

Governance and Audit Committee – Self Assessment Action Plan

1. Planning Ahead and Effective Meetings

	Issue	Action Taken to Date	Further Action to be Undertaken	Responsible Officer	Completion date and BRAG
1.1	The way in which SWAP reports are considered will need to be addressed by the new Committee	Working group set up to receive and review reports All reports with limited assurance being considered by Committee.	Clear remit defined for the working group	Head of Internal Audit	Meeting date to be agreed
1.2	The new Committee may wish to consider how to involve the public in future meetings including suggestions for seeking assurance from the public	All Committee Meetings are recorded and made publicly available Website enables members of the public to raise questions at scrutiny and other committees Public consultation underway on public participation strategy	Look at Best practice elsewhere, what happens in other councils. Ask Comms Team for any advice Could we use the Local Democracy reporter. Could we investigate the possibility of Webinars/Q&A's.	Scrutiny Manager and Head of Democratic Services	To be defined

1.3	There is a work programme in place. Many items are standard and are programmed quarterly	The Chair meets regularly with the Head of Finance and Assistant Director SWAP to organise the future programme of work. It is essential that reports and action plans are received in a timely manner	Maintain ongoing work programme	Scrutiny Manager and Head of Democratic Services	Complete
1.4	We still need to co-ordinate with the other scrutiny committees, Cabinet, Executive Management Team and other managers regarding the biggest risks to the Authority including Climate Change	Members of Gov and Audit are invited to attend other scrutiny Committees when considering relevant topics that impact across both	The G&A Committee will be invited to review the Future Generations recording.	Scrutiny Manager and Head of Democratic Services	November 2022
1.5	Documents are usually published with agenda with three clear working days' notice. Occasionally documents are circulated separately. It would be helpful if documents could be received earlier in the process to enable due consideration to be given.	Timelines agreed and consistently delivered	Need to ensure that this is consistently delivered	Scrutiny Manager and Head of Democratic Services, Chair	Completed arrangements in place subject to ongoing review

1.6	Heads of Service should be invited to meetings in rotation to discuss their service risks and mitigating measures – this work has been disrupted due to the pandemic	Confirmed that Heads of Service will be invited as appropriate		Scrutiny Manager and Head of Democratic Services	As required with immediate effect
1.7	Some Members have a reluctance to engage and new members must all be expected to engage fully with the work of the Committee. Training will be required and could be developed through informal meetings prior to the formal meeting.	Induction Training completed June 2022	Ongoing development of Committee Members to address shortcomings identified over first year of Committee. One to One training sessions delivered upon request	Scrutiny Manager and Head of Democratic Services, Head of Finance	In progress
1.8	There has been a tendency for data to be used to counter the committee's arguments, but it would be helpful to have sight of this information to inform the Committee's discussion	Any additional information provided by Services as supporting evidence should be made available to the Committee for consideration.	Work more closely with the BI team on GAC access to data and MI	Scrutiny Manager and Head of Democratic Services, Head of Finance	In progress
1.10	If a topic is perceived to be contentious, the Chair will call an informal meeting to discuss the range of issues and increase understanding of the issue	Informal Meetings and working groups already being identified and set up		Scrutiny Manager and Head of Democratic Services	Completed

1.11	Specific actions are communicated by email to the appropriate officer	Already in place		Scrutiny Manager and Head of Democratic Services	Completed
1.12	The Committee occasionally compiles a report for further consideration by Cabinet or County Council	Agreed		Scrutiny Manager and Head of Democratic Services	Completed
1.9 / 1.13	There is a tracker in place for internal audit reports and regulatory reports and the recommendations and actions	Tracker in place and training delivered to advise members how to use it	Action Log being implemented and reviewed at Committee	Head of Internal Audit	Completed
1.14	Improvements could be made in following up on reports to Cabinet/Council	Date of responses from Cabinet to be included on the work programme.		Scrutiny Manager and Head of Democratic Services	In place
1.15	The committee has discussed the need for a tracker needed for Committee recommendations and this should be continued into the new Council	Duplicated above -1.9			Tracker in place

2. Committee Member Development

	Issue	Action Taken to Date	Further Action to be Undertaken	Responsible Officer	Completion date and BRAG
2.1	The Committee is moving away from considering transactional work to focussing on assurance work. This needs to continue and	Induction Training defined the roles and responsibilities of the Committee	Further Training delivered in first year	Scrutiny Manager and Head of Democratic Services, Head of Finance	June 2023

	become embedded with the new committee. This must be addressed through induction and training		Chair to manage Committee if required		
2.2	The main challenge will be to ensure what could be an entirely new Committee is quickly brought up to speed to ensure continuity of the work that has been started	G&A committee development underway, seeing better engagement already	Further development planned as above	Scrutiny Manager and Head of Democratic Services, Head of Finance	June 2023
2.3	ensure the skill set of the Members matches the demands to be made upon them		Skills audit to be completed	Scrutiny Manager and Head of Democratic Services	Skills Audit Completed January 2023
2.4	The Council will need to review its training needs for the new Committee and wider Council to ensure that all Members fully understand their role and the role of the Committee	Induction Training with G&A defined the roles and responsibilities of the Committee Member Development session set out the roles and responsibilities of the G&A to whole Council			Complete
2.5	A skills analysis should be completed, and Group Leaders should appoint those members with an appropriate skill set to the	Refer to 2.3 above	Skills Audit to be devised and circulated to members for completion	Scrutiny Manager and Head of Democratic Services	Skills Audit of Members completed.

	Committee to enable it to function effectively				
2.6	Training to be improved and include an understanding of the new remit of the Governance and Audit Committee	Induction Training with G&A defined the roles and responsibilities of the Committee	Further Training delivered in first year	Scrutiny Manager and Head of Democratic Services, Head of Finance	June 2023
2.7	There are concerns regarding continuity following the election. In the meantime, the current Chair and Vice Chair will meet with the newly appointed Lay Members for a briefing	Development of Committee members and introduction of lay members already adding value			Complete
2.8	Greater information is provided and data has improved – training is required to ensure all Members are comfortable with accessing and using the data. Members have embraced the addition of dashboards and this should continue		Specific Training to be delivered to members of all scrutiny committees on Financial and Performance Data including Lay members	Training session to be delivered by various officers	3 rd October 2022
2.9/2.10	The same few Members ask the questions but a range of questioning skills are used/Not all Members engage fully with the Committee	Engagement of new committee members is good.	Further training and better understanding will improve this further. Reflection of Committee meetings to monitor engagement of members	Scrutiny Manager and Head of Democratic Services, Head of Finance, Chair of G&A Committee	In progress

			Chair to support and encourage all members to contribute.		
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3. Relationships with others.

	Issue	Action Taken to Date	Further Action to be Undertaken	Responsible Officer	Completion date and BRAG
3.1	The wider Council also needs to fully understand the role of the Committee and the benefits it can bring	Member development explained the role of the Committee to the whole Council, Cllr David and Section 151 officer to reinforce, budget development sessions through Autumn will also pick this up again		Head of Finance	In Progress
3.2	Scrutiny arrangements in Powys have received two poor Audit Wales reports and the Committee is keen to ensure the action plan is implemented and delivers robust arrangements	G&A specific Action Plan in place Action plans in response to Audit recommendations will be included and monitored via the	Action plan will be implemented and its delivery monitored by the Committee	Scrutiny Manager and Head of Democratic Services	In Progress

		Councils regulatory Tracker			
3.3	Effective relationships need to be developed with the Cabinet	New Cabinet keen to work transparently and opening with all members	Any specific concerns identified, Chair to raise with Portfolio Holder for Finance	G&A Committee members and Cabinet	In progress – effective within year 1
3.4	The new Council will need to review this early in the new term to ensure that the new Cabinet has a full understanding of the role of the Committee	Member development explained the role of the Committee to the whole Council, Cllr David and Section 151 officer to reinforce.		Portfolio Holder for Finance, Head of Finance	In Progress
3.5	The Committee must continue to engage and develop their relationship with scrutiny committees		The Committee must continue to engage and develop their relationship with scrutiny committees	Chair and members of Committee Scrutiny Manager and Head of Democratic Services	In Progress – effective within year 1
3.6	Member development should focus on how the functions of the committee can contribute to the effectiveness of the Authority	Member development explained the role of the Committee to the whole Council	Committee to review effectiveness as part of the ongoing self assessment	G&A Committee Scrutiny Manager and Head of Democratic Services	In Progress – effective within year 1
3.7	Officers: Whilst a minority of officers are keen to attend we rarely see other officers and there is a reluctance to attend when invited. This a point for development for the new Committee	Officers invited to attend	Monitor engagement and raise any issues as they arise Executive Management Team to reinforce that attendance when invited is not optional	Chair & Scrutiny Manager and Head of Democratic Services, EMT	In Progress – effective within year 1

3.8	Officers: This is an improving relationship although some Members are unwilling to develop past a basic understanding	G&A committee development underway, good engagement and greater understanding	Ongoing development of Committee through further training and feedback.	Scrutiny Manager and Head of Democratic Services	In Progress – effective within year 1
3.9	Officers: New Members need to be supported to gain a fuller understanding	Induction Training completed June 2022	Ongoing development of Committee Members to address shortcomings identified over first year of Committee. One to One training sessions opening offered and delivered upon request	Scrutiny Manager and Head of Democratic Services/ Head of Finance	In progress - effective within year 1

4. Specific Areas of Focus over the Medium Term:

4.1 Capital

	Issue	Action Taken to Date	Further Action to be Undertaken	Responsible Officer	Completion date and BRAG
4.1.1	the affordability of the capital programme	Capital Working Group set up	Working Group to meet and continue work instigated by previous Committee	Head of Finance	In Progress and reviewed on an Annual Basis

			Revised Capital Strategy reviewed at budget setting annually with a review of the prudential indicators included within it.		
4.1.2	There have been several IA reports which have caused concern particularly around project management and the lack of early warning signs when projects have begun to go awry	Capital Working Group set up	Working Group to meet and continue work instigated by previous Committee Review to seek assurance of improvements in Project Management Evidence provided via Capital Projects delivery outcomes and officer oversight Boards	Head of Finance	In progress continually reviewed
4.1.3	capital workstreams working group continues to address issues raised	Capital Working Group set up	Working Group to meet and continue work instigated by previous Committee Dates to be confirmed	Scrutiny Manager and Head of Democratic Services, Head of Finance	In progress

4.1.4	monitoring of the governance around the GCRE project	Agreed confidential briefings will be provided		Executive Director Economy, Environment, PPPP, Head of Finance	As required with initial briefing completed in November 2022
4.1.5	Phase two of the work of the capital workstreams working group should continue following the election	In place	Refer to 4.1.1 – 4.1.4		Capital Working Group formed and date being set for meeting.
4.1.6	Improvements to business cases have also been implemented and the Committee should monitor this to ensure viable projects are taken forward that are affordable and effective. The impact on the revenue budget of capital projects must also be demonstrated. Committee requires training on the review of business cases. Simplified versions of appraisals need to be provided to enable the wider committee membership to fully understand the information provided.	Capital Working Group will take this forward	Learning and good practice will be extended beyond Capital into all projects	Head of Finance	In progress

4.2 Financial Planning

	Issue	Action Taken to Date	Further Action to be Undertaken	Responsible Officer	Completion date and BRAG
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4.2.1	Children's Services budget management		G&A Committee to review progress on recommendations arising from Internal Audit Review through Audit Tracker	Head of Internal Audit	In Progress reviewed through quarterly reports
4.2.2	ensuring the medium-term budget gap is addressed	Chair attends Finance Panel and will be observe their work in scrutinising the budget development	All members of the Council will be engaged via budget development sessions including Lay Members	Chair/ Head of Finance	In Progress
4.2.3	Budget management processes have improved but it remains to be seen if this is effective. The last year's outturn has been positively affected by additional Welsh Government funding due to the pandemic.	Scrutiny of finance reports and action taken by Cabinet, or recommendations from G&A to Cabinet.	Ongoing review	Head of Finance	In Progress – monitored through budget monitoring reports and budget seminars
4.2.4	Inflation is starting to rise and, in association with Finance Panel, the Committee will need assurance around why the cost of delivery of services is rising and whether this is attributable to inflation or because performance is falling. This should be undertaken in	Report to Committee by Head of Finance "Price Inflation Variation and Volatility Pressures" considered 29 th July 2022	Cabinet report to be considered on the 27 th September. Scrutinised by Finance Panel 23 rd September 2022. Chair to feedback to Committee.	Head of Finance, Senior Leadership Team	In progress – training being delivered to members 3 rd October. Data to be provided as resources allow to aid budget development through Autumn 22

	conjunction with scrutiny committees.		<p>Members Budget Briefing (including lay members) to be delivered in early October</p> <p>Benchmarking and other performance data being developed, to be provided for scrutiny Committees</p> <p>Training being provided for all scrutiny committee members in October 22</p>		and to become routine and embedded over next 2 years
4.2.5	The ability to access and use comparator data has proved difficult due to different arrangements being in place in different authorities. The issue of legacy costs needs to be investigated further and this is to be taken up by the Health and Care Committee.	<p>Work being developed with SLT will be forwarded to scrutiny committees</p> <p>Development session arranged for members of scrutiny 3rd October</p>	Benchmarking and other performance data being developed, to be provided for scrutiny Committees	Head of Finance Senior Leadership Team	In Progress - Data to be provided as resources allow to aid budget development through Autumn 22 and to become routine and embedded over next 2 years

4.2.6	Further assurances will be sought regarding Treasury Management, Budget overview etc	Treasury Management Reports routinely considered by the Committee. Treasury Management Lead looking at the development of additional benchmarking	Treasury Management Member development session to be rescheduled	Head of Finance Capital & Financial Planning Accountant	In progress – comparative data developed and included in quarterly TM reports within this financial year
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4.3 Fraud

	Issue	Action Taken to Date	Further Action to be Undertaken	Responsible Officer	Completion date and BRAG
4.3.1	Visibility of the work of the Fraud Team	Quarterly reports now submitted to Committee	Content to be reviewed and improved following feedback from Committee Ongoing improvements to data and analysis will be seen in the regular papers	Head of Finance	In progress – reports improved during this financial year
4.3.2	Further training on fraud prevention and continued reporting to gain assurance. The	Fraud Awareness campaign undertaken	Fraud awareness Training being developed for roll out	Head of Finance	In Progress – with training in place by 31 st March 2023.

	council needs to move from being reactive to proactive approach and this must be a whole Council commitment. Managers should be looking for fraud. The Committee needs to explore the risk of fraud within the expanding capital programme.	and delivered across the Council Fraud Training delivered to members	across the Council – staff and members Need evidence of impact of training, via feedback and data		
4.3.3	Improved project management is being introduced and it is hoped that assurance can be gained as newer projects are achieved	New Capital Oversight Board in place, can be monitored for effectiveness through Capital Working Group	Learning and improvements to be embedded across all projects	Capital Working Group / Head of Finance	In Progress – Working Group to report back to Committee later this year.

4.4 HOWPS Transition

	Issue	Action Taken to Date	Further Action to be Undertaken	Responsible Officer	Completion date and BRAG
4.4.1	Concern regarding HOWPS which began with concerns regarding performance and has culminated in an overview of bringing HOWPS back in-house and how this will be managed going forward	G&A Member to attend HOWPS scrutiny group	Sessions to be arranged	Scrutiny Manager and Head of Democratic Services	In Progress – HOWPS Working Group established by Committee and ERC Scrutiny Committee.

4.5 Risk (including workforce)

	Issue	Action Taken to Date	Further Action to be Undertaken	Responsible Officer	Completion date and BRAG
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4.5.1	aligning Programme Board risks with the Strategic Risk Register and ensuring issues are identified early to enable mitigation to take place	SLT review of Corporate Risk being undertaken Risk Management Reports routinely presented to Committee		Senior Leadership Team, Head of Finance	In Progress – reports to Committee will reflect changes when work completed – April 2023
4.5.2	A key area of concern is the ability to recruit and retain workforce, particularly in social care. A new way of working model is being introduced but this issue will need to be kept under review.	Workforce futures programme, SLT identifies as key risk, considering approach and other development G&A to scrutinise plans when developed.	<ul style="list-style-type: none"> •Working to review our recruitment systems and processes to streamline and remove any barriers for any potential applicants •Reviewing exit data and engaging with staff to support retention initiatives •Gathering market data to identify our 'offer' and how it could be improved. •Offering advance payments to care workers to support with the increasing rates of fuel and 	Director of Transformation and Corporate Services	In Progress

			<p>exploring whether the mileage rate can be increased</p> <ul style="list-style-type: none"> •Working with services to identify areas of challenge and supporting with bespoke recruitment campaigns (e.g., online recruitment events, targeting advertising in specific local areas and holding events to support individuals apply) 		
4.5.3	<p>The discussion around risk needs to be broadened as the Authority moves from pandemic to endemic and comes out of business-critical mode. There is a need to consider mitigating actions more carefully and monitor those to ensure they are being addressed</p>	<p>Risk review by SLT</p> <p>See 4.5.1 above</p>			
4.5.4	<p>Consideration will need to be given to whether the risk appetite is changing</p>	<p>Risk appetite work underway</p>	<p>Cabinet EMT to consider when completed</p>	<p>Head of Finance /Strategic Planning and Risk Officer / Head of Internal Audit</p>	<p>In Progress – to be completed by 31st March 2023</p>

			Committee to review and assess when completed		
4.5.5	Officers: The Council operates a 'grow your own' policy and the Committee would welcome attendance by other officers as part of their continued professional development	Agreed – Officers attending and delivering reports or observing the Committee		Senior Leadership Team	In Progress

Issues:

- There have been delays in Internal Audit reports being dealt with by the client which has limited the impact of the audit – a few historic reports were delayed but these have been completed and reported - shouldn't be an issue going forward. Timelines agreed and work programme in place.
- Core business has been maintained although there have been delays with some performance and risk reporting – Responding to the pandemic brought about changes as the Council focused on Business Critical activity.

Effective Meetings:

- The Committee has improved over the year in specifying outcomes. There has been a change in emphasis which has been driven forward by the Chair, but this will need more time to become embedded.
- Reports have been clearer with an introduction specifying what is expected of the Committee
- The Committee has been more focussed on outcomes