

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

**Gwasanaethau Cyfreithiol a
Llywodraethu**

Legal & Governance Services

Gwasanaeth Archwilio Mewnol

Internal Audit Service

Management Actions

Date of Issue: 30 April 2024

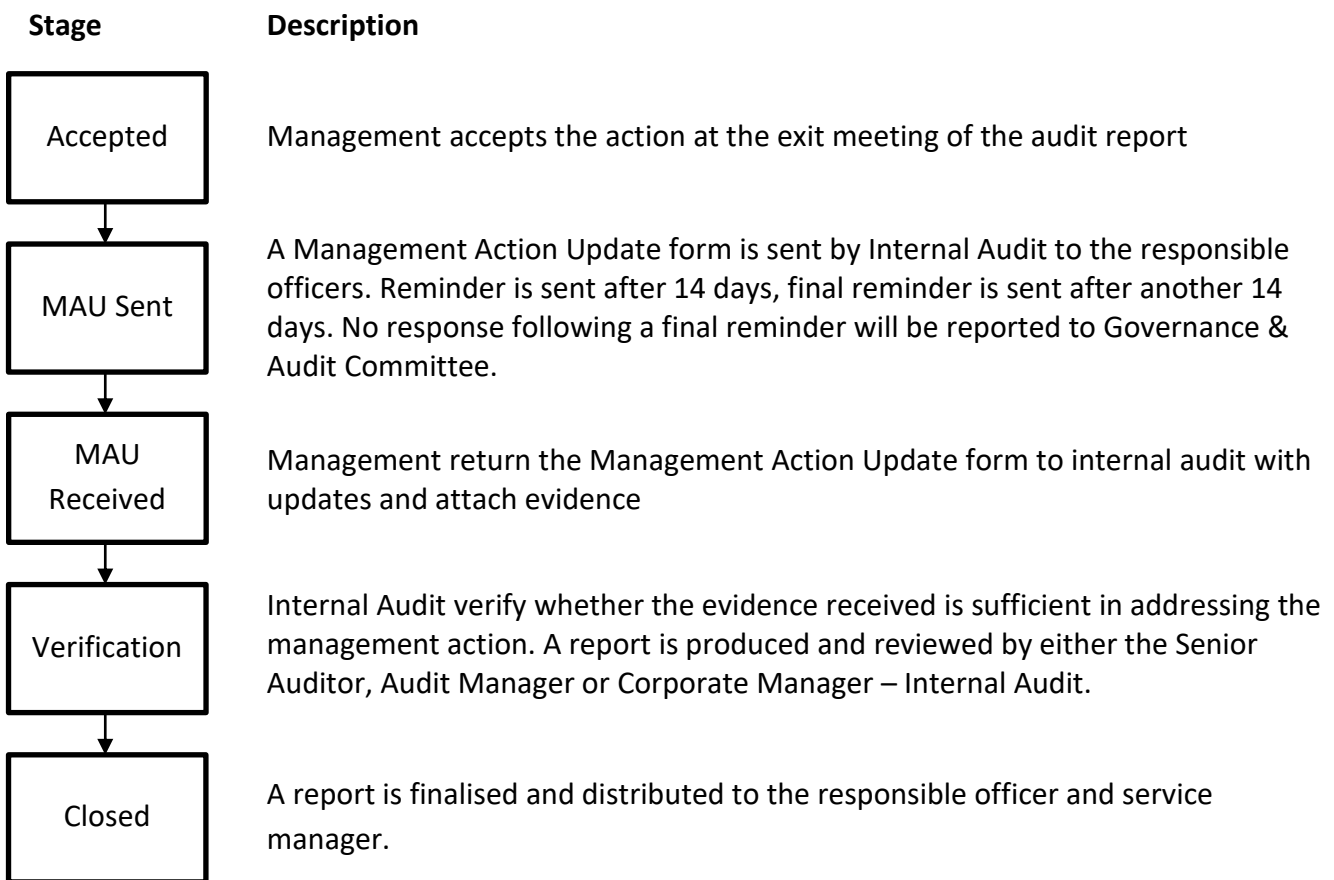
Report Created by: Alex Jenkins, CMIA



Cyngor Sir
CEREDIGION
County Council

Introduction

1. As stated in the Institute of Internal Auditor’s International Professional Practices Framework, Performance Standard 2500 states that Internal Audit must establish a process to monitor and follow up management actions.
2. It is the responsibility of management to implement management actions. The Corporate Manager – Internal Audit (CMIA) is responsible for monitoring progress made against these actions and reporting to Governance & Audit Committee (GAC).
3. Management Action Update forms (MAUs) have been developed to distribute to agreed responsible officers to provide an update along with any supporting evidence.
4. Internal Audit’s process for following up management actions is as follows:



5. The progress of all significant and fundamental actions will be reported to GAC as part of this report on a six-monthly basis.
6. Internal Audit maintain a spreadsheet to allow a real-time snapshot of the current performance which enables effective tracking and reporting of this information.
7. Due to a backlog of management actions as a result of the Covid 19 pandemic, Internal Audit will prioritise fundamental and significant actions for reports issued 2020/2021 and older. From 2021/2022, all management actions will be followed up.

Current Performance

8. The following charts show performance of Management Actions as at 31/03/2024.
9. The total open actions are shown in figure 1. There is a total of 82 open Management Actions. Management Actions are considered open until the CMIA agrees with management that actions have been sufficiently implemented to reduce the risk identified or the risk level is tolerated by management. Actions are then recorded as 'Closed'.

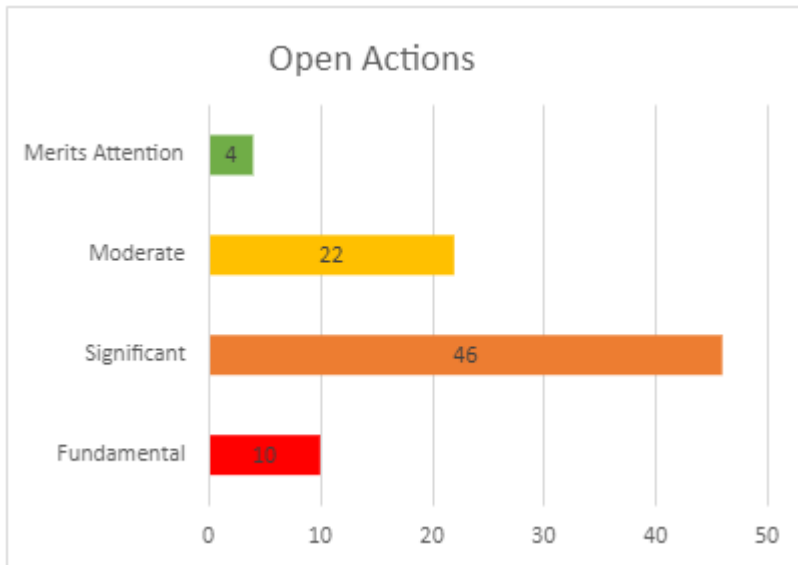


Figure 1

10. Open Management Actions by year issued is shown in figure 2a. Figure 2b sets out open actions per service area.

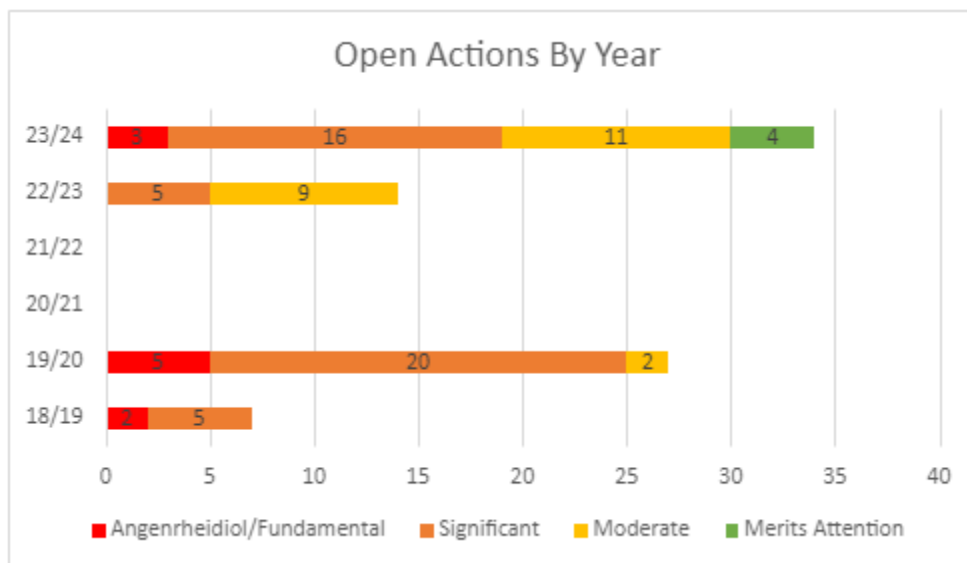


Figure 2a

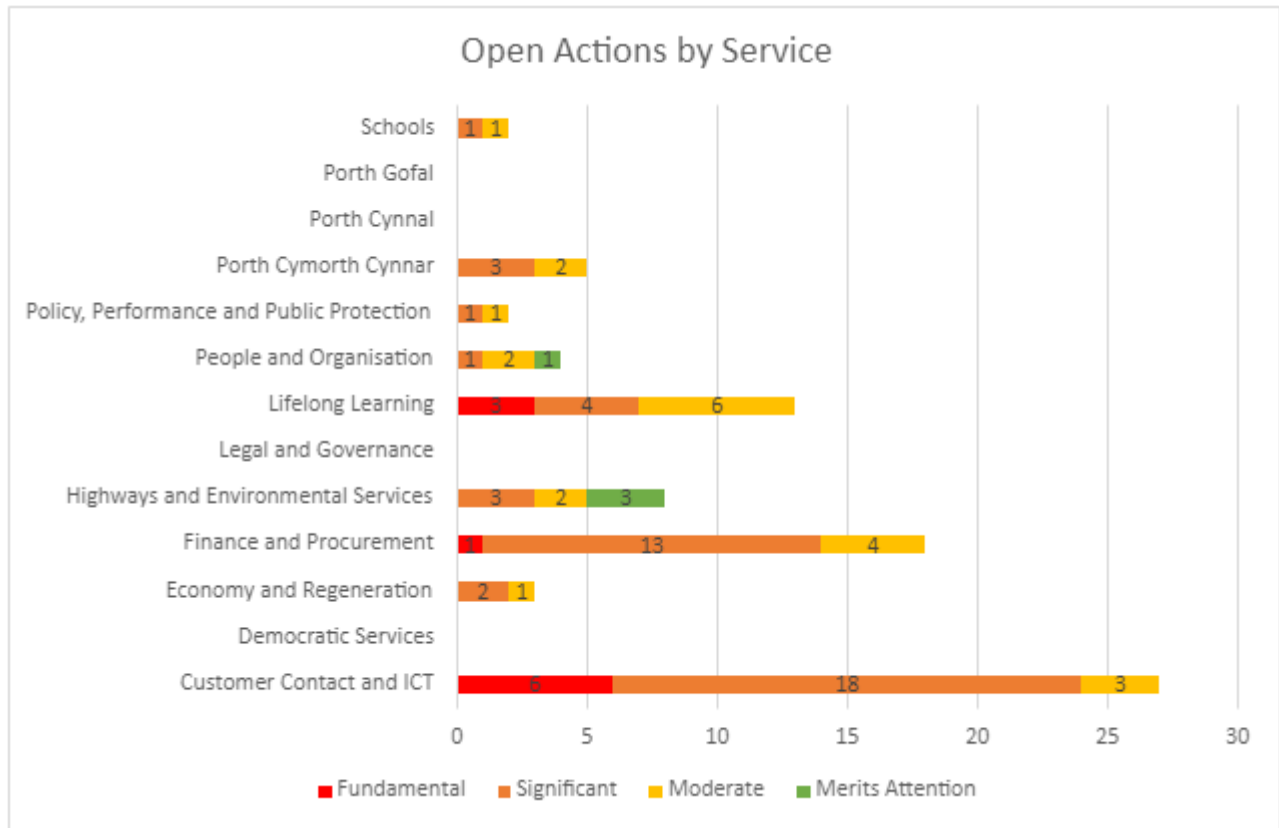


Figure 2b

11. The total overdue actions are shown in figure 3a. There is a total of 14 overdue actions. The overdue actions do not include Management Actions in the process of being followed up (i.e. in the MAU received, Verification, or Closed stages). Overdue actions include actions where MAU's have been sent but no response has been received. Figure 3b sets out overdue actions per service area.

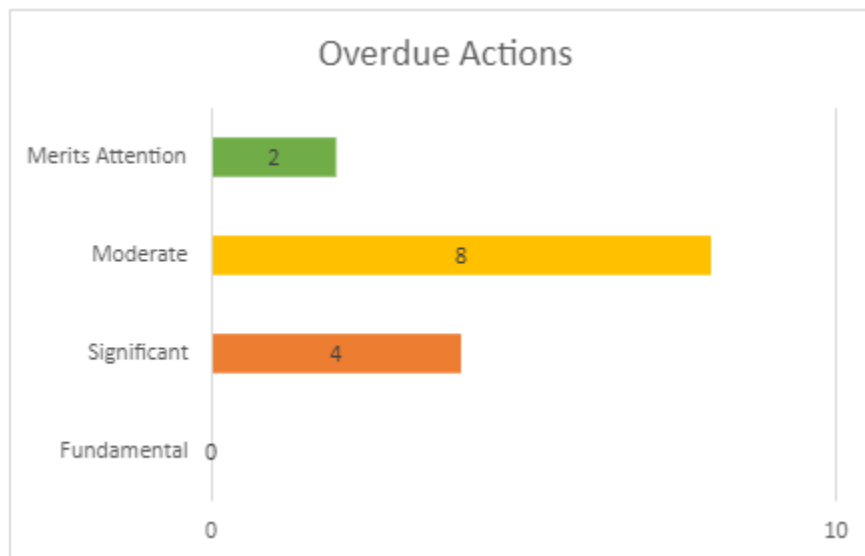


Figure 3a

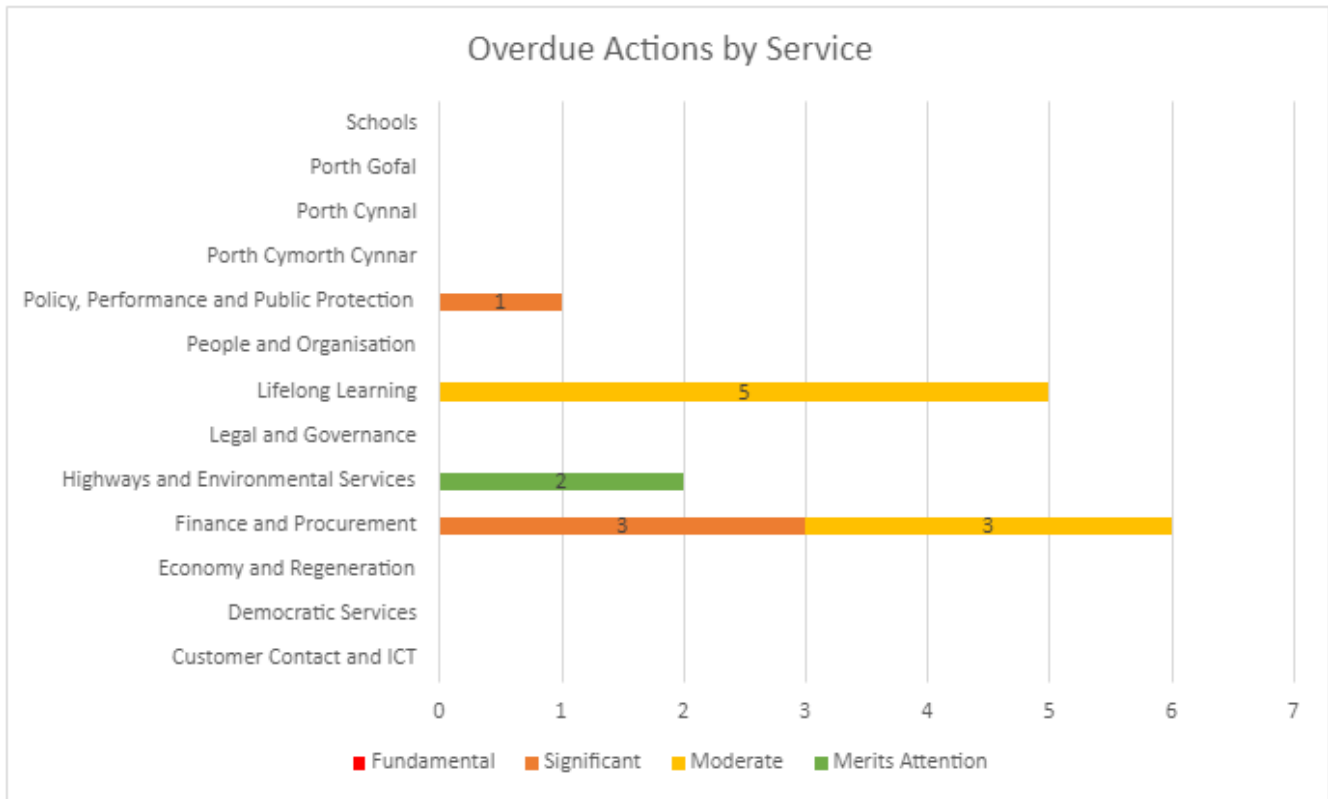


Figure 3b

12. The status of Management Actions is shown in figure 4. All outstanding actions monitored for the period are included in this chart regardless of whether they are overdue or not. Closed actions will then be removed from the monitoring spreadsheet for subsequent reports.

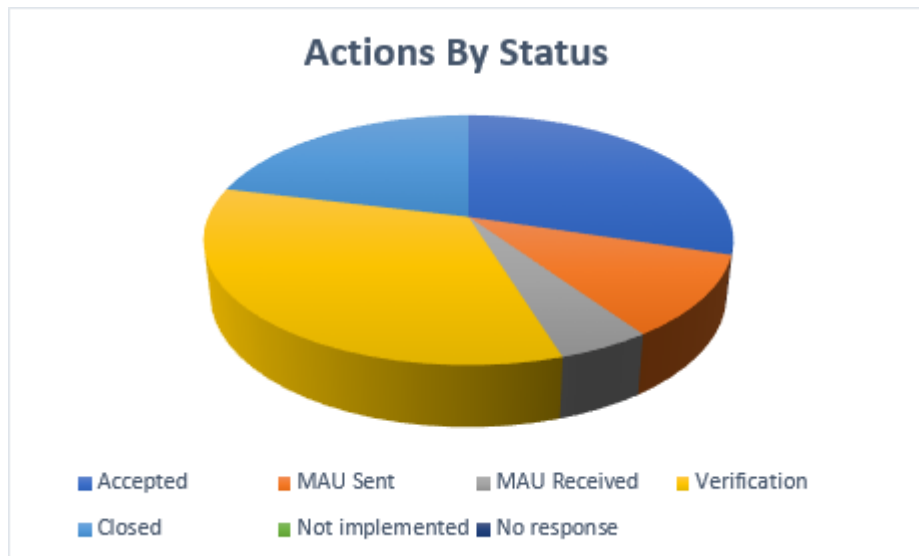


Figure 4

13. Internal Audit's progress of revisiting fundamental and significant Management Actions is detailed in Appendix 1.


Management Actions progress: up to 31/03/2024

Management Action Reports issued:

Business Continuity

Assurance level:



High

Management Action	Priority	Outcome	Status
Consider amending BCPs to include timing and duration of potential events and the differing impacts on Council Services and the required responses to them.	 Significant	<p>The action has been implemented.</p> <p>The updated BCP template considers greater risk exposures during specific times of the year.</p> <p>Completed. Viewed copy of BCP Template.</p>	Closed

Local Land Charges

Assurance level:

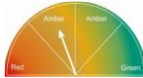
Substantial

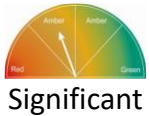
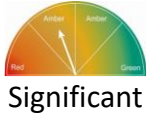

Management Action	Priority	Outcome	Updated Priority / Target Date	Status
A prospective nominated officer cannot currently access key documents involved with LLC, which could lead to unnecessary delays during any absence of the LLC Officer.	 Significant	Consideration should be given to setting up a nominated officer with access to the LLC email account and any shared folders, in case of LLC Officer's absence.	 Moderate 31 st March 2024	Not Implemented



Corporate Safeguarding

Assurance level:

High

Management Action	Priority	Outcome	Status
<p>The Safeguarding Policy should be reviewed and updated in line with the guidelines set out within the policy itself. The policy should:</p> <ul style="list-style-type: none"> include reference to the new All Wales Safeguarding Procedures, 	 Significant	Corporate Safeguarding Policy has been updated and presented to the Corporate Safeguarding Group, Leadership Group, the Through Age Wellbeing Group and Overview and Scrutiny Coordinating Committee. The policy is awaiting Cabinet approval. The Terms of Reference for the Corporate Safeguarding Group has also been updated and agreed.	Closed

<ul style="list-style-type: none"> • update the terms of reference, positions and memberships of various boards and groups, • clarify lines of accountability across the Council (e.g. the flow chart in the current version). • clarify the required report distribution for safeguarding matters. 		<p>Action complete. Updated Corporate Safeguarding Policy and updated Terms of Reference for Corporate Safeguarding Group viewed. Overview and Scrutiny Coordinating Committee minutes and recommendations viewed.</p>	
<p>Overview and Scrutiny Coordinating Committee is responsible for scrutinising safeguarding matters. Responsible Officers must ensure that safeguarding reports/plans and any other relevant information are presented to the Overview and Scrutiny Coordinating Committee before it is presented to Cabinet or Council in order to provide effective challenge over safeguarding issues.</p>	 <p>Significant</p>	<p>Safeguarding reports are presented to Scrutiny before Cabinet/Council.</p> <p>Action complete. From the sample tested, all safeguarding reports had been presented to Overview & Scrutiny Committee and Cabinet</p>	Closed
<p>Due to the importance and sensitivity of safeguarding, consideration should be given to fully integrate safeguarding into the risk management process. Starting with the Risk Management Framework, this would ensure that the welfare of children and vulnerable adults is taken into account throughout all services when considering risks and processes.</p>	 <p>Significant</p>	<p>The updated Risk Management Policy and Strategy states that CLOs have a duty to safeguard employees and clients and that the Council must 'safeguard its elected members, employees, service users, pupils and all other stakeholders to whom the Council has a duty of care' (paragraph 2.3).</p> <p>Action complete. Viewed draft of updated Safe Recruitment/DBS Policy.</p>	Closed
<p>The Safe Recruitment / DBS Policy should be reviewed and updated to take into account any changes to regulations and procedures since its approval.</p>	 <p>Significant</p>	<p>Newly drafted DBS/ Safe Recruitment policy was in February 2024. Agreed at Corporate Safeguarding Group meeting 16/02/2024 and is awaiting democratic approval.</p> <p>Action complete. Viewed draft of updated Safe Recruitment/DBS Policy.</p>	Closed

<p>Performance indicators should be used consistently in safeguarding reports for both Adults & Children. Adult safeguarding reports should contain sufficient detail to ensure that key issues are identified promptly, and priorities and standards are met.</p>	 <p>Significant</p>	<p>Updated Safeguarding Policy no longer conflicts with Local Operational Group reports. The reports are in line with the statutory requirements and are presented to the Mid and West Wales Regional Safeguarding Board (CYSUR and (CWMPAS) on a quarterly basis. The composite reports that form the suite of documents submitted to the Regional Safeguarding Board contain the details required under the statutory regulation including information regarding the number and trajectory of safeguarding referrals, children and adult safeguarding investigations undertaken, the children protection register, the number of initial and review conference and timescales.</p> <p>Action complete. Viewed updated Safeguarding Policy and Local Operational Group quarterly reports since target date.</p>	<p>Closed</p>
<p>AW recommendations should be added to the Corporate Risk Register mitigating actions section in order to prioritise areas for improvement and track progress.</p>	 <p>Significant</p>	<p>R017 – Safeguarding is no longer on the Corporate Risk register after being downgraded from Red to Amber. Internal Audit Action plan has been added to the Porth Cynnal Service Risk Register.</p> <p>Action complete. Internal Audit recommendations include Audit Wales recommendations. Checked Porth Cynnal Service Risk Register. ‘Monitor, progress and update the Internal Audit Corporate Safeguarding Action Plan’ has been added as a mitigating action.</p>	<p>Closed</p>