **Minutes of the meeting of the committee held on the 03 June 2021 (Pages 187 - 196)**
15. **Any other matter which the Chairman decides is for the urgent attention of the Committee**

- 16. Coroner's Service - Funeral Director Fees -The appendices relating to item 16 are not for publication as they contain exempt information as defined in paragraph 14 of Part 4 of Schedule 12A to the Local Government Act 1972 as amended by the Local Government (Access to information) (Variation) (Wales) Order 2007. If, following the application of the Public Interest Test, the Council resolves to consider this item in private, the public will be excluded from the meeting during such consideration, in accordance with Section 100B(2) of the Act. (Pages 197 - 198)**

Members are reminded to sign the Attendance Register

A Translation Services will be provided at this meeting and those present are welcome to speak in Welsh or English at the meeting.

Yours faithfully



Miss Lowri Edwards
Corporate Lead Officer: Democratic Services

To: Chairman and Members of Governance and Audit Committee
The remaining Members of the Council for information only.

Cyngor Sir CEREDIGION County Council

Report to:	Governance and Audit Committee
Date of meeting:	9th September 2021
Title:	Corporate Risk Register
Purpose of the report:	To update the Governance and Audit Committee on the Corporate Risk Register
Cabinet Portfolio and Cabinet Member	Cllr. Ray Quant, Deputy Leader of the Council and Cabinet Member for Customer Contact, Governance & Legal Services and People & Organisation

Regular reports are provided to the Governance and Audit Committee regarding the Council's Corporate Risk Register to provide on-going information and assurance that risks continue to be managed. This assists the Governance and Audit Committee in their role of providing independent assurance to Council and management of the adequacy of the risk management framework. Appendix A contains the latest Corporate Risk Register.

Since March 2020 when the Covid-19 pandemic reached Wales, the Council's response to the Covid-19 outbreak has taken priority. Risk R018 sets out the details of the risk and the mitigating actions that are required to reduce the spread of the disease in Ceredigion.

All risks have been reviewed and include updated commentary. Governance and Audit Committee are asked to note the following changes to the Register since the last update:

- R009 Information Management has been expanded to Information Management and Cyber Security Resilience to reflect the increasing importance of cyber security with home-based office staff.
- R018 Covid-19 – the risk score has decreased from 25 to 20 to reflect the latest situation regarding the risks associated with the pandemic following the success of the vaccination programme. The Council continues to engage in response and recovery arrangements with a variety of internal and external groups.

The remaining risks have no changes to risk scores since last reported, but the mitigating actions have been reviewed and the commentary updated.

Recommendations (s): That Governance and Audit Committee consider the updated Corporate Risk Register

Reason for decision: To ensure that the Council manages Corporate Risks appropriately in line with the Corporate Risk Strategy and Framework

Appendices: Appendix A – Corporate Risk Register

Corporate Lead Officer: Alun Williams (Corporate Leader Officer Policy, Performance and Public Protection)

Reporting Officer: Alun Williams (Corporate Leader Officer Policy, Performance and Public Protection)

Date: 18 August 2021

Corporate Risk Register



Cyngor Sir
CEREDIGION
County Council

Governance and Audit Committee

Reviewed and updated by Leadership Group	11/08/2021
Last Monitored by Audit Committee	03/06/2021
Next Audit Committee	09/09/2021

Corporate Risk Register

Contents and Summary

Risk Name	Owner	Risk Rating
R003: Corporate Improvement and Performance Management Arrangements	Diana Davies	12 
R004: Business Continuity and Civil Contingency	Diana Davies	10 
R005: Medium Term Financial Plan	Stephen Johnson	15 
R006: Through Age & Well-being Programme	Caroline Lewis	15 
R009: Information Management & Cyber Security Resilience	Arwyn Morris	8 
R015: Supporting Local Food Businesses, Maintain Safety	Carwen Evans	16 
R016: BREXIT Consequences	Alun Williams	12 
R017: Safeguarding Vulnerable Children, Young People and Adults	Sian Howys	15 
R018: Covid-19	Alun Williams	20 
R019: Climate Change and Coastal Erosion/Flooding	Russell Hughes-Pickering / Rhodri Llwyd	25 
R020: Ash Dieback	Rhodri Llwyd	20 

Risk Key		
	Red	High Risk
	Amber	Medium Risk
	Green	Low Risk

Action Key		
	Red	Start date passed but NOT started End Date passed but NOT complete
	Amber	In progress but Behind schedule In progress on schedule but NOT meeting Targets
	Green	In Progress On Schedule and meeting Targets Completed

Corporate Risk R003 Corporate Improvement & Performance

Owner: CMO Diana Davies

Description

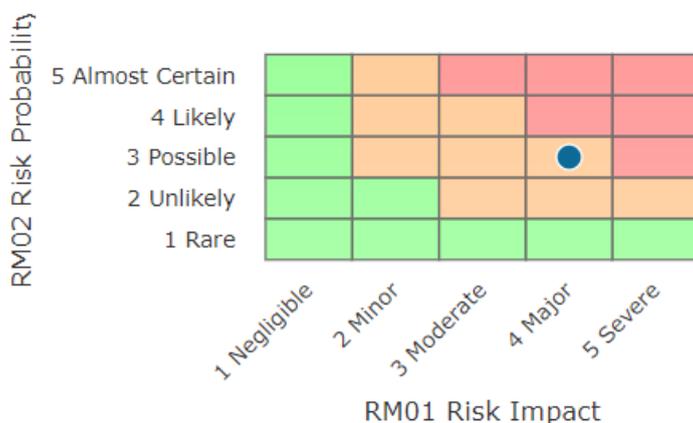
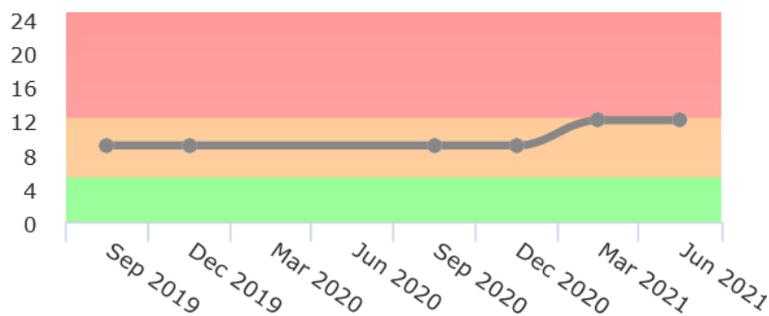
Failure to ensure that Performance Management arrangements are fit for purpose to meet our future priority needs and failure to support the implementation of a new Corporate Performance Management System will impact on our ability to use effective business intelligence in future decision making processes.

Potential Consequence

The main consequences for the Council are reputational, political and poorer service delivery for citizens of the County. This could lead to poor regulatory reports, intervention, as well as a reduction in budget.

Evidence of Risk

Potential risks remain in terms of delivery and poorer service for customers, as services make savings. Good financial planning and corporate performance management's arrangements are in place to mitigate those risks. Since March 2020, the performance management process has been temporarily suspended, as work to tackle the pandemic is prioritised. The introduction of Adjustment Plans across the authority set out which services can be operated safely and effectively and when suspended services will be resumed.



Mitigation Action	Due Date	Sep	Dec	Mar	Jun
R003T01: Ensure business and service plans are up to date	30 Sep 2021	★	★	●	★
R003T04: Develop and implement the Teifi performance system to prepare for the new self-	31 Mar 2022	★	★	●	●
R003T05: Introduce a refined and focused business planning process for 2021/22	30 Sep 2021		★	★	●
R003T06: Implement self assessment arrangements - Local Government & Elections (Wales) Act 2021	31 Mar 2022			●	●

Comments (eg progress to date)

The Council's Business Planning and Performance processes were suspended during 2020/21 as Covid recovery work took priority. Since then, the process has been resumed and coincides with the introduction of Part 6 of the Local Government and Elections Act which introduces the new self-assessment based performance regime for Principal Authorities. This was introduced in April 2021, and the Council is in the process of developing a new process to support the delivery of the annual self-assessment. The new performance regime for principal councils requires a change in approach including ongoing engagement on its performance, a panel assessment once every electoral cycle and the publication of an annual self-assessment of its performance. A new Business Planning Process went live in 2021 which features a more streamlined approach to setting, objectives, tasks and measures and centralised approach to recoding the linkages between objectives and priorities. The first of the new Performance Board meetings is scheduled for October 1st to introduce the new process and for CLOs to present their business plans, and performance will be scrutinised at the following meeting in November. This will be supported by new training materials to support the use of the Teifi Performance System and a series of drop-in training sessions set for late summer/autumn 2021.

Corporate Risk R004 Business Continuity

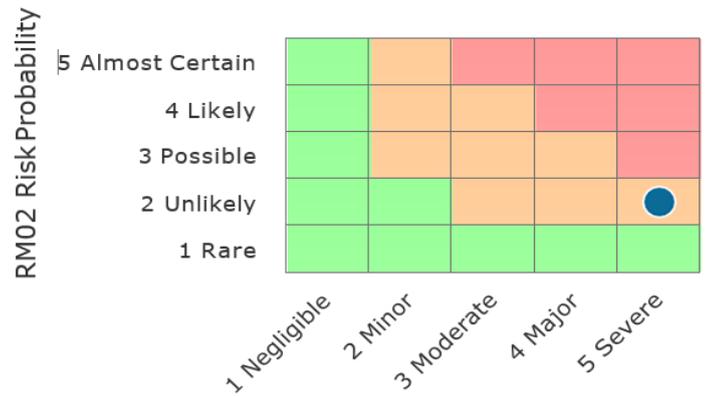
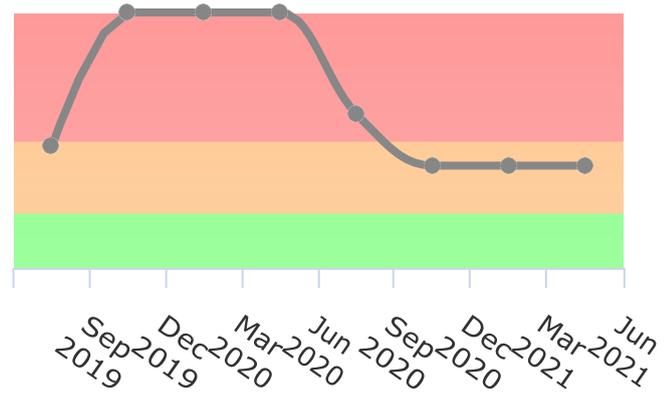
Owner: CMO Diana Davies

Description
Failure to have business resilience or dealing with emergency events is likely to significantly impact on the delivery of essential services and the lives of people in our communities.

15

Potential Consequence
There are several organisational and citizen risks associated with poor business continuity and civil contingency planning as services could be affected during incidents, and major incidents may have both immediate and long term consequences including failure to deliver essential services, injury/fatalities, claims for compensation, property damage, negative media, and public inquiries.

Mitigation Action	Due Date	Sep	Dec	Mar	Jun
R004T02: Develop and Implement a Response and Adjustment Plan for the control of COVID-19	30 Sep 2021	★	★	★	★
R004T03: Review and reenergise the internal authority wide business continuity planning	31 Mar 2022		▲	★	★
R004T04: Develop a refined and focused corporate business continuity planning process	31 Mar 2022			●	●
R004T05: Participate and contribute to Dyfed Powys LRF coordination groups & update Emergency Plans	31 Mar 2022			★	★



Comments (e.g. Progress to Date)

The Local Authority has implemented its Emergency Response Plan and Business Continuity Plans through the implementation of a Local Authority Gold Command structure with Silver Command groups reporting to it. The Silver Command groups have included Economic Adjustment, Excess Deaths, Testing and Contact Tracing, Mass Vaccination and Homelessness.

All services reviewed and updated their Business Continuity Plans with a COVID-19 lens just prior to the lockdown in March 2020 and have more recently been requested to complete a new Business Continuity Template that will ensure continuous review and update process.

Ceredigion's Major Incident Plan has been implemented. Significant business risks were also identified in respect of Brexit. The Local Authority is fully involved in the Local Resilience Forum COVID 19 strategic/recovery coordination groups.

The internal Emergency Business Continuity Management group has been re-established, and is chaired by the Cabinet Member with portfolio for finance and public protection.

The Emergency Rest Centre Plan has been revised and updated. Training has been developed and delivered to a number of staff volunteers who will manage rest centres in future.

Corporate Risk R005 Medium Term Financial Plan

Owner: CLO Steve Johnson

Description

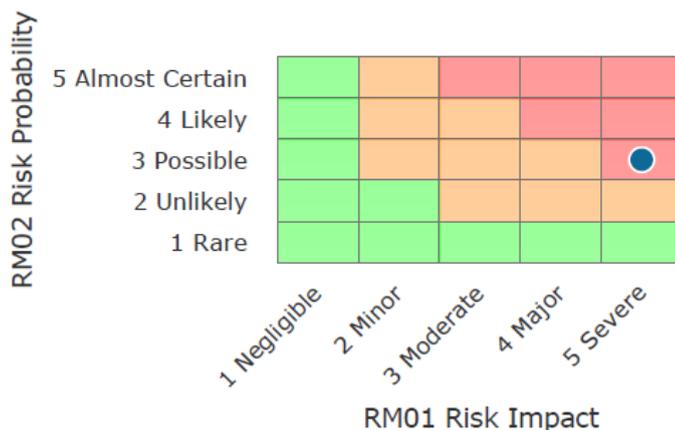
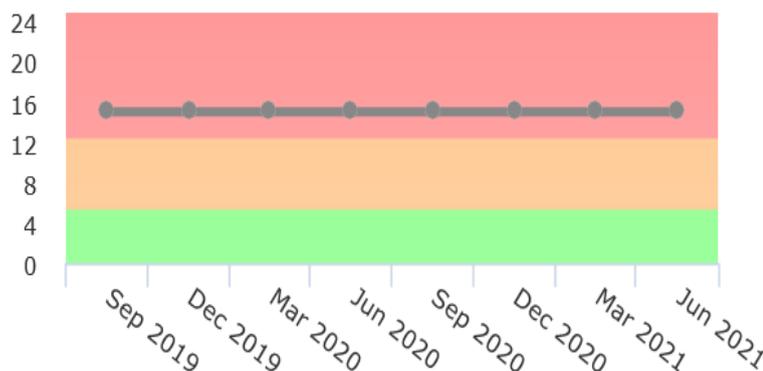
The reduction of core and external funding will lead to the reduction in service provision in some areas. Failure to adapt, implement identified savings and consider alternative models of service provision in line with the Medium Term Financial Plan will affect future service delivery and the financial responsibilities of the Council.

Potential Consequence

- Risk of failing to meet statutory budget setting deadlines.
- Risk of service delivery impacted due to decreasing resources, short lead in times to service changes or failure to effectively prioritise spend in line with corporate priorities.
- Risk that savings plans identified are not achieved as planned.
- Risk that annual budget setting frustrates longer term planning

Evidence of Risk

The Medium Term Financial Strategy (MTFS) The Strategy has clearly identified the cost pressures required due to insufficient resources in future years and backlog road maintenance. In particular the condition of the "c" class network remains a major cause of concern with 17.5% of the network considered to be in poor condition. Service budgets are to remain flat whilst the corporate centre manages a transformation savings programme to deliver savings to cover the reduction in settlements. Project managers are in place to implement some of the transformation programme. Financial Management: The 2019/20 budget set is under significant strain due to new budget pressures since the budget was set. Late additional grant monies became available to the Council for Social Care and Teachers Pensions and this will therefore cover the Social Care budget set deficit, however there is the carry over base deficit that requires monitoring. Quarterly Performance monitoring and as appropriate Budget Challenge sessions are held to manage the process whereby CLO`s are supported through the process of budget management. A solid track record exists of delivering budgets within the last few years. There are challenges associated with the scale and pace of implementation, some of the savings envisaged are now taking longer to realise, however investment is still being made in the transformation programme from savings achieved, for example invest to save schemes which in turn will produce savings. Currently the Council is on track to deliver in time for budget setting and is able to fund one off projects. Brexit: The implications of the vote to leave the EU need to be better understood and Brexit is believed to be a significant financial risk for Ceredigion, potentially damaging to the Economy and market place for employment. Risk Level: The risk was reduced during 2017/18 from 20 to 15 as the scale of budget savings required was decreasing, however the cost pressures now being forecast are higher than in the past.



Mitigation Action	Due Date	Sep	Dec	Mar	Jun
<input checked="" type="checkbox"/> R005T01: Continue arrangements for financial management	31 Mar 2022	★	●	★	★
<input checked="" type="checkbox"/> R005T03: Ensure that Transformation and service efficiency savings are developed and	31 Mar 2022	▲	●	★	●

Comments (eg progress to date)

The current year's budget is now balanced as Finance and Procurement service is transferring a base budget to LG in order to square up the balance.

The Covid hardship claims continue to be claimed from WG for the agreed Covid extra costs being incurred.

As a result of the year end closure period general balances have increased as have school and earmarked reserves, therefore providing funding for one off expenditure.

A draft Audit Wales financial sustainability report has been received and this is very positive and favourable to the Council.

Corporate Risk R006 Through Age & Well-being Programme

Owner: Interim Corporate Director Caroline Lewis

Description

The Through Age & Well-being Programme has been established and developed to transform the way the Council will deliver Social Care services. This aligns with the requirements of the Social Services and Wellbeing Act SSWBA. SSWBA provides the legal framework for improving the well-being of people who need care and support, and carers who need support, and for transforming social services in Wales.

The programme will therefore oversee the development of services and transformation of Social care. Failure to achieve this will risk that the authority will fail to meet its statutory and legislative requirements and the challenges faced with the increasing pressure on social care budgets.

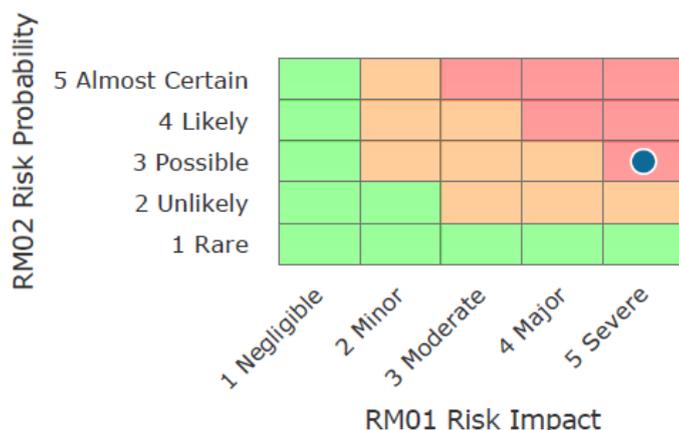
The Through Age & Wellbeing Programme is progressing to develop and implement service arrangements and staffing structure to support the emphasis on early intervention and prevention services. Risks and opportunities that may arise from the rebalancing of services will need to be managed.

Potential Consequence

- Inability to deliver safe and effective services across all ages
- Missed opportunities to develop resilient and caring communities
- Continued increase in expenditure in delivering high cost services
- Inability to meet rising demand for services
- Not meeting statutory duties and legislative requirements

Evidence of Risk

- Continued pressure on social care budgets
- Increase in numbers of individuals in receipt of statutory services for planned care and support
- Need to provide prevention and early intervention services in line with legislation
- Prolonged period of 'Managing change process' impacting on the workforce
- Difficulties in retaining and recruitment of staff



Mitigation Action	Due Date	Sep	Dec	Mar	Jun
✓ R006T01: Progress to be reported on the implementation of new service model to the project board.	31 Mar 2022	●	★	★	★
✓ R006T02: Ensure that implementation has Corporate Leadership	31 Mar 2022	★	★	★	★
✓ R006T03: Ensure HR/workforce programs in place in line with managing change	31 Mar 2022	★	●	★	★
✓ R006T04: Corporate managers to be appointed and team structures agreed	31 Mar 2022	★	★	★	★
✓ R006T05: Regular scrutiny of budgets and financial implications to implementation of the new model.	31 Mar 2022	★	●	★	★

Comments (eg progress to date)

An overall Through Age and Wellbeing strategy is developing that sets out the vision and associated approaches for the Through Age & Wellbeing Programme. 5 key objectives have been identified within the draft document which are unpinning by a number of identified 'areas of need'. An action plan is also being developed that will clearly outline what is required over the next three years (and to signal what is likely in the years beyond that) to address the root causes in order to meet the 5 key objectives of the Strategy and, how alongside our partners, we will succeed in rebalancing the care and support that is provided within Ceredigion. The draft Strategy and action plan will be shared for consideration with Scrutiny Cabinet and Council.

The work of the specific work streams continues. These have evolved according to need and now include the task and finish groups that were looking at Direct Payments a Liberty Protection Safeguards. Progress on the finance and procurement work stream will be vital to support the programme and ensure that we capitalise on available funding streams.

The restructuring of teams has progressed with the consultation of the Team Manager structure completed along with recruitment to the majority of roles.

Workshops have continued for Corporate Managers and Corporate Lead Officers with IPC that support the change management and give examples of new models of care.

Maintaining critical frontline services has continued during this time and due to impact of Covid 19 there has been increased demand on services, some vacancies have been identified across teams and work is progressing to recruit into these roles in order to maintain services. All key officers continue to meet weekly in order to progress the implementation, a series of information and engagement session with staff are being planned to share progress and address and concerns.

Corporate Risk R009 Information Management & Cyber Security Resilience

Owner: CLO Arwyn Morris

Description

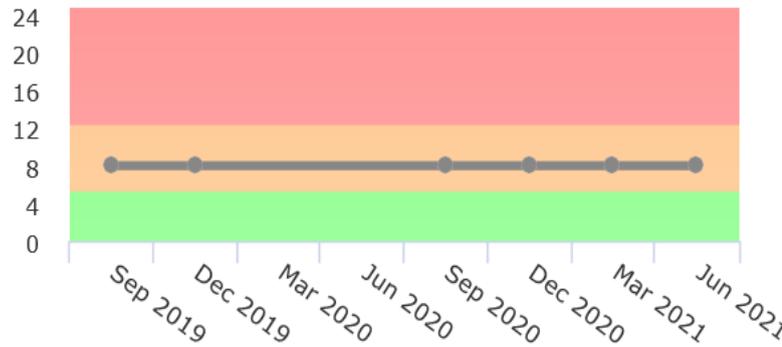
Failure to ensure that we have effective information and ICT, security and compliance in place, will impact on the Authorities ability to adapt to change, improve services and communicate effectively with citizens and other users of Council services.

Potential Consequence

Not having robust Cyber Security will impact on all service delivery with limited or no access to information systems that are key for business delivery. Inadequate Information Management processes and staffing awareness to manage personal data could result in data misuse/loss that could result in not complying with the General Data Protection Regulation and can cause distress to the person(s) data that has been mismanaged. Failure to manage all data within the law will result in a potential large fine from the ICO and reputational damage to the Authority. Digital services delivery will increase the demand for ICT services and potential cyber-attacks and must be sufficiently resourced in both staffing and infrastructure costs.

Evidence of Risk

- No major incidents from external cyber threats has been reported and minor attacks have been managed with no loss of service
- Continue to patch all ICT infrastructures to the required level and achieved PSN accreditation.
- No major data loss reported to the ICO.
- Continue to provide information awareness courses and proactively working with service areas to ensure that their data is appropriate and saved securely.
- Staffs have attended Cyber training to ensure that we maintain good level of security against increased levels of external attack risks.
- Compliance to GDPR is achieved and maintaining Privacy Notices and ensuring consent where required.



Mitigation Action	Due Date	Sep	Dec	Mar	Jun
<input checked="" type="checkbox"/> R009T01: Ensure information management processes are followed	31 Mar 2022	★	★	★	★
<input checked="" type="checkbox"/> R009T03: Implement the General Data Protection Regulation (GDPR)	31 Mar 2022	★	★	★	★

Comments (eg progress to date)

Established a Cyber Resilient group that has senior Corporate Managers as members and will meet monthly. The group will look at all aspects of information Governance and Cyber security. Set-up a data Audit questionnaire that will be completed by all service areas on what data they collect and for what purpose.
Windows 10 latest version being rolled out to all users as the current version used by the Council is not supported from September onwards.

Corporate Risk R015 Support Local Food Business, Maintain Safety

Owner: CMO Carwen Evans

Description

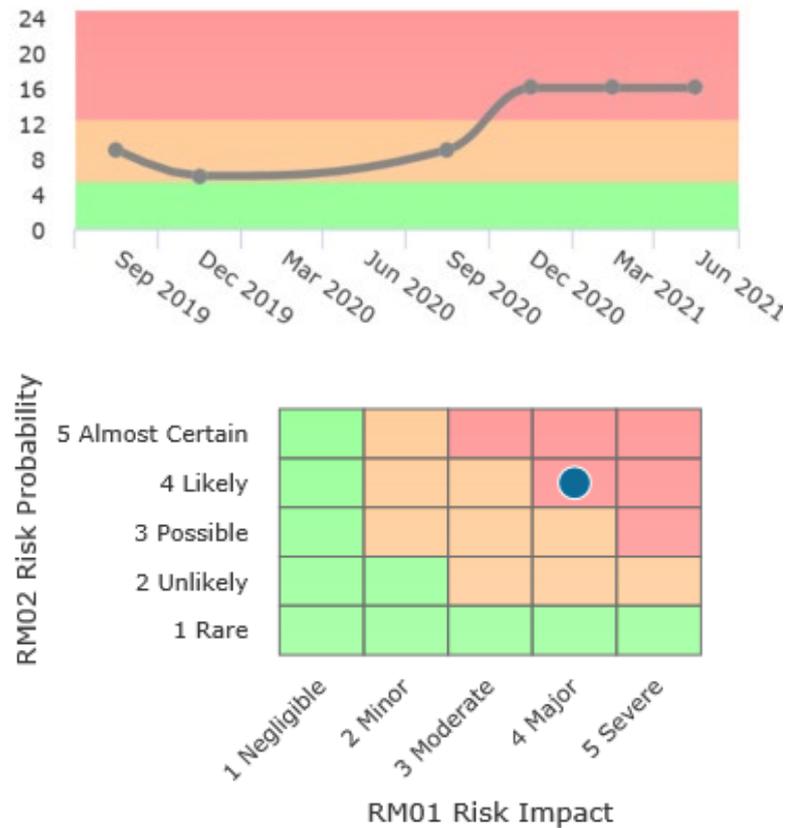
Failure to make adequate frequent high risk premises inspections and timely inspections of new premises may provide inadequate support for businesses leading to poorer standards, impact on the business itself and the local economy. There is also a reputational risk if the Council does not meet its statutory responsibilities under the Food Safety Act 1990.

Potential Consequence

The main consequences for the Council are reputational, political and poorer service delivery for businesses and impact on citizens of the County. Food poisoning is the main risk which could potentially have a serious impact on citizens. This could lead to poor regulatory reports, intervention as well as loss of confidence in an important business sector impacting on the vitality and viability of the local economy.

Evidence of Risk

The main evidence of risk is a consequence of COVID-19 related activity led by the Public Protection Team. Inspections of food outlets were suspended during the initial phase of the pandemic, but have recently commenced for high risk and new premises only due to health and safety concerns. Since the arrival of the covid-19 pandemic the ability of the Council to maintain its inspection programme has been severely compromised. Experienced Environmental Health officers have been redeployed to undertake Covid related work such as advising residential care homes on infection control, contact tracing, providing Covid advice to businesses and enforcing breaches of Covid regulations. Consequently, only high risk businesses are being visited and those businesses where there are complaints or concerning intelligence about poor food safety standards. This situation is replicated across Wales, and the Food Standards Authority is aware and supporting local authorities to reprioritise this work.



Mitigation

- R015T02: To prioritise those food establishments that are deemed high risk
- R015T03: Maintain an open dialogue with the regulator, the Food Standards Agency
- R015T04: Maintain a digital and telephone advice service to local food businesses
- R015T05: Support business through re-establishing food standards intervention programme
- R015T06: Upskill existing staff to become competent in undertaking food safety inspections
- R015T07: Undertake procurement for specialist contractors to provide additional inspection capacity

	Sep	Dec	Mar	Jun
R015T02		★	★	●
R015T03		★	★	★
R015T04		●	★	★
R015T05			●	●
R015T06				●
R015T07				●

Comments (eg progress to date)

Additional staff have been trained to undertake food hygiene inspections. However, due to the pandemic most of these staff have been redeployed to concentrate on the control of Covid-19, and this is the priority for the Public Protection Team at this time. Some Public Protection staff are still redeployed to focus on the control of Covid-19, which remains the main priority for the Public Protection team.

The FSA recovery plan requires the Local Authority to prioritise the inspection of new food businesses until September 2021, and then move onto Category A premises until 31st March 2022. Therefore, new food businesses are the priority for inspections at present.

There has been an increase in the number of new food businesses registered with the Authority since the beginning of the pandemic. Consequently, the number of new businesses awaiting inspection are high. However, they are risk assessed and those presenting the greatest risk are prioritised for visits.

A further two mitigating actions have been developed since the last reporting cycle. In order to increase the resource available, a procurement exercise is in the process of being undertaken to employ specialist contractors to assist in these inspections. Additional staff are being trained to undertake these duties, however, the training

involved is of two years duration, and will be a long term rather than short term benefit.

Corporate Risk R016 Brexit

Owner: CLO Alun Williams

Description

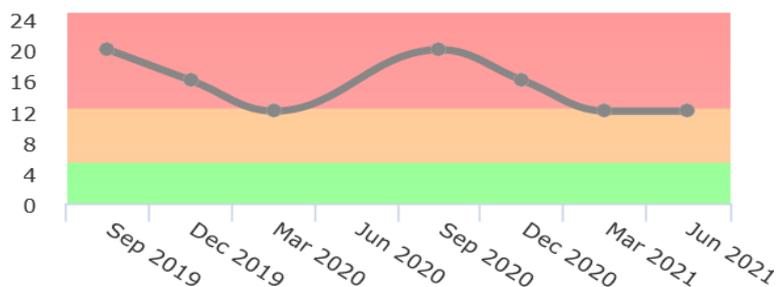
A UK/EU Trade and Cooperation Agreement (TCA) was reached on 24 December, which was subsequently ratified by the UK Parliament ahead of new arrangements with the EU coming into effect from 1 January. The consequences of leaving the European Union (EU) have a potential negative impact on the council's financial position and the economy of Ceredigion. In addition Brexit may also impact on community cohesion and the flow of imports and exports. Leaving with a deal has mitigated the risks significantly.

Potential Consequence

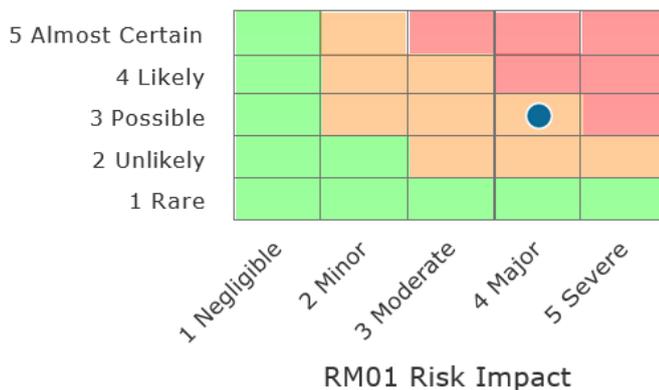
Risks to • The Ceredigion Economy • European Funded projects • Legislation • Financial disruption • Community Cohesion • EU settlement scheme • Export issues • Other Risks

Evidence of Risk

The UK left the EU and negotiated a trade deal in December 2020. Leaving the EU with a deal was less of a risk to Ceredigion although the deal will still result in some disruption. In particular, the consequences of the Internal Market Bill is not yet fully understood and necessary changes in the legislation are yet to be made. The Internal Market Bill deals with ESF payments. Issues between UK Government and the EU remain around the status of Northern Ireland which has the potential to threaten the current arrangements.



RM02 Risk Probability



RM01 Risk Impact

Mitigation Action	Due Date	Sep	Dec	Mar	Jun
R016T07 Develop a Ceredigion County Council Brexit Impact Assessment and continually review	31 Mar 2022	★	★	★	★
R016T10 Lobby for additional funding to assist with Brexit planning, implementation and monitoring	31 Mar 2022	★	★	★	●
R016T11: Establish internal sub group of officers to continually monitor Brexit impact	30 Sep 2022		★	★	★

Comments (eg progress to date)

Following the 2016 referendum, the UK approved the EU (Withdrawal Agreement) Act 2020. This sets out the arrangements for the United Kingdom's withdrawal from the EU, and makes legal provision for ratifying the Brexit Withdrawal Agreement, incorporating it into UK domestic law. The 2020 Act also amends the UK's powers to continue to use 'retained EU law' until two years after the end of the transition period (31/12/20) i.e. up to 31/12/22. These provisions will allow the UK to incorporate any new EU law that comes into effect during this time. The UK left the EU on the 31st of December 2020, ending the transition period. The UK and the EU also agreed a trade deal by 31/12/20.

Work has continued to address economic and other issues in the County and across the region, that are likely to be adversely affected by Brexit. This has included assisting local businesses and organisations with their projects in the County and work through the Growing Mid Wales Partnership to develop a vision and set of interventions that would help realise economic opportunities over the next 15 years or so. A Brexit Impact Assessment was compiled and is regularly updated.

The Leader of the Council is the designated elected member and the Corporate Lead Officer Policy and Performance is the designated lead officer for Brexit within the County Council. The Corporate Lead Officer Policy and Performance attends the LRF Brexit Planning Group along with other officers as appropriate. The Local Authority has received Welsh Government funding to assist with preparations for Brexit and to facilitate take-up of the EU settled status scheme. The Council is monitoring the impact

of Brexit in a sub group of officers, which reports to Leadership Group.

Corporate Risk R017 Safeguarding

Owner: CLO Sian Howys

Description

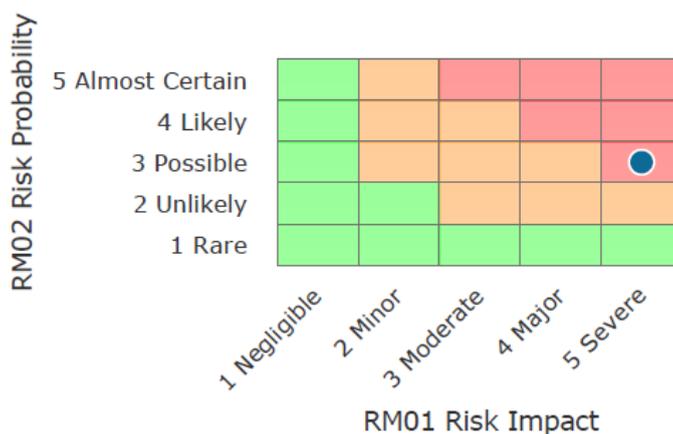
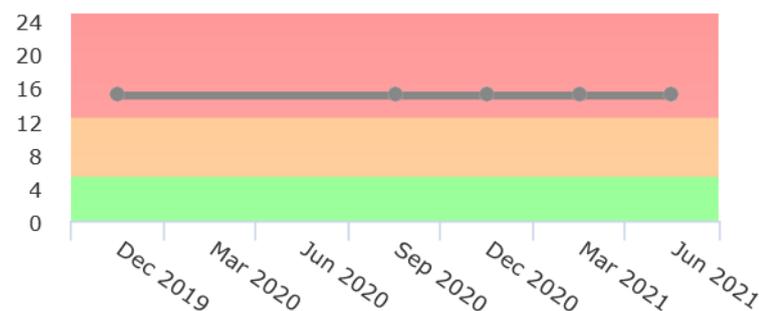
Risk of failure to maintain the organisation's statutory duties in relation to safeguarding children, young people and adults during the period of transition to the Integrated Service Delivery Model.

Potential Consequence

There is a risk that children, young people and adults may suffer significant harm which may result in a reputational, legal, and financial impact on the corporate body.

Evidence of Risk

- Increase in referrals due to legislative changes (SSWBA, VAWDASV) and impact of Covid-19 on individuals' and groups vulnerable to abuse and neglect
- Increase in demand and complexity specifically in relation to children and families and young people
- It is acknowledged this is a high risk area of work



Mitigation Action	Due Date	Sep	Dec	Mar	Jun
<input checked="" type="checkbox"/> R017T01: Establish an Integrated Service Model Project Board and make regular reports to that board	31 Mar 2022	●	★	★	★
<input checked="" type="checkbox"/> R017T02: Ensure that Relevant training and skills development is rolled out to all staff	31 Mar 2022	▲	★	★	★
R017T03: Implementation of The Wales Safeguarding Procedures across all teams and services	31 Mar 2022		★	★	★
R017T04: Regular monitoring/ reporting of safeguarding concerns/ activities to safeguarding forums and senior managers	31 Mar 2022		★	★	★
R017T05: Active participation in the Regional Safeguarding Board activities from across the model	31 Mar 2022		★	★	★

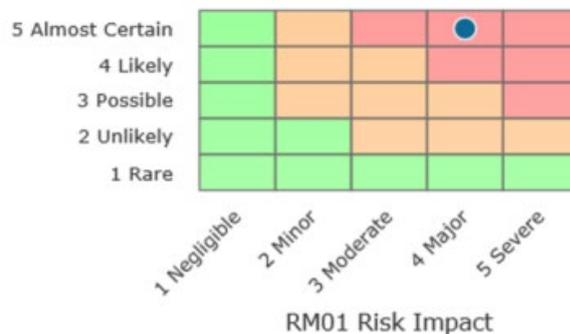
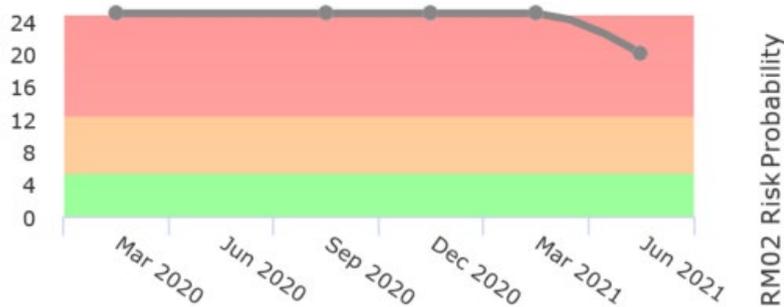
Comments (eg progress to date)

Regular quarterly reporting on safeguarding activity has continued on a weekly and quarterly basis to operational managers and safeguarding forums; Local Operations Group and Regional Safeguarding Board and Scrutiny and Cabinet. The number of safeguarding reports regarding children at risk has remained consistent with some reduction in the number of adult at risk reports. Awareness raising of the importance of Care homes and providers making safeguarding reports when necessary has been carried out and close monitoring of reporting levels will continue. Safeguarding training programme has continued with good attendance levels. Compliance rates across services with the standards and expectations set in the Wales Safeguarding Procedures is monitored closely in the safeguarding performance reports. Representatives from across the TAW model actively participate in the Safeguarding Board's activities and will make safeguarding reports when necessary.

Corporate Risk R018 Covid-19

Owner: CLO Alun Williams

Description
The effect of the spread of the Global Pandemic Covid-19 on the health of citizens including the increased demands on the Council's services and the effects of Lockdowns and relaxations as Government policy changes on a regular basis, the wider economy and the well-being of the County's citizens.
Potential Consequences
High levels of infection, serious illness and excess deaths to the population, as well as a significant economic downturn, widespread disruption of service provision, and detriment to personal well-being. In addition, there may be an inability to fully assess or meet the needs of all our service users plus significant financial loss and increased costs, in the short and medium term, to the Council. This will impact on the delivery and sustainability of services by the Council and the ability to respond to the economic crisis and other challenges created as a result of the pandemic and indirect impacts of being able to respond to non covid emergencies. There is also the potential for legal challenges if Statutory Duties are not met, along with non-compliance with standards and fraud going undetected and a failure to maintain and/or improve assets and services to the aspired/desired level. There is also the risk of safeguarding concerns not being reported or disclosed.
Evidence of Risk
<p>The UK went into lockdown on the 23rd March 2020 and twice thereafter. The Council shut down its offices, schools, and facilities. Many services have restarted but not all following lockdowns. All services have had to adapt to carrying out statutory duties using remote methods and risk assessing essential visits. The residential care sector has seen measures imposed to protect residents but incidents of catastrophic infection have occurred. Our 9,500 school pupils have been without access to face-to-face learning for a significant period of time, and some important skills will not have developed as fully as they would have if they were attending school fulltime. Although some pupils returned to school there are huge logistical challenges in keeping them safe and healthy. The risks of coming out of lockdown too soon or too slowly are ongoing, and have created conflicting demands on services.</p> <p>Decisions taken at a national level are sometimes detrimental to the efforts to contain the pandemic within Ceredigion. In addition, ongoing compliance with Covid regulations can present challenges to the Local Authority in its monitoring and enforcement work. So far, a high level of fatalities has been avoided and seems increasingly unlikely, however the arrival of new variants has complicated matters and is a cause of concern and the greatest risk facing us. Increased costs and reduced income arising from Covid-19 including increased claimants (and associated cost) on Council Tax Support Scheme, Protective Equipment, IT equipment, additional pay and commissioned services, lost car park and leisure income and reduced Council Tax collection rates. WG have reimbursed the great majority of costs during this period. Whilst staff absences are surprisingly low, a significant number of staff are finding working from home difficult and stressful, combined with the inevitable increase in workloads in responding to the pandemic. As a result, an ongoing programme of staff well-being support and training has been taking place throughout the pandemic, including the regular 'well-being Wednesday' communications, dedicated well-being training for all staff and ongoing monitoring of the impacts on staff absence. The high level of vaccination in Ceredigion appears to have mitigated the impact of serious ill health.</p>



Mitigation Action	Due Date	Sep	Dec	Mar	Jun
<input checked="" type="checkbox"/> R018T01: Comply and fully support National and Local Lockdown arrangements	31 Mar 2022	★	★	★	★
<input checked="" type="checkbox"/> R018T02: To lock down and recommence Ceredigion County Council services on a risk	31 Mar 2022	★	★	★	★
<input checked="" type="checkbox"/> R018T03: To fully engage in regional emergency response and recovery arrangements	31 Mar 2022	★	★	★	★
<input checked="" type="checkbox"/> R018T04: Effective communication with the Ceredigion public and stakeholders	31 Mar 2022	★	★	★	★
<input checked="" type="checkbox"/> R018T05: Implement effective and responsive decision making process for Covid on a	31 Mar 2022	★	★	★	★
<input checked="" type="checkbox"/> R018T06: Implement and monitor local control measures	31 Mar 2022	★	★	★	★
<input checked="" type="checkbox"/> R018T07: Support the local economy and businesses through all phases of the pandemic	31 Mar 2022		★	★	★
<input checked="" type="checkbox"/> R018T08: Work with others to implement testing, contact tracing and mass vaccinations	31 Mar 2022		★	★	★
<input checked="" type="checkbox"/> R018T09: Implement an effective programme of staff well-being support and training	31 Mar 2022				

Mitigating Action	Progress update	Status
1. Comply and fully support National and Local lockdown arrangements	<p>All three national lockdowns have proved to be successful in reducing transmission. Although we are currently experiencing a third wave, the success of the vaccination programme has resulted in a change of Government policy with ongoing relaxation happening on a concurrent basis.</p> <p>During this summer the transmission of Covid cases has increased significantly, but hospitalisations and deaths have remained low. The four Nations of the UK have followed slightly different paths to the relaxation of regulations.</p>	GREEN
2. To lock down and recommence Ceredigion County Council services on a risk assessed basis	<p>The local authority is currently in an adjustment phase and has reopened the majority of its services on a phased basis. The details are contained in The Public Roadmap which is available on the council website. It refers to:</p> <ul style="list-style-type: none"> • Residential Care Homes are now managing visitors to residents successfully. • Work with the hospitality sector and Universities to open and close their facilities in a controlled and safe manner. <p>Childcare and schools have reopened.</p>	GREEN
3. To fully engage in regional emergency response and recovery arrangements	<p>The following emergency planning groups have been established in Ceredigion:</p> <p>Gold Command Silver Command Contact Tracing Silver Command Economic Adjustment Tackling Hardship Group Silver Command Vaccination Support</p> <p>Representation at the following DPP LRF meetings:</p> <p>Recovery Coordination Group Prevention and Response Group Opening up the Public Realm Group Health Board, Dyfed-Powys Police, Aberystwyth University, businesses and voluntary and charitable groups.</p> <p>Enforcement action taken by Local Authority Officers where engagement, education and encouragement has failed.</p>	GREEN
4. To effectively communicate with the Ceredigion public and stakeholders	<p>Regular press releases and social media posts issued with relevant, timely information.</p> <p>The Council's social media sites have increased the number of followers. Social media posts reaching a large audience and receiving several comments.</p> <p>Dedicated pages have been created on the Council website where information, advice and guidance regarding coronavirus can be accessed. These pages are continuously reviewed and updated.</p>	GREEN

<p>5. Implement an effective and responsive decision making process in relation to covid-19 on a temporary basis</p>	<p>The Leader, Deputy Leader and Cabinet have implemented a process whereby Gold Command makes day to day decisions around Covid-19 outside of normal Council processes. This process has been subject to a review on a number of occasions. Gold Command retains day to day management of Covid 19.</p> <p>Meetings of the Cabinet recommenced in June 2020 and are being held remotely. In July, meetings of the Development Control Committee and the Audit Committee were also resumed remotely.</p> <p>From September 2020 a programme of council meetings has recommenced. Some meetings such as Council and Cabinet are broadcast to the public through Facebook.</p>	<p>GREEN</p>
<p>6. Implement and monitor local control measures</p>	<p>In-house Contact Tracing Team developed in early April.</p> <p>Arrangements in place to ensure testing of Council staff and/or members of their household which is linked to the Contact Tracing Team and self-isolation requirements.</p> <p>All Residential Care Home residents and staff are regularly tested.</p> <p>All residential homes in the county are risk rated and where there are infections control measures are put in place.</p> <p>A regional multi-agency Incident Management Team (IMT) meets on a weekly basis to manage all significant incidents and outbreaks of Covid within the West Wales region. An additional county IMT meets on a weekly basis to manage and advise Covid cases in Ceredigion.</p> <p>Risk Assessments undertaken prior to re-commencing any service, including the requirements for PPE.</p> <p>Effective partnership working with Hywel Dda University Health Board, Dyfed-Powys Police, Aberystwyth University, businesses and voluntary and charitable groups.</p> <p>Enforcement action taken by Local Authority Officers where engagement, education and encouragement has failed.</p>	<p>GREEN</p>
<p>7. Support the local economy and businesses through all phases of the pandemic</p>	<p>Silver Command set up a number of work streams covering data, financial and business support, safer towns, tourism and outdoor assets, development initiatives, regional action and communication.</p> <p>Safe Zones were initially set up in four coastal town centres in the summer of 2020, which proved successful in maintaining social distancing in otherwise narrow pavements. This included the introduction of consent orders under the Highways Act for cafes and bars to use pavement space. Following an extensive review, they have been amended and reintroduced for this summer.</p>	<p>GREEN</p>

	<p>There has been a significant increase in the level of funding available and advice provided to businesses. The Finance Service has distributed millions of pounds worth of support on behalf of Welsh Government to local businesses and third sector organisations.</p> <p>A framework for action across mid Wales has been agreed and work is progressing for a Growth Deal and through a regional town centre action group.</p> <p>Public Protection continue to monitor, advise and assist businesses through changes in regulation.</p>	
8. Work with others to implemented testing and contract tracing and mass vaccinations	<p>The Contact Tracing Team has grown and now employs 50 members of staff and has a flexible structure to deal with the numbers of positive tests reported on a daily basis. It works on a 7-day 12-hour basis, including bank holidays.</p> <p>The Contact Tracing Team identifies contacts to index cases (positive) and provides regulatory advice to both index cases and contacts on self-isolation and associated matters.</p> <p>The Local Authority has provided buildings and resources to assist health colleagues in the setting up of testing centres, field hospitals and mass vaccination centres in the county. Staff attend multi-agency meetings organised by health colleagues to plan and administer mass vaccination in-line with government guidance. Mass vaccination within Ceredigion has been a remarkable success.</p>	GREEN
9. Implement an effective programme of staff well-being support and training	<p>An ongoing programme of staff well-being support and training has been taking place during the coronavirus pandemic, including the 'well-being Wednesday' communications, dedicated well-being training for all staff and ongoing monitoring of the impacts of the pandemic on staff absence.</p>	GREEN

Measures Update

Measure	CLO	30 th of September	31 st of December	31 st of March	30 th of June
Number of Covid-19 cases reported	Alun Williams (PHW)	113	1,329	1,762	1,935
No. of Covid-19 registered deaths in Ceredigion (cumulative result)	Arwyn Morris	8	24	36	36
Number of staff unable to work from home	Geraint Edwards	35	22	22	7
Staff redeployed to alternative roles	Geraint Edwards	18	43	29	6
Total Number of Section 47 Enquiries for quarter	Sian Howys	47	50	45	Not yet calculated

Measure	CLO	30 th of September	31 st of December	31 st of March		30 th of June
Number of social care assessments commenced for adults	Donna Pritchard	379 (333 Distinct Adults)	256 (239 Distinct Adults)	331 (307 Distinct Adults)		393 (340 Distinct Adults)
Number of homeless households in temporary accommodation (under s68 and s75 duty plus project placements)	Donna Pritchard	N/A	61	64		64
No of Covid-19 related press releases	Lowri Edwards	45	52	17		24
COVID-19 general enquiries to CLIC	Arwyn Morris	714 (July) 586 (August) 448 (September)	1522 (October) 935 (November) 478 (December)	1167 (January) 615 (February) 535 (March)		306 (April) 206 (May) 435 (June)
No of individuals referred for Contact Tracing	Alun Williams	61 index cases and 293 contacts = 354 individuals	1,218 index cases and 3,774 contacts = 4,992 individuals	580 index cases and 1345 contacts = 1925 individuals		135 index cases and 1172 contacts = 1307 individuals
Attendance % for all pupils in school	Meinir Ebbsworth	88.9% (up until 30/9/2020) ¹	91.25% (up until 11/12/2020) ²	Primary	96%	Primary 93.38% Secondary 87.97% ⁷
				Secondary	93%	
				(For week ending 16/4/21) ³		
Number of PPE items distributed ⁴ (cumulative result)	Donna Pritchard	5,751,986	8,602,591	11,366,499		13,355,084
% of Universal Credit Claims (claimant count as a proportion of residents aged 16-64)	Russell Hughes Pickering	4.6%	4.4%	4.4%		4.0% (May 2021)
Covid-19 business grant funding – total value of payments made ⁵	Steve Johnson	£28.2m	£36.3m	£49m		£0 Scheme suspended for the present
Covid-19 business grant funding – total number of payments made	Steve Johnson	2,346	5,183	8,835		£0 Scheme suspended for the present
Business premises checked to assess their compliance with regulations	Alun Williams	493 (1st July – 30th September)	806 1st October – 31st December)	803 visits to 436 premises (1 st Jan – 31 st March)		984 visits to 453 premises (1 st April – 30 th June)
Total vaccinations administered in Ceredigion ⁶	Caroline Lewis (Public Health Wales)	-	2,764 (3.8% of population)	First dose: 33,217 (45.7% of population)		First dose: 51,051 (70.2% of population)
				Second dose: 7,812 (10.7% fully vaccinated)		Second dose: 36,316 (50.0% fully vaccinated)

Measure	CLO	30 th of September	31 st of December	31 st of March	30 th of June
Days sick per FTE employee (cumulative result)	Geraint Edwards	3.09	5.68	7.87	2.54

Notes:

¹ Excludes June 2020 as there was an element of choice for parents to send pupils back for the final three weeks of the summer term, which would skew the figures downwards.

² Up until 11/12/2020 as schools were closed for the last week of term.

³ For the week ending 16/04/2021 as this was the first full week back.

⁴ PPE items include gloves, aprons, masks, visors, hand sanitizer containers, wipes, hand cream and forehead thermometers.

⁵ The business grants include the 1st Lockdown Grant, Start-up Grant, Firebreak Grants and Restriction Grants.

⁶ Please note vaccinations data are based on vaccination appointments.

⁷ There are missing marks for secondary schools this quarter of 2.51%.

Corporate Risk R019 Climate Change and Coastal Erosion / Flooding (New Risk)

Owner: CLO Russell Hughes-Pickering / Rhodri Llwyd

Description

Climate change is one of the biggest environmental challenges we currently face. Although failure to meet carbon emission and energy reduction targets will have both financial and environmental impacts for the Authority, there are wider implications for the County as a whole e.g. increased instances of flooding, drought and storms, which carry a huge potential impact on our communities and the Council's Estate, which includes our buildings, schools, Nature Reserves, Parks, allotments and also other holdings which are not actively managed.

As a Local Authority it is recognized that we must lead by example and do all we can to reduce future climate change and address and mitigate the risks associated with it - policy initiatives and strategies to include for ecosystem resilience, biodiversity enhancements and flood reduction schemes must be developed and implemented if we are to succeed in reducing our carbon footprint and reducing the risk to our major infrastructure, assets,

Potential Consequence

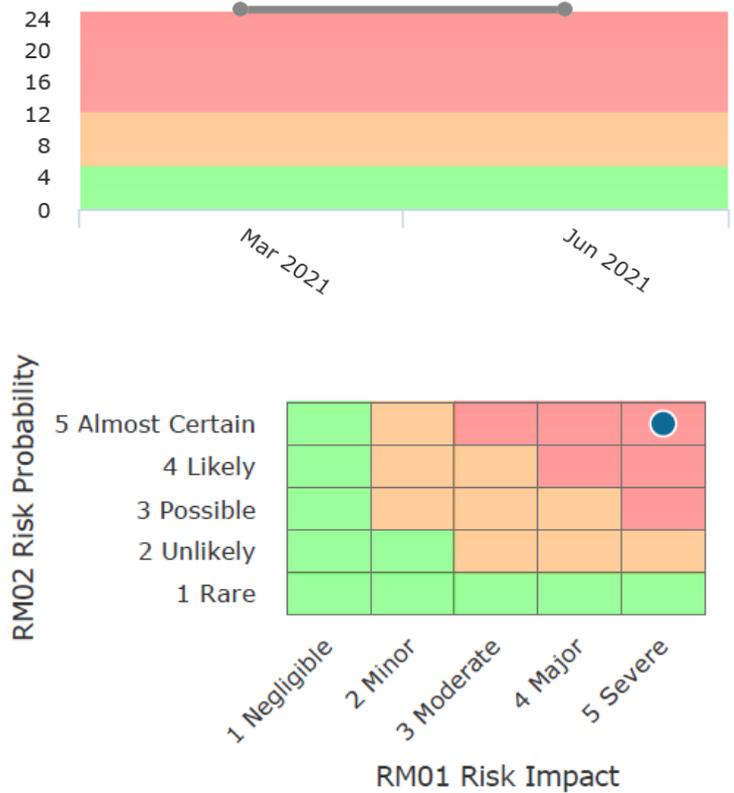
Climate change means we may face more frequent or severe weather events like flooding, droughts and storms. These events bring 'physical risks' that directly impact communities and have the potential to affect the economy. Parts of Ceredigion's coastline are susceptible to coastal erosion and flooding, and some inland communities are at risk of flooding and loss of land from watercourses. The impacts could be far reaching, with stakeholders facing life-threatening or life changing consequences, and the effects impacting on large sectors of the County/Council.

In addition, failure to reduce the effects of climate change could have reputational, financial and environmental consequences for the Council including in the form of financial penalties for failing to meet Welsh Government targets for carbon management and for biodiversity.

Indirect impacts will include changes to the insects, pests and diseases which will colonise and affect our environment. As well as immediate impacts of these, the impacts on staff time and other costs dealing with these will be significant. Loss of canopy cover from Ash Dieback already has consequences for local microclimates and will exacerbate climate change impacts as well as contribute to them.

Evidence of Risk

Climate change is real and is happening across the world; it is impacting on local communities in Ceredigion. The West of Wales Shoreline Management Plan and Ceredigion's Flood and Coastal Erosion Risk Management Strategy has identified locations within the County which are at current and future risk from coastal erosion and flooding, and from main river/watercourse/surface water flooding. There is scientific evidence showing that in order to halt climate change, carbon emissions have to stop - reducing them is not sufficient, we need to go further and work towards becoming a net-zero local authority.



Mitigation Action	Due Date	Sep	Dec	Mar	Jun
R019T01: Develop a Corporate Climate Change Strategy	31 Mar 2022			●	●
✓ R019T02: Develop and implement an Action Plan	31 Mar 2022			★	★
R019T03: Increase the amount of energy generated from renewable sources.	31 Mar 2022			★	★
✓ R019T04: Identify and manage the corporate estate	31 Mar 2023			●	●
✓ R019T05: Develop Flood Alleviation Schemes	31 Mar 2022			★	★
✓ R019T06: Monitor the coastline	31 Mar 2022			●	★
R019T07: Provide advice on flood risk potential prevention measures and watercourse management	31 Mar 2022			★	●

The resources for developing a Corporate Climate Change Strategy have not yet been identified, and will require dedicated staff time with input from across the Services and may require some external consultant input. Discussion at the last PSB Climate Change and Natural Resources Group meeting around potential for a decarbonisation strategy (or similar) for the County identified that all public sector organisations all have similar ambitions in relation to climate change and decarbonisation, this piece of work would mean that there would be an opportunity for a collective strategy and approach to climate change and decarbonisation in Ceredigion. On 30 June 2021 the Welsh parliament declared a nature emergency and called for statutory targets to be set to halt and reverse the decline in biodiversity.

The Net Zero Action Plan is now complete and has been approved by Scrutiny Committee, Cabinet and Full Council. The Plan currently focuses on operational emissions, however Welsh Government have recently released their reporting guidance, which will be used to calculate Ceredigion County Council's overall emissions baseline. This work is currently in progress and will include emissions from transport, waste and purchased goods and services (procurement), all of which are emission sources not previously recorded. A cross party working group has been established, to monitor the progress against the Plan, which will be updated annually.

The Council has to date installed over 400kW of solar PV, and undertaken a land asset review with help from the Welsh Government Energy Service which has identified potential sites for renewable installations. This work has also highlighted significant grid constraints in the region. One project being looked at is the potential to install solar canopies in the Canolfan Rheidol car park. A 258kW installation would produce 230,000kWh, 78% of which could be used on site with the rest being exported to the grid, reducing the electricity usage on site by £26,000 per annum. In addition we are looking at further energy generation opportunities as part of the 21st Century Schools programme. The Council has recently received two grants for installing EV charging infrastructure, the first is a ULEVTF grant of £420,000 which will be used to expand the public charging network within the County, and the second for £300,000 for EV infrastructure in Council Depots. Both will contribute to an expansion of the EV network, which will in turn help with decarbonisation of transport. A ULEV steering group has been set up to oversee and progress this work, which will need to be completed by the end of this financial year. Work is ongoing to identify opportunities for Carbon sequestration as part of the Land Asset Review. Welsh Government Reporting guidance also has a section for carbon sequestration, which will need to be completed as part of the baselining exercise. A £500k bid for National Lottery Heritage Funding has been submitted for a phosphate reduction and mitigation project across the Teifi catchment, including on public estate, which will also reduce water runoff and habitat management. Ceredigion County Council is currently developing Business Justification Case (BJC) reports in support of Flood Alleviation Schemes at Llandre and Borth Leats to survey and model the existing flood scenarios, existing surface water features, history of flooding and the evaluation of the preferred option, and is reviewing historic Project Appraisal Reports through developing Outline Business Cases (OBC) at Capel Bangor and Talybont to manage flood risk with a view to progressing those schemes to Full Business Case and Construction. The Council is also working alongside Carmarthenshire County Council in developing flood management schemes on the River Teifi at Llandysul and Llanybydder. Works are also being progressed in relation to the installation/updating of flood monitoring equipment at Llanrhystud, Cardigan, Llechryd, Llanybydder and Llandre.

Annual beach/shoreline monitoring surveys continue to be undertaken by the Wales Coastal Monitoring Centre at identified locations along the Ceredigion coastline, and data is shared between partner authorities. Funding has been secured to continue the development of coastal defence schemes at Aberaeron (Full Business Case), Aberystwyth (OBC), Borth/Ynyslas (OBC) and Llangrannog (OBC), and applications for a Marine Licence, Planning Permission and Listed Building Consent are being submitted for the Aberaeron CDS.

The Council continues to provide advice on flood risk, potential prevention measures and watercourse management to landowners, and assistance/advice to residents and businesses during and after flood events. Ceredigion County Council has identified those areas within the County which are at risk of flooding from surface water, flooding from rivers and ordinary watercourse through the Local Flood Risk Management Strategy which is due to be reviewed shortly which assist in the understanding of local flood risk. All reported flood events are investigated and recorded, and S19 reports will be produced and published if more than 10 properties in one location are flooded. Technical advice is provided to private individuals/groups regarding problems with land drainage, flooding and watercourses, and the Authority takes a role in regularly inspecting the condition of critical ordinary watercourses and advising owners on what work is necessary where the flow in a watercourse is obstructed and causing problems and/or flooding.

Corporate Risk R020 Ash Dieback (New Risk)

Owner: CLO Rhodri Llwyd

Description

Ash Dieback is the most significant tree disease to affect the UK since Dutch elm disease and will lead to the decline and death of an estimated 90% to 95% of Ash trees in the UK, with the Ash being widespread across Ceredigion. This includes outside of woodlands in the form of hedgerow and specimen trees along roads, other public rights of way (PRoWs) and in public spaces. Infection with ADB causes trees to become brittle, shed limbs, and subsequently they may fail. The structural changes to the timber in dying ash significantly increase the risk of failure.

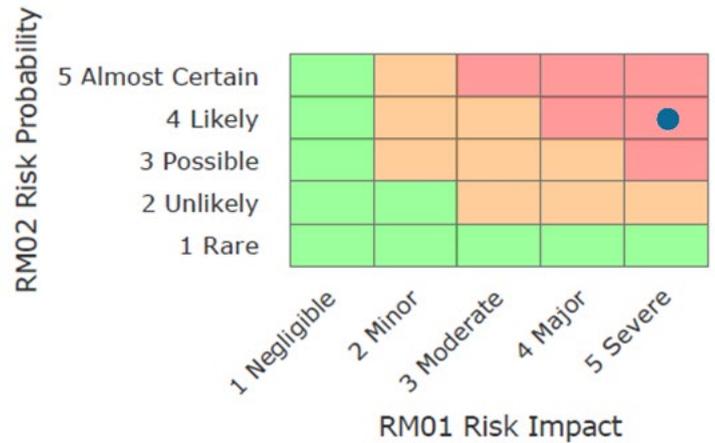
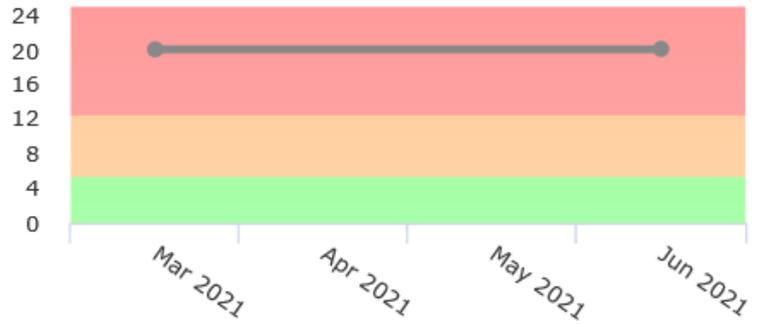
Ash Dieback is already having an impact on canopy cover across the county. It is estimated that there are 42,000 mature Ash trees along the county roads alone and a further 10,000 on the Council's Corporate Estate. Assuming a similar Ash tree density across all other public and private land including woodland and hedgerows, the impact of the loss of trees from Ash Dieback over the last 5 years and into the next 5 years on Ceredigion's carbon footprint, micro-climate and local impacts on climate change is significant.

Potential Consequence

There is the ongoing potential for death or injury as a result of Ash Dieback related accidents, to include risks to statutory functions or service delivery, with increased health and safety issues due to declining ash trees on roads, county parks, housing estates, schools, cycle ways, bridle paths and footpaths. Increased expenditure from direct and indirect costs as a result of Ash Dieback. Carbon emission from trees that fail/need to be removed will impact the Council's net zero carbon 2030 target, and a significant planting programme will be required over the next decade to compensate for the loss of ash trees. The loss of ecosystems provided by ash e.g. air quality, flood reduction, urban shading, increased noise levels and the loss of visual screens adjacent highways, carbon storage, carbon sequestration and habitat for biodiversity, and risks to protected species / sites through alteration and loss of habitat structure, stability and composition.

Evidence of Risk

Ash Dieback is already widespread and visible across the County. A national guide for the assessment of diseased trees using a system based on the percentage of live canopy cover has been established and is used to determine when action is necessary to address the risks posed by a tree's decline. It is recommended to take action when approximately 50% of the crown remains. Due to the scale of completing a survey across all council owned trees, a prioritised approach has been developed to ensure that the high risk areas are principally surveyed first. To achieve this a qualitative risk analysis has been carried out which considers the likelihood of injury and severity for each service in the authority identified to likely be affected by ash dieback. Consideration has been given to variables such as the estimated quantity of ash trees, estimated number of users who use the service and for highways road speed and visibility. The ADAP estimates that the total cost to the Council of managing its Ash Dieback risk could be of the order of £9.4m over a 10 year period, with a further £20m required to deal with Ash trees on private land.



Mitigation Action	Due Date	Sep	Dec	Mar	Jun
R020T02: Establish steering group and appoint an ADB Officer to coordinate and promote the ADB	30 Sep 2021			●	●
R020T03: Survey high priority areas to identify locations of Ash trees and their condition	30 Sep 2021			●	★
R020T04: Undertake prioritised scheme of work to prune / remove trees as required	31 Mar 2022			●	★
R020T05: Seek Welsh Government and other funding opportunities to address the risk posed by	31 Mar 2022			★	●

The Ash Dieback Action Plan (ADAP) has been completed and been approved through the democratic process - it is intended to keep the ADAP under constant review as information is collated and priorities/work streams identified. Recruitment of an Ash Dieback Officer is progressing and once appointed they will establish a steering group to oversee delivery of the project, with representation from across a range of Council services. A contractor has been appointed to undertake a survey of high priority areas and this will be completed by early September. Work will then focus on producing a prioritised scheme of work and identification of landowners to undertake pruning/removal to coincide with the end of the bird nesting season during the Autumn. Organisations such as Welsh Local Government Association and County Surveyors Society Wales are actively lobbying Welsh Government for funding/support and further work will be undertaken by the Ash Dieback Officer to identify opportunities to minimise costs and maximise return from tree/branch removal works.

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Cyngor Sir CEREDIGION County Council

REPORT TO:	Governance and Audit Committee
DATE:	9 September 2021
LOCATION:	Remotely by Video Conference
TITLE:	Audit Wales Work Programme Update
PURPOSE OF REPORT:	To provide the Governance and Audit Committee with updates on the progress with studies Audit Wales have undertaken or are undertaking
Cabinet Portfolio and Cabinet Member:	Cllr Ray Quant MBE, Deputy Leader of the Council and Cabinet Member for Legal and Governance, People and Organisation, and Democratic Services

Introduction

Reports are regularly provided to the Governance and Audit Committee on current Audit Wales studies and progress being made in response to previously reported proposals or recommendations.

There are two elements to the report:

- 1) to provide details of progress to date on previous reports from Audit Wales, and
- 2) to report on current work with Audit Wales.

1) Progress Update

- Local reports received:
- National reports received:
 - *Poverty in Wales* (**Appendix 1(a)**)
 - *Building social resilience and self-resilience in citizens and communities* (**Appendix 1(b)**)
 - *Social enterprises* (**Appendix 1(c)**)
- Certificates Received: none
- Management Response Forms Update:
 - Excel Spreadsheet of MRF Responses (**Appendix 2(a)**)
 - *'Raising our Game' Tackling Fraud in Wales* (30/7/2020) (**Appendix 2(b)**) (updated response) June 2021
 - *Well-being of Future Generations: An examination of the design and implementation of the Council's Integrated Services Model* (**Appendix 2(c)**) (updated response August 2021)
- Council Protocol Update (**Appendix 3**)

2) Current Work

- Audit Wales Letter to Governance and Audit Committee Chair – Audit Wales Reports and Recommendations (**Appendix 4**)

- Audit Wales Work Programme and Timetable – Ceredigion County Council (**Appendix 5**)
- Springing Forward Project Brief (2022-2022) (**Appendix 6**)

RECOMMENDATIONS: To consider reports received from Audit Wales

Reasons for Recommendation To keep the Governance and Committee informed of reports, proposals and work being undertaken

Appendices:

Appendix 1(a) – National report – Poverty in Wales

Appendix 1(b) – National report – *Building social resilience and self-resilience in citizens and communities*

Appendix 1(c) – National report – *Social enterprises*

Appendix 2 (a) Spreadsheet of MRFs

Appendix 2(b) Updated MRF: *‘Raising our Game’ tackling fraud in Wales*

Appendix 2(c) Updated MRF (final): *Well-being of Future Generations: An examination of the design and implementation of the Council’s Integrated Services Model*

Appendix 3– Ceredigion Protocol (updated)

Appendix 4 – Audit Wales Letter to Governance and Audit Committee Chair – Audit Wales Reports and Recommendations

Appendix 5 - Audit Wales Work Programme and Timetable – Ceredigion County Council

Appendix 6 - Springing Forward Project Brief

Contact Name: Elin Prysor

Designation: Corporate Lead Officer: Legal & Governance & Monitoring Officer

Date of Report: 31 August 2021

Project Brief – Poverty in Wales

Date issued: August 2021

Document reference: 2558A2021-22

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

In the event of receiving a request for information to which this document may be relevant, attention is drawn to the Code of Practice issued under section 45 of the Freedom of Information Act 2000. The section 45 code sets out the practice in the handling of requests that is expected of public authorities, including consultation with relevant third parties. In relation to this document, the Auditor General for Wales and Audit Wales are relevant third parties. Any enquiries regarding disclosure or re-use of this document should be sent to Audit Wales at infoofficer@audit.wales.

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

Mae'r ddogfen hon hefyd ar gael yn Gymraeg. This document is also available in Welsh.

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Project plan

Background to the review

- 1 Poverty occurs in all countries and even the most developed places will have pockets of poverty amid wealth – e.g., the loss of livelihoods as a result of economic recession, sudden poverty as a result of disaster or conflict, the poverty of low-wage workers, and those who struggle to cope outside family support systems, social institutions and safety nets.
- 2 Consequently, poverty needs to be seen as multi-dimensional, incorporating aspects of, for example, deprivation, and psychological well-being, such as mental health and shame. Looking at deprivation allows a wide range of aspects of living standards to be included. Here, deprivation should not be seen only in terms of material deprivation but also in the social exclusion from ‘the ordinary patterns, customs and activities’ of society. This wider, multi-dimensional view is, however, difficult to measure, in particular, in a way that allows for comparisons across time.
- 3 Most official definitions of poverty use relative income to measure who is in poverty; an income threshold is set and those who fall below it are seen to be ‘in poverty’. The current benchmark for judging relative levels of poverty is the number of households who get less than 60% of the average wage. Using this measure, roughly one in four people in Wales lives in poverty, and Wales continues to have the highest levels of poverty in the United Kingdom.
- 4 Whilst data suggests that the absolute levels of income poverty are falling, the data masks some important changes. For instance, the number of children living in income poverty has fallen from 32% in 2010-11 to 28% in 2018-19. Conversely, the number of pensioners living in income poverty increased in the same time period rising from 14% in 2010-11 to 19% in 2018-19. Across work statuses, people living in a household with a full-time worker have the lowest rate of poverty at around 16%. However, four in 10 households in poverty contain a full-time worker and over half have someone in work, showing that while work reduces the risk of poverty, it often is not enough to allow someone to escape from poverty.
- 5 The most recent research highlights that whilst the precise impact of coronavirus is uncertain, it is clear that it will have had a dramatic effect on poverty levels, with bigger effects on those whose daily lives were already a struggle. We can already see differences in economic effects linked with existing disadvantages, leading to higher poverty rates in poorer areas, with people working in certain low-paying sectors likely to be hit worse by job losses. Some local areas face a much higher risk of many people losing their jobs than others, due to the types of work available in that area
- 6 Some of the levers that could affect poverty, such as taxation and welfare benefit expenditure, are beyond the direct influence of Welsh or Local Government, as they emanate from policy choices of the Westminster Government.
- 7 Consequently, in the last 15 years the Welsh Government has been committed to tackling poverty through a wide range of policies and programmes. Activity in

Wales has been captured under the banner of two broad programmes of work – the tackling Poverty Action Plan and the Child Poverty Strategy. In addition, the Welsh Government has recently established a universal duty on strategic decisions taken by public bodies – the socio-economic duty.

- 8 Whilst Welsh Government has identified the important contribution of public bodies in addressing poverty, approaches on the ground vary quite widely. Broadly, approaches can be categorised as dedicated council wide poverty strategies, PSB led approaches that often use the Wellbeing Plan as the vehicle to coordinate action, and plans that are targeted on specific aspects of poverty such as food or fuel poverty.
- 9 A significant proportion of the population are in digital poverty and increasingly are becoming digitally excluded because they lack internet access and/or have low levels of digital literacy. Even before COVID-19, digital exclusion was a reality for a fifth of the UK's population of all ages.

Purpose of the review

- 10 Poverty is a deep-rooted issue that has seen marginal change and improvement in recent years, despite the priority given to tackling poverty by Welsh and local governments.
- 11 Addressing poverty is not straightforward, given that key policy levers rest with the Westminster Government. However, there is much that local authorities can do and do better.
- 12 Audit Wales is best placed to examine the collective efforts of local government due to our independence, broad expertise and cumulative knowledge. We aim to identify opportunities for greater service integration and collaboration, whilst also highlighting potential challenges and risks.

Focus of the review

- 13 The review will focus on how local authorities ensure they deliver their services to minimise or reduce poverty. We will consider how well local authorities are targeting resources where they can have the most effect, with a focus on poverty from the service user's lived experience. We will consider how services are geared and structured to help tackle poverty.
- 14 The review will seek to answer the question: **Are local authorities doing all they can to help tackle and alleviate poverty?**
- 15 Supporting questions include:
 - Does the local authority have a comprehensive strategy for tackling and alleviating poverty?
 - Has the local authority agreed adequate resources to help it tackle and alleviate poverty?

- Is the local authority organising and delivering services in ways that help alleviate poverty?
 - Is there evidence that the local authority and its partners are making a positive impact and reducing and alleviating poverty?
- 16 We will undertake the review through analysis of key data sets and key documents, including:
- Review of Welsh and local government budgets for tackling and alleviating poverty in the last five years.
 - Review of national, regional and local plans for tackling and alleviating poverty, including Wellbeing Plans.
 - Experience mapping services to specific tracers.
 - Digital exclusion assessment of specific online services.
 - Interviews and focus groups with local authorities, key stakeholders, national organisations and representative bodies.
 - Engagement with senior managers in local authorities.

Legislative basis for the review

- 17 This project is being undertaken in accordance with Section 41 of the Public Audit Wales Act 2004. This Act places a duty on the Auditor General to undertake studies designed to enable him to make recommendations for improving economy, efficiency and effectiveness in the discharge of the functions or services of local government bodies in Wales.
- 18 It also supports the Auditor General in discharging some of his commitments and responsibilities in relation to the Wellbeing of Future Generations Act (the 'Act') which requires public bodies in Wales to think about the long-term impact of their decisions, to work better with people, communities, and each other.

Method

- 19 Our methods will include:
- Review of Welsh and local government budgets for tackling and alleviating poverty in the last five years
 - Review of national, regional and local plans for tackling and alleviating poverty, including Wellbeing Plans
 - Experience mapping services for people who rely on foodbanks.
 - Digital exclusion assessment of specific online services for people in debt.
 - Interviews and focus groups with local authorities, key stakeholders, national organisations and representative bodies.
 - Engagement with senior managers in local authorities.
- 20 We will **not**:

- Carry out face to face interviews unless national social distancing policies allow.
- Place an unnecessary burden on staff or partners, where we can obtain evidence through other means.

Outputs

- 21 The findings from this review will be set out in a report with recommendations.
- 22 We will highlight noteworthy practice and develop support materials that will highlight what 'good' might look like and what is possible.

Timetable

Exhibit 2: timetable

The table below sets out a proposed timetable for the review at the Authority.

Proposed timetable	
Desktop and documentary analysis	July – August 2021
Data collection and analysis	July – October 2021
Experience mapping	September 2021 – January 2022
Pulse survey	September 2021 – January 2022
Digital exclusion analysis	July – November 2021
Fieldwork and interviews	October 2021 – January 2022
Report issued	July 2022

Fieldwork and audit approach

- 23 Like everyone, Audit Wales has been closely monitoring the fast-moving situation regarding the spread of the COVID-19 virus. Whilst we have to ensure we deliver our statutory responsibilities, the Auditor General's priority has been to ensure the health, safety and wellbeing of Audit Wales staff, their families and those of our partners elsewhere in the public service at this incredibly challenging time.
- 24 Consequently, we will seek to ensure wherever possible that our audit work does not have a detrimental impact on the public body and its staff at a time when public services are stretched and focused on more important matters. We will continue to be as supportive and flexible as possible in the delivery of our work. We will engage with stakeholders and public bodies to agree how we will deliver our interviews and fieldwork. Whilst we are conscious that our audit must not detract from the important work of public bodies at this critical time, we also believe it can add value and insight to support organisations to become more resilient.
- 25 All fieldwork will be delivered by Audit Wales staff with fieldwork set up through the project teams and the local Audit Wales teams. The outputs for this work will include a national report summarising our key findings and openly published data where it may help to support improvement.
- 26 We will highlight noteworthy practice and develop support materials will also allow us to highlight what 'good' might look like and what is possible.
- 27 We will ensure equalities and Welsh language matters are central to our study.

Document request

- 28 Prior to on-site interviews and observations, we will undertake a review of the documents identified below. However, we would be grateful if you could supply us with any additional documents which you feel may be relevant to our work in this area. The list is not exhaustive and requests for additional documents may be made during the course of the review. Where documents in the list below are publicly available on websites, we would be grateful if you could please direct us to where we can find them.
- 29 We will also review the findings and evidence relating to the audited and inspected bodies from previous local government studies and our Springing Forward survey.
- 30 Any documentation and data relevant to national security will be dealt with in line with our data management policy and be treated with the utmost care and sensitivity. [Please read our fair processing notice on our website.](#)

Exhibit 3: the table below sets out the documents we would like to request initially as part of this review (where possible, we will obtain this information internally or through publicly available sources)

Document Title
<ul style="list-style-type: none"> Any relevant documents and data that is not publicly accessible or is not made available from other stakeholders Current Wellbeing Plan – we will access this on your website and only contact if unable to download Most recent Wellbeing Assessment – we will access this on your website and only contact if unable to download Copies of current Corporate wide or specific anti-poverty strategies – e.g. affordable warmth, fuel poverty, food poverty, etc Cabinet and scrutiny committee reports on poverty presented for consideration by elected members in the last 2 years

Audit Wales contacts

Exhibit 4: Audit Wales contacts

The table below sets out the Audit Wales team that will be working on this review.

Name	Contact details
Performance Audit Director	Matt Mortlock
Performance Audit Manager	Nick Selwyn
Performance audit team	Euros Lake Matthew Brushett Philippa Dixon Bethan Hopkins



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We welcome correspondence and telephone calls in Welsh and English.
Rydym yn croesawu gohebiaeth a galwadau ffôn yn Gymraeg a Saesneg.

Project Brief – Building Social Resilience and Self-Reliance in Citizens and Communities

Date issued: August 2021

Document reference: 2544A2021-22

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

In the event of receiving a request for information to which this document may be relevant, attention is drawn to the Code of Practice issued under section 45 of the Freedom of Information Act 2000. The section 45 code sets out the practice in the handling of requests that is expected of public authorities, including consultation with relevant third parties. In relation to this document, the Auditor General for Wales and Audit Wales are relevant third parties. Any enquiries regarding disclosure or re-use of this document should be sent to Audit Wales at infoofficer@audit.wales.

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

Mae'r ddogfen hon hefyd ar gael yn Gymraeg. This document is also available in Welsh.

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Project plan

Background to the review

- 1 COVID-19 has created intense pressures on local authorities to respond to unprecedented challenges. Communities have become even more reliant on public services and as a result, building social resilience and self-reliance in citizens and communities in Wales has arguably never been more difficult.
- 2 Local authorities in Wales face potential budgetary pressures due to changing patterns of demands and lingering levels of dependency. Local government will also need to continue to deal with the longer-term impact of the pandemic alongside driving forward any plans for longer-term transformational change. Welsh Government budget priorities focus on public health, addressing the impact of the pandemic, supporting recovery, and aiming to build a greener future whilst making changes for a fairer, more equal Wales. Building community resilience and self-reliance is central to achieving these ambitions.
- 3 Many local authorities have recognised the need for strong networks where social capital enables communities to run local assets and services that public bodies can no longer afford to provide in the same way.
- 4 A substantial body of research concludes that community resilience can be most effectively supported and developed by informing, involving and empowering communities. For example, a report published by Public Health Wales in 2019 makes a strong case for linking community resilience with health and wellbeing outcomes. This in turn helps create strong networks required by individuals to thrive and live independently. Delivering better community resilience and self-reliance has clear links with the Sustainable Development Principle and Five Ways of Working as set out in the Well-being of Future Generations Act 2015.
- 5 However, a significant proportion of the population are in digital poverty and are becoming increasingly digitally excluded, because they lack internet access and may have low levels of digital literacy. Even before COVID-19, digital exclusion was a reality for a fifth of the UK's population of all ages.
- 6 This Project Brief gives details on a new performance audit project that is already included in the Auditor General's audit programme. The Auditor General for Wales' consultation on Local Government studies for 2021-22 identified **Local authorities building social resilience and self-reliance in citizens and communities** as an option for a future study.

Purpose of the review

- 7 Assessing social resilience and self-reliance is not straightforward. Social or community resilience and self-reliance can mean different things when applied in different contexts. Understanding this will be key to ensure this study adds value in the right areas.

- 8 Resilient individuals who can live independently are less dependent on public services. Supporting people to live independently by providing information, advice and assistance that prevents the escalation of their needs can help local authorities move to playing a more 'enabling' role, rather than/in addition to being 'providers'. This is a core principle of the Social Services and Well-being Act (Wales) 2014.
- 9 Community self-reliance is a broad term which encapsulates the wider networks that enable communities to flourish from day to day, socially and economically. Definitions vary between community cohesion, independence, emergency preparedness, and demand management. The Welsh Government definition of community resilience is 'the ability of a community to withstand stress and challenges, and encompasses both the ability to adapt and survive adverse circumstances such as environmental, societal, or economic shocks, whilst coping and thriving in everyday life'.
- 10 The challenge that local authorities face in articulating how and why communities should become more resilient and self-reliant highlights a number of tensions. The varying definitions of resilience add to this complexity. For example, the national wellbeing goal of 'A resilient Wales' largely relates to climate change and air quality and has little to do with creating the conditions that help communities manage without calling on public services.
- 11 Furthermore, there is a risk that local authorities can inadvertently create dependency amongst individuals and communities if they are not actively involving them in shaping their work. The principles behind encouraging and enabling self-reliance are inherently long term and political. Many local authorities may therefore lack a clearly defined 'end goal' in this context. In addition, whilst government definitions of community resilience can be homogeneous, local authority services are increasingly personalised.
- 12 The biggest benefit of this review will be to recognise this complexity and highlight what can work well, where, and why.
- 13 The study is timely. As local authorities recover from the pandemic they must deal with the inevitable pressures on public finances. Local authorities may have very few options other than to continue to reduce their direct provider role to becoming an increasingly enabling one.
- 14 Audit Wales is best placed to examine the collective efforts of local government due to our independence, broad expertise and cumulative knowledge. We aim to identify opportunities for greater service integration and collaboration, whilst also highlighting potential challenges and risks.

Focus of the review

- 15 The study will provide a 'real time' commentary on the benefit of new approaches to social resilience and self-reliance and provide insight to help support and inspire the Welsh Government, local authorities and their partners to shape their future policies and work programmes.

- 16 The review will seek to answer the question: **Are local authorities effectively building social resilience and self-reliance in citizens and communities?**
- 17 Supporting questions include:
- Has the local authority defined what social resilience and self-reliance are?
 - Are local authorities learning from past approaches to developing community resilience and self-reliance?
 - Are services configured in ways that help to develop community and social resilience, and self-reliance?
 - Are local authorities effectively overcoming barriers to developing self-reliant and resilient communities?

Legislative basis for the review

- 18 This project is being undertaken in accordance with Section 41 of the Public Audit Wales Act 2004. This Act places a duty on the Auditor General to undertake studies designed to enable him to make recommendations for improving economy, efficiency and effectiveness in the discharge of the functions or services of local government bodies in Wales.
- 19 It also supports the Auditor General in discharging some of his commitments and responsibilities in relation to the Well-being of Future Generations Act (the 'Act') which requires public bodies in Wales to think about the long-term impact of their decisions, to work better with people, communities, and each other.

Method

- 20 Our audit methods will include:
- undertaking a thorough analysis of key data sets and key documents, including any relevant local authority documentation such as committee papers, cabinet reports, Place Plans, risk registers, and elements of Corporate Plans relating to community resilience and self-reliance.
 - an analysis of data and other key information sources.
 - designing and carrying out a short survey of members of local authority senior management teams and Elected Members to understand how well the concept of social resilience is understood and what is being done.
 - interviews will be carried out with the defined lead officer in each local authority.
 - carrying out interviews with national bodies and opinion formers.
 - in order to understand the public and user experience, we will do five things:
 - consider all relevant research and data on public attitudes towards resilience and the opportunities to improve them.

- carry out ‘mystery shopping’ and online testing of local authority online information about Community Asset Transfers and assess if websites are a community resource. We will also refer to the [Welsh Government’s digital baseline of local authorities](#).
- conduct an online survey of citizens promoted through a series of social media campaigns and online engagement.
- facilitate focus groups of citizens in areas identified by national and local stakeholders as having high levels of community resilience and self-direction.
- conducting an online survey of all Public Service Board members and Town and Community Councils to understand what they have found out about the public’s experience, and how well local authorities collaborate to develop resilience and self-reliance ‘on the ground’.
- we will conduct comparative research on approaches to community resilience and self-reliance in other parts of the UK including Cornwall County Council, the London Borough of Newham, and Glasgow City Council.
- a series of webinars will also be planned to test study findings and launch a self-assessment tool working with the Audit Wales Good Practice (GPX) team.

21 We will **not**:

- focus on community resilience as defined under the Civil Contingencies Act 2004. Community resilience is a well-known term in this context and relates to emergency planning and community preparedness for events such as pandemics, flooding, or terrorist incidents.
- carry out face to face interviews unless national social distancing policies allow.
- place an unnecessary burden on staff or partners, where we can obtain evidence through other means.

Outputs

- 22 The findings from this review will be set out in a report with recommendations.
- 23 We will highlight noteworthy practice and develop support materials that will highlight what ‘good’ might look like and what is possible.

Timetable

Exhibit 1: timetable

The table below sets out a proposed timetable for the review at the Authority.

Proposed timetable	
Desktop and documentary analysis	August – October 2021
Data collection and analysis	September – October 2021
Surveys	October 2021 – February 2022
Fieldwork and interviews	December 2021 – March 2022
Community focus groups	February – March 2022
National interviews	February 2022 – May 2022
Report issued	September 2022

Fieldwork and audit approach

- 24 Like everyone, Audit Wales has been closely monitoring the fast-moving situation regarding the spread of the COVID-19 virus. Whilst we have to ensure we deliver our statutory responsibilities, the Auditor General's priority has been to ensure the health, safety and wellbeing of Audit Wales staff, their families and those of our partners elsewhere in the public service at this incredibly challenging time.
- 25 Consequently, we will seek to ensure wherever possible that our audit work does not have a detrimental impact on the public body and its staff at a time when public services are stretched and focused on more important matters. We will continue to be as supportive and flexible as possible in the delivery of our work. We will engage with stakeholders and public bodies to agree how we will deliver our interviews and fieldwork. Whilst we are conscious that our audit must not detract

from the important work of public bodies at this critical time, we also believe it can add value and insight to support organisations to become more resilient.

- 26 All fieldwork will be delivered by Audit Wales staff. The outputs for this work will include a national report summarising our key findings and openly published data where it may help to support improvement.
- 27 We will highlight noteworthy practice and develop support materials which will also allow us to highlight what 'good' might look like and what is possible.
- 28 We will ensure equalities, diversity and inclusion, and Welsh-language matters are central to our study.

Document request

- 29 Prior to on-site interviews and observations, we will undertake a review of the documents identified below. However, we would be grateful if you could supply us with any additional documents which you feel may be relevant to our work in this area. The list is not exhaustive and requests for additional documents may be made during the course of the review. Where documents in the list below are publicly available on websites, we would be grateful if you could please direct us to where we can find them.
- 30 We will also review the findings and evidence relating to audited bodies from previous local government studies undertaken during 2020-21 and our Springing Forward survey.
- 31 Any documentation and data relevant to national security will be dealt with in line with our data management policy and be treated with the utmost care and sensitivity. [Please read our fair processing notice on our website.](#)

Exhibit 2: the table below sets out the documents we would like to request initially as part of this review (where possible, we will obtain this information internally or through publicly available sources)

Documents and information
<ul style="list-style-type: none"> • Any relevant documents and data that are not publicly accessible or are not made available from other stakeholders. • Any good practice we should be made aware of. • Current community needs analysis – we will access this on your website and only contact if unable to download. • Most recent Wellbeing Assessment – we will access this on your website and only contact if unable to download. • Any new Place Plans, and place planning and community planning toolkits. • Copies of current corporate wide or specific data on take up of online services, satisfaction with digital service delivery, and any information on citizens’ digital literacy. • Policies and reports on volunteering. • Any formal reviews of learning from the COVID-19 pandemic experience. • Cabinet and scrutiny committee reports on community resilience presented for consideration by elected members in the last two years.

Audit Wales contacts

Exhibit 3: Audit Wales contacts

The table below sets out the Audit Wales team that will be working on this review.

Name	Contact details
Audit Director	Matt Mortlock
Performance Audit Manager	Nick Selwyn
Performance audit team	Steve Frank Euros Lake Matthew Brushett



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We welcome correspondence and telephone calls in Welsh and English.
Rydym yn croesawu gohebiaeth a galwadau ffôn yn Gymraeg a Saesneg.

Project Brief – Social Enterprises

Date issued: August 2021

Document reference: 2564A2021-22

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

In the event of receiving a request for information to which this document may be relevant, attention is drawn to the Code of Practice issued under section 45 of the Freedom of Information Act 2000. The section 45 code sets out the practice in the handling of requests that is expected of public authorities, including consultation with relevant third parties. In relation to this document, the Auditor General for Wales and Wales Audit Office are relevant third parties. Any enquiries regarding disclosure or re-use of this document should be sent to Audit Wales at infoofficer@audit.wales.

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Mae'r ddogfen hon hefyd ar gael yn Gymraeg. This document is also available in Welsh.

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Project plan

Background to the review

- 1 A social enterprise is a business with social objectives whose profits are principally used for a good cause, rather than being given to shareholders and owners. Their social, environmental, economic or cultural purpose is at the heart of what they do. This includes reducing social problems, tackling the climate emergency, improving the environment, building stronger communities and providing training and employment for those furthest from the labour market. They help build local economies, ensuring that wealth and resources are created and re-invested in local communities. Social Enterprises aim to make a profit, but unlike mainstream businesses the profit is reinvested in growing the business and furthering their social, environmental, economic and/or cultural purpose.
- 2 The Mapping the Social Business Sector report, published by Social Business Wales in 2019, revealed there were 2,022 social businesses in Wales, nearly 20% more than at the time of the previous report in 2016. More than half (57%) of social businesses reported that their primary objective is to improve the lives of people living in either a defined area or people with particular characteristics – for example disabled people, black and ethnic minority people or older people. Roughly half of Social Enterprises focus on supporting vulnerable people and improving health and wellbeing.
- 3 Social Enterprises therefore have the potential to benefit disadvantaged communities, an area that is often ignored by the private market, helping upskill people and put them in a better position for future employment which can help create resilient communities. Social Enterprises consequently fit well with the goals of the Wellbeing of Future Generations (Wales) Act 2015 (the 'Act'). The work of Social Enterprises support many of these goals, particularly improving community resilience and helping support the local economy.
- 4 Social enterprises can also act as a bridge between local government and the local population and provide opportunities to increase involvement levels of the wider public in service design and delivery. With increasing demand on services and limitations on capacity, a Social Enterprise can therefore directly help a local authority deliver its statutory responsibilities. Consequently, Social Enterprises have gained increasing prominence in recent Senedd Cymru legislation. Section 16 of the Social Services and Wellbeing (Wales) Act 2014 places a duty on local authorities to 'promote development of social enterprises to provide care and support and preventative services'.
- 5 Whilst there is tremendous potential within this sector, there are considerable barriers to their growth. Many Social Enterprises have been forced to close temporarily as a result of COVID-19, whilst others are in the front line of the response effort providing crucial community support to the most vulnerable. Others have diversified their products and services which has enabled them to remain operational during this difficult period. However, the main short-term objective of many Social Enterprises during the pandemic has been survival.

- 6 The umbrella body for Social Enterprises in Wales see Social Enterprises as being pivotal to changing business practice and have an ambition to make Social Enterprises the preferred business model. To achieve this vision, Social Enterprises will have to re-build from the pandemic and chart a way through the current uncertain economic environment.

Purpose of the review

- 7 Social Enterprises are becoming increasingly common vehicles for delivering services that are often not statutory but are considered essential by local communities. With public bodies in Wales experiencing the repercussions of over a decade of austerity and the challenge of recovering from COVID-19, it will be vital to maximise the possibilities of Social Enterprises.
- 8 Carrying out this audit in 2021-22 will allow Audit Wales to support local authorities to capitalise on this potential, at a time when public bodies are increasingly becoming more of an enabler than provider. An Audit Wales study on this subject will provide a timely evidence on the opportunities and barriers to expanding the Social Enterprise sector and can act as a catalyst for growth.

Focus of the review

- 9 The review will seek to answer the question: **Are local authorities doing all they can to create and support social enterprises to provide services that help people and communities?**
- 10 Supporting questions include:
- Do local authorities have an agreed strategy and comprehensive strategic approach for social enterprises?
 - Are local authorities providing appropriate support to help unleash the full potential of social enterprises?
 - Are local authorities able to demonstrate the positive impact of social enterprises?

Legislative basis for the review

- 11 This project is being undertaken in accordance with Section 41 of the Public Audit Wales Act 2004. This Act places a duty on the Auditor General to undertake studies designed to enable him to make recommendations for improving economy, efficiency and effectiveness in the discharge of the functions or services of local government bodies in Wales.
- 12 It also supports the Auditor General in discharging some of his commitments and responsibilities in relation to the Wellbeing of Future Generations Act (the 'Act') which requires public bodies in Wales to think about the long-term impact of their decisions, to work better with people, communities, and each other.

Method

- 13 Our audit methods will include:
- analysis of data showing economic and social impact of past social enterprises.
 - holding interviews and focus groups with local authorities, key stakeholders, national organisations and representative bodies.
 - undertaking reviews on any relevant local authority documentation such as: websites, committee minutes, funding monitoring returns, and elements of corporate strategies, Covid-19 recovery plans and Director of Social Services Annual reports that are related to social enterprises.
 - designing and carrying out a survey for local authority leads, social enterprise bodies and staff.
 - Liaising with other organisations that work in similar areas e.g. Wales Co-operative Centre to ensure minimal duplication of work.
 - conduct comparative research on approaches to social enterprises in other parts of the UK to include England and Scotland.
- 14 We will **not**:
- carry out face to face interviews unless national social distancing policies allow.
 - place an unnecessary burden on staff or partners, where we can obtain evidence through other means.

Outputs

- 15 The findings from this review will be set out in a report with recommendations.
- 16 We will highlight noteworthy practice and develop support materials that will highlight what 'good' might look like and what is possible.

Timetable

Exhibit 2: timetable

The table below sets out a proposed timetable for the review at the Authority.

Proposed timetable	
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Data collection and analysis	October – December 2021
Surveys	November 2021 – January 2022
Fieldwork and interviews	December 2021 – March 2022
National interviews	February 2022 – May 2022
Report issued	October 2022

Fieldwork and audit approach

- 17 Like everyone, Audit Wales has been closely monitoring the fast-moving situation regarding the spread of the COVID-19 virus. Whilst we have to ensure we deliver our statutory responsibilities, the Auditor General's priority has been to ensure the health, safety and wellbeing of Audit Wales staff, their families and those of our partners elsewhere in the public service at this incredibly challenging time.
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- 23 We will also review the findings and evidence relating to the audited and inspected bodies from previous local government studies undertaken during 2020-21 and our Springing Forward Survey.
- 24 Any documentation and data relevant to national security will be dealt with in line with our data management policy and be treated with the utmost care and sensitivity. [Please read our fair processing notice on our website.](#)

Exhibit 3: the table below sets out the documents we would like to request initially as part of this review (where possible, we will obtain this information internally or through publicly available sources)

Document Title
<ul style="list-style-type: none"> Any relevant documents and data that is not publicly accessible or is not made available from other stakeholders. Any good practice we think we should be made aware of. Copies of current Corporate wide or specific data on social enterprises. Policies and reports on social enterprises. Funding monitoring returns. Director of Social Services Annual reports. Any formal reviews of learning from the Covid-19 pandemic experience. Cabinet and scrutiny committee reports on social enterprises presented for consideration by elected members in the last 2 years

Audit Wales contacts

Exhibit 4: Audit Wales contacts

The table below sets out the Audit Wales team that will be working on this review.

Name	Contact details
Audit Director	Matt Mortlock
Performance Audit Manager	Nick Selwyn
Performance audit team	Philippa Dixon Euros Lake Matthew Brushett Steve Frank



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We welcome correspondence and telephone calls in Welsh and English.
Rydym yn croesawu gohebiaeth a galwadau ffôn yn Gymraeg a Saesneg.

Report Summary
 We examined the extent to which the Council is acting in accordance with the sustainable development principle in the design and implementation of the Integrated Services Model. In order to act in accordance with the sustainable development principle public bodies must take account of the following 'ways of working': Long term, prevention, integration, collaboration and involvement.
 Our examination found that the Council is effectively considering and applying the sustainable development principle in designing and implementing the Integrated Services Model and is pursuing opportunities to further embed the five ways of working.

Council's response		Council's actions	
Opportunities			
Long term: <ul style="list-style-type: none"> Further analysis of the funding, estimated costs and savings will assist in providing further clarity around the financial and operational sustainability of the Integrated Services Model. The Council has undertaken detailed data analysis to help it design the Integrated Services Model but needs to develop measures to help it assure itself that it is making progress towards its longer term and prevention goals. 		The implementation of the integrated services was delayed for some months as a result of the COVID 19 pandemic. The programme was re-established in August 2020 and relaunched as the Through Age & Wellbeing Programme. A range of priority work streams have been established these included work streams that will focus on financial management to ensure that future services are developed delivered and in a financially resilient way. The development of the Through Age and Wellbeing Strategy is progressing well. The Strategy will outline the delivery of the Through Age and Wellbeing vision from 2021-2027. The strategy will include 5 key strategic objectives and will be underpinned by an action plan that will clearly outline what is required to address the objectives and identified areas of need. These priorities will inform business planning and progress on the changes required across the programme and ensure that local assessment of performance on a quarterly basis through the Council quarterly performance arrangements	
Integration: <ul style="list-style-type: none"> Undertake a full Equality Impact Assessment to examine how 'due regard' has been given to the 'implementation of a new practice': <ul style="list-style-type: none"> impacts on the ability of the Council to meet the General Equality Duty; supports, and is compatible with, the European Convention on Human Rights Article 8 protects the right to a private family life which includes matters of autonomy and self-determination as well as the privacy and confidentiality of personal documents and correspondence; and meets the Welsh Language Standard. Undertake a full Privacy Impact Assessment Required under GDPR where processing is planned which could have a significant impact on 'the rights and freedoms of individuals. Includes development of a new or enhanced system, processes or activities which involve personal data. 		Corporate Managers have now been appointed and the completion of a full EIA has commenced this will be further progressed once the Through Age & Wellbeing Strategy has been finalised and agreed. The full PIA will also be progressed once the Through Age & Wellbeing Strategy has been finalised and it is clear the business processes required	
Involvement: <ul style="list-style-type: none"> The Council has the opportunity to involve the public in the later stages of model design to help them shape delivery portals. The Council could use the outcome of its EIA to ensure it has involved all relevant diverse sections of service users in service design including those in hard to reach groups. 		A comprehensive public engagement exercise undertaken six months after the implementation of the new structure. This will be captured as part of the engagement exercise.	

Report title: The Effectiveness of Local Planning Authorities in Wales

Issue date: 06 June 2019

Audit Committee: 17 July 2019

Doc ref: https://audit.wales/sites/default/files/planning-services-2019-full-report-english_5.pdf

Report Summary

The planning system controls the use of land and what is built on it, and is enforced by planning authorities, which are responsible for deciding whether a proposed development should be allowed to go ahead by granting or refusing planning permission. Planning applications must be decided in line with the Local Development Plan unless there is a very good reason not to do so. Planning therefore ensures that the right development happens in the right place at the right time.

Recommendations

Ref	Proposal for Improvement / Recommendation	Council's response
R1	<p>Part 1 of the report sets out the complexities of the planning system showing how challenging it is for local planning authorities to effectively engage with and involve stakeholders in choices and decisions. To improve involvement with stakeholders and ownership of decisions we recommend that:</p> <ul style="list-style-type: none"> • local planning authorities: <ul style="list-style-type: none"> - test current engagement and involvement practices and consider the full range of other options available to ensure involvement activities are fit for purpose; - use 'Place Plans' as a vehicle to engage and involve communities and citizens in planning choices and decision making; and - improve transparency and accountability by holding planning meetings at appropriate times, rotating meetings to take place in areas which are subject to proposed development, webcasting meetings and providing opportunities for stakeholders to address committee meetings. • Welsh Government: <ul style="list-style-type: none"> - review the Development Management Procedure Order 2012 and update the engagement and involvement standards for local planning authorities. 	<p>The Council engages and consults with a wide range of stakeholders during the plan preparation and when planning applications are received. The Council is also working with Town and Community Councils to prepare Place Plans.</p> <p>The Council will:</p> <ol style="list-style-type: none"> Review consultation methods and consider whether improvements can be implemented. Continue to support the preparation of Place Plans To consider opportunities to introduce webcasting of Development Control Committee meetings (subject to proposals to improve equipment to allow wider webcasting of meetings).
R2	<p>Part 2 of the report highlights that local planning authorities have been subject to significant reductions in funding and struggle to deliver their statutory responsibilities. To improve resilience, we recommend that local planning authorities:</p> <ul style="list-style-type: none"> • review their building control fee regimes to ensure the levels set, better reflect the actual cost of providing these services and make the service self-funding; and • improve capacity by working regionally to: <ul style="list-style-type: none"> - integrate services to address specialist gaps; - develop joint supplementary planning guidance; and - develop future local development plans regionally and in partnership with other local planning authorities. 	<p>The Council managed to maintain resources to support the Development Management, Planning Policy and Building Control teams. To ensure budgets are used efficiently as possible the Council will:</p> <ol style="list-style-type: none"> Review the structure of the service of the service during 2019/20 Review budget regimes for 2020/21 Identify opportunities to work in partnership with other authorities to prepare planning policy and undertake specialist areas of planning.
R3	<p>Part 2 of the report highlights that the cost of development control services is not reflected in the charges set for these services and progress in developing regional responses to strengthen resilience has been slow. We recommend that the Welsh Government:</p> <ul style="list-style-type: none"> • reviews development control fees to ensure the levels set, better reflect the actual cost of providing these services; and • consider how to use the powers in the Planning (Wales) Act to support and improve local planning authority capacity and resilience. 	<p>Although a recommendation for Welsh Government to respond to, the Council would welcome fee increases and additional resources to support improvements to its planning services.</p>
R4	<p>Part 3 of the report summarises the effectiveness and impact of local planning authorities decision making and how well they are Page 9 of 9: WAAG National Report Summary and Proposals for Improvement (Ref Proposal for Improvement / Recommendation Council Response performing against national measures. We recommend that local planning authorities improve the effectiveness of planning committees by:</p> <ul style="list-style-type: none"> • reviewing their scheme of delegation to ensure planning committees are focussed on the most important strategic issues relevant to their authority; • revising reporting templates to ensure they are clear and unambiguous to help guide decision making and reduce the level of officer recommendations overturned; and • enforcing the local planning authorities' standards of conduct for meetings 	<p>The Council will continue to monitor performance of its decision making and consider:</p> <ol style="list-style-type: none"> Further changes to the scheme of delegation Standardising report templates for Committee Review guidance available to Members and to members of the public regarding the decision making process.
R5	<p>Part 4 of the report identifies the central role of planning to delivering the ambitions of the Wellbeing of Future Generations Act. We recommend that local planning authorities:</p> <ul style="list-style-type: none"> • set a clear ambitious vision that shows how planning contributes to improving wellbeing; • provide planning committee members with regular and appropriate wellbeing training and support to help deliver their wider responsibilities; • set appropriate measures for their administration of the planning system and the impact of their planning decisions on wellbeing; and • annually publish these performance measures to judge planning authorities impact on wellbeing. 	<p>The Council is currently reviewing its Local Development Plan (LDP) and this document will explain the role of the plan and decision making will have towards delivering the ambitions of the Wellbeing and Future Generations Act. In addition, the Council will:</p> <ol style="list-style-type: none"> Continue to hold briefing sessions with members about plans and the contribution makes towards the W&FG Act Monitor the LDP and decision making Publish annual monitoring and performance reports

Report Summary
 On behalf of the Auditor General for Wales, we have examined how public bodies are responding to and addressing wicked issues using people sleeping rough as a tracer. Overall, we have concluded that responding to COVID-19 is an opportunity for public bodies to start addressing long-standing weaknesses in partnership working which has stopped them from tackling rough sleeping in the past.

Recommendations		Council's response
Ref	Proposal for improvement / Recommendation	
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: <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. 	The LA have implemented an Assertive Outreach approach to meet this requirement and bring these identified clients into and through Housing Options Services. It is also looking at differing housing models to ensure clients don't return to streets and progress onto suitable housing. Housing First is one initiative that has been developed and being enhanced. This involves a multi-agency approach to ensure positive outcomes and prevent further crisis. The LA work closely with the support services, who provide both the management and support functions are our Temporary Accommodation and therefore lines of communication are in place, as well as sharing protocols.
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. We recommend that public bodies use our complex needs self-reflection tool to improve how they can jointly address complex needs in the future	As part of the LA response to Covid19 and utilising Phase 2 funding by Welsh Government, Ceredigion will be transforming its Temporary Accommodation portfolio to encompass a 'Triage' facility at the point of access. This will ensure the prompt needs assessments are undertake, with Rapid Re-housing at the forefront. Housing Support Grant while also enable this initiative to develop further with the implementation of 'Critical Time interventions' role in partnership with 3rd Sector Partners, with timely intervention and prevention work underpinning this approach.

Report Summary

The focus of our work has been to judge the effectiveness of this new 'front door' to social care, looking specifically at services for adults. Our review has considered the comprehensiveness of IAA services, the availability of preventative and community-based support, and the assurance systems put in place to ensure those who need care and support or are at risk are identified and assisted. Finally, we consider the impact of the front door on demand for social care (expenditure, assessments and services) but also in respect of improving wellbeing. The report concludes that Councils are preventing social care demand, but information, advice and assistance are not consistently effective.

Recommendations

Ref	Proposal for Improvement / Recommendation	Council's response
R1	<p>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> <p>local authorities</p> <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; • to take local ownership and lead on the co-ordination and editing of local information published on Dewis Cymru locally. <p>The Welsh Government:</p> <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>Ceredigion County Council are implementing a transformation programme across a range of services including social care.</p> <p>The Council front of house, Clic, will act as the first point of contact for all enquiries to the authority collecting a minimum data set dependent upon type of enquiry. They will provide information for enquirers where possible signposting to digital data services such as DEWIS where appropriate, and where further assistance and advice is needed correctly direct enquiries to Porth Gynorth Gyniar (Early Help and Prevention services) and Porth Gofal (Social care integrated assessment and targeted Short Term services).</p> <p>Safeguarding concerns are escalated in a timely manner to the right department and make referrals directly to Porth Cymal (specialist services), e.g. DdLS, MCA.</p> <p>Porth Gofal services will act as gatekeeper for all enquiries coming from Clic and will triage all cases, including the gathering of additional information where required. They will provide information or advice where required and if appropriate close the enquiry.</p> <p>For the remainder, provide assistance that may lead a proportionate assessment; then either assign to a relevant service or close if no further action or information/advice can be provided.</p> <p>Ceredigion have been the regional pilot site for the roll out of an independent professional advocacy project which has been evaluated and being rolled out across the region.</p>
R2	<p>In Part 2 of the report we review arrangements for PSB scrutiny and conclude that there are shortcomings and weaknesses in current performance and practice. To improve scrutiny, we recommend that:</p> <p>local authorities:</p> <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. <p>Welsh Government</p> <ul style="list-style-type: none"> • improve the cost evaluation in relation to the impact of the Act in a national context, and support local authorities to ensure that the desired impact of prevention on overall social-care expenditure becomes a demonstratable reality." 	<p>Dewis Cymru Working Group established to provide support and encourage services to upload and maintain their resources on the national platform.</p> <p>Collaborative working between our team of Community Connectors and our CVC to regular update and maintain a directory of local services, especially new COVID-19 response groups and organisations.</p> <p>A Local Resource Map (virtually) has been created in partnership CAVO which links with Dewis and Info-engine.</p> <p>Internal mapping of local third sector services providers available through a targeted focus group, contributing to the Local Authority's Transformation Programme of Social Care Services. This involved an internal mapping exercise of all known groups, networks and forums to identify what services/provision/opportunities are in place and where and also to identify what services need to be developed within the County (to support the development of our TAW programme)</p> <p>A number of grant schemes are jointly managed / distributed by Local Authority and CVC (CAVO).</p> <p>PSB Subgroup, Understanding our Communities is chaired by CVC CEO.</p> <p>A number of consultation responses have been completed jointly with third sector groups to ensure views are represented, for example the recent consultation on the National Plan for Carers and a Strategy for an Ageing Society. Work plans include the contribution of third sector partners through contracts and SLAs, including the Children and Communities Grant, namely Families First which includes a number of direct third sector providers.</p> <p>The Local Authority work very closely with third-sector partners and this partnership has grown and developed during the last 12 months. At the beginning of the pandemic last year CCC and CAVO created a list of all local resources (meal deliveries, shopping and medication collection, new and established COVID-19 support groups and national organisations) based on geographical areas in response to the pandemic. Both CCC and CAVO worked in collaboration to ensure that we responded effectively to emerging needs during these challenging times, by arranging food deliveries, pharmacy deliveries etc. to the residents of Ceredigion.</p> <p>A recent example of work with third-sector partners to tailor and commission new services where gaps are identified include a recent 'digital connectivity' project conducted in partnership between Flying Start, Families First, CAVO and Digital Communities Wales. This is a commissioned project based on identified need during the pandemic, whereby support is required for vulnerable families of children under 4 to be supported and equipped with connectivity to access support, namely virtual parenting groups programmes.</p> <p>Another example includes collaboration between the Local Authority, Hywel Dda Health Board and CVC (lead) in implementing the Welsh Government's Volunteer Recovery Grant. A joint work plan was submitted and now implemented. A number of focus areas are based on clear-identified need, namely a commissioned project to research the impact of volunteers on wellbeing hubs, which will contribute in supporting the development of local wellbeing hubs.</p> <p>Social Care transformation programmes enable us to work with parents to improve data to evaluate the impact of preventative services on individuals and the population generally, for example our team of community connectors and our regional partners have benefited from social prescribing training to strengthen our data collection opportunities to build strong, accountable services.</p> <p>A new perinatal mental health project funded by the Integrated Care Fund has enabled us to work with our Health colleagues to develop the evaluation of early intervention support for new or expecting parents in key locations in Ceredigion, and how the intervention has supported, has it reduced the need for specialist mental health support etc.</p>

Report title: Review of Public Services Boards
 Issue date: October 2019
 Audit Committee: 5 February 2020
 Doc ref: https://www.audit.wales/sites/default/files/review-of-public-service-boards-english_11.pdf

Report Summary
 On behalf of the Auditor General for Wales, we have examined how PSBs are operating: looking at their membership, terms of reference, frequency and focus of meetings, alignment with other partnerships, resources and scrutiny arrangements. Overall, we have concluded that Public Services Boards are unlikely to realise their potential unless they are given freedom to work more flexibly and think and act differently.

Recommendations		Council's response
Ref	Proposal for improvement / Recommendation	
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. We recommend that PSBs: <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. 	It is felt that current practice is sufficient to provide assurance that the needs of people with protected characteristics are fully considered when reviewing choices and the voice of citizens is influencing decisions. All PSB agendas, papers and minutes are published on the Council's website and meetings are public (during the Covid pandemic members of the public can ask to listen in on the virtual meetings).
R2	In Part 2 of the report we review arrangements for PSB scrutiny and conclude that there are shortcomings and weaknesses in current performance and practice. To improve scrutiny, we recommend that: <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. 	Although it is felt that Scrutiny arrangements are working well, steps have been taken to strengthen the process. There is a designated Ceredigion County Council Scrutiny Committee that receives reports following each PSB meeting. The Chair of the Scrutiny Committee is also invited to PSB meetings in order to feed-back and discuss the main points. In moving forward, the Chairs of each of the 6 PSB Project Groups will be invited to present a detailed report on their work at a future Scrutiny Committee.
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. To help build capacity, consistency and resourcing of activity we recommend that: <ul style="list-style-type: none"> • PSBs take the opportunity to discharge other plan and strategy obligations through the Local Wellbeing Plan; • the Welsh Government enables PSBs to develop flexible models of working including: <ul style="list-style-type: none"> – merging, reducing and integrating their work with other forums such as Regional Partnership Boards; and – giving PSBs flexibility to receive, manage and spend grant monies subject to PSBs ensuring they have adequate safeguards and appropriate systems in place for management of funding; effective budget and grant programme control; and public reporting, scrutiny and oversight systems to manage expenditure. 	Opportunities to discharge other plans and projects through the delivery of the Local Wellbeing Plan are actively and continuously explored. An example of this is the linkages that have been made with the RPB to utilise some transformation funding to deliver PSB priorities.
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.	N/A

Report title: 'Raising Our Game' Tackling Fraud in Wales

Issue date: July 2020

Audit committee:

Doc ref: https://www.audit.wales/sites/default/files/2020-11/raising_our_game_tackling_fraud_in_wales_english.pdf

Report Summary

This report examines seven 'key themes' that all public bodies need to focus on in raising their game to tackle fraud more effectively:

- leadership and culture;
- risk management and control frameworks;
- policies and training;
- capacity and expertise;
- tools and data;
- collaboration; and
- reporting and scrutiny.

Recommendations

Ref	Proposal for Improvement / Recommendation	Council's Response
R1	The Welsh Government should enhance its strategic leadership of counter-fraud across the public service in Wales, playing a coordinating role where it can, while recognising that individual bodies remain responsible for their own counter-fraud activities.	The Council would welcome a co-ordinating role by Welsh Government in this area, which would assist and support collaboration and consistency in working practices within Local Government.
R2	All public bodies should champion the importance of a good anti-fraud culture and actively promote its importance to give confidence to staff and members of the public that fraud is not tolerated.	<ul style="list-style-type: none"> • The Council has a comprehensive 'Strategy on Countering Fraud, Corruption and Bribery (to include Anti-Money Laundering)' which is due for its 3-yearly review in April 2021. Update presented to & endorsed by Governance & Audit Committee 24/2/21. Final approval by Council 17/6/21. Updated copy on Council website. • The public are able to report any suspected incidents of Council Tax Reduction Scheme fraud and/or Housing Benefit / DWP benefit fraud on-line by following the instructions on the Council's website. • As part of the Council's safeguarding arrangements, the website also has a page detailing how suspected financial abuse (which includes fraud/theft) against a vulnerable adult should be reported. • The Council undertakes the National Fraud Initiative exercise regularly in order to prevent and detect fraud via data matching. Notifications publicising this exercise to staff and the public are placed on the Council website and on Cert. • Internal Audit use 'Activedata' software to undertake data analytic techniques within systems where appropriate eg during the processing of covid grants. • Zurich, the Council's insurer, is due to provide a training module on Ethics & Fraud to the Council's Corporate Workshop on 28 May 2021. Following this presentation, the slides are to be used as a basis for an e-learning module for all staff. IA currently discussing content & requirements with Learning & Development.
R3	All public bodies should undertake comprehensive fraud risk assessments, using appropriately skilled staff and considering national intelligence as well as organisation-specific intelligence.	<ul style="list-style-type: none"> • All Managers produce business plans which include their business risks – fraud can be input as a risk if deemed appropriate, with mitigating actions noted. • Fraud appears as a priority heading in the Internal Audit annual audit plan of work. This is supported by notifications from external bodies such as NAFN and CPFA, as well as other Local Authorities via the Welsh Chief Auditor Groups and by undertaking internal risk assessments.
R4	Fraud risk assessments should be used as a live resource and integrated within the general risk management framework to ensure that these risks are appropriately managed and escalated as necessary.	All risks within business / service plans are assessed for impact & likelihood in accordance with the Council's Risk Management Framework. Any risks with a resultant score falling in the high or critical risk categories are escalated to the Corporate Risk Register which is monitored by Leadership Group and reported to Governance & Audit Committee.
R5	All public bodies need to have a comprehensive and up-to-date set of policies and procedures which together represent a cohesive strategy for identifying, managing and responding to fraud risks.	<ul style="list-style-type: none"> • The 'Strategy on Countering Fraud, Corruption and Bribery (to include Anti-Money Laundering)' covers the prevention, detection and investigation of fraud. • The Risk Management Framework provides a comprehensive process for identifying and mitigating all risks. • The 'Policy and Guidelines for Safeguarding Children & Adults at Risk' contains a referral process with supporting forms, if financial abuse is suspected. • The Council has a Whistleblowing Policy if staff wish to report a concern, which can be made anonymously. • All the above policies & procedures are supported by various training packages for staff.
R6	Staff working across the Welsh public sector should receive fraud awareness training as appropriate to their role in order to increase organisational effectiveness in preventing, detecting and responding to fraud.	<ul style="list-style-type: none"> • Enforcement Officers such as Trading Standards staff are qualified to conduct PACE interviews. • The Council's HR service arranges in-house training for staff who are designated 'investigating officers' for disciplinary matters. • Each service has a trained designated safeguarding officer to which allegations of abuse against vulnerable persons are reported. • Two members of internal audit staff hold a CPFA Certificate in Investigative Practices (CIP) and another is an Accredited Counter Fraud Technician (ACFTech). • Zurich is due to provide a training module on Ethics & Fraud to the Council's Corporate Workshop (all managers) on 28 May 2021. Following this presentation, the slides are to be used as a basis for an e-learning module for all staff. IA currently discussing content & requirements with Learning & Development.
R7	Cases where fraud is identified and successfully addressed should be publicised to re-enforce a robust message from the top that fraud will not be tolerated.	<ul style="list-style-type: none"> • Any enforcement work resulting in successful court cases are covered by the local press. • Internal audit counter-fraud work undertaken is reported to Governance & Audit Committee annually. • Any member of staff responsible for a risk on the corporate risk register, or an action in an audit report can be called to the Governance & Audit Committee to provide assurances that appropriate systems / actions are in place.
R8	All public bodies need to build sufficient capacity to ensure that counter-fraud work is resourced effectively, so that investigations are undertaken professionally and in a manner that results in successful sanctions against the perpetrators and the recovery of losses.	The Council does not have a dedicated fraud team, but investigations are undertaken by officers who are deemed appropriate to each case, as per their experience / qualifications (see point R8 above).
R9	All public bodies should have access to trained counter-fraud staff that meet recognised professional standards.	As per point R8 above.
R10	All public bodies should consider models adopted elsewhere in the UK relating to the pooling / sharing of resources in order to maximize the availability of appropriately skilled staff.	The North & Mid Wales Chief Auditor Group is currently in the process of resurrecting the Specialist Fraud Working Group, which will assist with support and consistency in internal audit fraud practices throughout member authorities.
R11	All public bodies need to develop and maintain dynamic and agile counter-fraud responses which maximise the likelihood of a successful enforcement action and re-enforces the tone from the top that the organisation does not tolerate fraud.	As per point R8 above.
R12	All public bodies should explore and embrace opportunities to innovate with data analytics in order to strengthen both the prevention and detection of fraud.	Internal Audit use 'Activedata' software to undertake data analytic techniques within systems where appropriate eg during the processing of covid grants.
R13	Public bodies should work together, under the Digital Economy Act and using developments in data analytics, to share data and information to help find and fight fraud.	The Council undertakes the National Fraud Initiative exercise regularly in order to prevent and detect fraud via data matching between own services and with other national public sector bodies.
R14	Public bodies need to collate information about losses and recoveries and share fraud intelligence with each other to establish a more accurate national picture, strengthen controls, and enhance monitoring and support targeted action.	The Council perceives this as a task appropriate to WG if it accepts the coordinating role of strategic leadership of counter-fraud across the public services in Wales (see point R1 above).
R15	Audit committees must become fully engaged with counter-fraud, providing support and direction, monitoring and holding officials to account.	<ul style="list-style-type: none"> • Internal audit counter-fraud work undertaken is reported to Governance & Audit Committee annually. • Any member of staff responsible for a risk on the corporate risk register, or an action in an audit report can be called to the Governance & Audit Committee to provide assurances that appropriate systems / actions are in place.

Report title: The National Fraud Initiative in Wales 2018-20

Issue date: October 2020

Audit Committee: 12 November 2020

Doc ref: https://www.audit.wales/sites/default/files/NFI_interactive_PDF_2018_20_eng_0_10.pdf

Report Summary

Whilst the majority of Welsh NFI participants display a strong commitment to counter fraud and the NFI, as reported in my recent report on counter-fraud arrangements across Wales, some bodies do not demonstrate a commitment to address fraud and do not ensure that sufficient, skilled staff resource is in place to investigate matches, prevent frauds and correct errors.
The COVID-19 pandemic has brought significant challenges across the public sector as bodies seek to deliver services for individuals, communities and businesses in an extremely difficult time. Since the start of the pandemic, the risk of fraud has increased as organisations become stretched and controls and governance are changing.

Recommendations

All participants in the NFI exercise should ensure that they maximise the benefits of their participation. They should consider whether it is possible to work more efficiently on the NFI matches by reviewing the guidance section within the NFI secure web application.

Audit committees, or equivalent, and officers leading the NFI should review the NFI self-appraisal checklist. This will ensure they are fully informed of their organisation's planning and progress in the 2020-22 NFI exercise.

Where local auditors have identified specific areas where improvements could be made, the public bodies should act on these as soon as possible.

All participants should be aware of emerging fraud risks e.g. due to COVID-19, and take appropriate preventative and detective action.

Council's response

The NFI exercise is co-ordinated by the Audit Manager. All reports are run in conjunction with IT & results are sent to the appropriate services for processing. Report matches are produced in order of risk & sample testing is undertaken based on the risk priority. All participants are encouraged to read the guidance & undertake the training within the NFI secure web application prior to each exercise.

Plans were in hand to complete the self-assessment to report to Leadership Group and Governance & Audit Committee at the beginning of this financial year, but were put on stop due to the pandemic. This is now scheduled for October 2021 at the conclusion of the current exercise.

See R1 above - the NFI exercise is co-ordinated by the Audit Manager. All reports are run in conjunction with IT & results are sent to the appropriate services for processing. All recommended matches are required to be completed by end of May; all matches to be finalised by end of September. Report closure is checked by the Audit Manager.

- All Managers produce business plans which include their business risks – fraud can be input as a risk if deemed appropriate, with mitigating actions noted.
- All risks within business / service plans are assessed for impact & likelihood in accordance with the Council's Risk Management Framework. Any risks with a resultant score falling in the high or critical risk categories are escalated to the Corporate Risk Register which is monitored by Leadership Group and reported to Governance & Audit Committee.
- Fraud appears as a priority heading in the Internal Audit annual audit plan of work. This is supported by notifications from external bodies such as NAFN and CIPFA, as well as other Local Authorities via the Welsh Chief Auditor Groups and by undertaking internal risk assessments.

Report Summary
Given the challenges of pursuing commercialisation and the need to maximise reward and minimise risk, on behalf of the Auditor General for Wales, we have examined how councils are approaching commercial ventures. Overall, we have concluded that councils need to have the right culture, skills and systems to unlock the benefits and mitigate the risks of commercialisation.

Recommendations

Ref	Proposal for improvement / Recommendation	Council's response
R1	Undertaking commercialisation requires councils to have enough capacity, the right skills and robust but agile systems to be in place. We recommend that councils use our self-evaluation tools to develop a strategy for the extent to which they want to pursue commercialisation.	The Council will await to see implications of GPOC. The Council will also consider using the self-evaluation tool in developing a strategy for the extent they wish to pursue commercialisation.

Report Summary

The Welsh Community Care Information System (WCCIS) is intended to enable health and social care staff to deliver more efficient and effective services using a single system and a shared electronic record. The arrangements for reporting the benefits from WCCIS roll-out have been the subject of discussion and review from the outset. Work is still ongoing to develop a suitable reporting framework.

Recommendations

Ref	Proposal for Improvement / Recommendation	Council's response
R1	<p>We recommend that, before committing any further central funding, the Welsh Government works with the WCCIS National Programme Team, health boards, local authorities and the supplier to:</p> <ul style="list-style-type: none"> • produce an updated business case that takes account of local, regional and national costs and sets out expectations for further roll-out of the system, its use over the remainder of the contract term, the development of national data standards and planning for any successor arrangements; • ensure the organisations involved have the necessary capacity to support implementation and are giving enough priority to the programme against a clearly agreed plan; and • pull together a clear national picture on feedback from front-line users about the performance and general functionality of the system. 	<p>Clear development plan between the Local Authority and Health on future development of the system. Regionally we are sharing data with our Health Board through the system and have worked in partnership to develop the system. Other Local Authority's in the region have yet to sign the deployment order, therefore we currently have had limited engagement. Regionally we are developing local plans on the development of national data standards and interoperability of all the systems within the region</p>
R2	<p>We recommend that the Welsh Government works with the National Programme Team to consider:</p> <ul style="list-style-type: none"> • how the WCCIS contract might have been strengthened to support and incentivise delivery and manage risk; and • how relevant lessons can be applied to any successor contracting arrangements and wider public procurement. 	<p>Central resource of business design and development – plan once for all users, common data sets, common workflows All stakeholders must be committed to the product and give a clear timeline of implementation. This can only be achieved if all are part of the specification and procurement process</p>

Report Summary

On behalf of the Auditor General for Wales, we have examined how the new duties and responsibilities of the Act are being rolled out and delivered. Overall, we have concluded that victims and survivors of domestic abuse and sexual violence are often let down by an inconsistent, complex and fragmented system.

Recommendation	Proposed for Improvement / Recommendation	Current Response
81	Part 2 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 improved and enhanced to include all relevant stakeholders to build a more accurate picture of current service provision and identify gaps.	<p>The Mid and West Wales VAWDASV Partnership Board published its Strategy: Safer Lives Healthier Relationships VAWDASV Strategy in line with VAWDASV legislation in November 2018. The Strategy outlines key information on the prevalence and scale of domestic in the region and how the Partnership organisations will support anyone who is experiencing or has experienced domestic abuse, sexual violence or violence against women, held in perpetration to ensure professionals have the tools and knowledge to act, increase awareness of the issue and how to access support and help children and young people to understand inequality in relationships and that abusive behaviour is always wrong.</p> <p>The Strategy was developed following large scale engagement and consultation with survivors, specialist service providers, generic service providers, commissioners, stakeholders and members of the Mid and West Wales Domestic Abuse, Sexual Violence and Violence against Women Strategic Group.</p> <p>Five focus groups were held across the region with 58 survivors who have been treated in services.</p> <p>The Strategy sets out how to take forward the strategy and commitments as part of the consultation providing an opportunity for them to consider how their input had shaped and informed the draft document. A total of 8 focus groups were held across the region in addition to 2-2-1 interviews with a total of 56 survivors engaging in the consultation activity.</p> <p>The range of engagement activity provided an opportunity for stakeholders, commissioners, providers and survivors to directly contribute to the development of the strategy, identify what works, highlight gaps in current provision and opportunities for improvement. Participants were also provided with an opportunity to articulate their vision for the strategy and to identify priorities for action.</p> <p>Participants were highly engaged in providing observations of the current and future landscape and the information gathered during this process provided a broad spectrum of opinions which were reflected within the identified and approved strategic priorities.</p> <p>See published Strategy document:</p> <p>https://www.cysur.wales/regional-policies-procedures/</p> <p>The Mid and West Wales VAWDASV Annual Delivery Plan is reviewed and developed to reflect the changing needs and priorities across MWW. It sets out the agreed regional and local actions and objectives to achieve the agreed strategic priorities.</p> <p>The Annual Delivery Plan for 2021 set out work to be achieved to develop a Regional Communication and engagement framework. Through the VAWDASV Regional Working group a series of consultations have included work with independent consultants to map existing Regional and National best practice in relation to this area and the regional resources available to support this function.</p> <p>The intention is to develop a consistent and inclusive framework for communication and engagement of the communities across MWW and using this to shape and inform our work to improve responses to VAWDASV.</p> <p>In Ceredigion a call out to survivors has been made and the consultants are interviewing and gaining their views on how best to ensure local only needs assessment and mapping of service provision by public bodies this work is due to report back to the regional VAWDASV regional team after Easter 2021.</p> <p>This work will help identify further gaps in service provision and inform the development of our Regional Framework that is included within the Annual Delivery Plan for 21/22.</p> <p>The work completed within the Commissioning Subgroup has also supported this in completing a more recent assessment of need and service provision across the region.</p> <p>This has resulted in our MWW Regional VAWDASV Commissioning Framework Document, published on the ISB website.</p> <p>This work has highlighted gaps in service delivery and options for innovative and preventative service development. This included in the development of our consistent MWW VAWDASV Service Specification that is currently in final draft and work will commence around implementation within 2021-22.</p>
82	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: <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>The Communications Sub group of the VAWDASV Delivery Group collates information about the partner agency's communication strategies and work is ongoing to produce a regional communication strategy that will ensure consistent regional messaging for VAWDASV and Equality. The regional communication strategy will be informed and supported by evidence and resources. The relevant actions in the Delivery Plan are as follows:</p> <p>Establishment of a VAWDASV Engagement and Communication subgroup to also support the work under Survivor Engagement)</p> <p>Review existing VAWDASV communication plans in the region</p> <p>Map available resources / evidence to inform approach of the regional Communication Strategy</p> <p>Develop a VAWDASV key dates calendar including supporting and promoting the Welsh Government Communication Campaigns and the Use Free Five Helpline.</p> <p>Design and deliver a regional awareness raising campaign for Coercive and Controlling Behaviour.</p> <p>Consideration for how learning from DFIs will be included within the Regional Communication strategy.</p> <p>Current communication methods used by the partner agencies are varied and broad and resources produced and promoted can be viewed on the CYSUR website https://www.cysur.wales/websites/</p> <p>A Regional Pathway to Support was published in April 2020 and it has been designed in partnership with the VAWDASV Specialist Providers across the region, to assist in ensuring consistency and continuity of service availability and accessibility for citizens of the Mid and West Wales region. It can be seen with the following link:</p> <p>https://www.cysur.wales/media/423838x/mid-and-west-wales-vaedav-regional-pathway-to-support.pdf</p> <p>** This is also supported by the work with independent consultants on the development of our Regional Communication and Engagement Framework- As outlined above.</p>
83	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: <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>Ceredigion local authority has ensured that staff who are likely to come into contact with victims and survivors of VAWDASV receive appropriate training in line with the National Training Framework (NTF) and this includes references to the importance of data sharing.</p> <p>We recognise the crucial role the local authority plays in the early identification of those experiencing VAWDASV and our rolling programme of Ask and Act training, (which commenced September 2019) in line with the Mid and West Wales delivery plan ensures that public facing professionals have regular opportunities to attend.</p> <p>Following a brief pause in training due to Covid 19 related issues in early 2020, Ceredigion were the first local authority within Mid and West Wales to restart delivery of Ask and Act training online.</p> <p>The Learning and Development team continue to work closely with colleagues in the Safeguarding Team, the VAWDASV Regional Advisor for Mid and West Wales and local specialist domestic abuse services to ensure training delivery is fit for purpose and strengthens our joined up approach to targeted enquiry, referral and consideration of the whole family and complex needs.</p> <p>Ask and Act training is co-delivered by a training officer from the local authority and an external trainer from a local domestic abuse charity. English and Welsh medium courses are available and every participant receives supporting information to take away e.g. how to respond sensitively to disclosures and contact information for domestic abuse services both locally and nationally. Following completion of Ask and Act courses, participants are given access to an online resource via an internal Microsoft team's page where they can view or download supporting information at any time.</p> <p>In addition to Ask and Act, a number of specialist training opportunities have been made available to staff such as stalking awareness training, honour based abuse and the 'Respect' training programme, organised by Welsh Government for front line professionals working with families experiencing VAWDASV to recognise and respond to perpetrators of abuse.</p> <p>Ask and Act - Refresher training</p> <p>Ask and Act training commenced in September 2019 and we are approaching the recommended 2 year refresher period. Welsh Government have noted that 'that capacity within relevant authorities will challenge the availability of staff to undertake formal refresher training to "Ask and Act" in the same form that the initial training will be delivered. This requirement to provide refresher training can be met through the provision of blended and online learning and materials will be made available in due course to meet this requirement' (national-training-framework-on-violence-against-women-domestic-abuse-and-sexual-violence-statutory-guidance.pdf (gov.wales) P56).</p> <p>We are awaiting an update regarding what form refresher training will take.</p> <p>The key partner agencies who are represented on the VAWDASV Board have signed up to an information sharing protocol under the auspices of the Mid and West Wales Regional Safeguarding Board published in Sept 2019 and reviewed annually.</p> <p>https://www.cysur.wales/media/306011/safeguarding-isp-march-2019.pdf</p>
84	Part 2 of the report highlights that whilst 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 regionalism are realised, we recommend that delivery agencies (local authorities, health bodies, the police, fire and rescue authorities and the third sector) involve their approach to regional working to better integrate services and maximise the positive impact they can make on victims and survivors.	<p>Within Mid and West Wales the governance structure surrounding the Regional VAWDASV strategy was reviewed in 2019 to support implementation and build momentum within the Regional Partnership.</p> <p>There are now two groups dedicated to VAWDASV; a Strategic Group and a Delivery Group. The Strategic Group agrees on high-level arrangements which are then implemented at Delivery Group level.</p> <p>Both groups consist of membership from Ceredigion CC and the three other Local Authorities, both Health Boards and Dyfed Pembroys Police, Mid and West Wales Fire Service, NHS and the DPCalong with a number of other key agencies including specialised VAWDASV Organisations.</p> <p>There are also several multi-agency sub groups in line with the objectives within the regional delivery plan.</p> <p>The VAWDASV Strategic and Delivery groups are overseen by the Regional Safeguarding Board Executive.</p> <p>A Regional Advisor has been in post since 2019. This appointment along with the structural arrangements above provide significant leverage in supporting service transformation and integrated multi-agency regional approaches in line with VAWDASV legislation.</p> <p>The Regional Advisor monitors and reports on regional progress against the MWW strategy and delivery plans to Welsh Government, effectively discharging the responsibilities of relevant authorities under the Act.</p> <p>The Advisor provides regular reports to all the regional and local operational groups along with the delivery and strategic groups.</p> <p>Copies of the reporting to Welsh Government against the Annual Delivery Plan for 2020 can be seen on the Cysur website.</p>
85	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: <ul style="list-style-type: none"> • remove duplication and overlap between different agencies within the authority and with partners; • rationalise administration arrangements to improve efficiency and value for money; • streamline and standardise commissioning arrangements to reduce the burden of administration on all parties, and • set appropriate performance measures, targets and benchmarks to judge the impact and outcome of commissioned services. 	<p>The MWW Regional VAWDASV Partnership and Commissioning Subgroup has made significant progress towards streamlined and consistent regional commissioning in response to VAWDASV, with consistent and informative monitoring.</p> <p>We have an established Commissioning Subgroup, chaired by Chris Harrison, with an agreed TOR and action plan.</p> <p>The Regional Commissioning Document has been published on the ISB website, following a robust assessment of current need and service provision. Highlighting service gaps and opportunities for innovation and development.</p> <p>Within 2020-21, the focus of the Commissioning Subgroup has been the development of a Regional Service Specification in respect of VAWDASV service delivery across Mid and West Wales.</p> <p>The Service Specification includes a Regional Outcomes Framework that has been informed by a regional outcomes and data mapping exercise.</p> <p>This is now in it's first draft and the focus for 2021-22 will be implementation and identification of joint commissioning opportunities across the region.</p> <p>The focus for 2021-22 will be the implementation of the Service Specification across the Region.</p> <p>This will include reference to the gap analysis within the Regional Commissioning Document and allocation of resources.</p>

AW National Report Summary and Proposals for Improvement

Regulatory Authority: Audit Wales

Report title: 'Raising our Game' Tackling Fraud in Wales

Issue date: 30 July 2020

Audit Committee:

Document reference: https://www.audit.wales/sites/default/files/2020-11/raising_our_game_tackling_fraud_in_wales_english.pdf

Report Summary

This report examines seven 'key themes' that all public bodies need to focus on in raising their game to tackle fraud more effectively:

- leadership and culture;
- risk management and control frameworks;
- policies and training;
- capacity and expertise;
- tools and data;
- collaboration; and
- reporting and scrutiny.

Recommendations

Ref	Proposal for Improvement / Recommendation	Council Response
R1	The Welsh Government should enhance its strategic leadership of counter-fraud across the public service in Wales, playing a coordinating role where it can, while recognising that individual bodies remain responsible for their own counter-fraud activities.	The Council would welcome a co-ordinating role by Welsh Government in this area, which would assist and support collaboration and consistency in working practices within Local Government.
R2	All public bodies should champion the importance of a good anti-fraud culture and actively promote its importance to give confidence to staff and members of the public that fraud is not tolerated.	<ul style="list-style-type: none"> • The Council has a comprehensive 'Strategy on Countering Fraud, Corruption and Bribery (to include Anti-Money Laundering)' which is due for its 3-yearly review in April 2021. Update presented to & endorsed by Governance & Audit Committee 3/6/21; final approval by Council 17/6/21. Updated copy on Council website. • The public are able to report any suspected incidents of Council Tax Reduction Scheme fraud and/or

Ref	Proposal for Improvement / Recommendation	Council Response
		<p>Housing Benefit / DWP benefit fraud on-line by following the instructions on the Council's website.</p> <ul style="list-style-type: none"> • As part of the Council's safeguarding arrangements, the website also has a page detailing how suspected financial abuse (which includes fraud/theft) against a vulnerable adult should be reported. • The Council undertakes the National Fraud Initiative exercise regularly in order to prevent and detect fraud via data matching. Notifications publicising this exercise to staff and the public are placed on the Council website and on Ceri. • Internal Audit use 'Activedata' software to undertake data analytic techniques within systems where appropriate eg during the processing of covid grants. • Zurich, the Council's insurer, is due to provide a training module on Ethics & Fraud to the Council's Corporate Workshop on 28 May 2021. Following this presentation, the slides are to be used as a basis for an e-learning module for all staff. IA currently discussing content & requirements with Learning & Development.
R3	All public bodies should undertake comprehensive fraud risk assessments, using appropriately skilled staff and considering national intelligence as well as organisation-specific intelligence.	<ul style="list-style-type: none"> • All Managers produce business plans which include their business risks – fraud can be input as a risk if deemed appropriate, with mitigating actions noted. • Fraud appears as a priority heading in the Internal Audit annual audit plan of work. This is supported by notifications from external bodies such as NAFN and CIPFA, as well as other Local Authorities via the Welsh Chief Auditor Groups and by undertaking internal risk assessments.

Ref	Proposal for Improvement / Recommendation	Council Response
R4	Fraud risk assessments should be used as a live resource and integrated within the general risk management framework to ensure that these risks are appropriately managed and escalated as necessary.	All risks within business / service plans are assessed for impact & likelihood in accordance with the Council's Risk Management Framework. Any risks with a resultant score falling in the high or critical risk categories are escalated to the Corporate Risk Register which is monitored by Leadership Group and reported to Governance & Audit Committee.
R5	All public bodies need to have a comprehensive and up-to-date set of policies and procedures which together represent a cohesive strategy for identifying, managing and responding to fraud risks.	<ul style="list-style-type: none"> • The 'Strategy on Countering Fraud, Corruption and Bribery (to include Anti-Money Laundering)' covers the prevention, detection and investigation of fraud. • The Risk Management Framework provides a comprehensive process for identifying and mitigating all risks. • The 'Policy and Guidelines for Safeguarding Children & Adults at Risk' contains a referral process with supporting forms, if financial abuse is suspected. • The Council has a Whistleblowing Policy if staff wish to report a concern, which can be made anonymously. • All the above policies & procedures are supported by various training packages for staff.
R6	Staff working across the Welsh public sector should receive fraud awareness training as appropriate to their role in order to increase organisational effectiveness in preventing, detecting and responding to fraud.	<ul style="list-style-type: none"> • Enforcement Officers such as Trading Standards staff are qualified to conduct PACE interviews. • The Council's HR service arranges in-house training for staff who are designated 'investigating officers' for disciplinary matters. • Each service has a trained designated safeguarding officer to which allegations of abuse against vulnerable persons are reported.

Ref	Proposal for Improvement / Recommendation	Council Response
		<ul style="list-style-type: none"> • Two members of internal audit staff hold a CIPFA Certificate in Investigative Practices (CCIP) & another is an Accredited Counter Fraud Technician (ACFTech). • Zurich is due to provide a training module on Ethics & Fraud to the Council's Corporate Workshop (all managers) on 28 May 2021. Following this presentation, the slides are to be used as a basis for an e-learning module for all staff. IA currently discussing content & requirements with Learning & Development.
R7	Cases where fraud is identified and successfully addressed should be publicised to re-enforce a robust message from the top that fraud will not be tolerated.	<ul style="list-style-type: none"> • Any enforcement work resulting in successful court cases are covered by the local press. • Internal audit counter-fraud work undertaken is reported to Governance & Audit Committee annually. • Any member of staff responsible for a risk on the corporate risk register, or an action in an audit report can be called to the Governance & Audit Committee to provide assurances that appropriate systems / actions are in place.
R8	All public bodies need to build sufficient capacity to ensure that counter-fraud work is resourced effectively, so that investigations are undertaken professionally and in a manner that results in successful sanctions against the perpetrators and the recovery of losses.	The Council does not have a dedicated fraud team, but investigations are undertaken by officers who are deemed appropriate to each case, as per their experience / qualifications (see point R6 above).
R9	All public bodies should have access to trained counter-fraud staff that meet recognised professional standards.	As per point R8 above.
R10	All public bodies should consider models adopted elsewhere in the UK relating to the pooling /sharing of resources in order to maximise the availability of appropriately skilled staff.	The North & Mid Wales Chief Auditor Group is currently in the process of resurrecting the Specialist Fraud Working Group, which will assist with support and consistency in internal audit fraud practices throughout member authorities.

Ref	Proposal for Improvement / Recommendation	Council Response
R11	All public bodies need to develop and maintain dynamic and agile counter-fraud responses which maximise the likelihood of a successful enforcement action and re-enforces the tone from the top that the organisation does not tolerate fraud.	As per point R8 above.
R12	All public bodies should explore and embrace opportunities to innovate with data analytics in order to strengthen both the prevention and detection of fraud.	Internal Audit use 'Activedata' software to undertake data analytic techniques within systems where appropriate eg during the processing of covid grants.
R13	Public bodies should work together, under the Digital Economy Act and using developments in data analytics, to share data and information to help find and fight fraud.	The Council undertakes the National Fraud Initiative exercise regularly in order to prevent and detect fraud via data matching between own services and with other national public sector bodies.
R14	Public bodies need to collate information about losses and recoveries and share fraud intelligence with each other to establish a more accurate national picture, strengthen controls, and enhance monitoring and support targeted action.	The Council perceives this as a task appropriate to WG if it accepts the coordinating role of strategic leadership of counter-fraud across the public services in Wales (see point R1 above).
R15	Governance & Audit Committees must become fully engaged with counter-fraud, providing support and direction, monitoring and holding officials to account.	<ul style="list-style-type: none"> • Internal audit counter-fraud work undertaken is reported to Governance & Audit Committee annually. • Any member of staff responsible for a risk on the corporate risk register, or an action in an audit report can be called to the Governance & Audit Committee to provide assurances that appropriate systems / actions are in place.

AW Local Report Summary and Proposals for Improvement

Regulatory Authority: Audit Wales

Report title: Well-being of Future Generations: An examination of the design and implementation of the Council’s Integrated Services Model – Ceredigion County Council

Issue date: 20 December 2019

Audit Committee: 05 February 2020

Document reference:

Report Summary

We examined the extent to which the Council is acting in accordance with the sustainable development principle in the design and implementation of the Integrated Services Model. In order to act in accordance with the sustainable development principle public bodies must take account of the following ‘ways of working’: Long term, prevention, integration, collaboration and involvement.

Our examination found that the Council is effectively considering and applying the sustainable development principle in designing and implementing the Integrated Services Model and is pursuing opportunities to further embed the five ways of working.

Recommendations

Ref	Proposal for Improvement / Recommendation	Council Response
R1	<p>Long term:</p> <ul style="list-style-type: none"> • Further analysis of the funding, estimated costs and savings will assist in providing further clarity around the financial and operational sustainability of the Integrated Services Model. • The Council has undertaken detailed data analysis to help it design the Integrated Services Model but needs to develop measures to help it assure itself that it is making progress towards its longer term and prevention goals. 	<p>The implementation of the integrated services was delayed for some months as a result of the COVID 19 pandemic. The programme was re-established in August 2020 and relaunched as the Through Age & Wellbeing Programme. A range of priority work streams have been established these included work streams that will focus on financial management to ensure that future services are developed delivered and in a financially resilient way.</p> <p><u>The development of the Through Age and Wellbeing Strategy is progressing well. The strategy A Through Age and Wellbeing Strategy is currently being developed that will outline the delivery of the Through Age and Wellbeing vision from 2021 - 2027 or the next 3-5 years.</u> The strategy will include <u>5a</u> number</p>

Ref	Proposal for Improvement / Recommendation	Council Response
		<p><u>key of strategic</u> objectives and <u>will be underpinned by an action plan that will clearly outline what is required to address the objectives and identified areas of need, measures that will ensure a clear direction for services.</u> These <u>priorities</u> will inform business planning and progress on the changes required across the programme and ensure that local assessment of performance on a quarterly basis through the Council quarterly performance arrangements</p>
R2	<p>Integration:</p> <ul style="list-style-type: none"> • Undertake a full Equality Impact Assessment to examine how ‘due regard’ has been given to the ‘implementation of a new practice’: <ul style="list-style-type: none"> – impacts on the ability of the Council to meet the General Equality Duty; – supports, and is compatible with, the European Convention on Human Rights Article 8 protects the right to a private family life which includes matters of autonomy and self-determination as well as the privacy and confidentiality of personal documents and correspondence; and – meets the Welsh Language Standard. • Undertake a full Privacy Impact Assessment Required under GDPR where processing is planned which could have a significant impact on ‘the rights and freedoms of individuals. Includes development of a new or enhanced system, processes or activities which involve personal data. 	<p>Corporate Managers have now been appointed and the completion of a full EIA has commenced this will be further progressed once the Through Age & Wellbeing Strategy has been finalised <u>and agreed.</u></p> <p>The full PIA will also be progressed once the Through Age & Wellbeing Strategy has been finalised and it is clear the business processes required</p>
R3	<p>Involvement:</p> <ul style="list-style-type: none"> • The Council has the opportunity to involve the public in the later stages of model design to help them shape delivery portals. • The Council could use the outcome of its EIA to ensure it has involved all relevant diverse sections of service users in service design including those in hard to reach groups. 	<p>A comprehensive public engagement exercise undertaken six months after the implementation of the new structure.</p> <p>This will be captured as part of the engagement exercise.</p>

Audit Wales Contact Protocol

Introduction

This protocol outlines how communications from Audit Wales will be managed within Ceredigion County Council. Recent restructuring separated the governance and performance/improvement functions, which had previously been undertaken by one post. This, combined with the challenges of the coronavirus pandemic, mean there is need to monitor communications from Audit Wales closely. This is to ensure that all requests are assigned to the appropriate officer and resolved in a timely manner.

NOTE:

- 1 This protocol does not apply to correspondence received from the Council's designated AW finance team financial audits (including grant certification correspondence), which will continue to be dealt with by the Finance and Procurement Service; and
- 2 The Management Response Forms noted as 'outstanding' by Audit Wales in respect of eight reports issued in 2019/20 and 2020/21 which are subject to a separate protocol.

Single Point of Contact

The Single Point of Contact for Audit Wales' communications is the post of Corporate Performance and Improvement Officer, which sits within the Performance and Research Team. This post took over this role 18th May 2021.

Roles and Responsibilities

Both the Governance Officer and the Corporate Performance and Improvement Officer have responsibilities in relation to supporting Audit Wales. As the job titles suggest, the Governance Officer focuses primarily on governance related issues and the Corporate Performance and Improvement Officer focuses on matters relating specifically to performance and improvement. These are outlined in the relevant Job Descriptions:

The Governance Officer – *“To act as a point of contact to support working and coordination with Audit Wales, other inspectorates and regulators to ensure suitable and effective arrangements are achieved (excluding performance and improvement).”*

The Corporate Performance and Improvement Officer – *“To coordinate and support work with Audit Wales and other inspectorates to ensure robust and effective audit arrangements are in place in relation to performance and improvement matters”*

Assigning Ownership of Communications/Requests

Upon receipt of a communication or request from Audit Wales, the Governance Officer and the Corporate Performance and Improvement Officer will liaise with each other to ensure each is aware of the communication or request.

~~†~~The Governance Officer will respond, ~~and~~ take ownership and track progress if it is a governance matter and the Corporate Performance and Improvement Officer will do the same if it is a performance or improvement matter.

In the absence of the Governance Officer, the Corporate Manager Internal Audit will take responsibility for the Governance communications/requests and in the absence of the Corporate Performance and Improvement Officer, the Performance and Research Manager will do the same.

National Reports received from Audit Wales that need to go to Leadership Group as a matter of course, will be taken by the appropriate Corporate Lead Officer (CLO) – if it’s a governance issue the CLO for Governance and Legal will lead on the item at Leadership Group, if it’s a performance or improvement issue the CLO for Policy, Performance and Public Protection will lead.

An example of the split between governance and performance/improvement issues is shown in the table below, although this list is not exhaustive.

Who Does What?	
Governance Officer	Corporate Performance and Improvement Officer
<ul style="list-style-type: none"> Annual Governance Statement 	<ul style="list-style-type: none"> Performance Accountability Measures (PAMs)
<ul style="list-style-type: none"> National Fraud Initiative (NFI) 	<ul style="list-style-type: none"> Performance Measures
<ul style="list-style-type: none"> Counter-fraud work 	<ul style="list-style-type: none"> Review of service performance
<ul style="list-style-type: none"> Effectiveness of service delivery 	<ul style="list-style-type: none"> Corporate review of performance
<ul style="list-style-type: none"> Corporate governance of systems / services 	<ul style="list-style-type: none"> Corporate strategy / corporate priorities
<ul style="list-style-type: none"> Value for Money 	<ul style="list-style-type: none"> Audit Wales recommendations monitoring
<ul style="list-style-type: none"> Financial sustainability 	<ul style="list-style-type: none"> Well-being of Future Generations Act / Well-being Objectives
<ul style="list-style-type: none"> Commercialisation 	<ul style="list-style-type: none"> Continuous Performance Improvement
<ul style="list-style-type: none"> Recovery planning 	<ul style="list-style-type: none"> Sustainable Development Principle
<ul style="list-style-type: none"> Assurance 	<ul style="list-style-type: none"> Risk Assessment

‘Grey Areas’

It is recognised that there will be some ‘grey areas’ that do not immediately fall into either category of governance or performance/improvement, such as the Annual Audit Summary and matters relating the Public Services Board. Therefore, at the point of contact the Corporate Performance and Improvement Officer will, in conjunction with the Governance Officer, make a judgement on the request and agree who will lead on it through to completion (see process diagram attached as Appendix A). During the first few months of this process, the Corporate Manager Internal Audit and Performance and Research Manager will meet regularly/periodically with the two Officers to provide support and guidance in using the new process.

Shared Audit Wales Email

A new shared email address has been set-up to allow multiple staff across the Legal and Governance, and the Policy, Performance and Public Protection services to monitor incoming communications from Audit Wales. The address is auditwalescontact@ceredigion.gov.uk. The Corporate Manager Partnership and Performance, Corporate Manager Internal Audit, Governance

Officer, Corporate Performance and Improvement Officer and the Performance and Research Manager have access to this email address.

Audit Wales Contacts

The main contacts at Audit Wales from which most communications will come are the Performance Audit Manager and Programme Audit Lead. The Protocol was discussed at a meeting with Audit Wales on 6th May 2021 where it was agreed that it should go live.

Meetings with Audit Wales

It was also agreed with Audit Wales that the frequency of the regular catchup meetings will be scheduled as follows:

- Pre Governance and Audit Committee ~~Meetings-meetings~~ will take place approximately 4 weeks prior to the Committee Meeting to discuss the agenda and any issues prior to the meeting taking place.
- Monthly catchup meetings will be scheduled every month (and combined with the above pre-Governance and Audit Committee Mmeetings, where appropriate). These meetings shall and take place virtually via Microsoft Teams, ~~These meetings are~~ to discuss any issues or new developments, and for Audit Wales to share anything which may be useful to the Council.

~~These are informal~~The above meetings and the dates for 2021/22 are shown in the table below:

2021	2022
Wednesday 16 th June	Wednesday 19th Friday 10 th January
Wednesday 21 st July 2021	Wednesday Thursday 10 th February
Wednesday 18th 12 th August 2021	Wednesday 16 th March
Wednesday 15 th September 2021	
Wednesday 20 th October 2021	
Wednesday 17 th November 2021	
Wednesday 15th 22 th December	

Review of the Protocol

The effectiveness of the Protocol ~~will be~~is being monitored on an ongoing basis during the first six months, to ensure it is fit for purpose and to update it where necessary. A formal review will be conducted after the first six months, in October 2021.

The protocol has been presented to the Governance and Audit Committee.

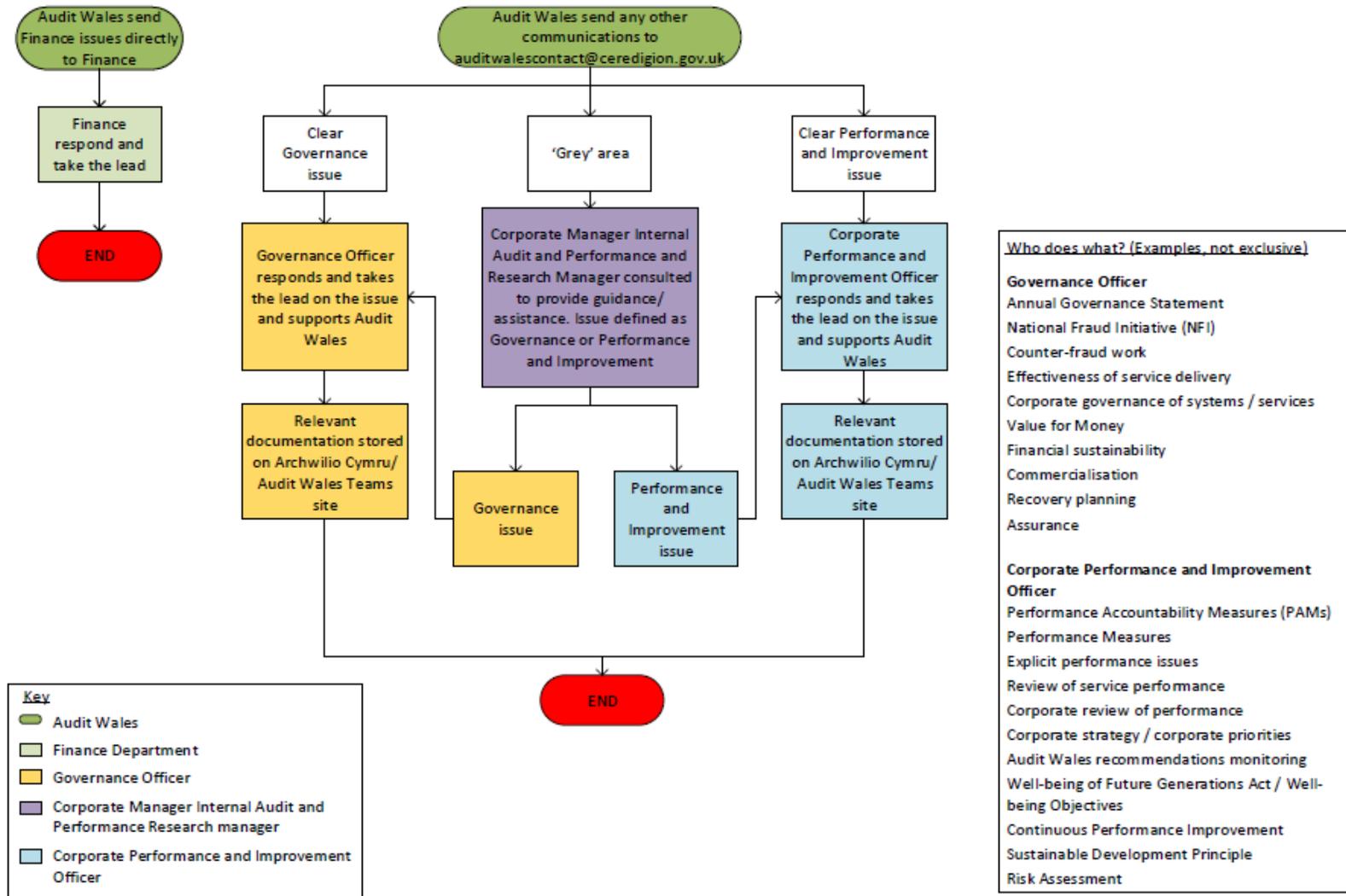
Teams Site

A Microsoft Teams site has been created to provide a dedicated store for all Audit Wales correspondence documents and initial contacts, and also to ensure we know the latest position with each enquiry. A Communications Log has been created within the Team to record communications, who it was assigned to and the action taken. The working documents for each Audit Wales enquiry are not stored on this Teams site, instead a link or reference to where the working documents are stored will be provided. The shared site is called “Archwilio Cymru / Audit Wales” and the following officers have access:

- CLO Policy and Performance
- CLO Legal and Governance
- Corporate Manager Partnerships & Performance

- Corporate Manager Internal Audit
- Governance Officer
- Corporate Performance and Improvement Officer
- Performance and Research Manager

Appendix A – Process Map



Cllr. Elizabeth Evans
Ceredigion County Council
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Aberaeron
Ceredigion
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www.audit.wales / www.archwilio.cymru

Reference: HR21-03

Date issued: 25 May 2021

Dear Governance and Audit Committee Chair

Audit Wales Reports and Recommendations

I hope you are well.

You may recall that at the end of November 2020, some Audit Wales staff came along to a meeting of the Audit Committee Wales chairs' network to talk about the implications for audit committees as a result of the then Local Government and Elections (Wales) Bill. As part of this session, we also briefly mentioned our expectation that audit committees actively consider our reports. The purpose of this letter is to clarify and expand upon this.

As you will be aware, our performance audit work comprises national studies, local government studies (such as our recent report about discretionary services), thematic work (such as our financial sustainability assessments) and more locally risk-based work. We consult audited bodies about potential topics for our national and local government studies, and our local risk-based work is determined through our assurance and risk assessment process. Our programme of work for each council is set out in our annual audit plans.

We have found that councils' approaches to dealing with our performance audit reports, proposals for improvement and Local Government studies' recommendations are variable. Councils' approaches vary from regular reviews, audit trackers and action plans to reports and recommendations only being seen when we present our annual audit summary. We are, therefore, not assured that all councils are consistently actively considering the findings of our reports.

Given the role of the Governance and Audit Committee is to review and assess the risk management, internal control, performance management and corporate governance arrangements of the Council, we would expect that all councils' Governance and Audit Committee formally consider all reports of external review bodies – principally; Audit Wales, Estyn and the Care Inspectorate Wales (CIW).

As well as actively considering reports we would expect committees to assure themselves that there are arrangements in place to monitor and evaluate progress against any recommendations contained in them. The focus here should be on holding executives and officers to account to ensure that reports and recommendations have been acted upon. Some of our reports may be relevant for consideration by scrutiny committees also.

To help councils to do this, we will have a more targeted approach of distributing final reports upon publishing, set out our expectations of how councils should deal with our recommendations and find out whether these expectations have been met. In addition, under the Local Government and Elections (Wales) Act, the Auditor General for Wales must produce a timetable which sets out the dates or periods when Audit Wales, Estyn and Care Inspectorate Wales will be undertaking their work. We intend to issue this timetable to councils and cc to Governance and Audit Committee chairs every quarter. We don't intend to formally present this to Governance and Audit Committees each quarter but will liaise with councils to discuss our local approach.

Audit Wales staff will continue to work flexibly to deliver our programme of work. In response to any government advice and subsequent restrictions, we will continue to work remotely, building on the arrangements made in 2020, until such time that it is safe to resume on-site activities. I remain committed to ensuring that the work of Audit Wales staff will not impede the vital activities that public bodies need to do to respond to ongoing challenges presented by the COVID-19 pandemic.

I hope you find this letter helpful. Please liaise with our local team if you have any specific needs or concerns.

Yours sincerely



Huw Rees

Audit Director

Audit Wales Work Programme and Timetable – Ceredigion County Council

Quarterly Update: 21 July 2021

Financial Audit work

Description	Scope	Timetable	Status
Audit of the Council's 2020-21 statement of accounts	To confirm whether the statement of accounts provide a true and fair view.	Audit Opinion by 30 Nov 2021	Interim audit work performed. Final audit work to be performed Sept/Oct 2021
Audit of the 2020-21 Ceredigion Harbour Return	To confirm that the return has been completed correctly.	Audit Opinion by 30 Nov 2021	Audit work to be performed Sept/Oct 2021
Audit of the Council's 2020-21 Grants and Returns	Audit of 6 claims as required by the terms and conditions of the grants.	In line with the individual deadlines for each grant claim.	Audit work to be performed Oct to Dec 2021

Performance Audit work

2021-22 Performance audit work	Scope	Timetable	Status
Well-being of Future Generations Act	We will seek to integrate the delivery of our WFG examinations	Ongoing	Ongoing

<p>(Wales) 2015 (WFG Act) examinations</p>	<p>of steps to deliver wellbeing objectives with our other audit work. We will discuss this with the council as we scope and deliver the audit projects listed in this plan.</p> <p>We will examine the extent to which the council has acted in accordance with the sustainable development principle in setting its Well-being Objectives.</p>		
<p>Improvement reporting audit</p>	<p>Audit of discharge of duty to publish an assessment of performance.</p>	<p>Ongoing</p>	<p>Ongoing</p>
<p>Assurance and Risk Assessment</p>	<p>Project to identify the level of audit assurance and/or where further audit work may be required in future years in relation to risks to the Council putting in place proper arrangements to secure value for money in the use of resources.</p> <p>At Ceredigion County Council the project is likely to focus on:</p> <ul style="list-style-type: none"> • financial position • self-assessment arrangements • recovery planning • Performance Management • implications of the Local Government and Elections (Wales) Act • carbon reduction plans 	<p>Ongoing</p>	<p>Ongoing</p>
<p>Springing Forward – Examining the building blocks for a sustainable future</p>	<p>As the world moves forward, learning from the global pandemic, this review looks at how effectively councils are strengthening their ability to transform, adapt and maintain the delivery of services, including those delivered in partnership with key stakeholders and communities.</p>	<p>Planned for Autumn 2021 onwards – to be confirmed following scoping.</p>	<p>Project scoping</p>

2020-21 Performance audit work	Scope	Timetable	Status
Financial Sustainability	A project common to all local councils that will assess financial sustainability in light of current and anticipated future challenges building on work undertaken during 2019-20.	Draft report issued June 2021	Draft report issued to Council. National Summary Report due to be published August 2021
Review of Planning Services	The review will provide assurance and insight as to whether the Planning Service is effectively and sustainably meeting its objectives and contributing towards the achievement of the priorities in the Council's Corporate Strategy.	Draft report expected late Summer 2021	Project in progress

Local government national studies planned / in progress

Study	Scope	Timetable	Status	Fieldwork planned at Ceredigion County Council
Town Centre Regeneration	Review of how local authorities and their partners are addressing town centre regeneration	Publication September 2020	Drafting	N/A
Direct Payments	Review of how local authorities manage and promote the use of Direct payments	Publication Autumn 2021	Fieldwork complete; survey of recipients and providers	No – work being delivered via Direct Payment Forum and a selection of

			currently underway	follow up interviews
Emergency Services	Review of how well emergency services (blue light) collaborate	Publication Autumn 2021	Fieldwork until end of July	No
Follow up on People Sleeping Rough	Review of how local authorities responded to the needs of people sleeping rough during the pandemic following up on the AGWs report of July 2020	TBC	Project set up	No – work being delivered via Homelessness and Supporting People Forum
Poverty	Understanding how local authorities ensure they deliver their services to minimise or reduce poverty.	TBC	Project set up	TBC
Social Enterprises	Review of how local authorities are supporting and utilising social enterprises to deliver services	TBC	Project set up	TBC
Community Resilience	Review of how local authorities can build greater resilience in communities	TBC	Project set up	TBC

Estyn

Estyn planned work 2021-22	Scope	Timetable	Status
Local Government Education Services Inspections	Estyn have worked closely with Directors of Education to review their inspection guidance for local government education services to reflect the experiences of the pandemic. The updated guidance (published on 1 July) will be piloted on the first inspection and feedback will be sought on whether any further refinements need to be made.	LGES inspections to resume from late Autumn term	N/A
Curriculum Reform thematic review	Regional consortia and local authority support for curriculum reform.	Evidence collecting in Sept/Oct - publish in early February	N/A

Care Inspectorate Wales (CIW)

CIW planned work 2021-22	Scope	Timetable	Status
Assurance	CIW will be completing its work on Assurance Checks including publication of a national overview report.	July – September 2021	In progress
National review	Support for disabled children and their families.	tbc	In progress - Drafting report
Follow-up	CIW will be following up on areas for improvement identified in the Assurance Checks or through risk based inspection activity with individual local authorities where necessary.	tbc	Not yet started
Inspection	Risk based inspection activity will continue where required.	tbc	No inspections are scheduled at this time

Audit Wales national reports and other outputs published since 1 April 2021

Report title	Publication date and link to report
NHS finances data-tool 2020-21	June 2021

Rollout of the COVID-19 vaccination programme in Wales	<u>June 2021</u>
Quality governance arrangements at Cwm Taf UHB – follow up	<u>May 2021</u>
Welsh Health Specialised Services Committee governance arrangements	<u>May 2021</u>
At your Discretion - Local Government Discretionary Services	<u>April 2021</u>
Procuring and Supplying PPE for the COVID-19 Pandemic	<u>April 2021</u>

Audit Wales National reports and other outputs due to be published during 2021-22 (and other work in progress/planned)¹

Title	Anticipated publication date
NHS waiting times data-tool	July 2021
Supporting NHS staff well-being	August 2021
Administration of student finance	August 2021
Care home commissioning	August 2021
Picture of Public Services	September 2021
Warm Homes Programme	September 2021

¹ We will continue to keep our plans under constant review, taking account of the evolving external environment, our audit priorities, the context of our own resourcing and the capacity of audited bodies to engage with us. This includes maintaining some flexibility so that we can respond to developments in Welsh Government policy and areas of possible interest for a new Public Accounts Committee following the Senedd elections.

Welsh Government accounts commentary	Autumn 2021
Welsh Government workforce	Autumn 2021
Orthopaedic services	Autumn 2021
Unscheduled care	Autumn 2021
Collaborative arrangements for managing local public health resources	Autumn 2021
Welsh Government setting of well-being objectives	Autumn 2021
Curriculum reform	Winter 2021
COVID response & recovery / Welsh Government grants management	TBC
Equality impact assessment	TBC
Climate change – baseline review	TBC
NHS structured assessment 2021 summary commentary	TBC
Affordable housing	TBC
Broadband infrastructure	TBC
Flood risk management	TBC

Forthcoming Good Practice Exchange events and publications

Title	Anticipated publication/event date
Town Centre Regeneration	September 2 nd 2021
<p>The Good Practice Exchange Team are currently in the process of finalising the programme of events for the remainder of 2021/ 2022. Once finalised, our key contacts across local authorities will be notified and details of those events and how to register will be available on our website. Please keep a look out for an email update over the coming weeks'</p>	N/A

Project Brief – Springing Forward

Audit year: 2021-22

Date issued: July 2021

Document reference: 2522A2021-22

This document has been prepared for the internal use of the Council as part of work to be performed in accordance with statutory functions.

No responsibility is taken by the Auditor General or the staff of Audit Wales in relation to any member, director, officer or other employee in their individual capacity, or to any third party.

In the event of receiving a request for information to which this document may be relevant, attention is drawn to the Code of Practice issued under section 45 of the Freedom of Information Act 2000. The section 45 Code sets out the practice in the handling of requests that is expected of public authorities, including consultation with relevant third parties. In relation to this document, the Auditor General for Wales and Audit Wales are relevant third parties. Any enquiries regarding disclosure or re-use of this document should be sent to Audit Wales at infoofficer@audit.wales.

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

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Focus of the review	4
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Project brief

What the review is about

- 1 As the world moves forward, learning from the global pandemic, this review will look at how councils are strengthening their ability to transform, adapt and maintain the delivery of services, including those delivered in partnership with key stakeholders and communities.

Why we are undertaking the review

- 2 The project, which forms part of the work contained in the 2021 Audit Plan for all councils, will help discharge the duties set out in paragraph 3 below, in doing so the project has three main aims:
 - to gain assurance that councils are putting in place arrangements to transform, adapt and maintain the delivery of services;
 - to explain the actions that councils are taking both individually and collectively to strengthen their arrangements; and
 - to inspire councils and other organisations to further strengthen their arrangements through capturing and sharing notable practice examples and learning and making appropriate recommendations.

The legislative basis for the review

- 3 This project is being undertaken to help discharge the Auditor General's duties under section 17 of the Public Audit (Wales) Act 2004 (the 2004 Act) and section 15 of the Well-being of Future Generations (Wales) Act 2015. It may also inform a study for improving value for money under section 41 of the 2004 Act.
- 4 Our privacy notice can be found on [our website](#) and it provides information about the potential collection of personal information by the Auditor General as part of this work.

Focus of the review

- 5 This project will examine each council's overall arrangements and approach to transforming, adapting and maintaining the delivery of services. In this review we will focus on how the Council is approaching this in relation to:
 - strategic management of its assets; and
 - strategic management of its workforce.
- 6 The project will seek to answer the following question:
Is the Council's strategic approach strengthening its ability to transform, adapt and maintain the delivery of its services in the short and longer term?

Method

- 7 The project will consist of the following stages:
 - An online survey to all officers and Councillors (September – October 2021)
 - Workshops to feedback on the individual council survey findings and gather further information with CMT/SLT, Cabinet/Exec Board, selection of other Councillors, selection of HOS/managers (November – December 2021)
 - Feedback to each council on the initial findings from the survey and workshops (December 2021 – January 2022)
 - Fieldwork on tracer areas – strategic asset management and workforce management (January – February 2022)
 - Report to each council (March – April 2022)
 - Potential National summary (Summer 2022) and supportive GPX events
- 8 Specific details of fieldwork dates, documents requests and who we would like to interview as part of this project will be communicated by local audit teams through our usual liaison channels.

Further information

- 9 Please contact your local Audit Wales engagement team for further information regarding the delivery of the project.



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We welcome correspondence and telephone calls in Welsh and English.
Rydym yn croesawu gohebiaeth a galwadau ffôn yn Gymraeg a Saesneg.

Cyngor Sir CEREDIGION County Council

REPORT TO: Governance and Audit Committee Meeting
DATE: 9 September 2021
LOCATION: Via video conferencing
TITLE: Care Inspectorate Wales ('CIW') Assurance Check 2021
PURPOSE OF THE REPORT: For Information

REASON THE COMMITTEE HAS REQUESTED THE INFORMATION:

BACKGROUND:

A letter from Care Inspectorate Wales ('CIW') was received by the Corporate Lead Officer – Porth Cynnal/Statutory Director of Social Services on 2nd July 2021

CURRENT POSITION

The letter from CIW dated 2nd July 2021 is attached (**Appendix 1**).

WELL-BEING OF FUTURE GENERATIONS:

Has an Integrated Impact Assessment been completed? No
If not, please state why
Summary:
Long term:
Collaboration:
Involvement:
Prevention:
Integration:

RECOMMENDATION:

To note the contents of the letter received from CIW (**Appendix 1**).

REASON FOR THE RECOMMENDATION:

Contact Name: Sian Howys

Designation: Statutory Director of Social Services, Corporate Lead Officer –
Porth Cynnal

Date of Report: 11.8.2021

Acronyms: N/A

Sian Howys
Statutory Director of Social Services
Ceredigion County Council
Penmorfa
Aberaeron
Ceredigion
SA46 OPA

Dyddiad/Date: 2 July 2021

Dear Director,

Care Inspectorate Wales (CIW) – Assurance Check 2021: Ceredigion County Council

This letter summarises the findings of our assurance check on 10 May to 14 May 2021. The purpose of this assurance check was to review how well local authority social services continue to help and support adults and children with a focus on safety and well-being.

We focused our key lines of enquiry within the four principles of the Social Services and Wellbeing (Wales) Act 2014 and have recorded our judgements and findings aligned to these People - Voice and Control, Prevention, Well-Being, Partnerships and Integration.

Overview

In March 2020, CIW suspended its routine programme in response to the COVID-19 pandemic to enable local authorities and providers to focus fully on responding to the challenging circumstances. A revised programme with local authorities recommenced in September to provide assurance about how people are being safeguarded and well-being promoted during the pandemic. We considered safety and well-being of people who use or may need to use services, the safety of services they access and the safety and well-being of people who work in services. We focused our key lines of enquiry within the four principles of the Social Services and Well-being (Wales) Act 2014 and have recorded our judgements and findings aligned to these: People - Voice and Control, Prevention, Partnerships and Integration, Well-being.

Our focus was on:

1. How well is the local authority discharging its statutory functions to keep people who need care and support and carers who need support, safe and promote their well-being during the pandemic?

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Care Inspectorate Wales (CIW)
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Rydym yn croesawu derbyn gohebiaeth yn Gymraeg. Byddwn yn ateb gohebiaeth a dderbynnir yn Gymraeg yn Gymraeg ac ni fydd gohebu yn Gymraeg yn arwain at oedi.

We welcome receiving correspondence in Welsh. Any correspondence received in Welsh will be answered in Welsh and corresponding in Welsh will not lead to a delay in responding.

2. What is the local authority doing to prevent the need for children to come into care; and are children returning home to their families quickly enough where safe to do so?

Summary of findings and priorities for improvement:

People - voice and control - We asked: How well is the local authority ensuring people, carers and practitioners are having their voices heard, making informed choices, and maintaining control over their lives. While also balancing the recommendations and requirements made by Public Health Wales and Welsh Government to limit the spread of COVID-19?

Overall, we found people's voices were heard, their choices respected and people routinely achieved self-identified outcomes. We were told people were able to communicate in their preferred language. There was evidence in most case records of the "active offer" being made.

The local authority gives regard to the rights of children to be offered formal advocacy. From the information provided, we found evidence that children were offered access to the advocacy services and we saw an example of advocacy in relation to one of the looked after children cases we reviewed. The young person identified the significance of the advocate because this had been a consistent relationship in contrast to the changes of social worker. In the adult cases we saw evidence of people being supported by informal advocates to participate in decisions that affect them.

People including carers were given the opportunity to tailor and manage their own support through use of direct payments. Evidence seen of direct payment working well for individuals and carers and used creatively during the pandemic as a means of providing alternative respite.

Carers told us they value the information and support provided by the Ceredigion Carers Unit. We saw examples of carers needs being considered, and a recognition of the additional pressures experienced by carers during the pandemic.

Most practitioners who responded to our survey felt supported by colleagues and managers and regarded their workload as manageable. During the Assurance Check we found staff morale to be good and most practitioners were positive about their experience of working for the local authority. Some practitioners mentioned current sickness levels and how delays in recruitment as well as the local authority's inability to recruit is creating pressures across the teams. Whilst most practitioners and front line managers welcomed the authority's transformation ambitions, it was clear this agenda, particularly combined with Covid, has created uncertainties for the workforce regarding their future working arrangements. The local authority needs to continue their efforts to support staff to understand the benefits of the planned transformational changes and ensure they feel engaged with the discussions and the timetable for change.

Ceredigion County Council continues to support the professional development of practitioners and managers with a number of digital platforms used to enable the workforce to access on-line training. Newly qualified staff told us they are supported in their first years of practice by regular supervision and mentoring arrangements. Whilst the Corporate

Managers told us of the comprehensive programme of training commissioned by the local authority to support them to undertake their new roles and responsibilities and how this was providing a good basis for working collaboratively.

Prevention - We asked: To what extent is the local authority successful in promoting prevention and reducing need for increased or formal support from statutory agencies?

Senior leaders demonstrate a good understanding of the benefits of adopting a preventative approach and are able to convey the rationale for their strategic direction and ambition verbally and through strategic documentation. They have worked hard to re-design the service and developed a through age and wellbeing operating model with the focus on ensuring people receive the right help at the right time and in the right place. Prevention or delaying the development of care and support is closely aligned in Ceredigion to other local authority responsibilities including housing, leisure and education.

The drive for transformation and ensuring services can be sustainable in line with legislation and needs of the community has continued during an exceptional period of response to the pandemic. Whilst some of these services have not been available during the pandemic we heard of communities coming together and developing community support with the local young farmers clubs, providing support with shopping being an example.

Senior managers and officers have a good understanding and knowledge of the profile of children looked after and are confident they are progressing the discharge/alteration of orders that are no longer needed and only those children who need to be looked after are looked after.

Practitioners were alert to the fact that despite best efforts the inability to undertake direct face to face contact with families had adversely impacted on the preventative and care and support services, but they were proud of the Ceredigion response. We heard of on line parenting groups and virtual youth clubs and how given the rurality of the local authority such virtual arrangements worked better for some parents.

The importance of timely hospital discharge continues to be a priority for the local authority. We heard of the implementation of the discharge to assess model and how this was effectively supporting people to regain their independence and enabling people to return home in accordance with their wishes.

The provision of aids and adaptations benefits from positive coordination and good communication with practitioners across teams. We heard how the provision of personal protective equipment [PPE] was timely and well-coordinated from a central base and made a positive contribution to ensuring practitioners felt supported and protected.

Sufficiency of domiciliary care for adults continues to be a challenge. We heard of and saw examples of people not receiving the care and support they need as well as people moving to care homes because the care and support was not available in the community. Senior managers must ensure they do not lose sight of their ability to continue to meet the needs of all people in need of care and support, and must ensure its commissioning arrangements supports the development of good quality services for all.

Partnership and Integration - We asked: To what extent is the local authority able to assure itself opportunities for partnership working are positively exploited to maximise person centred planning and ensure integrated service delivery and service sustainability?

In most of the cases we reviewed we saw evidence of practitioners developing professional working relationships with people built upon co-operation and shared understanding of what matters. People are supported to identify what matters to them and how they might achieve their personal well-being outcomes.

Some partners and people who responded to our surveys told us of early concerns around the transformation of services and introduction of Porth Cynnal and Porth Gofal which has led to a level of depersonalisation and focus on forms, rather than personal communication between people and/or agencies and named contacts with the local authority. Whilst there is recognition that it is early days in the transformation, the local authority must develop its quality assurance framework to enable it through performance management and monitoring to have an accurate and up to date understanding of its effectiveness and the ability to identify areas of achievement as well as those requiring improvement.

We heard and saw positive examples of a multi-agency approach to risk management, and of practitioners and managers working together during the pandemic to share information/intelligence to ensure they meet the needs and manage the risk of people with the most complex needs.

Independent providers of care and support in Ceredigion benefit from timely provision of PPE and generally positive working relationships with the local authority Managers and practitioners described a well-established operational relationships with health, police, education and providers and we saw a clear commitment to collaborative working across the local authority.

The foster carers we spoke to describe the support they received from the local authority as excellent and told us how they valued the team approach between them, children's social workers and their link social worker. The matching of children with foster cares is an area where they have seen improvement and the foster carer recruitment strategy underpins the local authority commitment to recruiting and supporting foster carers and improving placement choice for children and young people.

Well-being - We asked: To what extent is the local authority promoting well-being, ensuring people maintain their safety and achieve positive outcomes that matter to them?

The quality of assessments, care and support plans and recordings seen were varied. Some of the documentation reviewed did not always reflect the positive work being undertaken. We saw some examples where a more explicit focus on strengths would have been beneficial in providing a holistic view of the person and their individual circumstances.

The timeliness and quality of the looked after children statutory reviews seen were good. Minutes were written directly to the child, giving the feeling of a personalised letter. These minutes acknowledge the child's wishes and explained in child-friendly language the outcomes and decisions of their review. Independent reviewing officers (IROs) told us they contact children prior to the review. Cases are escalated as needed with relationships between professionals supporting constructive resolutions.

Managers and practitioners we spoke to expressed confidence that children in the authority were safe and this was mainly evidenced in the files reviewed. Where children are at risk of significant harm, in most of the cases we reviewed the response was timely and effective. The section 47 enquiries seen demonstrated good information gathering and there was evidence of children being seen/seen alone as appropriate at the enquiry stage. In one case we saw a delay in the delivery of ongoing care and support following the removal of the child's name from the child protection register. To ensure support is consistently provided to help to maintain the conditions which led to de-registration, the local authority must ensure it has robust arrangements to monitor the workloads of practitioners when they are absent from work.

Review of case records and discussion with practitioners provided assurance of a timely and proportionate response to adult safeguarding reports. Voices and wishes of adults at risk were embedded within the safeguarding documentation and in most of the cases we saw evidence of good information gathering, liaising with other professionals and the analysis and determination clearly recorded.

People we spoke with told us that the local authority had maintained safe contact with them throughout the pandemic. Where needed, direct safe face-to-face contact has continued, subject to a covid risk assessment, and Public Health Guidance. We saw examples of practitioners and providers working creatively as means of delivering their professional responsibilities. However we heard how some of the looked after children had been significantly affected by the lack of direct contact with their parents/family members and how some have not been able to manage with virtual contact and have therefore had no contact for months.

The early clarity of response and organisation provided by corporate senior managers was appreciated and staff believed the authority had worked hard to promote their wellbeing. Practitioners were positive about the efforts made to maintain good communication but now believed their experience needed to be utilised to inform the permissions regarding future safe agile working practices. Some practitioners would particularly welcome the opening of some office bases to ease the pressures resulting from home working.

Method:

- we reviewed documentation supplied in advance of our visit
- we spoke with carers and people who were receiving or had received care and support
- we reviewed 26 case files
- we held case tracking discussions on a further ten case files
- we administered 7 surveys
- we held six focus groups

Next Steps:

We have identified strengths and areas for priority improvement and we will review the progress of these areas through our performance evaluation review meetings with the heads of service and director. We expect the areas of improvement we have identified to be included in the local authority's improvement plans. We would like to extend our thanks to

all those who helped with the arrangements for this assurance check and to those people and staff who spoke with us.

Please see our Privacy Notice at <https://careinspectorate.wales/how-we-use-your-information>

Yours sincerely,

A handwritten signature in black ink, appearing to read 'Lou Bushell-Bauers', written in a cursive style.

Lou Bushell-Bauers
Head of Local Authority Inspection
Care Inspectorate Wales

Cyngor Sir CEREDIGION County Council

REPORT TO: Governance and Audit Committee Meeting

DATE: 9 September 2021

LOCATION: Via videoconferencing

TITLE: Estyn Letter – Summer Term 2021

PURPOSE OF THE REPORT: For Information

REASON THE COMMITTEE HAS REQUESTED THE INFORMATION:

BACKGROUND:

In November 2020, Estyn held a virtual meeting with the Schools and Culture Department's officers, to evaluate our work in supporting schools during the Covid pandemic. Estyn subsequently outlined its findings in a letter, which was presented to this committee, Cabinet and the Learning Communities Overview and Scrutiny Committee. Estyn also compiled a national report, which contained specific recommendations.

In May 2021, Estyn held a second meeting with every Local Authority and focussed on our work in response to the national report's recommendations. Estyn sent a letter to the Chief Executive on 16 July 2021, outlining our work in those areas.

Has an Integrated Impact Assessment been completed? If not, please state why

WELL-BEING OF FUTURE GENERATIONS:

Summary:

Long term:

Collaboration:

Involvement:

Prevention:

Integration:

RECOMMENDATION:

To note the contents of the letter received from Estyn

REASON FOR THE RECOMMENDATION:

Contact Name:
Meinir Ebbsworth

Designation:
Chief Education Officer

Date of Report:
22.7.21

Acronyms:

|

16.07.21

Dear Eifion Evans,

The purpose of this letter is to provide you with an overview of the progress you have made in relation to recommendations from the overarching thematic report we published in January. The narrative reflects the information and views you shared with our link inspectors during their engagements with you throughout the term,

The thematic identified five recommendations for the Welsh Government and recognised that a whole system approach was needed to address these. The first three recommendations were more immediate and urgent in nature, whilst the last two recommendations will take longer to address. From our discussions with you, feedback from learners and our engagement work with schools, it is clear that, through collaboration, progress was made across Wales in equipping schools and learners to provide better remote learning experiences during the second lockdown.

In line with our new approach for thematic reports, we will be writing to the Welsh Government in early 2022 to seek feedback on the work they have done to address the recommendations we made to them.

We hope you will find this summary a helpful affirmation of the work that you have done to support your learners and learning communities during the last six months.

R1 Urgently address barriers to learning at home, particularly where this is due to a lack of access to suitable computers or adequate connectivity

The authority has continued to provide pupils with technology equipment during the second lockdown. It has refined its provision by adapting the equipment's settings so that it works smoothly away from school sites. This means that the process of releasing equipment from schools to homes is quicker and more expedient than during the first lockdown. The authority used the Ed Tech grant to purchase around 2,800 new devices and 65 Mi-Fi devices, which were distributed to pupils that needed them. A device was provided successfully to all families that requested them through the school. The authority has prepared acceptable use agreements and shared these with schools to be distributed with the equipment. In addition to providing equipment to families that needed devices, the authority provided a comprehensive training programme to raise the skill levels of staff and pupils.

There are a very few areas in Ceredigion where there is no mobile telephone signal, which means that Mi-Fi equipment does not work either. Pupils who live in these areas were offered the opportunity to attend their school to work face-to-face with adults, or to receive paper packs to work on at home.

The authority has recently conducted an audit of what equipment schools would need should there be another lockdown. This audit has identified the need to provide visualisers for teachers to be able to model work when delivering remote teaching. On the basis of the audit, the authority also intends to provide equipment to all pupils, rather than one piece of equipment per home, in addition to headphones to enable them to concentrate on lessons.

Looking to the future, Ceredigion has plans in place to offer devices to families on a three-year repayment agreement.

R2 Improve the quality of the distance and blended learning experiences for pupils by supporting more effective teaching across and within schools and PRUs

The authority has a good overview of the situation in schools, including the nature and success of learning experiences provided by schools and pupil engagement. It has a sound grasp of the training needs of school staff. It conducts engagement calls with headteachers around every three weeks and asks about the nature of the sessions in all classes, the timetables and differentiation.

Engagement calls were conducted with a pastoral ethos as advisers focused on the quality of remote learning experiences and pupil engagement. Schools were signposted to the authority's comprehensive information and communication technology (ICT) programme on its Ceredigion Accelerated Learning Programme website, to promote staff and pupils' skills. For example, there were training packages of a high standard available online for a wide range of suitable software to support remote teaching and learning. The authority noted their questionnaires show that schools appreciate the online training package and useful webinars on how to teach blended lessons and assess pupils.

The authority has a sound awareness of staff training needs through regular engagement. It has offered weekly upskilling sessions to its staff, tailored to their needs, throughout the lockdown period. The authority is aware of who attended each training session, and advisors signposted schools to some specific training sessions, where appropriate. Officers monitored the level of engagement over time at individual school level. Although there is a feeling that some learners had begun to lose interest by the end of the first lockdown, engagement during the second lockdown was significantly better. Several schools are able to demonstrate 100% engagement during the lockdown, and all schools engaged with homes when pupils did not complete work or attend sessions. The additional learning need (ALN) units and the pupil referral unit were open to all pupils throughout the second lockdown, and attendance levels were consistently good.

Education officers add packages of subject and cross-curricular resources to their 'Carlam' website regularly. The packages support schools as they focus on skills, but in interesting and exciting contexts.

Recently, since leaving ERW, the authority has created a Ceredigion resources page online, which acts as a hub for its professional learning offer. It is very aware of staff wellbeing and is careful not to inundate the workforce with too many broad choices in 2021-22. Therefore, the offer is focused on four sections, namely skills, wellbeing, curriculum development and supporting ALN reform. The website includes relevant training resources for the four sections, with a range of resources to support and model. All training videos that have already been used are kept in a repository so that they can be used for new training in the future or as a quick reminder for staff.

R3 Develop a coherent approach to improve progress in literacy, numeracy and personal and social skills of vulnerable pupils disproportionately affected by the pandemic, for example pupils eligible for free school meals

The authority ensures that school support advisers are aware of the funding received by all schools and know how it has been used. They also ask headteachers for an explanation and justification of expenditure as a result of the additional funding.

During school leader forums, headteachers have been given opportunities to share ideas and plan their use of the grants jointly. At the beginning of the second lockdown, secondary schools saw value in employing teachers for specific hours in several areas to tackle the needs within their schools. For example, one secondary school employed three teachers on various part-time contracts to target health and wellbeing through physical education, additional academic support for transitioning pupils and numeracy interventions for pupils in key stages 3 and 4.

School leaders have expressed their appreciation for the authority's arrangements to increase the capacity of schools to support the wellbeing of vulnerable pupils and develop their social skills. Since September, the authority has allocated behaviour assistants, youth workers, youth justice workers and leisure centre staff to work in secondary and all-age schools.

Overall, schools saw the need to strengthen oracy, and Welsh oracy skills in particular. In response to this, education officers prepared resources to support the promotion of Welsh oracy. These include virtual 'Language Class' oracy resources, created and shared to rebuild pupils' oracy skills and increase their confidence in using the language. Resources are varied and useful. Their engagement with schools shows that some qualitative evidence in recent weeks has identified that pupils are beginning to 'regain' their Welsh. There were no instances of pupils changing their medium of education during lockdown.

Schools were encouraged to prioritise the social skills of the youngest pupils. Several schools succeeded in halving their class sizes due to the additional funding that was received through grants. In their smaller groups, their oral skills were targeted, and schools worked closely with the Healthy Schools team to target free play with the youngest pupils. Programmes are in place to develop the effectiveness of the Incredible Years programme, the use of outdoor areas and listening skills further.

Ceredigion had already established the innovative e-sgol provision before the pandemic. This provision offered remote lessons, and one of the original objectives was to broaden the choice for A-Level pupils in Ceredigion. During the pandemic, this resource has been used to enrich the education of pupils in Ceredigion and across Wales. Ceredigion secured tutors for pupils in years 11 to 13 across 10 subjects, which were offered bilingually where possible. As part of the offer, 300 A-Level pupils attended revision sessions across 4 subjects in both languages in Ceredigion, and 3,000 attended nationally. Plans are in progress to organise similar events from January 2022 onwards for a wider range of subjects and at GCSE level.

R4 Establish strategies to monitor and address the long-term impact of the pandemic on the physical and mental health of pupils

Officers have used wellbeing questionnaires and data from the Children's Commissioner's questionnaire to evaluate the physical health and mental health of pupils across the county. They add to this information with information gathered during engagement calls. Officers are able to support schools to escalate to other services where necessary, for example through the Early Support Portal.

Scrutinising child protection referral data allows officers to identify patterns and prepare support resources. Referrals to specialist services have increased since the first lockdown, particularly in mental health and wellbeing, and domestic violence. Although the authority has provided online counselling sessions, it was realised that it was not ideal for pupils to receive their sessions at home. Since face-to-face sessions have resumed, the number that receive counselling has more than doubled, with around a third of this number already on the waiting list. The authority is working proactively to resolve the situation by providing early interventions before counselling is needed, for example, through using schools' 'hafan' (nurture room) provision purposefully to support the wellbeing of identified groups of pupils. The use of ELSAs (Emotional Literacy Support Assistants) is also a successful feature of wellbeing provision. The education psychology service has produced a training programme on supporting wellbeing in the classroom, which is a 6-hour programme based on psychology that is part of the ELSA programme. By the end of the summer term, 88% of schools in Ceredigion will have at least one ELSA in post. In the meantime, they are providing support to schools by sharing good practice through video conferencing. A summary of the 'Coronavirus and me 2¹' questionnaire was produced, which shared the main points with schools. Resources have been produced to respond to the concerns that were identified in the questionnaires and have been shared with all schools.

Officers keep a detailed and up-to-date database of any instances of low attendance. The inclusion team works closely with families to encourage pupils to return to school. It has succeeded in significantly reducing the number of pupils who had not returned to school.

The authority focuses on promoting pupils' physical health in three ways: by training schools in physical literacy, working with partners to prioritise their work on play in primary schools and mental health in secondary schools, and by promoting the use of outdoor areas. It also promotes pupils' physical and mental health by preparing cross-curricular packs for schools. These packs include videos of ideas for physical activities, messages from celebrities to inspire pupils to take part in physical activity, and many ideas for schools to get pupils fit and active. It also focuses on the whole-school framework for Mental Health and Wellbeing. It has provided a summary of the framework on mental and emotional wellbeing and has presented it to internal staff and professional partners that work with schools.

The authority also offers an online wellbeing programme, which provides guidance to all members of staff in all schools on how to take care of their own wellbeing.

¹ Coronavirus and Me: A second nationwide survey of the views and experiences of children and young people in Wales, January 2021. Children's Commissioner for Wales.

A5 Create opportunities to take stock and evaluate the impact of policies and practices developed since the start of the pandemic to inform future ways of working and curriculum design

The education service's evaluation and planning procedures are thorough and rigorous. They are structured in three tiers, which each sub-tier completing a self-evaluation process that feeds the next tier. Headteacher questionnaires are an important part of the process, which are given detailed attention as evidence and are a focal point for the planning process. For example, feedback from headteachers shows that some schools need more support with pupils for whom English is an additional language (EAL). By scrutinising information from the self-evaluation, the authority was able to organise an EAL network between these schools.

The service evaluates the effect of policies and practices that were developed recently when monitoring progress each quarter. The service's resources are allocated and provided to support departments' priorities.

As a result of the success of providing online training since the first lockdown, a training programme is provided virtually with a comprehensive menu for staff training days in place for the summer and autumn terms. There is a strong focus on preparing schools for the new curriculum. The secondment of the Curriculum for Wales Co-ordinator has been extended for an additional year to ensure continuity and progression in the work that schools had already begun. The aim is to increase momentum by creating Areas of Learning and Experience (AoLE) networks and fund an 'idea powerhouse' for each AoLE. This is supported further by providing a 'Coaching and Mentoring' learning programme for primary and secondary senior leaders as a model of promoting, encouraging and continuing to develop teaching and learning in all schools.

Thank you for your work and for your ongoing professional dialogue with our inspectors.

Regards,



Jassa Scott
Strategic Director

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CEREDIGION COUNTY COUNCIL

Report to:	Governance and Audit Committee
Date of meeting:	9 September 2021
Title:	Internal Audit Progress Report 1/4/21 – 30/6/21
Purpose of the report:	To provide Members with an update on the work undertaken by internal audit during the above period
Cabinet Portfolio and Cabinet Member:	Cllr Ray Quant MBE, Deputy Leader of the Council and Cabinet Member for Legal and Governance, People and Organisation, and Democratic Services

The Committee considered the annual Internal Audit Strategy 2021/22 at its meeting in February 2021 which also identified the main areas of work for the 2020/21 interim audit plan. The Plan included reviews carried forward from the previous year's audit plan, routine audits eg grant certifications and work prioritised dependant on risk, on which the Internal Audit Section can form its assurance opinion.

For 2021/22, the usual risk assessment was not undertaken as the pandemic has introduced new risks to the Council, which are constantly changing. IA will therefore assess its work on an on-going basis, considering the Council's changing needs and priorities regularly.

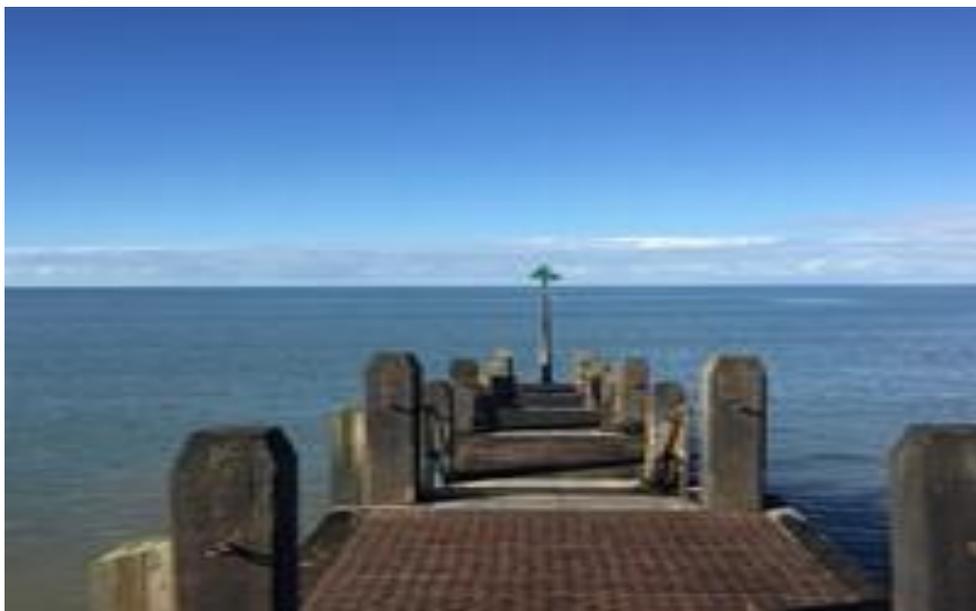
This progress report notes the steps made to date toward delivery of the audit strategy, by providing a summary of the work undertaken. It also documents the current resource position, and the Section's improvement plan.

Recommendation(s):	To consider the work undertaken and current position of the Internal Audit Section
Reasons for decision:	That the Committee is satisfied that the Internal Audit Section is undertaking sufficient and appropriate work in order to provide a realistic assurance at year-end, whilst adding value and assisting the Council in achieving its objectives.
Appendices:	Internal Audit Progress Report 1/4/21-30/6/21
Corporate Lead Officer:	Elin Prysor CLO-Legal and Governance / Monitoring Officer
Reporting Officer:	Amanda Roberts Corporate Manager – Internal Audit
Date:	26 July 2021

Mae'r adroddiad yma ar gael yn Gymraeg.
This report is available in Welsh.

Gwasanaethau Cyfreithiol a Llywodraethu Legal and Governance Services

Gwasanaeth Archwilio Mewnol
Internal Audit Service



Adroddiad Cynnydd Archwilio Mewnol
Internal Audit Progress Report
1 April 2021 – 30 June 2021



Cyngor Sir
CEREDIGION
County Council

Report Prepared by: Amanda Roberts,
Corporate Manager – Internal Audit

Date of Issue: 27 July 2021

Presented to Governance & Audit
Committee: 9 September 2021

ADRODDIAD CYNNYDD ARCHWILIO MEWNOL

INTERNAL AUDIT PROGRESS REPORT

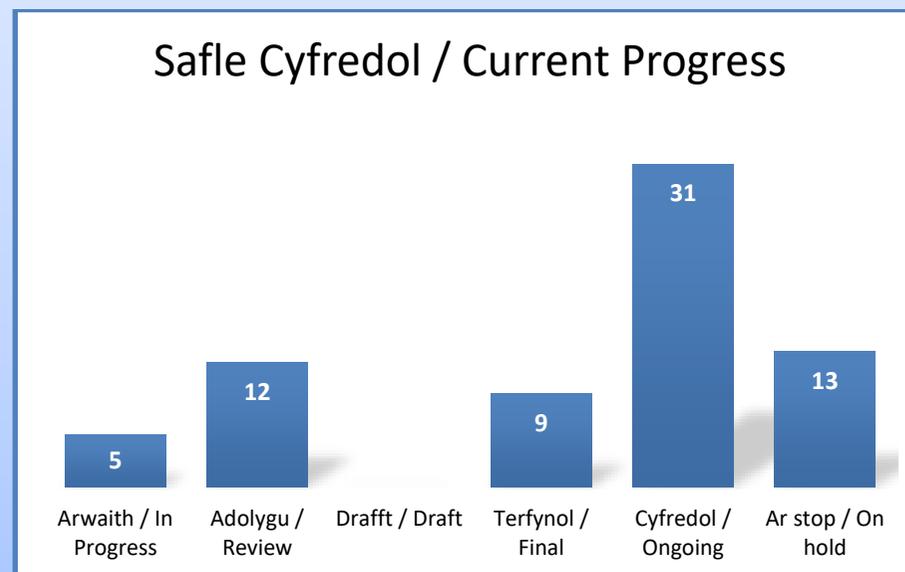
01/04/2021 – 30/06/2021

1 INTRODUCTION

- 1.1 The Internal Audit Strategy and Annual Plan for 2021/22 was approved by the Committee (GAC) on 24 February 2021.
- 1.2 The usual initial risk assessment was not undertaken by the Corporate Manager – Internal Audit (CMIA) to compile the operational plan for 2021/22, as the pandemic had introduced new risks to the Council, which were constantly changing. The CMIA has therefore assessed the work on an on-going basis, considering the Council's changing needs and priorities regularly.
- 1.3 The purpose of this report is to update the GAC on the work undertaken by the Internal Audit (IA) service during the first quarter of the 2021/22 financial year, and highlight any areas of concern that may have arisen during the completed audits. A copy of the Interim Audit Plan as at 30/6/21 is attached in Appendix 1.

2 AUDIT WORK UNDERTAKEN

- 2.1 Audit Plan Progress:



- 2.2 As at 30/6/2021 a total of 80 items appear in the operational Interim Audit Plan. These are made-up of 70 items that have mainly either been carried-forward from the previous year (eg audits that are already in progress) or are annual pieces of work (eg grants) which have been included as 'planned' items. The remaining 10 items have been added during the first quarter, ie unplanned. (The unplanned items are highlighted in Appendix I).
- 2.3 Nine pieces of work were finalised during the quarter, as per table below, which will be considered in determining the IA annual opinion:

Audit Area	Type of Audit	Assurance
<p>Harbours Account</p> <p>Scope: Account audit. The Council must prepare annual accounts following proper practices as set out in the One Voice Wales/Society of Local Council Clerks publication, Governance and Accountability for Local Councils in Wales – A Practitioners' Guide. The Guide states that bodies may prepare their accounts in the form of an annual return prepared by Audit Wales, which includes internal audit input regarding account preparation. The audit is in respect of the 2020/21 account.</p>	Account	High
<p>GDPR in Schools</p> <p>Scope: GDPR. All schools processing personal data must pay a fee to the Information Commissioner's Office. The review consists of a periodic check, to ensure all CSC schools have paid their annual fee to the ICO. The review does NOT include a review of the data provided to the ICO.</p>	Compliance	Substantial
<p>Harbours</p> <p>Scope: Testing undertaken to support Harbours account, as stipulated by AW form: appropriate books of account maintained, financial regulations met, risks assessed, adequate budgetary process, expected income fully received, salaries and deductions properly applied, asset and investment registers maintained, accounting statements properly prepared.</p>	System	Substantial

Audit Area	Type of Audit	Assurance
<p>Housing Benefits</p> <p>Scope: Key financial risk area. Completed every 3-years. The review considers the arrangements for processing housing benefit applications: business continuity arrangements, compliance with National Verification Framework, fraud awareness, speed of processing, system parameter files, system data, exception reporting, reconciliation to feeder systems, independent verification of sample calculations, security of ICT system.</p>	Key Controls	Substantial
<p>Coroners</p> <p>Scope: Summary of previous VFM audit reports.</p>	VFM	Moderate
<p>Lampeter Library / Cash Office</p> <p>Scope: Advice requested re security of cash issue.</p>	Advisory / Counter Fraud	N/A*
<p>Mandate Fraud Guidance</p> <p>Scope: Service operational guidance is currently being reviewed & updated to ensure it remains up to date & relevant. IA input requested.</p>	Advisory / Counter Fraud	N/A*
<p>Counter Fraud Strategy</p> <p>Scope: Three-yearly review due 2021. Updated Strategy co-ordinated by IA; endorsed by GAC 3/6/21 & presented to Council 17/6/21 for final approval. Updated Strategy now on website.</p>	Advisory / Counter Fraud	N/A*
<p>Lampeter Wellbeing Centre</p> <p>Scope: New service provision at Lampeter Wellbeing Centre (previously Leisure Centre). Advice requested re controls & security of cash taking procedures at reception area.</p>	Advisory / Counter Fraud	N/A*

*Level of assurance cannot be provided as no audit testing undertaken, but assurance can be obtained from the fact that these processes have been addressed and systems put in place (see point 2.4 below).

2.4 Examples of good practice noted from the finalised audits have been listed below, which also form part of the annual assurance process:

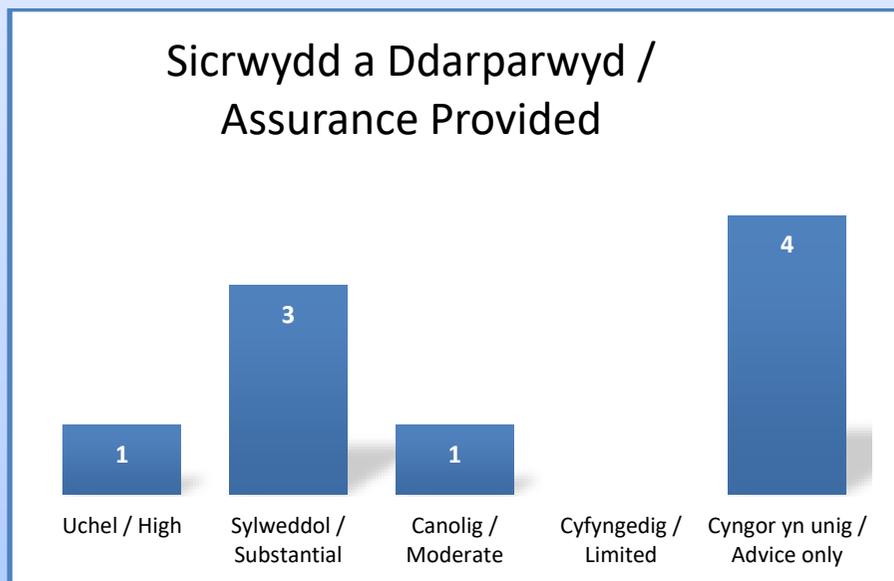
- **Harbour account** – detailed working papers available which reconcile to ledger to support the account
- **GDPR in schools** – improved governance due to centralisation of schools' fees paid to ICO
- **Housing Benefits Governance** – guidance, policies and regulations available to staff to ensure business continuity in any incident affecting staff / service; guidance is explicit re viewing friend / family records
- **Housing Benefits System** – parameters require regular change of password; one staff permissions updated during audit – all now deemed appropriate; parameter values consistent with updated rates; exception reports run & checked regularly; sample quality control check of claims confirmed as correct
- **Coroner** – increased control over accuracy and appropriateness of payments made re Coroners' service due to introduction of new 'purchase order' system
- **Lampeter Library / Cash Office** – consideration of 'cash' security whilst open to the public and social distancing in force
- **Mandate Fraud** – two 'Phishing' attempts identified due to Payments' staff vigilance, of fraudulent requests to change a creditor's bank account details (duly reported to National Cyber Crime Centre*); staff service guidance updated & circulated due to increase in suspected fraudulent attempts
- **Counter Fraud Strategy** – to ensure Council has fit for purpose guidance re actions required to deal with incidents, and clarification of officers / Members' roles
- **Lampeter Wellbeing Centre** – consideration of 'cash' governance, risk & controls whilst preparing new layout of centre (service also receptive to internal audit staff receiving training on new booking / cash receipting system for future assistance)

*As of 31/5/2021 the National Cyber Crime Centre has received more than 6,100,000 such reports, allowing them to remove more than 45,000 scams and take down 90,000 malicious URLs.

2.5 A total of 31 items are on-going pieces of work (as noted in Appendix I), from which IA have extracted examples of good practice achieved during the quarter, which again will be considered in forming the IA annual opinion:

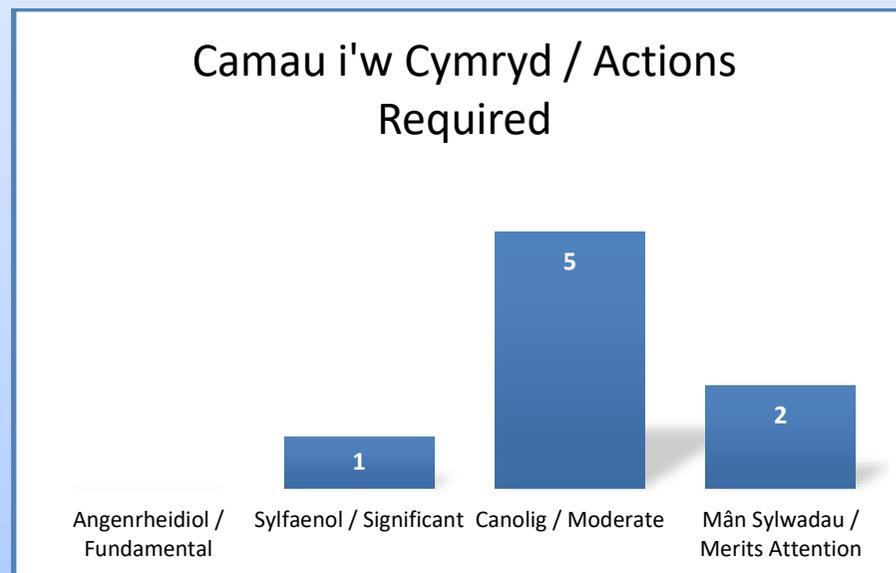
- **Grants (paid due to pandemic)** – good collaboration between CMs, officers & services has supported effectiveness of systems; officers' awareness of error / fraud as well as need for promptness has helped ensure correct payments made in timely manner; auditing claims prior to payment has reduced risk of need to recover incorrect / fraudulent payments; use of 'ActiveData' data analytics system has enabled payments to be checked against intel received from National Anti-Fraud Network and other sources
- **SC Economic Adjustment** – group's outcomes, supporting rationale & final approval process clearly documented (concise minutes); timely decisions made to ensure effectiveness (any urgent SC decisions requiring Leadership Group (LG) authorisation can be obtained same day); channels in place to action public engagement and communication in order to welcome community involvement
- **Annual Governance Statement** – framework in place; annual improvement plan standard item on GAC agenda for progress monitoring
- **Risk Management** – framework in place; register regularly reviewed by LG to ensure it is up to date and relevant; standard item on GAC agenda
- **Emergency Planning & Business Continuity** – Emergency Rest Centre Procedures Pack produced for staff; volunteers recruited and trained to run the centres, to ensure proper procedures in place in the event of an incident
- **Constitution, Code of Conduct, LG & Elections (Wales) Act 2021** – reviews undertaken to ensure Council has fit for purpose procedures / policies / strategies, etc in place to support accountable decision-making, and clarification of officers and Members' roles
- **Brexit** – dedicated officer attends external events & co-ordinates distribution of information; corporate Brexit impact assessment compiled which is regularly discussed at joint-service forum and updated quarterly to ensure plans in place for all foreseeable eventualities
- **Corporate Project Management Panel** – officers from all relevant services review new project proposals from every perspective, to identify weaknesses / improvements & offer advice / guidance where applicable & help ensure projects are appropriate, affordable & deliverable
- **Corporate Management Workshop** – well-focused quarterly forum to raise all CMs' awareness of new issues / initiatives; to help support embedding of corporate objectives and purpose, and encouraging staff cohesiveness, etc
- **National Fraud Initiative** – data matching exercise undertaken by Council annually to detect fraud / anomalies
- **AW Protocol & Management Response Forms** – system in place to help ensure all AW reports / proposals / recommendations are addressed, monitored and reported

2.6 The levels of assurance provided for the audits completed are as follows:



2.7 A guide to the criteria used to determine the overall assurance is shown in Appendix II.

2.8 A total of eight 'actions required' are recommended in the finalised reports issued of which none were deemed fundamental and one was significant (reported separately):



2.9 The criteria used to determine the 'actions required' is outlined in Appendix III.

3 RESOURCES

- 3.1 The IA Structure, as noted in Appendix IV, has been fully resourced during the first quarter of 2021/22.
- 3.2 A total of 240 days have been dedicated to audit work during the period 1 April 2021 to 30 June 2021, representing 28% of the assessed days estimated as required to complete the audit plan to year-end (or 113% of days required to complete the audit plan for the first quarter).
- 3.3 The CMIA continues to support the Welsh Chief Auditors Group (WCAG) which ensures best practice and consistency between all authorities; and the North & Mid Wales Chief Auditors Group (NMWCAG) to compare practices and share generic documentation. These meetings are now held using 'Teams'.
- 3.4 During the year, the NMWCAG introduced a Counter Fraud Sub-Group, which dedicates more time to specific subjects. This Sub-Group is attended by the Audit Manager (via Teams).
- 3.5 All members of staff ensure they meet any continuous professional development conditions, and complete the Council's mandatory training requirements. During this period:
- All members of audit staff have undertaken the required Council's webinars and e-learning training modules, to include the recent Code, Ethics & Fraud webinar and two on Cyber Security;
 - The CMIA has 'attended' CIPFA's recent Summer Audit update; and continues to view ILM's regular webinars on the identified components of leadership; and
 - Two members of staff are continuing their Institute of Internal Auditors' qualification, although problems have arisen during the year due to the pandemic.
- 3.6 Arrangements are also in place to continuously develop IA staff's audit / digital / ICT and counter fraud skills via training and subscribing to information sources such as CIPFA's Better Governance Forum.
- 3.7 All IA staff are currently working from home.

4 IMPROVEMENT PLAN 2021/22

Ref	Conformance with Standard	Action Required	Target Date
Std 1311	5.4.5 Does ongoing performance monitoring include obtaining stakeholder feedback? No QCQs issued during pandemic.	Once Audit Plan in place, QCQs to be issued to auditees. Batch of QCQs to be circulated in Sept 2021.	During 2021/22
Std 2010	6.1.1 Has the CAE determined the priorities of the internal audit activity in a risk-based plan? Currently audits / reviews undertaken on an on-going risk assessed basis. No set operational Audit Plan in place.	Produce risk-based audit plan in accordance with services' road plans. Interim audit plan in place, as per Progress Report Q1.	During 2021/22
Std 2050	6.1.15 Using other sources of assurance. Assurance mapping system in place – needs updating on a regular basis.	Assurance mapping system to be updated and monitored at weekly Team meetings. Assurance map is now a standard agenda item in team meetings.	Throughout 2021/22
Std 2500	6.6.1 Where issues have arisen during the follow-up process has the CAE considered revising the internal audit opinion? Due to the pandemic, no follow-ups were conducted in 2020/21.	The follow-up audits due will be carried forward to 2021/22. 'Follow-ups' are included in the interim audit plan in place.	31 March 2022
Annual Report	Pentana (MKI) system not found as useful when working reactively. Pentana (MKI) will be used where possible, but reactive work will continue to be conducted & recorded using shared electronic folders.	The system will be evaluated once IA resumes usual duties. N/A in current circs.	31 March 2022

Interim Audit Plan 2021/22

Audit Area	Scope / Notes	Status
Changes due to Pandemic		
Risk assessed reactive work due to pandemic	IA will undertake reviews of systems and procedures and any other work where it is identified that the Service can add value to the Council's operations during the pandemic.	
- Business Rates Grants, etc bfwd	Scope: Business Rates Grants – checking a sample applications prior to payment; validating information and documentation; other testing as appropriate; sitting on queries / appeals panel. <i>The majority of this work completed 2020/21, but a few applications with queries still awaiting decisions.</i>	On-going
- 'Freelancer' / Disc Grants - May 2021	Scope: 2021 Grants – checking a sample applications prior to payment; validating information and documentation; other testing as appropriate; sitting on queries / appeals panel.	Unplanned On-going
- Tenancy Hardship Grant - Aug 2021	<i>Scope currently being agreed; expect it to be similar to 2021 Grants</i> ie checking a sample applications prior to payment; validating information and documentation; other testing as appropriate; sitting on queries / appeals panel.	Unplanned On-going
- Registration Service - income collection	Scope: Registration Service – independent verification of payments received and banked during office closure. <i>To be undertaken once staff return to offices.</i>	On Hold
- Free School Meals	Scope: Free School Meals – check sample of allowances paid (voucher & cash); plus claim made to WG. <i>Initial testing completed - awaiting further review by CMIA.</i>	In Review
Economic Adjustment - Silver Command	Scope: A member of IA staff attends the group tasked with ensuring arrangements are in place within CSC, to provide advice and guidance when required. Assurance assessed re procedures in place to ensure the Group is adequately supported and achieves its objectives. <i>Group continues to meet fortnightly.</i>	On-going
Key Control Audits:		
Main Accounting System	Scope: Key financial risk area. Completed every 3-years. The review considers the arrangements for: monitoring, reconciliation, compliance with policy, authorisation, separation of duties and contingency plans for the Council's main accounting system. It does NOT include the ICT system. <i>Audit testing complete, draft report produced and awaiting quality review by AM/CMIA.</i>	In Review

Council Tax	Scope: Key financial risk area. Completed every 3-years. The review considers the arrangements for processing council tax payments: separation between creating and collecting a debit; methods of payment; reconciliation of debit to valuation list; promptness of processing amendments; daily postings to accounts; unidentified items posted to suspense; missed payments; monitoring of collection rates; payments reconciled to ledger; security of ICT system. Audit in progress.	In Progress
Treasury Management	Scope: Key financial risk area. Completed every 3-years. The review considers the arrangements for both investments and loans: monitoring registers, reconciliation with MAS, compliance with policy, authorisation, separation of duties and contingency plans. It does NOT include the ICT system. Audit testing complete, draft report produced and awaiting quality review by AM/CMIA.	In Review
Housing Benefits	Scope: Key financial risk area. Completed every 3-years. The review considers the arrangements for processing housing benefit applications: business continuity arrangements, compliance with National Verification Framework, fraud awareness, speed of processing, system parameter files, system data, exception reporting, reconciliation to feeder systems, independent verification of sample calculations, security of ICT system.	Completed Quarter 1
National Non-Domestic Rates	Scope: Key financial risk area. Completed every 3-years. The review considers the arrangements for processing NNDR payments: separation between creating and collecting a debit; methods of payment; reconciliation of debit to valuation list; promptness of processing amendments; daily postings to accounts; unidentified items posted to suspense; missed payments; monitoring of collection rates; payments reconciled to ledger; security of ICT system. Audit in progress.	In Progress
Follow-up of Recommended Actions 2018/19 onwards	Scope: Assurance that previous recommended actions made have been implemented where appropriate. Spreadsheet produced of all actions to be re-addressed which is updated regularly. To be addressed once staff return to offices.	On Hold
Corporate Governance		
Annual Governance Statement	Scope: Governance Framework runs on a rolling review basis. Contribute to finalising 2020/21 AGS & 2021/22 procedures, as necessary, throughout the year.	On-going
AGS Framework Review 2021/22	Scope: Governance review which considers the effectiveness of the Governance Framework, especially in the areas specifically addressed in the AGS action plan. Planned for Q4.	

Emergency Planning & Business Continuity Management Group	Scope: A member of IA staff attends the group tasked with ensuring arrangements are in place within CSC, to provide advice and guidance when required. Assurance assessed re procedures in place to ensure the Group is adequately supported and achieves its objectives. Group superseded by GC/SC during pandemic, but meetings resumed in April - meets quarterly.	On-going
Constitution review	Scope: Constitution is continuously reviewed & updated by Monitoring Officer & Governance Officer to ensure it is kept up to date & relevant. IA input provided when required. Assurance assessed re procedures in place.	On-going
Risk management & Corporate Risk Register:		
Risk Management	Scope: Risk Framework arrangements are monitored & reported periodically to GAC. IA contribute to RM & procedure, as necessary.	
Risk Register: Check mitigating controls in place for risks	Scope: Risk management review which assesses the effectiveness of controls in place for ALL risks identified in the corporate risk register. Elements will be selected and the effectiveness of the stipulated mitigating controls will be reviewed. The scope is limited to the arrangements noted in the report.	On-going
Brexit Group	Scope: A member of IA staff attends the group tasked to ensure awareness of any major changes in systems within CSC, to provide advice and guidance when required. Assurance assessed re procedures in place to ensure the Group is adequately supported and achieves its objectives. Meets quarterly.	On-going
Brexit	Scope: Risk review which considers the arrangements in place re monitoring changes due to Brexit. Audit in progress.	Unplanned In Progress
Well-Being of Future Generations / Equalities		
Embedding of WFGA within Services	Scope: WFGA review which considers the arrangements in place for ensuring services have regard for corporate objectives in their plans, and that WFGA requirements have been considered. The initial WFGA programme of actions required will be reviewed & a sample of the evidence checked. Audit testing complete, draft report produced and awaiting quality review by AM/CMIA.	In Review
IIA Review & Assessment	Scope: WFGA review which considers the arrangements in place for preparing and submitting IIAs, and the consistency in approach and compilation.	

The Socio-Economic Duty	Scope: To considers the arrangements in place in preparation to comply with the new Duty's requirements. Audit testing complete, draft report produced and awaiting quality review by AM/CMIA.	In Review
General Data Protection Regulation / DP		
GDPR / DP Compliance (ICO Guidance)	Scope: GDPR. The Regulation became effective in May 2018 and has a significant effect on how data is held and protected. There are reputational implications as well as financial penalties for non-compliance. The review will assess the Council's arrangements for compliance with various elements of the Regulation such as privacy notices, and data audits. Audit testing complete, draft report produced and awaiting quality review by AM/CMIA.	In Review
GDPR in schools	Scope: GDPR. All schools processing personal data must pay a fee to the Information Commissioner's Office. The review consists of a periodic check, to ensure all CSC schools have paid their annual fee to the ICO. The review does NOT include a review of the data provided to the ICO.	Completed Quarter 1
Information Governance Team	Scope: GDPR. The Information Governance Team meets monthly. A member of IA does not attend the meetings, but the CMIA has a catch-up with the Data Protection Officer periodically for assurance purposes.	On-going
Projects		
Corporate Project Management Panel	Scope: New projects. A member of IA staff attends the panel to ensure awareness of any major changes in systems, and to provide advice and guidance when required. Assurance assessed re procedures in place to ensure the Panel is adequately supported and achieves its objectives. Meets fortnightly.	On-going
Development Group	Scope: A member of IA staff attends the meetings to ensure awareness of any major changes in systems, and to provide advice and guidance when required. Assurance assessed re procedures in place to ensure the Group is adequately supported and achieves its objectives. Meets quarterly.	On-going
Corporate Management		
Corporate Management Workshop	Scope: The CMIA attends the meetings to ensure awareness of any major changes in systems, and to provide advice and guidance when required. Assurance assessed re procedures in place to ensure the Group is adequately supported and achieves its objectives. Meets quarterly.	On-going

Grants		
Post-16 Funding - 2020/21	Scope: Grant audit. Covering correspondence and evidence is collected and forwarded to WG to support the declarations made. Planned for Q4.	
Education Improvement Grant - 2020/21 final End of Year audit	Scope: Grant audit. Completing an End of Year Audit Checklist and Testing Schedule to provide assurance that the grant is spent and administered in accordance with WG's guidelines. Also, to certify the Year-end Claim Form to confirm the funding provided by the grantor in 2020/21 has been duly allocated to the purposes of the grant, in line with the grant terms and conditions of funding and in line with the Council's compliance and audit requirements. Planned for Q3.	
Pupil Development Grant - 2020/21 final End of Year audit	Scope: Grant audit. Completing an End of Year Audit Checklist and Testing Schedule to provide assurance that the grant is spent and administered in accordance with WG's guidelines. Also, to certify the Year-end Claim Form to confirm the funding provided by the grantor in 2020/21 has been duly allocated to the purposes of the grant, in line with the grant terms and conditions of funding and in line with the Council's compliance and audit requirements. Planned for Q3.	
Other Services & Systems		
CLIC	Scope: An evaluation of the service provided - scope to be agreed. To be undertaken once staff return to offices.	On Hold
Credit Cards	Scope: System audit. To concentrate on new system / cards issued. Documentation of systems; ascertain risks in system; and evaluate governance & controls required; test. Queries arose following quality review that need to be addresses once staff return to offices. Report issued 25/3/21 due to actions required. Assurance not provided until additional audit work undertaken.	On Hold
Change Floats & Petty Cash imprests	Scope: Checking the end of year procedures re reconciliation of imprests to ledger, supported by service returns. Audit testing complete, draft report produced and awaiting quality review by CMIA.	In Review
Harbours account 2020/21	Scope: Account audit. The Council must prepare annual accounts following proper practices as set out in the One Voice Wales/Society of Local Council Clerks publication, Governance and Accountability for Local Councils in Wales – A Practitioners' Guide. The Guide states that bodies may prepare their accounts in the form of an annual return prepared by Audit Wales, which includes internal audit input regarding account preparation. The audit is in respect of the 2020/21 account.	Completed Quarter 1

Harbours review	Scope: Testing undertaken to support Harbours account, as stipulated by AW form: appropriate books of account maintained, financial regulations met, risks assessed, adequate budgetary process, expected income fully received, salaries and deductions properly applied, asset and investment registers maintained, accounting statements properly prepared.	Unplanned Completed Quarter 1
Lampeter Wellbeing Centre - Reception	Scope: New service provision at Lampeter Wellbeing Centre (previously Leisure Centre). Advice requested re controls & security of cash taking procedures at reception area.	Unplanned Completed Quarter 1
Lampeter Wellbeing Centre	Scope: New service provision at Lampeter Wellness Centre (previously Leisure Centre). Further to request received re cash taking procedures at reception area (see above), service will involve IA re new systems to incl replacement for current booking system.	Unplanned
Ceredigion Sports Council	Scope: Account audit. Historically, IA prepares and audits the body's annual accounts in time for its AGM. Planned for Q3.	
HR - JustGiving Collection	Scope: IA requested to provide an independent audit of income collected and donated re charity collection for foodbanks and children in care. Audit testing complete, draft report produced and awaiting quality review by AM/CMIA.	In Review
Waste	Scope: An evaluation of the procedures introduced for waste collection, as discussed with AW. Consider governance of current system - especially situ re new Strategy. How have problems been dealt with eg seagulls - were they successful - if not, why? What is planned? Public engagement? SLR Group Limited (SLR) has been appointed by the Council to explore meaningful options for the future management of waste within Ceredigion. The need for the completed strategy to form the baseline for a Best Value Review of Waste Management also forms part of the Brief.	On Hold
Sustainable Drainage Systems (SUDS)	Scope: Check arrangements Council currently has in place, to comply with requirements. Audit testing complete, draft report produced and awaiting quality review by AM/CMIA.	In Review
Environmental Audit	Scope: Check arrangements Council currently has in place, to comply with requirements. Audit testing complete, draft report produced and awaiting quality review by AM/CMIA.	In Review
Estates - Communication breakdown with AW	Scope: Request made by GAC to investigate reason for breakdown in communication between Estates & AW during external audit of accounts. See GAC minutes (June).	Unplanned

Museum	Scope: System audit. To concentrate on new 'cash' & 'stock' services introduced to Museum ie café, shop & bar. (Document systems. Ascertain risks in system; and governance & controls required. Test) Queries arose following quality review which will be addressed once staff return to offices.	On Hold
Houses to Homes - general	Scope: Empty property initiative. Request to review procedures. Scope to be agreed. To be undertaken once staff return to offices.	On Hold
Coroners - Summary Report	Scope: Summary of previous VFM audit reports.	Unplanned Completed Quarter 1
Coroners - New system	Scope: Introduction of new system to bring service in line with Council's Purchase Order / Payment system.	On-going
Safeguarding		
Section Safeguarding procedures	Scope: Assurance that all services have introduced an internal safeguarding policy for staff, which is periodically reviewed. To be undertaken once staff return to offices.	On Hold
Corporate Safeguarding procedures	Scope: system audit, based on CIPFA's TISonline guidance. Some testing not undertaken due to pandemic. Audit testing complete, draft report produced and awaiting quality review by AM/CMIA.	In Review
Direct Payments	Scope: Ensure controls in new payments system from April 2021.	In Progress
Counter Fraud (incl NFI)		
National Fraud Initiative	Scope: The review provides assurance against reputational damage and financial losses due to fraudulent activity by partaking in the National Fraud Initiative, which is an exercise that matches electronic data within and between public and private sector bodies to prevent and detect fraud.	On-going
Counter Fraud Strategy	Scope: Three-yearly review due 2021. Updated Strategy co-ordinated by IA; endorsed by GAC 3/6/21 & presented to Council 17/6/21 for final approval. Updated Strategy now on website.	Completed Quarter 1
Code, Ethics & Fraud Training e-Module	Scope: Following successful presentation by Zurich to Managers Workshop 28/5/21 arrangements currently in progress with Learning & Development to incorporate this info into an e-learning module for all staff and Members.	In Progress

Audit of Ethics	Scope: system audit, based on CIPFA's TISonline guidance. Some testing not undertaken due to pandemic. Audit testing complete, draft report produced and awaiting quality review by AM/CMIA.	In Review
Code of Conduct review	Scope: Code is currently being reviewed & updated by Monitoring Officer & Governance Officer to ensure it remains up to date & relevant. IA input provided when required. Assurance assessed re procedures in place.	On-going
Active Data	Data matching / analysing. The review provides assurance against reputational damage and financial losses due to fraudulent activity by using the 'Active Data' data analytics system.	
- Business Rates Grants etc	Scope: Utilise ActiveData by checking Grant payment records against any identified suspicious records eg NAFN (National Anti Fraud Network) intel alerts.	On-going
Audit Scotland Paper	Scope: Questionnaire for managers regarding arrangements re counter fraud, risk management, etc. To be circulated once staff return to offices.	On Hold
Mandate fraud	Scope: Provide assistance re incidents; ie when someone impersonates a third party such as a supplier and demands urgent payment eg creditor change of bank details. Need to be reported to National Cyber Security Centre.	On-going
Mandate fraud - Guidance	Scope: Service operational guidance is currently being reviewed & updated to ensure it remains up to date & relevant. IA input requested.	Completed Quarter 1
Procurement	Scope: Check a sample of new creditors to ensure they are genuine businesses.	On-going
Recruitment	Scope: Check a sample of new appointments to ensure all details required have been provided. To be undertaken once staff return to offices.	On Hold
Payroll	Scope: Check a sample of new appointments to ensure person in post.	On-going
Travelling	Scope: Check a sample of travelling claims to ensure appropriate & correct mileage undertaken	On-going
ICT Audit		
PCI (Payment Card Industry) Standard	Scope: Check compliance with the Standard's requirements. To be undertaken once staff return to offices.	On Hold

Audit logs	Scope: Test audit logs produced from a sample of systems and evaluate how they are used by service. To be undertaken once staff return to offices.	On Hold
Security - physical and environmental	Scope: Evaluate security within main buildings (to be rolled out to smaller offices and other establishments such as schools). To be undertaken once staff return to offices.	On Hold
Cyber Resilience & Information Governance Group	Scope: A member of IA staff will attend the group tasked with ensuring arrangements are in place within CSC, to provide advice and guidance when required. Assurance assessed re procedures in place to ensure the Group is adequately supported and achieves its objectives. The Group will address and reduce cyber risk and improve the Council's cyber security, information security and governance. Meets monthly.	On-going
North & Mid Wales Auditors - Fraud Group	Scope: NMWA - Fraud Group: A member of IA staff will attend the group tasked with sharing knowledge & skills re countering fraud to build resilience throughout the Councils. Meets monthly.	Unplanned On-going
LG & Elections (Wales) Act 2021		
LG & Elections (Wales) Act 2021	Scope: GAC Support. Assurance procedures in place to ensure Council has planned, prepared & made arrangements to comply with the new requirements.	On-going
Introduction of Corporate Joint Committees	Scope: Assurance procedures in place to ensure Council has planned, prepared & made arrangements to comply with the new requirements.	On-going
Self-assessment arrangements	Scope: GAC Support. Assurance procedures in place to ensure Council has planned, prepared & made arrangements to comply with the new requirements.	
Consultancy / Advisory (Other)		
Governance & Audit Committee support	Scope: Support GAC as requested / required.	On-going
AW Protocol	Scope: GAC Support. Assurance procedures in place to ensure Council has planned, prepared & made arrangements to comply with the new protocol.	On-going
AW Management Response Form - NFI 2018-21	Scope: Complete, monitor & update AW Management Response Form re NFI.	On-going
AW Management Response Form - Tackling Fraud	Scope: Complete, monitor & update AW Management Response Form re Fraud arrangements.	On-going
General Power of Competence Regulations	Scope: IA input to consultation. Further review dependant on outcome of consultation.	On-going

Additional Reviews / Queries / Contingency		
Lampeter Library/Cash Office	Scope: Advice requested re security of cash issue.	Unplanned Completed Quarter 1
Assurance		
Assurance Mapping	Scope: Consider assurance available from other sources	On-going

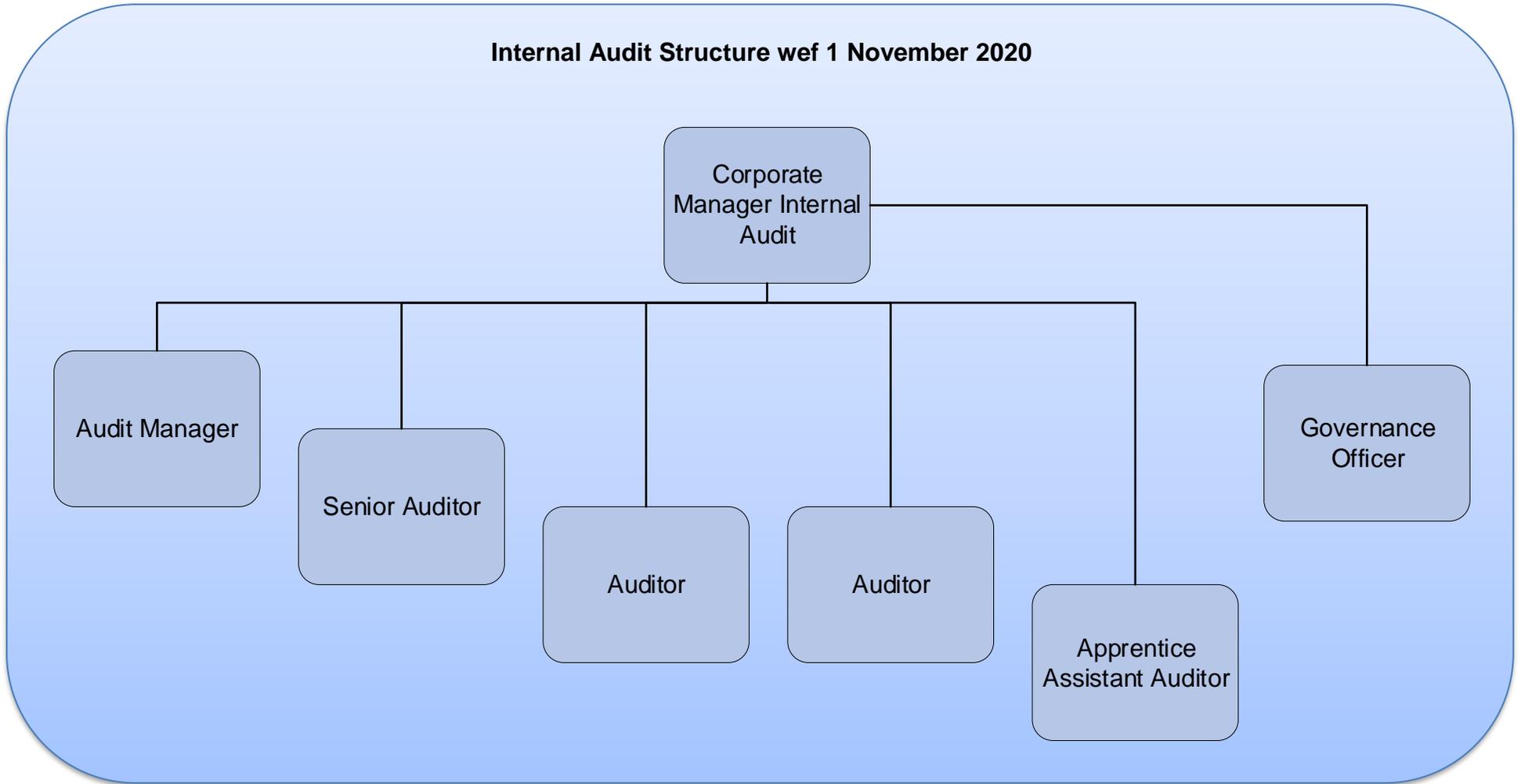
Guide to the assurance criteria used:

Level:	High	Substantial	Moderate	Limited
Adequacy of Controls:	Controls in place to ensure achievement of service objectives and to protect Council against significant foreseeable risks. No fundamental weaknesses found.	Controls in place to ensure achievement of service objectives and to mitigate significant foreseeable risks. Some areas of improvement identified.	Controls in place to varying degrees. Gaps identified which leaves service exposed to certain risks. Improvement required.	Controls considered insufficient. Need to strengthen procedures significantly and ensure compliance.
Risks:	Minor risks only.	Opportunity exists to improve on risk exposure.	Need to introduce additional controls and/or improve compliance.	Failure to improve controls leaves Council exposed to significant risk (major financial loss, reputation, failure to achieve service's key objectives).
Guide:	No fundamental or significant actions required.	No fundamental actions required. Limited significant actions.	Number of significant actions.	Number of fundamental / significant actions.
Follow-up required:	Initial audit only.	Follow-up of any significant actions only / self-assessment with samples to evidence compliance.	IA follow-up with sample tests undertaken to ensure all actions implemented, and to re-assess assurance.	IA follow-up with full testing undertaken to ensure all actions implemented, and to re-assess assurance.

Guide to the classification of actions used:

Classification of Actions			
Fundamental	Significant	Moderate	Merit Attention
Weakness that is crucial to the management of risk within the service. Needs to be notified and requires the attention of the CLO.	Important findings that identify non-compliance with established procedures that could lead to a risk of financial / reputational loss to Service.	Findings that identify non-compliance with established procedures but do not represent any major risk of financial / reputational loss to Service.	Items requiring little or no action. Included as may be of interest to service or best practice advice.

Internal Audit Structure wef 1 November 2020



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CEREDIGION COUNTY COUNCIL

Report to:	Governance and Audit Committee
Date of meeting:	9 September 2021
Title:	Internal Audit Report - Estates
Purpose of the report:	To provide Members with an explanation re the communication problem raised at GAC 3/6/21
Cabinet Portfolio and Cabinet Member:	Cllr Ray Quant MBE, Deputy Leader of the Council and Cabinet Member for Legal and Governance, People and Organisation, and Democratic Services

Following a discussion regarding the breakdown in communication between Audit Wales (AW) and the Council's Estates Service at the June Governance & Audit Committee (GAC), it was agreed:

12 (ii) that the internal audit service seeks an explanation regarding the communication problem that arose within the estates service, that led to the delays in providing information to Audit Wales.

The Corporate Manager Internal Audit (CMIA) arranged a meeting with the Corporate Manager Growth & Enterprise (CMGE) on 29/7/21 to discuss this issue.

At the meeting, CMGE confirmed that during the preparations for the specified accounts, the requisite work was completed as necessary; however, the Estates service's own internal checks took longer than expected. This, coupled with other work pressures, had caused a delay in communication with AW. In hindsight, CMGE acknowledges AW should have been informed of this at the time and takes full responsibility for this oversight.

To ensure there is satisfactory communication going forward, the CLO - Economy & Regeneration (CLOER) and CMGE meet fortnightly with the Audit Manager and Audit Lead from AW's local Financial Audit team. CLOER agreed that this arrangement has worked well to date. No major issues have arisen since, and a draft report re the current valuations has already been shared with the AW Officers for feedback.

This joint forum will continue to meet either fortnightly or monthly – dependant on AW, to ensure any issues arising will be dealt with immediately, and to avoid the occurrence of any further communication delays.

To conclude, the AW Audit Manager corroborated the above arrangements by email on 30/7/21 and confirmed that communication at this stage is improved.

Recommendation(s): To note the above

Reasons for decision: That the Committee is satisfied that Estates have addressed the previous communication problem appropriately and that there is a satisfactory process in place moving forward.

Appendices: N/A

Corporate Lead Officer: Elin Prysor
CLO-Legal and Governance / Monitoring Officer

Reporting Officer: Amanda Roberts
Corporate Manager – Internal Audit

Date: 30 July 2021

Cyngor Sir CEREDIGION County Council

Report to: Governance and Audit Committee

Date of meeting: 9th September 2021

Title: Addressing asset valuation issues arising from the 2019/20 Audit Wales Report and subsequent Audit Wales input

Purpose of the report: To provide information to the Governance and Audit Committee about how communications between Audit Wales and Economy and Regeneration service have been addressed in advance of the review of Asset Valuations work 2020/21

Cabinet Portfolio and Cabinet Member Rhodri Evans
Economy and Regeneration

Recommendations (s): That the Governance and Audit Committee note the content of the report

Reason for decision: To provide assurance to the Committee that issues previously discussed are being addressed

Appendices

Corporate Lead Officer: Russell Hughes-Pickering

Reporting Officer: Arwyn Davies

Date: 01/09/21

Background

Following a report and discussion at the Governance and Audit Committee of 3^d June 2021 on performance relating to the valuation of Council assets, this is an update on the steps taken since to ensure that short term and long term sustainable improvements are achieved for the valuations system going forward.

Steps taken since June

As poor communications was identified as a key issue, regular (fortnightly) meetings have taken place between the Corporate Lead Officer, Corporate Manager and officers at Audit Wales as preparations are made for the review of the 2020/21 valuations in September.

The draft valuations report was shared with Audit Wales officer and small amendments suggested. The report has now been amended and completed.

A meeting is taking place between Audit Wales officers and officers of the Estates service on September 6th to set out the review process.

Members of staff from the Estates service will be on hand during the two weeks following the 6th to respond to any queries raised.

Future improvements

The series of scheduled meetings between the CLO / Corporate Manager and Audit Wales will continue as the 2021/22 valuations work is undertaken, so that any issues can be identified and addressed immediately.

Recruitment to fill vacancies in the service will take place in the coming 4-6 weeks, which will also support the on-going improvements in the service.

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Cyngor Sir CEREDIGION County Council

REPORT TO:	Governance and Audit Committee
DATE:	9 September 2021
LOCATION:	Remotely via Video Conference
TITLE:	Governance and Audit Committee Annual Report 2020-21
PURPOSE OF REPORT:	To present the draft Governance and Audit Committee Annual Report for consideration, prior to presenting to Council
CABINET PORTFOLIO AND CABINET MEMBER:	Cllr. Ray Quant, Deputy Leader of the Council and Cabinet Member for Legal and Governance, People and Organisation and Democratic Services

Background

The Local Government (Wales) Measure 2011 requires each County Council to establish an Audit Committee (now, and hereafter in this Report, referred to as the 'Governance and Audit Committee', per the change of name introduced by the Local Government and Elections (Wales) Act 2021). The Measure prescribes the functions of the Governance and Audit Committee.

The CIPFA Practical Guidance for Local Authorities & police (2018 edition) states that it is important that the Governance and Audit Committee is held to account on the extent to which it has fulfilled its purpose. This will include whether the Governance and Committee has:

- fulfilled its agreed terms of reference
- adopted recommended practice
- assessed its own effectiveness
- Assessed training needs
- Assessed the impact of the Governance and Committee on governance, risk and control
- within the Authority

At the Governance and Audit Committee meeting of 14th September 2017 it was agreed that the Governance and Audit Committee would publish an Annual Report providing an assessment on the effectiveness of the Governance and Audit Committee and to provide assurance that issues have been addressed and progressed.

The Governance and Audit Committee Annual Report is used to:

- a) Highlight the work carried out by the Governance and Audit Committee during the year;
- b) Show how the Governance and Audit Committee has made a difference;
- c) Set out the forward work programme for the year ahead; and
- d) Provide Self-assessment and assurance.

Current Position

The Committee’s annual report 2020/21 has been drafted and is attached (at **Appendix 1**).

The Annual Report attached (**Appendix 1**) will be presented to Council by the Chair of the Governance and Audit Committee, and will be subsequently published on the Council’s website.

**Has an Integrated Impact Assessment been completed? No
If, not, please state why**

Summary: This report does not represent a change in policy or strategy.

WELLBEING OF FUTURE GENERATIONS:

Long term: N/A

Integration: N/A

Collaboration: N/A

Involvement: N/A

Prevention: N/A

Recommendation(s): That the Governance and Audit Committee

- 1) Provides its views on Paragraph 5 (outcomes or impacts of the Committee’s work); and
- 2) That the Governance and Audit Committee approves the draft Annual Report of the Chair, 2020-21 (Appendix 1), prior to presentation to Council.

Reasons for decision: To gain assurances that effective arrangements are in place to manage the authorities financial affairs, risk management, internal control and corporate governance arrangements and that the authorities internal and external audit arrangements are adequate.

Overview and Scrutiny: n/a

Policy Framework: Democratic Arrangements

Corporate Priorities: Cross cutting theme to ensure that services are fit for purpose

Finance and Procurement implications: None

Legal Implications: None

Staffing implications: None

Property / asset implications: None

Risk(s): None

Statutory Powers: Local Government (Wales) Measure 2011

Background Papers: None

Appendices: **Appendix 1:** Draft Governance and Audit Committee Annual Report 2020-21

Corporate Lead Officer: Elin Prysor-Corporate Lead Officer: Legal & Governance Services (& Monitoring Officer)

Reporting Officer: Elin Prysor

Date: 11 August 2021

Governance and Audit Committee



Cyngor Sir
CEREDIGION
County Council

Annual Report 2020/21

ANNUAL REPORT OF THE CHAIR OF THE GOVERNANCE AND AUDIT COMMITTEE ON THE ACTIVITY OF THE COMMITTEE FOR THE YEAR 2020/21

1. INTRODUCTION

This is the Annual Report of the Governance and Audit Committee and its objective is to provide a brief summary of the work undertaken during the year, note the work in progress and set out the forward work programme for the coming year.

In addition, the Report will provide an assessment on the effectiveness of the Governance and Audit Committee and provide assurance that issues have been addressed and progressed.

The Governance and Audit Committee ('the Committee') is a small group, consisting of seven Members with a politically balanced structure and currently includes one Lay Member.

2. MEETINGS

The Committee scheduled five meetings for the year to fit in with a detailed forward work programme to cover all of the main areas of work required under its terms of reference, held during July, September and November (2020) and February and March (2021), and the meeting agendas were full of items for consideration, discussion and review.

It is pleasing to note that the work of the Committee is always well supported by the Chief Executive, Corporate Lead Officer ('CLO') Finance & Procurement, CLO Legal & Governance/Monitoring Officer, CLO-Policy, Performance & Public Protection, Head of Internal Audit, Governance Officer, as well as Audit Wales ('AW').

3. ROLE UNDERTAKEN BY THE COMMITTEE

According to CIPFA's Practical Guidance for Local Authorities' Audit Committees 2018, the purpose of the Governance and Audit Committee is:

- To act as a key component of an authority's governance framework. It's function is to provide an independent and high level resource to support good governance and strong public financial management; and
- To provide to those charged with governance independent assurance on the adequacy of the risk management framework, the internal control environment and the integrity of the financial reporting and governance processes. By overseeing internal and external audit it makes an important contribution to ensuring that effective assurance arrangements are in place.

A summary of the work undertaken by the Committee during the year to achieve this is noted below. Meetings were subject to minor disruption at the start of the year due to the Pandemic, but were re-commenced with the July meeting using a virtual

platform. Nonetheless, the Committee was eager to progress its work, and did so in a timely fashion.

Internal Audit Activity

- The Committee approved the Internal Audit Annual Report 2019/20 to include the Corporate Manager-Internal Audit's ('CMIA') annual opinion of assurance on the Council's framework of governance, risk management and internal controls, which fed in to the Annual Governance Statement.
- The above report was supported by quarterly reports from CMIA to document the IA's progress throughout the year.
- The Committee also approved the Annual Internal Audit Counter Fraud Report 2019/20, which provided a summary of the internal audit counter fraud work undertaken during the year. This included internal audit's role in the National Fraud Initiative exercise, and the decision to reprioritise resources to work on the Covid-19 grants due to the additional risks presented to the Council by these payments.
- The CMIA's Internal Audit Strategy and Plan of work for 2020/21 was approved, and the first three quarterly reports documenting progress against this plan were considered.
- An update of the Internal Audit Charter was approved to take account of the service's new staffing structure, along with necessary changes adopted to working practices due to the pandemic.
- The Internal Audit Strategy for was also approved for 2021/22 during which the service plans to continue using a more reactive risk-based way of working due to the pandemic.

Local External Audit reports from AW were considered throughout the year, to include:

- Covid-19 Recovery – Interim Assurance Letter;
- AW Progress Report: AW - Audit of Ceredigion County Council's 2020-21 Improvement Plan;
- AW Ceredigion County Council Annual Audit Summary 2020;
- Financial Sustainability Report;
- Review of the arrangements for managing Capital Programme;
- AW Audit Plan 2020-21; and
- AW Covid-19 Learning Project.

National AW reports considered included:

- Financial Sustainability of Local Government as a Result of the COVID-19 Pandemic;
- Commercialisation in Local Government;
- The National Fraud Initiative in Wales 2018-20;
- Welsh Community Care Information System;
- Letter from Auditor General for Wales to CEO's Public Sector Bodies & Senior WG Stakeholders;
- Draft Management Response forms for the following were considered:
 - Commercialisation in Local Government (6/10/2020);
 - 'Raising our Game' Tackling Fraud in Wales (30/7/2020);
 - Review of Public Service Boards (7/10/19);

- Rough Sleeping in Wales – Everyone’s Problem; No One’s Responsibility (23/7/2020);
- The ‘Front Door’ to Adult Social Care (11/9/19);
- Progress in implementing the Violence Against Women, Domestic Abuse and Sexual Violence Act (21/11/19);
- Well-being of Future Generations: An examination of the design and implementation of the Council’s Integrated Services Model – Ceredigion County Council (20/12/19); and
- The National Fraud Initiative in Wales 2018-20 (13/10/20).
- The Committee also considered a Report on the AW National Report Summary and Proposals for Improvement in relation to the Effectiveness of Local Planning Authorities in Wales, which was considered at the Pre-Development meeting in June 2019 and sent to AW.
The Committee agreed to note the Report, areas for improvement, progress being made with work in 2020-21, and that an update Report on the improvements be presented to the Committee in 6 months to demonstrate the areas of improvement, together with a further possible national report from AW on planning services. The Committee also agreed that all Members of the Development Control Committee are to be updated on this work at a future pre Development Control briefing session.

Care Inspectorate Wales (‘CIW’)

- The Committee considered a Report of the CIW Early Help, Care and Support and Transition for Disabled Children, outlining their findings and recommendations. The Committee noted the Report for information and areas for improvement being made in 2020-21, and agreed that the action plan to address the issues in the report be presented to the Committee for consideration at a meeting early in 2021.
- The Committee considered the CIW Annual Inspection 2019-20 Report for the Council.

Estyn

- The Committee considered an Estyn Letter on the Council’s work in supporting learning communities in schools and pupil referral units between March and October 2020, which had been presented to Cabinet on the 2nd of February 2021.

AW Compliance work reviewed included:

- Audit of Ceredigion County Council’s assessment of 2019-20 performance – Certificate received.
- 2019/20 Improvement Plan - Certificate of Compliance.

Regulatory Framework Considerations

- The Corporate Risk Register is a regular agenda item and considered at each Meeting.
 - Due to the Covid-19 Pandemic, a new proposed Corporate Risk R018 Covid-19 was presented to the Committee on 29th July 2020 Meeting. The Council’s Leadership Group had considered the full Corporate Risk Register and the Committee was advised to note a change to the position as at 10th

March 2020. The AGS (approved 19th March 2020) was, per CIPFA's recommendations, updated to include an outline of the Council's Covid-19 Pandemic response, and how it affected the Council's governance procedures.

- Further adjustments were made to the AGS, as suggested by AW, to clarify the Council's situation, and the Committee agreed to recommend to the Leader and Cabinet that the Record of Urgent Decisions of the Leader of the Council (for the Preparation of Covid-19 23/3/20, in accordance with Part 4 of the Council's Constitution) be reviewed as soon as possible. This was reported back to Committee.
- The Committee agreed on 29th July 2020 that all the risks would be reviewed by the next Quarter, and that the relevant Scrutiny Committee meeting invite the CLO - Economy & Regeneration to their meeting to inform Members of the work of Silver Command in relation to supporting businesses, due to the concern on the number of businesses folding during this time, together with the need:
 - o To consider resilience positive future trends facing the County in the short, medium and long term to include a safer and dynamic County;
 - o To address the impact on the local economy in relation to the increase in number shopping on-line; and
 - o For resilience-positive trends and future proofing.
- On 12th November 2020, the Committee agreed that that the relevant Scrutiny Committee consider R012 Climate Change and particular Carbon emissions on their Forward Work Programme and to note that the risk to social services was going to be significant due to postponed operations.
- An update was requested by the Committee as to whether the relevant Scrutiny Committee meeting had considered Risk R012 Climate Change. Members were informed that a Report was due to be presented to Cabinet, and would subsequently be presented to Scrutiny for consideration.
- The Governance Framework was reviewed at a Member/Officer working group on 18th December 2020, in accordance with AW recommendations and the results used to draft the AGS.
- The Governance Framework (Local Code of Corporate Governance and AGS) was considered and, on 24th February 2021, the Committee agreed to recommend to Council the approval of the Draft AGS 2020-21 and the Draft Local Code of Corporate Governance 2021-2022. The Draft AGS 2020-21 was then approved by Council on 18th March 2021.
- The AGS's Action Plan is considered as a standing agenda item.

Financial Reporting

- The Capital Monitoring, Capital Programme Outturn and Capital Expenditure Reports are standing agenda items. On 12th November 2020, the Committee agreed to note the Reports and that the Report on the Capital Programme be presented to committee on a quarterly basis, with any queries regarding the content of the Report be presented to the Officer(s) prior to the meeting in order that they could attend the meeting accordingly.
- The Committee reviewed the Council's Annual Statement of Accounts (to 31st March 2020) and Annual Return for Ceredigion Harbour Authority (to 31st March 2020), prior to their presentation to the Council for approval.

- The Committee received AW's annual Audit of Financial Statements Report (ISA260) for 2019-20 and considered issues arising from the Audit. The Committee resolved that a letter be sent urgently to the Chief Executive expressing its concern that there continues to be issues raised and delays by Estate Service in responding to AW queries. This had been highlighted in the last four years in the ISA 260 Report, together with how it would be addressed, and the Committee agreed that a Report be received at its next (or subsequent) meeting, from the CLO - Economy & Regeneration, regarding the issues of the ISA 260 in order that the committee receive assurance that these issues had been addressed i.e. evaluations and responses to AW queries, and their proposed resolution to these issues by an action plan.

Other Work

- The Committee considered and noted the contents of a Report of the CLO – Customer Contact regarding the Data Breach, including the Information Commissioner's Office ('ICO') Assessment, and that an update Report on the ICO's recommendations would be presented to the Committee in May 2021.
- The Committee considered an Estates Valuation Report, which included steps to achieve improved valuation performance 2020-21. The Committee agreed:
 - to note the Report and the proposed approach presented;
 - that an email would be circulated to Members monthly outlining the work to date in the service improvement plan; and
 - that this item was placed on the Forward Work Programme in order that the committee were updated annually on the work of the service on valuations
- The Committee considered the Well-being and Improvement Objectives Annual Report 2019-20. The 2020-21 Report was to be presented to the Committee prior to approval by Cabinet and Council, but this was not possible for 2020-21 due to timescales and the impact of Covid-19.
- The Committee considered the Improvement Plan Certificate 2020-21.
- The Committee considered a verbal update on the Local Government and Elections (Wales) Bill in relation to:
 - proposed changes to the Committee,
 - the Welsh Government ('WG') Consultation Regulations to establish Corporate Joint Committees (Members were requested to submit comments on this consultation by the end of November 2020 for the Monitoring Officer to collate a corporate response); and
 - draft Statutory Guidance in relation to Performance and Governance of Local Authorities in relation to Part 6 of the Local Government and Elections (Wales) Bill, issued by WG (due to end 3rd February 2021).
- The Committee received a Report highlighting aspects of the draft Local Government and Elections (Wales) Bill relevant to the Governance and Audit Committee, including the WG Consultation on regulations to establish Corporate Joint Committees, and draft statutory guidance in relation to Performance and Governance of Local Authorities in relation to Part 6 of the Bill.
- The Committee considered a Report of the CLO - Legal & Governance regarding Committee changes per the Local Government and Elections (Wales) Act 2021, and its impact on the Committee. The Committee noted the content of the Report and agreed;

- to note the Committee's name change to the '*Governance and Audit Committee*' and to recommend to Council the preferred date when the change of name should take effect (in absence of Regulations);
 - a total of 9 Members (made up of 3 independent Lay Members and 6 County Councillors) (Option 1) was its preferred size option ;
 - to note the requirement of the Committee to choose its Chair and Vice Chair, as set out in the Report;
 - to note the requirements regarding the timing of the appointment of a lay Committee Member as the Chair, and Vice Chair of the Committee as set out in the report, to the Democratic Services Committee, and thereafter to Council; also, to seek confirmation if a Lay Member stepped down from the current committee, would it be possible to become a Member of the Governance and Audit Committee;
 - to recruit 2 to 4 candidates as Lay Members during the recruitment process;
 - to note the composition of the Shortlisting Selection Panel to be recommended to Council, together with noting that if any of the Councillors on the panel had to declare an interest, another Member of the Audit Committee would become a Member of the panel accordingly; and
 - to note the Role Description and Person Specification documents and any changes required, timeline for recruitment and future role in relation to performance and complaints-handling.
- The Committee considered a Report on the Council's Corporate Response to the WG Consultation on draft Statutory Guidance - Performance and governance of Principal Councils - Part 6 of the Local Government and Elections (Wales) Act 2021.
 - The Committee considered an oral update report by the Corporate Manager – Growth and Enterprise on work carried out in relation to Asset Valuations since the previous meeting. The Committee requested an update at the September 2021 meeting following the publication of the ISA 260 in relation to the Statement of Accounts 2020/21 by AW, in order to ascertain if this issue in relation to asset valuations had been addressed accordingly.
 - The Committee informally considered issues relating to Coroners service
 - The Committee was invited to a Workshop to provide responses to the WG Consultation on the draft General Power of Competence (Commercial Purpose) Conditions (Wales) Regulations and proposals for Community Councils that meet criteria provided with power to trade.

AW reports not yet received by the Governance and Audit Committee include:

- 2020-2021 Financial Sustainability (draft report stage – aim to be shared June 2021);
- 2020-2021 Review of Planning Services (in progress, aim to complete early summer 2021);
- Audit of Financial Statements Report (ISA260) – November 2021 & Opinion on Financial Statements (by 30 November 2021);
- Audit of the Annual Return for Ceredigion Harbour Authority (to take place September-November 2021 following receipt of draft Annual Return June/July 2021, audit sign off by 30 November 2021); and
- Certification of number of grant claims and returns, as agreed with funding bodies (audit work October-December 2021).

All Wales Audit Committee Chairs' Network

On the 30th November 2020 the Chair and Vice-Chair attended the All Wales Audit Committee chairs' Network meeting (held remotely), whose aims is to encourage:

- The sharing of good practice;
- The identification of innovative ways to effectively discharge the formal responsibilities of the Chair's role.
- The opportunity to scope current and future national and regional matters, and potential responses to these challenges.
- A forum to give and seek advice between colleagues who are facing similar challenges.
- A mentoring or development opportunity for new Chairpersons.

Both CIPFA and AW offered their support in delivering training, which focussed on:

1. Making an impact as an Audit Committee;
2. Roles of the Lay Member;
3. Knowledge and skills;
4. AW counter-fraud work feedback;
5. The Local Government & Elections (Wales) Bill; and
6. The Audit Committee Role – the AGS and the Statement of Accounts

4. FORWARD WORK PROGRAMME

A Forward work programme has been devised, which includes the following standing agenda items:

1. AW Progress Update Reports;
2. Internal Audit Quarterly Progress Reports;
3. Regulatory Monitoring Reports;
4. Regulatory Reports for Scrutiny;
5. AGS - Action Plan Progress Reports;
6. Corporate Risk Register;
7. Capital Expenditure Report; and
8. Forward Work Programme.

Other matters: Estate Valuations-so that the Committee is updated annually.

5. OUTCOMES AND/OR IMPACTS of the Committee's work

AGS

It was necessary to review the 2019/20 AGS prior to including it with the Statement of Accounts in September, due to the impact of the pandemic on the Council's decision-making structure and the provision of services.

A review of the 2020/21 Governance Framework highlighted the need for:

- Members and Officers to be advised further on the need to declare interests in organisations which actually or may conflict with Council interests;

- Continued reviewing of Members holding directorships, trusteeships, or memberships of outside bodies, and committees, including feedback and added value;
- Continued updating of the Code of Conduct for Officers and Members;
- Advising Officers further on the need to declare directorships and other employment;
- Advising Members on the need to declare hospitality/gifts;
- Advising Chief Officers on the need to declare close personal relationships with other Officers or Members;
- Updating the Leadership Group on e-learning and continued monitoring of Mandatory e-learning take up of Whistleblowing module;
- Continued preparations to comply with Local Government and Elections (Wales) Act 2021 changes and taking account of legislative changes;
- Publishing of the Delegated Decisions Register;
- A review of the Complaints/Compliments Policy;
- Provision of Ethics & Fraud training;
- Continued review of the FOI Publication scheme;
- Continued review of the Community Engagement Policy;
- Monitoring feedback;
- Publication of service performance, including costs and value for money data;
- Continued work to link Local Performance measures to all level 1 business Plan Objectives;
- Continued review of the size of the Audit Committee (now Governance and Audit Committee), Lay Member recruitment; and
- Monitoring of progress of Actions/recommendations.
- Workshops-to consider consultations
- Informal meetings as required

The above matters are being monitored by the Committee as part of the AGS action plan reported to the Committee throughout the year.

Covid-19

The Committee has also monitored and reviewed the Council's work in relation to Covid-19:

- The Committee has monitored the development of the AGS, which has been revised to take into consideration the Covid-19 Pandemic. The AGS includes a dedicated section on the Covid-19 Pandemic and includes reference to:
 - Temporary delegated powers for the Council's Chief Executive and Leadership Group through the use of Urgent Decisions for decisions relating to the Council's COVID-19 response, in accordance with Council's Constitution.
 - Records of Urgent Decisions, for urgent decisions being made by the Covid-19 Leadership Group ('Gold Command'), which are published on the Council's Website;
 - Periodic reviewing of the Urgent Decisions of the Leader;
 - A Covid-19 Roadmap outlining the services the Council currently provides and service plans;
 - The Council forming strategies and plans to take into account risks caused by the Pandemic;

- Remote meetings between the CMIA and Governance and Audit Committee Chair during the Pandemic; and
- The Monitoring Officer reminding members and co-opted independent Members of their obligations regarding declarations of interest for enhanced Covid-19 lockdown grants for businesses.
- The Committee recommended to the Leader and Cabinet that the Record of Urgent Decisions (for the Preparation of Covid-19 23/3/20, in accordance with Part 4 of the Council's Constitution) be reviewed as soon as possible. This was reported back to Committee.
- The Committee monitors and reviews the Council's Corporate Risk register, and considered the new proposed Corporate Risk R018 Covid-19 on 29th July 2020 Meeting.

Estates Service

The Committee also made recommendations in order to assist with issues raised in the ISA260; relating to the Estate Service, such as:

- recommending that a letter be sent to the Chief Executive in relation to the Service and queries by Audit Wales, and how this would be addressed, - resolving that a report be received from the CLO Economy and Regeneration;
- considering an Estates Valuation Report, which included steps to achieve improved valuation performance 2020-21.
- resolving that an email would be circulated to Members monthly outlining the work to date in the service improvement plan; and
- Adding the matter to the Forward Work Programme in order that the committee is kept updated on issues.

6. SELF-ASSESSMENT & ASSURANCE

The Committee did not carry out a self-assessment.

The CIPFA Practical Guidance for Local Authorities' Audit Committees 2018 sets out guidance on the function and operation of Audit Committees in local authorities. It recognises that an Audit Committee's effectiveness should be judged by the contribution it makes to, and the beneficial impact it has on, the authority's business.

I believe this has been achieved, as the Committee has placed its focus on governance, risk and assurance during the year and has added value by ensuring robust arrangements are in place to support improvements across the Council.

**Councillor Rowland Rees-Evans
Chairman – Governance and Audit Committee - 2020/2021**

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Cyngor Sir CEREDIGION County Council

REPORT TO:	Governance and Audit Committee
DATE:	9 September 2021
LOCATION:	Remotely via Video Conference
TITLE:	Report on Annual Governance Statement 2021-2022 Progress and Current Year Action Plan
PURPOSE OF REPORT:	To provide the Committee with an update regarding progress with the 2021-2022 Annual Governance Statement and Current Year Action Plan
For:	Information
Cabinet Portfolio and Cabinet Member:	Cllr. Ray Quant, Deputy Leader of the Council and Cabinet Member for Legal & Governance, People and Organisation, and Democratic Services

At the meeting of 24 February 2021 the Governance and Audit Committee considered the draft Annual Governance Statement ('AGS') for 2020-2021. The draft AGS was approved by Council on 18 March 2021 and will be published once audited by AW as part of the Statement of Accounts.

The current draft AGS includes an agreed action plan for 2021-2022 with the following actions:

- The Monitoring Officer is to advise Officers further on the need to declare interests in organisations which actually, or may conflict with Council interests including:
 - Contractors;
 - School Governors;
 - Clerk to Town and Community councils;
 - Members of Town and Community councils; and
 - School Governors.
- The Monitoring Officer and CLO - Democratic Services are to continue to undertake review of Members holding directorships, trusteeships, or memberships when appointed onto outside bodies, and committees, the Monitoring Officer to consider member feedback and added value and continue to update the Code of Conduct for Officers and Members.
- The Monitoring Officer and CLO - Democratic Services are to continue to undertake a review of Members holding directorships, trusteeships, or memberships when

appointed onto outside bodies, and committees, the Monitoring Officer to consider member feedback and added value and continue to update the Code of Conduct for Officers and Members.

- The Monitoring Officer is to advise Officers further on the need to declare
 - Directorships; and
 - Other employmentincluding Whether conflicting with the Council's interests or not.
- The Monitoring Officer is to continue to advise Members further on the need to declare hospitality/gifts.
- The Monitoring Officer is to advise Chief Officers further on the need to declare close personal associations with other Officers or Members.
- The Leadership Group is to be updated on e-learning with HR reporting to Leadership Group (A mandatory E-learning training module on the Well-Being of Future Generations Act 2015 ('WFGA') must be completed by all Staff).
- The Constitution is to continue to be reviewed reflect legislative changes and according to need.
- The Council is making preparations to comply with Local Government and Elections (Wales) Act 2021 including the requirement for Council to consult and publish a public participation strategy with the aim of increasing public participation in local democracy, and improving transparency, and also regarding the Audit Committee (now Governance and Audit Committee) (terms of reference, remit and composition to be reviewed). Changes include:
 - change of name to 'Governance and Audit Committee';
 - Membership to be 2/3 Councillors and 1/3 Lay Persons (as defined in Act);
 - Committee duty to appoint own Chair and Deputy Chair;
 - Chair must be lay person;
 - Deputy Chair must not be member of Local Authority Executive; and
 - in absence of Chair & Deputy only non-executive Members can chair.
- The Delegated Decisions Register is to be published.
- There is to be continued monitoring of the Mandatory e-learning take up of Whistleblowing module (currently lower than required).
- The Complaints/Compliments Policy is to be reviewed during 2020-2021.
- Ethics/Fraud training is to be provided.
- The Local Government and Elections (Wales) Act 2021 shall have an effect on corporate bodies, including the Council, and preparations for compliance are underway.
- The FOI Policy and EIR Policy have both been updated. A Review of the FOI Publication Scheme is in progress.
- Due to the Covid-19 pandemic, decisions currently need to be made by Gold Command for emergency reasons, therefore it is impossible to consult physically in the community at present for many services, and consequently the scoring has been amended to reflect

this. The Community Engagement Policy is under review and will include provisions for how stakeholders are engaged in the future.

- Further work on monitoring feedback is required and the new Equalities and Engagement post will address this.
- Service performance shall be publicised, including costs and value for money data.
- Account will be taken of legislative changes e.g. Local Government and Elections (Wales) Act 2021.
- Further work is progressing to link Local Performance measures to all level 1 Business plan Objectives.
- A review as to the size of the Audit Committee (now Governance and Audit Committee) is in progress. Lay member recruitment is to be undertaken during 2020/21, taking into account any Local Government & Elections (Wales) 2020 Act requirements and termination of the term of office of the current lay member.
- Monitoring of progress of Actions/recommendations

A Report was presented to the Governance and Audit Committee on the Annual Governance Statement 2021-2022 progress and Action Plan (see Report at:

<https://council.ceredigion.gov.uk/documents/s1591/8%20AGS%20s.pdf?LLL=0> and draft Meeting Minutes at:

<https://council.ceredigion.gov.uk/documents/g206/Printed%20minutes%2003rd-Jun-2021%2009.30%20Governance%20and%20Audit%20Committee.pdf?T=1&LLL=0>)

The Governance and Audit Committee agreed:

- (i) to note the progress report on actions set out in the Annual Governance Statement; and
- (ii) that the AGS Action Plan would be reported quarterly to the committee in the future.

A review of the Annual Governance Framework 2021/2022 is in progress and a workshop with Governance and Audit Committee Members and appropriate Officers shall be held in November/December to prepare a draft statement for approval at the January 2022 Governance and Audit Committee Meeting.

RECOMMENDATIONS:

To consider the progress report on actions set out in the 2020-2021 AGS for 2021/2022.

REASON FOR RECOMMENDATIONS: To ensure that actions set out in the AGS are progressed so that the Governance and Audit Committee gains the assurance it needs that improvements are being made within the year.

Appendices: **Appendix 1:** AGS Action Plan 2021-2022 Progress Update

Head of Service: Elin Prysor, Corporate Lead Officer – Legal & Governance Services / Monitoring Officer

Reporting Officer: Hannah Rees

Date: 9/8/2021

Appendix 1

Action Plan for matters to be considered during 2021-2022

Issue	Progress to date	Lead Officer	Completion Date
<p>(A1.1) Ensuring Members and Officers behave with integrity and lead a culture where acting in the public interest is visibly and consistently demonstrated thereby protecting the reputation of the organisation</p> <p>Action: Monitoring Officer to advise Officers further on the need to declare interests in organisations which actually, or may conflict with Council interests including:</p> <ul style="list-style-type: none"> • Contractors; • School Governors; • Clerk to Town and Community councils; 	<p>This is an ongoing duty.</p> <p>The Ethics and Standards Committee will have new duties (from May 2022) under the Local Government and Elections (Wales) Act 2021, to include:</p> <ul style="list-style-type: none"> • Monitoring compliance by leaders of political groups on the Council with their duties under S.52A(1) Local Government Act 2000; • Advising, training or arranging to train leaders of political groups on the Council about matters relating to their duties under S.52A(1) Local Government Act 2000. • At the end of each financial year, make an annual report to the Council in respect of that year per 56B Chapter 1 Part 3 Local Government Act 2000. <p>The duty to monitor compliance of political group leaders is in relation to standards of conduct, and one way that the Council will ensure Members behave with integrity and lead a culture where acting in the public interest is visible, and consistently demonstrated to protect the Council's reputation.</p>	<p>EP/LE</p>	<p>March 2022</p>

Issue	Progress to date	Lead Officer	Completion Date
<ul style="list-style-type: none"> • Members of Town and Community councils; and • School Governors. <p>MO and CLO Democratic Services to continue to undertake review of Members holding directorships, trusteeships, or memberships when appointed onto outside bodies, and committees, Monitoring Officer to consider member feedback and added value and continue to update Code of Conduct for Officers and Members.</p> <p>Monitoring Officer to advise Officers further on the need to declare</p> <ul style="list-style-type: none"> • Directorships; and • Other employment <p>Including Whether conflicting with the Council's interests or not. Monitoring Officer to continue to advise Members further on the need to declare hospitality/gifts.</p>	<p>The Monitoring Officer's advising of Officers relating to declarations of interests is an ongoing action, which is undertaken regularly through News Updates via the Cerinet system.</p> <p>Most recently, <u>an Update on Council Employees' Declarations of Interest and Hospitality was published on 20 July 2021 on the Council's CeriNet Site, including links to the relevant forms and Code of Conduct for Local Government Employees, along with a reminder that any queries or requests for advice should be made to the Monitoring Officer.</u></p> <p>An update on Employee's Declaration and Registration of Interests, <u>including</u> regarding COVID 19 Restrictions Business Fund NDR Grants for businesses was published on 8 January 2021 on the Council's Ceri Net Site, which included a link to the Hospitality Declaration form, Declaration of employees interest form and Code of Conduct of Local Government Employees, along with a reminder that any queries or requests for advice should be made to the Monitoring Officer.</p> <p>A review is currently being undertaken of the external bodies that have appointed Members, including added value, and also updating of the Constitution.</p> <p>The Code of Conduct is not updated on a regular basis, changes are being made and it is in the process of being <u>substantially reviewed, through regular meetings and input from the Monitoring Officer, Governance Officer, Corporate Lead Officer – People & Organisation and Data Protection Information & Records Management Officer.</u></p>		

Issue	Progress to date	Lead Officer	Completion Date
<p>Monitoring Officer to advise Chief Officers further on the need to declare:</p> <ul style="list-style-type: none"> close personal associations with other Officers or Members, 	<p>Regarding Member feedback, the Monitoring Officer circulates to political group leaders updates/decisions from the Adjudication Panel for Wales, the independent tribunal whose role is to determine alleged breaches by elected and co-opted members of Welsh Councils, to include county councils, against their authority's statutory code of conduct. The Monitoring Officer has not received any feedback regarding the Council's Members from the Panel, and there is added value in the Panel's work, as it relates to Members holding roles as directors, trustees, and on committees etc – this action is, therefore, ongoing.</p> <p>The Monitoring Officer's advising of Officers relating to declarations of interests is an ongoing action, which is undertaken regularly through News Updates via the Cerinet system, <u>and reminders at Leadership Group</u>. Chief Officers were informed, through the Cerinet system news update, of the most recent email from the Monitoring Officer on Employees needing to declare and register interests regarding COVID-19 Restrictions Business Fund NDR Grants for businesses on 8 January 2021<u>declaring Interests and Hospitality</u>. A reminder to Chief Officers has also been sent, and this work is ongoing.</p> <p>Members/Chief Officers do make declarations in their annual returns, which is an opportunity to reference any close personal associations/roles etc, and there are opportunities to make declarations at other times, including at the start of meetings in the normal way.</p>		
(A1.3) Leading by example and using these standard operating principles or values as a			

Issue	Progress to date	Lead Officer	Completion Date
<p>framework for decision making and other actions.</p> <p>Action: Leadership Group to be updated on e-learning with HR reporting to Leadership Group (A mandatory E-learning training module on the Well-Being of Future Generations Act 2015 ('WFGA') must be completed by all Staff)</p> <p>Continue to review Constitution to reflect legislative changes and according to need.</p>	<p>The mandatory e-learning module was introduced in September 2017 and up to 31 March 2021 it has been completed by 2,592 employees. Of these 303 completed the Welsh medium module and 2,289 the English medium module.</p> <p>For the year up to 31 March 2021, a total of 493 employee completed the e-learning module, 92 through the medium of Welsh and 399 through the medium of English. Reminders are issued to staff who have not yet undertaken the module and Leadership Group will receive periodic reports on the completion of mandatory e-learning modules.</p> <p>Reviewing the Constitution to reflect legislative changes and according to need is an ongoing task, as the Constitution is a live document. Proposed amendments to the Constitution were last presented to Council at the 18th March 2021 Meeting, and, prior to this, in the 16th October 2020 Meeting. The Council's Cross Party Constitution Working Group are meeting on a regular basis, with a meetings held on 15th February 2021, and 19th April 2021, 30th June 2021 and 10th August 2021.</p>	<p>GE</p> <p>EP/HR</p>	<p>March 2022</p> <p>March 2022</p>
<p>(A1.4) Demonstrating, communicating and embedding the standard operating principles or values through appropriate policies</p>			<p>March 20zz</p>

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Issue	Progress to date	Lead Officer	Completion Date
<p>and processes which are reviewed on a regular basis to ensure that they are operating effectively.</p> <p>Action:</p> <p>Council making preparations to comply with Local Government and Elections (Wales) Act 2021 regarding Audit Committee (terms of reference, remit and composition to be reviewed):</p> <p>Changes include:</p> <ul style="list-style-type: none"> - change of name to ‘Governance and Audit Committee; - Membership to be 2/3 Councillors and 1/3 Lay Persons (as defined in Act); - Committee duty to appoint own Chair and Deputy Chair; - Chair must be lay person; - Deputy Chair must not be member of Local Authority Executive; and 	<p>Proposed changes to the Constitution to comply with the Local Government and Elections (Wales) Act 2021 requirements were put to the Council’s Cross-Party Constitution Working Group on 19th April 2021, 30th June 2021 and 10th August 2021, which has agreed to make appropriate recommendations to Council. A Report regarding these proposed changes shall be presented to Council at its 23rd September 2021 Meeting, and have been approved.</p> <p>A further Report on changes relating to the Governance and Audit Committee arising from the Local Government and Elections (Wales) Act 2021 report is being presented to the Council’s Governance and Audit Committee at the its 3rd June 2021 Meeting, including updates to the Constitution, and to inform on the requirements for the Mid Wales CJC to have a Governance and Audit Sub-Committee.</p> <p>Meeting to confirm these changes to the Committee, as well as confirm the other changes that affect the Governance and Audit Committee. A report on changes under the Local Government and Elections (Wales) Act 2021 affecting the Committee was also presented to the Committee in the 24th February 2021 Committee meeting, including the recruitment of lay members to the Committee. These changes and proposals regarding recruitment were then presented to, and approved by,</p>	<p>EP/AW/HR</p>	<p>March 20</p>

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Issue	Progress to date	Lead Officer	Completion Date
<p>- in absence of Chair & Deputy only non-executive Members can chair.</p> <ul style="list-style-type: none"> Delegated Decisions Register to be published. Continued monitoring of the Mandatory e-learning take up of Whistleblowing module. Currently lower than required. The Complaints / Compliments policy is to be reviewed during 2020-2021. 	<p>Council on 18th March 2021. Council noted the contents of the Report, and relevant implementation dates, and approved:</p> <p>a) the change of name of the Audit Committee to the Governance and Audit Committee, and additional performance and complaints-handling functions effective from 1 April 2021;</p> <p>b) commencement of the recruitment process for independent lay members to the Audit Committee;</p> <p>c) the proposals for the Shortlisting Selection Panel; and</p> <p>d) the Role Description and Person Specification.</p> <p><u>A Report on the size of the Governance and Audit Committee was presented to the Democratic Services Committee on 21st May 2021, which agreed to recommend to Council that the Committee should comprise 6 County Council Members and 3 lay members (9 total). A Report on the size of the Committee was then presented to Council on 17th June 2021 and Council agreed that same member composition from 5th May 2022.</u> The recruitment process is now ongoing.</p> <p>The publication of the delegated decisions register is ongoing. The Gold Command Decision Log, a decision register, has been published and updated quarterly, presented to Gold Command (and approved), <u>and thereafter to the Overview and Scrutiny Co-ordinating Committee (most recently on 16th June 2021, and, prior to this, 20th January 2021)</u> and published on the Council's website. In relation to other delegated decisions, Development Control Committee delegated decisions are published for each Development Control Committee. Any other decisions work is in progress.</p>	<p>MNH</p>	

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Issue	Progress to date	Lead Officer	Completion Date
<p>Ethics / Fraud training to be provided.</p>	<p>Regarding the take up of the Mandatory e-learning Whistleblowing module, for 2019/2020 744 staff completed the Module, and for 2020/2021 379 Staff completed the Module.</p> <p>The Corporate Complaints Policy is being reviewed. The new policy was presented to the Corporate Resources Overview and Scrutiny Committee on the 7th of July and will go to Council on the 23rd of September. The first draft has been prepared and is scheduled to go through the usual democratic process over the summer.</p> <p>The Ethics / Fraud training module is now complete, which was prepared in collaboration with Zurich (Council's insurer). The training is due to bewas presented by Anthony Connolly from Zurich on 28 May 2021 at the Corporate Managers' quarterly workshop. <u>The slides from the presentation are to be used as a basis for an e-learning module for all staff. The Internal Audit & Governance services are currently discussing content & requirements with Learning & Development.</u></p> <p>This is also supported by the recent review of the Council's Strategy on Counter-Fraud, Corruption and Bribery (to include Anti-Money Laundering).</p> <p>A follow-up internal audit of the Council's arrangements regarding Ethics is also in progress.</p>	<p>AR</p>	

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Issue	Progress to date	Lead Officer	Completion Date
<p>(A3.1) Ensuring members and Staff demonstrate a strong commitment to the rule of the law as well as adhering to relevant laws and regulations.</p> <p>Action: The Local Government and Elections (Wales) Act 2021 shall have an effect on corporate bodies, including the Council, and preparations for compliance are underway.</p>	<p>As above, compliance with the Local Government and Elections (Wales) Act 2021 requirements is ongoing, including through the Cross-Party Constitution Working Group (Members of each political group in attendance), reports to the Governance and Audit Committee and Council, with a Council Action plan having been prepared and updated regularly, and meetings with relevant Officers and CLOs held, as appropriate.</p>	EP	March 2022
<p>(B1.1) Ensuring an open culture through demonstrating, documenting and communicating the organisation's commitment to openness.</p> <p>Action: FOI policy and EIR policy both updated. Review of the FOI Publication Scheme is in progress</p>	<p>A review of the FOI Publication Scheme is scheduled for the coming year.</p>	LE/AW/MNH	March 2022

Issue	Progress to date	Lead Officer	Completion Date
<p>(B3.1) Establishing a clear policy on the type of issues that the organisation will meaningfully consult with or involve individual citizens, service users and other stakeholders to ensure that service (or other) provision is contributing towards the achievement of intended outcomes.</p> <p>Action: Due to the Covid-19 pandemic, decisions currently need to be made by Gold Command for emergency reasons, therefore it is impossible to consult physically in the community at present for many services, and consequently the scoring has been amended to reflect this.</p> <p>Community Engagement Policy is under review and will include provisions for how stakeholders are engaged in future.</p>	<p>A Community Engagement, Consultations and Partnerships Page has been created on the new Ceri Net site. https://cerinet.ceredigion.gov.uk/our-council/community-engagement-consultation-and-partnerships/#</p> <p>This includes links to our current Community Engagement Policy, Engagement and Consultation Checklist, Engagement with Service Users and a Consultation Decision Making Tool.</p> <p>All Integrated Impact Assessments (IIAs) for Cabinet are now assessed by the Engagement and Equality Officer. This includes whether effective engagement, involvement and consultation has taken place and informed our strategic decision making process.</p> <p>A draft new Engagement Strategy for Ceredigion County Council, 'Talking, Listening and Working Together,' is on the drawing board. It is intend to take this strategy to various committees for approval over the autumn and winter.</p> <p><u>Work is underway to prepare a Community Engagement Policy that will meet the requirements of the Local Government and Elections (Wales) Act 2021, which will also include how we will encourage participation in</u></p>	AW/ <u>LE</u> /MS	March 2022

Issue	Progress to date	Lead Officer	Completion Date
	<u>decision-making, although guidance is awaited from Welsh Government regarding this part of the legislation.</u>		
<p>(B3.4) Implementing effective feedback mechanisms in order to demonstrate how their views have been taken into account.</p> <p>Action: Further work on monitoring feedback is required and the new Equalities and Engagement post will address this</p>	<p>Feedback from engagement and how people's views have been taken into account is recorded in the IIAs.</p> <p>Reports on completed consultations and engagement exercises are posted on our public consultations webpage in order to provide feedback to the public. http://www.ceredigion.gov.uk/your-council/consultations/</p> <p><u>Any consultation / engagement reports are presented to Scrutiny and Cabinet to inform their decision making.</u></p>	AW/MS	March 2022
<p>(C1.5) Managing service users' expectations effectively with regard to determining priorities and making the best use of the resources available.</p> <p>Action: Publicise service performance including costs and value for money data</p>	<p>Relevant costs and value for money data is routinely considered within service reports.</p> <p>Costs and value for money data in context of managing service users expectations, is not available to or held by the Performance Service.</p>	AW	March 2022 - Complete
<p>(D2.3) Considering and monitoring risks facing each partner when</p>		AW/EP	March 2022

Issue	Progress to date	Lead Officer	Completion Date
<p>working collaboratively including shared risks.</p> <p>Action: Account will be taken of legislative changes e.g. Local Government and Elections (Wales) Act 2021.</p>	<p>As above, work is ongoing in relation to implementing legislative changes, such as Local Government and Elections (Wales) Act 2021 changes and considering/monitoring risks facing each partner when working collaboratively, including shared risks. Meetings are being held and preparation being carried out, for example, regarding the 2021 Act's requirement for Corporate Joint Committees, including potential and shared risks (a CJC group has been established, with the first meeting held on 19th April 2021, to consider the requirement to establish the Mid-Wales CJC in accordance with the 2021 Act).</p>		
<p>(D2.5) Establishing appropriate local performance indicators (as well as relevant statutory or other national performance indicators) as part of the planning process in order to identify how the performance of services and projects is to be measured.</p> <p>Action: Further work is progressing to link Local Performance measures to all level 1 Business plan Objectives.</p>	<p>The Business Planning process for 2021-22 is being implemented with Level 1 Business Plans shared with <u>presented to the Performance</u> and Research Team by the end of April.</p> <p>Performance measures have been identified within each Level 1 Business Plan that will in turn translate into the reporting Dashboard for each service. These measures will behave been closely scrutinised over the coming weeks before and have receiving received final sign-off from senior leadership. Services will then report against these measures as part of the performance management process for the year.</p>	AW	March 2022
<p>(F3.5) Ensuring an audit committee or equivalent group or</p>	<p>As above, work is ongoing in relation to changes affecting the Governance and Audit Committee in light of the Local Government and</p>	EP/AR/HR	March 2022

Issue	Progress to date	Lead Officer	Completion Date
<p>function which is independent of the executive and accountable to the governing body: provides a further source of effective assurance regarding arrangements for managing risk and maintaining an effective control environment that its recommendations are listened to and acted upon.</p> <p>Action: Audit Committee terms of reference, remit and composition to be reviewed in light of Local Government and Elections (Wales) Act 2021.</p> <p>Changes include: - change of name to 'Governance and Audit Committee'; - Membership to be 2/3 Councillors and 1/3 Lay Persons (as defined in Act); - Committee duty to appoint own Chair and Deputy Chair; - Chair must be lay person;</p>	<p>Elections (Wales) Act 2021. The Governance and Audit Committee was informed, in a report at the 24th February 2021 Meeting, of the changes to their role regarding self-assessment reports of the Council, and regarding panel performance assessments, as well as the change of name, and changes to the Chair/Vice Chair and composition.</p> <p><u>As above, An update report is being prepared on the 2021 Act was to be presented to the Committee in the 3rd June 2021 Meeting, to include updating the Governance and Audit regarding changes to the Constitution affecting the Committee, including:</u></p> <ul style="list-style-type: none"> - Recruitment of lay members and the Mid-Wales CJC Governance and Audit Sub-Committee; and - Regarding the Committee's functions relating to: <ul style="list-style-type: none"> o reviewing and assessing the performance assessment of the Council; o considering the Council's draft annual Self-Assessment report; o considering any report from the Auditor General and Council's draft response; o review of the Council's complaints handling function; and o role regarding Panel Performance Assessments (from May 2022). <p>Work is already underway regarding updating the Governance and Audit Committee's terms of reference, as above, including approval by the Cross-Party Constitution Working Group. <u>The proposed changes shall be presented to Council at its 23rd September 2021 Meeting.</u></p>		

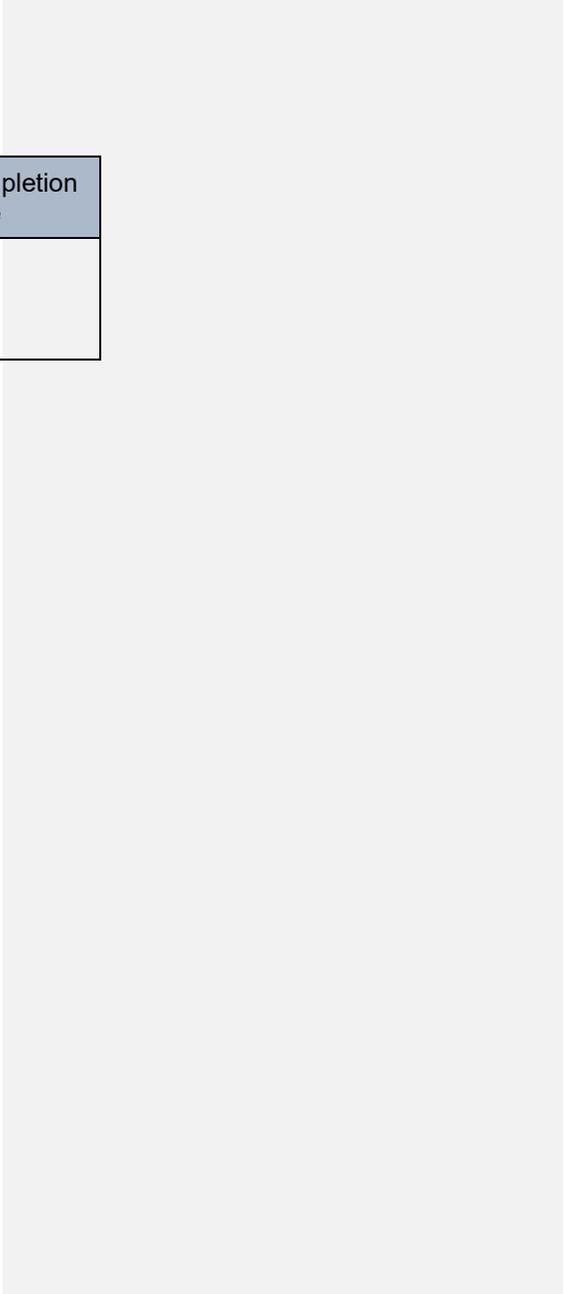
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Issue	Progress to date	Lead Officer	Completion Date
<p>-Deputy Chair must not be member of Local Authority Executive; and</p> <p>- in absence of Chair & Deputy only non-executive Members can chair.</p> <p>Size of Audit Committee review in progress.</p> <p>Lay member recruitment to be undertaken during 2020/21, taking into account any Local Government & Elections (Wales) 2020 Act requirements and termination of term of office of current lay member;</p>			
<p>(G1.1) Writing and communicating reports for the public and other stakeholders in an understandable style appropriate to the intended audience and ensuring that they are easy to access and interrogate.</p> <p>Action: Council preparing for implementation of changes to be introduced by Local Government</p>	<p><u>Work is underway to prepare a Community Engagement Policy that will meet the requirements of the Local Government and Elections (Wales) Act 2021, which will also include how we will encourage</u></p>	LE/AM	March 2022

Issue	Progress to date	Lead Officer	Completion Date
<p>and Elections (Wales) Act 2021, which include for Council to consult and publish a public participation strategy with the aim of increasing public participation in local democracy, and improving transparency;</p>	<p><u>participation in decision-making, although guidance is awaited from Welsh Government regarding this part of the legislation.</u></p> <p><u>The Council has been out to tender and awarded the contract for installing equipment in the Council Chamber that will enable hybrid meetings to take place as well as being able to broadcast those meetings. The equipment will be installed over the summer / autumn.</u></p>		
<p>(G3.1) Ensuring that recommendations for corrective action made by external audit are acted upon.</p> <p>Action: Monitoring of progress of Actions/recommendations</p>	<p>'Audit Wales Protocol' documented and procedures in place to ensure all 'Management Response Forms' from each AW report addressed and that service responses are presented to LG, GAC and AW.</p> <p><u>The Governance Officer is the AW point of contact for outstanding Management Response Forms ('MRFs') for 2019/20 and 2020/21, and ongoing governance-related MRFs/governance matters. The Corporate Performance and Improvement Officer is the currently AW point of contact for governance and performance-related MRFs and performance matters. This system is set out in a Protocol, which has been approved by Leadership Group and presented to the Governance and Audit Committee. An updated version of the Protocol (to reflect that the Corporate Performance and Improvement Officer is in post) is being presented to the Governance and Audit Committee at its 9th September 2021 Meeting.</u></p> <p><u>Monthly meetings are also being held with AW to discuss ongoing work and matters to be presented to the Governance and Audit Committee. issues; but officers have arranged a meeting on 18 May to make arrangements for this role to be passed to the new Corporate Performance and Improvement Officer.</u></p>	EP/AW/SJ	March 2022

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Issue	Progress to date	Lead Officer	Completion Date

9th September 2021 Governance and Audit Committee Forward Work Programme

Standing Items at each meeting:

AW Progress Reports
 Regulatory Monitoring Reports
 Regulatory Reports for Scrutiny
 Internal Audit Progress Reports
 AGS Progress Report
 Corporate Risk Register
 Forward Work Programme

Additional items for consideration

9 th September 2021	Corporate Risk Register AW Progress Reports AGS Progress Report – 2021/22 Asset valuations IA Progress Report – Q1 IA Report - Estates Governance and Audit Committee Annual Report 2020-2021 CIW Assurance Check Letter Report Report on Estyn letter to Ceredigion County Council Chief Executive Coroner’s Service – Funeral Director Fees Forward Work Programme	Alun Williams Audit Wales Hannah Rees Arwyn Davies Amanda Roberts Amanda Roberts Elin Prysor Sian Howys Meinir Ebbsworth Elin Prysor Hannah Rees
25 th November 2021	Annual Financial Statement only (to include AGS) to be followed by Council	Stephen Johnson
19 th January 2022	Corporate Risk Register AW Progress Reports Asset Valuations IA Progress Report – Q2 Draft Annual Governance Statement 2021-2022 & Local Code of Corporate Governance (2022/2023) Complaints Policy and Complaints Annual Report Forward Work Programme	Alun Williams Audit Wales Arwyn Davies Amanda Roberts Hannah Rees Marie Neige- Hadfield Hannah Rees
10 th March 2022	Corporate Risk Register AW Progress Reports Asset Valuations IA Progress Report – Q3 Forward Work Programme	Alun Williams Audit Wales Arwyn Davies Amanda Roberts Hannah Rees

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Minutes of the Meeting of GOVERNANCE AND AUDIT COMMITTEE held via video conferencing on Thursday, 3 June 2021

PRESENT: Councillors Elizabeth Evans(Chair) Councillors Gareth Davies, Keith Evans and Rowland Rees-Evans

Independent Member: Prof.Ian Roffe JP

ALSO IN ATTENDANCE: Councillors Gareth Lloyd (Cabinet Member)

OFFICERS IN ATTENDANCE: Ms Elin Prysor, Corporate Lead Officer-Legal and Governance & Monitoring Officer; Mr Alun Williams, Corporate Lead Officer- Policy, Performance and Public Protection, Mr Stephen Johnson – Corporate Lead Officer- Finance & Procurement, Mr Justin Davies – Corporate Manager – Core Finance, Mr Rhodri Llwyd – Corporate Lead Officer – Highways & Environment, Mr Arwyn Davies – Corporate Manager – Growth and Enterprise , Ms Nia Jones, Corporate Manager – Democratic Services, , Mrs Amanda Roberts, Corporate Manager- Internal Audit, Legal and Governance Services, Ms Alison Hodgson- Corporate Performance and Improvement Officer, Ms Hannah Rees- Governance Officer, Ms Stephanie Land, Apprentice Assistant Auditor, Mrs Dana Jones, Democratic Services and Standards Officer

Audit Wales -Mr Jason Blewitt and Ms Non Jenkins

(9.30am 1:05pm)

- 1 Apologies**
Councillor Peter Davies MBE, Matthew Woolfall Jones and Ray Quant MBE apologised for their inability to attend the meeting.
- 2 Personal Matters**
None.
- 3 Disclosures of Personal / Prejudicial interest**
None.
- 4 Report on Revised Minimum Revenue Provision (MRP) Policy for 2021/22**
It was reported that Under the Local Authority (Capital Finance and Accounting) (Wales) Amendment regulations 2008, Local authorities were required to set aside 'prudent' revenue provision for debt repayment (MRP) where they had used borrowing or credit arrangements to finance capital expenditure. MRP for the Council's Supported Borrowing was calculated using the Capital Financing Requirement (CFR) as a base. The CFR was a measure of the Council's underlying need to borrow for capital purposes.

During 2015 a review of the MRP Policy was undertaken which resulted in Council revising the 2015/16 MRP Policy. The largest element of the MRP relates to historic and supported debt which the Council agreed to provide for on a 2% straight line basis over the estimated life of the assets which was 50 years.

Officers had recently undertaken a further review to ensure that the Policy continues to remain prudent. Details of issues that had been considered during the review was outlined, and the following changes were reflected in the proposed Revised MRP Policy Statement for 2021/22 and would be considered by Council on 17 June 2021.

- i. **Historic and Supported Debt** – adopt Option 3 (Asset life method) of the 2018 WG guidance and applying the Annuity Method with an interest rate of 4.20% (the average borrowing rate of loans outstanding as of 01/04/21) over a 44 year period commencing 01/04/2021.
- ii. **New Supported Borrowing** – adopt Option 3 (Asset life method) of the 2018 WG guidance and apply the Annuity Method.
- iii. **PFI credit arrangements** - adopt Option 3 (Asset life method) of the 2018 WG guidance and apply the Annuity Method.
- iv. **Historic Unsupported Prudential Borrowing** – adopt Option 3 (Asset life method) of the 2018 WG guidance and apply the Annuity Method with an interest rate of 3.68% (the weighted average interest rate of the borrowing concerned) over a 38 year period commencing 01/04/2021.
- v. **New Unsupported Prudential Borrowing** – adopt average estimated useful life of assets using Option 3 (Asset life method) of the 2018 WG guidance and apply the Annuity Method.

It was AGREED:-

- (i) to support the proposed Revised MRP Policy for 2021/22 subject to periodic reviews; and
- (ii) that revenue savings be included in the report that will be presented to Council on 17 July 2021, Audit Wales had agreed to this amendment.

5 **Report on Capital programme Quarter 3**

Consideration was given to Quarter 3 Capital Programme Monitoring report which had been presented to Cabinet. The report was presented to the Committee in order to ensure that Committee was aware of the contents of the report, and to provide an opportunity for comment.

Following questions from the floor, it was AGREED to note the contents of the report.

Clarification would also be sought from Customer Services regarding the £150,000 spent on smartphones, this would be reported back to committee accordingly.

6 **Audit Wales Work Programme Update**

Consideration was given to the report on the Audit Wales (AW) Work Programme Update. The report had been presented to provide Members with updates on the progress with studies the AW had undertaken or were undertaking. This ensured that the Council responded to the AW findings appropriately and agreed that the actions had been completed to the Committee's satisfaction.

There are two elements to the report:

- 1) to provide details of progress to date on previous reports from Audit Wales, and
- 2) to report on current work with Audit Wales.
 - Ceredigion County Council 2021-2022 Audit Plan
 - Local reports received:
 - Audit Wales Certification of Grants and Returns 2019-20 – Ceredigion County Council

National reports received: none

- Certificates Received: none
- Management Response Forms in progress/completed:
 - Excel Spreadsheet of MRF Responses
 - 'Raising our Game' Tackling Fraud in Wales (30/7/2020)
 - Review of Public Service Boards (7/10/19)
 - Rough Sleeping in Wales – Everyone's Problem; No-one's Responsibility (23/7/2020)
 - The 'Front Door' to Adult Social Care (11/9/19) (Progress in implementing the Violence Against Women, Domestic Abuse and Sexual Violence Act (21/11/19)
 - Well-being of Future Generations: An examination of the design and implementation of the Council's Integrated Services Model – Ceredigion County Council (20/12/19)
 - The National Fraud Initiative in Wales 2018-20 (13/10/20)
 - Welsh Community Care Information System (15/10/20)
 - Effectiveness of Local Planning Authorities in Wales (6/6/2019)
 - Commercialisation in Local Government (6/10/2020)
- Asset Valuation Update (verbal)
- Audit Wales Protocols

1) Current Work

- Project Brief- Value for Money of Direct Payments
- Project Brief- Review of Planning
- Financial Sustainability Assessment Project 2020-2021

Audit Wales reiterated their concerns regarding the communication and revaluation issues of the Estate Service raised in several ISA 260 reports in relation to the Statement of Accounts. This information had been requested in January but had not been forthcoming. A meeting had been held with the Chief Executive and AW in March, and they had been given

assurance that this information would be available to complete the audit. This also had an impact on finalising the Statement of Accounts for 2020/21. In response, the Corporate Manager – Growth and Enterprise reported that AW were correct in their comments, and valuations had been carried out last October and November, however, they were currently completing the final assessment of the internal process of these valuations. A few issues were required to be addressed, however, he stated that he was confident on the quality of the valuations and their audit trail. Also officers would be available in September to address any issues from AW, therefore the key points in the ISA 260 would be addressed confidently. .

Members reiterated their concerns on this continued issue, and if there were any further concerns and delays, AW should contact the Chair of the Committee.

It was AGREED to note the reports subject to the following :-

- (i) that an update be provided at the September meeting on recruitment , communication and revaluation process of the Estates service in order that the committee receive assurance that issues raised in the statement of accounts have been addressed;
- (ii) that a meeting be arranged between the Chief Executive ,Chair and Vice Chair to discuss the process to address the issues raised in (i); and
- (iii) to consider the possibility of a designated officer to be a contact point between Audit Wales and the Estate Service if issues were raised during the forthcoming statement of accounts

7 Report on further changes relating to Governance and Audit Committee arising from Local Government and Elections (Wales) Act 2021

Consideration was given to the Report of the Corporate Lead Officer: Legal & Governance/Monitoring Officer upon the Changes to the Governance and Audit Committee per Local Government and Elections (Wales) Act 2021. The report had been presented to the Committee in order to provide an update on the Local Government and Elections (Wales) Act 2021 and its impact on Audit Committees.

It was AGREED to note:-

- (i) the requirements of the Local Government and Elections (Wales) Act 2021 which affect the Committee, including proposed changes to the Constitution.
- (ii) the ongoing recruitment process of lay members to the Committee; and
- (iii) the requirement for the Mid Wales Corporate Joint Committee to have a Governance and Audit Sub-committee.

8 Report on Annual Governance Statement 2021/22 Progress - Current year Action Plan from Annual Governance Statement

Consideration was given to the Report on Annual Governance Statement 2021/22 Progress - Current year Action Plan from Annual Governance Statement. The report had been presented to the Committee in order to provide an update regarding progress with the 2021-2022 Annual Governance Statement and Current Year Action Plan

It was AGREED:-

- (i) to note the progress report on actions set out in the AGS; and
- (ii) that the AGS would be reported quarterly to the committee in the future.

9 Report on Statutory Guidance on performance and governance of principal Councils under Part 6 of Local Government and Elections (Wales) Act 2021

Consideration was given to the report on the Welsh Government's Statutory Guidance on Performance and Governance of Principal Councils under Part 6 of the Local Government and Elections (Wales) Act 2021 and publication of consultation responses.

Following question from the floor, it was AGREED to note the contents of the Statutory Guidance regarding the Council's exercise of its performance and governance functions under Part 6, Chapter 1, of the Local Government and Elections (Wales) Act 2021, including the role and duties of the Governance and Audit Committee.

10 Report on Ceredigion County Council Response to Welsh Government Consultation Questions on draft General Power of Competence (Commercial Purpose) (Condition) (Wales) Regulations 2021

An update was provided on the County Council Response to Welsh Government Consultation Questions on draft General Power of Competence (Commercial Purpose) (Condition) (Wales) Regulations 2021.

It was reported that the current position regarding the consultation documents were circulated to all Council Political Group Leaders and to the members of the Council's Governance and Audit Committee on 13 April 2021, with an opportunity provide comments. A Workshop was also held for the Council's Governance and Audit Committee on 27 April 2021 to provide the Committee with an opportunity to comment.

The Corporate Lead Officer – Legal and Governance/Monitoring Officer informed the Leadership Group of the Consultation on 14 April 2021.

The Council's Response to the Consultation was being prepared (the Consultation period ends on 11 June 2021) and the Council's Response, which shall be submitted by the deadline.

The intention of the Welsh Government was to analyse the responses to the consultation over the summer and consider whether any changes may be required before laying the draft regulations in the autumn. It is then intended that they be brought into force on 1 November 2021, in line with the commencement of the GPOC for principal councils.

It is intended to amend the draft Regulations between November 2021 and May 2022 so as to extend their application to eligible community councils.

Following a question from the floor, it was AGREED:-

(i) to note the updated report upon the Consultation on the draft General Power of Competence (Commercial Purpose) (Conditions) (Wales) Regulations regarding Part 2 of the Local Government and Elections (Wales) Act 2021;

(ii) to note that the Committee had received the Council's Response to the Consultation; and

(iii) to note that it was envisaged that further guidance from Welsh Government in relation to the eligibility of Town and Community Councils on their competence for GPOC would be received in due course.

11 Internal Audit Progress Report 2020/21 - 1/1/2021-31/3/2021

Consideration was given to the report of the Corporate Manager-Internal Audit on the Internal Audit Progress Report Quarter 4 (1/1/2021-31/3/2021). The report had been presented to ensure that the Committee was satisfied that the Internal Audit Section was undertaking sufficient and appropriate work in order to provide a realistic assurance at year-end, whilst adding value and assisting the Council in achieving its objectives.

It was AGREED to note the work undertaken and current position of the Internal Audit Section.

12 Internal Audit Annual Report 2020/21

Consideration was given to the Internal Audit Annual Report 2020/21. The Annual Report provided a summary of the internal audit activity during the year to 31 March 2021 and incorporates the audit opinion.

It also documents the current resource position, and the Section's quality, improvement and progress plans.

It was AGREED :-

(i) to approve the report;

(ii) that the internal audit service seeks an explanation regarding the communication problem that arose within the estates service, that led to the delays in providing information to Audit Wales; and

(iii) that the quarterly internal progress reports continue for the forthcoming year, along with the annual report, in order to ascertain the work of the service at full capacity.

13 Internal Audit Annual Counter Fraud Report 2020/21

Consideration was given to the Internal Audit Annual Counter Fraud Report 2020/21. It was reported that the report supports the Annual Report & outlines the counter fraud work IA have been involved in during the year.

It was AGREED to approve the report.

Members were of the opinion that all services should adopt this style of report when presenting to committees as it was clear and concise to the reader. This message would be relayed to Leadership Group.

14 Internal Audit Report - Risk Management

It was reported that the Internal Audit Section recently reviewed the Council's Risk Management Framework and the supporting corporate procedures in place during the 2020/21 financial year.

Only minor actions were identified, one of which was actioned immediately, resulting in the Internal Audit Section providing high assurance that there is a sound system of controls, governance and risk processes in place.

It was AGREED to note the content.

15 Internal Audit Report - Governance Framework Review 2020/2021

A review had recently been undertaken of the Framework supporting the Annual Governance Statement (AGS) for 2020/21.

The Governance Framework, AGS and Local Code of Corporate Governance were presented to the Committee in February 2021. Members of the Committee were also involved in its review.

Audit Wales provides an audit opinion on the AGS based on its consistency with their knowledge and compliance with legislation.

The Internal Audit review consists of an assessment of the procedures in place to compile the governance framework, the scoring methodology used, and consideration of the 'evidence' noted in the framework.

This review therefore complements AW's work on the AGS, and provides assurance that the procedure is robust, focussed and effective.

It was AGREED to note the content.

16 The Council's Strategy on Counter Fraud, Bribery & Corruption (to include Anti-Money Laundering)

It was reported that Ceredigion County Council had a duty to the public to safeguard money that should be used in the public interest. To assist organisations achieve this by addressing their risks to fraud, CIPFA had produced a Code of Practice on Managing the Risk of Fraud and Corruption. The Code states that an organisation needs a counter fraud strategy setting out its approach to managing risks and defining responsibilities for action.

This document was intended to serve this purpose, and applies to all employees, elected Members and Lay Members of the Council.

It was AGREED to endorse the Strategy for presentation to Cabinet and Council for final approval.

17 Corporate Risk Register

It was reported that regular reports were provided to the Governance and Audit

Committee regarding the Council's Corporate Risk Register to provide on-going information and assurance that risks continue to be managed. This assists the Governance and Audit Committee in their role of providing independent assurance to Council and management of the adequacy of the risk management framework. App

Since March 2020 when the Covid-19 pandemic reached Wales, the Council's response to the Covid-19 outbreak has taken priority. Risk R018 sets out the details of the risk and the mitigating actions that are required to reduce the spread of the disease in Ceredigion.

All risks have been reviewed and include updated commentary. Governance and Audit Committee are asked to note the following changes to the Register since the last update:

- R003 Corporate Improvement and Performance – the overall risk score has increased mainly due to the introduction of the Local Government and Elections (Wales) Act in April 2021. The Act introduces a new performance regime for principal councils based on self-assessment and requires a new process to be developed during 2021/22 to support its introduction. The score has therefore increased from 9 to 12 on the register.
- R016 Brexit – the risk score has decreased to reflect the latest situation regarding the risks associated with leaving the EU, and in particular that leaving with a deal has mitigated the risks significantly. The Council continues to monitor the impact of Brexit via a sub group of officers, which reports to Leadership Group.
- R019 Climate Change and Coastal Erosion / Flooding - this is a new risk combining the previous risks of Carbon Management (R012) and Coastal Erosion (R013) into an overarching risk on climate change. The new risk includes the wider implications of climate change such as increased instances of flooding, drought and storms. The Council recognises it needs to lead by example and address these risks. Mitigating actions are in place including the development of a Corporate Climate Change Strategy and action plan detailing how the Council will achieve net carbon zero by 2030. Given the potential impacts and likelihood, this risk has been scored as 25 on the register.
- Risk 20 – Ash Dieback is a new risk this quarter reflecting the significant impact that the Ash Dieback Disease could have across Ceredigion and Wales. It is estimated that there are 42,000 mature Ash trees along the county roads alone and a further 10,000 on the Council's Corporate Estate. Ash Dieback is already widespread and visible across the County. Mitigating actions have been put in place including the production of an action plan, a steering group set up along with a survey of high priority areas to identify locations of Ash trees and their condition.
- Risks R004 Business Continuity, R005 Medium Term Financial Plan, R006 Through Age & Well-being Programme, R009 Information Management - Security, R015 Support Local Food Businesses, R017 Safeguarding and R018 Covid-19 have no changes to risk scores since last reported, but mitigating actions have been reviewed and the commentary updated.

It was AGREED:-

- (i) to note the update; and
- (ii) that Members welcomed the combined risk R019 Climate Change and Coastal Erosion / Flooding; which had replaced the previous risks of Carbon Management (R012) and Coastal Erosion (R013) into an overarching risk on climate change

18 Forward Work Programme

It was AGREED to note the content of the Forward Work Programme as presented.

19 To confirm the Minutes of the Audit Committee held on 24 February 2021 and to consider any matters arising from those Minutes

It was AGREED to confirm as a true record the Minutes of the Meeting of the Committee held on 24 February 2021.

Matters arising

Minute 4- The Chair sought views of Members on the number of items on the agenda. It was agreed that the structure of the agenda would be considered by officers following the meeting. Also Audit Wales reports could be considered in more detail in a meeting with AW officers prior to presenting the reports to the committee.

**Confirmed at the Meeting of the Governance and Audit Committee held
on 9 September 2021**

Chairman: _____

Date: _____

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Cyngor Sir CEREDIGION County Council

REPORT TO: Governance and Audit Committee

DATE: 9 September 2021

LOCATION: Remotely via Video Conference

TITLE: Coroner's Service – Funeral Director Fees

PURPOSE OF REPORT: To consider the Council's Internal Audit Service Report on Coroner's Service Funeral Director Fees

BACKGROUND:

The Coroners Services Funeral Director Services was subject to tender in 2019. The contracts with the successful bidders were effective from 17th July 2019.

CURRENT POSITION:

A Report was prepared by Internal Audit in relation to the Funeral Director Fees (**Appendix 1**). An Explanatory Note on the Report is attached (see **Appendix 2**). A briefing on the matters contained in the Report was previously provided to the Governance and Audit Committee ('the Committee') at a workshop held on 12th March 2021. The Report has also been presented to the Council's Leadership Group on 30th June 2021.

The Internal Audit Service Report (exempt) was updated on the 23rd June 2021. The Report (**Appendix 1**) and also the Explanatory Report (**Appendix 2**) (exempt) are presented to the Committee for consideration.

RECOMMENDATIONS:

That the Committee:

- 1) Notes the contents, conclusion and recommendation of the Report at **Appendix 1** and Explanatory Report (**Appendix 2**); and
- 2) makes recommendations as regards appropriate action to be taken in light of the Report's findings.

REASON FOR RECOMMENDATIONS:

Ensuring that the Coroner service remains fit for purpose.

Reporting Officer: Elin Prysor

Designation: Corporate Lead Officer: Legal & Governance (and Monitoring Officer)

Head of Service: Elin Prysor, Corporate Lead Officer: Legal & Governance/
Monitoring Officer

Acronyms: N/A
Date of Report: 12/08/2021
Appendices: **Appendix 1** - Internal Audit Service Report on Coroner's Service -
Funeral Director Fees
Appendix 2 - Explanatory Note
Background papers: N/A
Statutory powers: N/A