

FRIDAY, 19 MARCH 2021

TO: ALL MEMBERS OF THE **AUDIT COMMITTEE**

I HEREBY SUMMON YOU TO ATTEND A VIRTUAL MEETING OF THE **AUDIT COMMITTEE** WHICH WILL BE HELD AT **2.00 PM** ON **FRIDAY, 26TH MARCH, 2021**, FOR THE TRANSACTION OF THE BUSINESS OUTLINED ON THE ATTACHED AGENDA.

Wendy Walters

CHIEF EXECUTIVE

Democratic Officer:	Kevin Thomas
Telephone (Direct Line):	01267 224027
E-Mail:	kjthomas@carmarthenshire.gov.uk

Wendy Walters Prif Weithredwr, *Chief Executive*,
Neuadd y Sir, Caerfyrddin. SA31 1JP
County Hall, Carmarthen. SA31 1JP

AUDIT COMMITTEE

**MEMBERSHIP:
8 COUNCIL MEMBERS AND 1 EXTERNAL VOTING MEMBER**

PLAID CYMRU GROUP – 4 MEMBERS

1. Councillor Kim Broom
2. Councillor Karen Davies
3. Councillor Gareth John
4. Councillor Elwyn Williams

LABOUR GROUP – 2 MEMBERS

1. Councillor Tina Higgins [Chair]
2. Councillor Bill Thomas

INDEPENDENT GROUP – 1 MEMBER

1. Councillor Giles Morgan [Vice-Chair]

NEW INDEPENDENT GROUP – 1 MEMBER

1. Councillor Louvain Roberts

EXTERNAL VOTING MEMBER (1)

Mrs. Julie James

AGENDA

1. APOLOGIES FOR ABSENCE.
2. DECLARATIONS OF PERSONAL INTERESTS.
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Audit Committee 26 March 2021

Subject and Purpose: Internal Audit Plan 2020/21 Update		
Recommendations / key decisions required: To receive the report.		
Reasons: Regular progress report to be presented to each Audit Committee meeting.		
Relevant scrutiny committee to be consulted: N/A		
Exec. Board Decision Required: N/A Council Decision Required: N/A		
EXECUTIVE BOARD MEMBER PORTFOLIO HOLDER: Cllr D Jenkins		
Directorate: Corporate Services Name of Head of Service: Helen Pugh Report Author: Helen Pugh	Designation: Head of Revenues and Financial Compliance	Tel No.: 01267 246223 E Mail Address: HLPugh@carmarthenshire.gov.uk

**Audit Committee
26 March 2021**

Internal Audit Plan 2020/21 Update

1. BRIEF SUMMARY OF PURPOSE OF REPORT.

To provide Members with progress of the Internal Audit Plan. The following Report is attached:

Internal Audit Plan 2020/21 Progress Report

DETAILED REPORT ATTACHED?

YES

IMPLICATIONS

I confirm that other than those implications which have been agreed with the appropriate Directors / Heads of Service and are referred to in detail below, there are no other implications associated with this report:

Signed: H L Pugh – Head of Revenues and Financial Compliance

Policy, Crime & Disorder and Equalities	Legal	Finance	ICT	Risk Management Issues	Staffing Implications	Physical Assets
NONE	NONE	YES	NONE	NONE	NONE	NONE

Finance

Reviews carried out to ensure systems in place comply with the Authority's Financial Procedure Rules.

CONSULTATIONS

I confirm that the appropriate consultations have taken in place and the outcomes are as detailed below

Signed: H L Pugh – Head of Revenues and Financial Compliance

1. Scrutiny Committee: Not Applicable
2. Local Member(s): Not Applicable
3. Community / Town Council: Not Applicable
4. Relevant Partners: Not Applicable
5. Staff Side Representatives and other Organisations: Not Applicable

Section 100D Local Government Act, 1972 – Access to Information List of Background Papers used in the preparation of this report:

Title of Document	File Ref No.	Locations that the papers are available for public inspection
Strategic Audit Plan 2020-23	AC 29-07-20	Internal Audit Unit

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INTERNAL AUDIT PLAN 2020/21											
2020/21	% Plan Completion to Date		81.2%			Mar-21					
Job No	Departments	Days Planned	Pre. Audit Meeting	Terms of Reference Issued	Commenced	Field Work Complete	Draft Report Issued	Complete / Final Report Issued	Status		Assurance Rating / Engagement Type
Fundamentals											
1120002	Council Tax	15	*	*	*	*	*		Draft Report Issued		
1120003	Creditors	40	*	*	*				Commenced		
1120004	Income	20	*	*	*	*			Field Work Complete		
1120005	Main Accounting	20	*	*	*				Commenced		
1120006	National Fraud Initiative (NFI) - Mortality Screening	10	Participation in full NFI Exercise in 2021/22					/	2021/22		
5120007	Payroll	40	*	*	*	*	*		Draft Report Issued		
1120008	Treasury Management - Loans & Investments (CCC and DPF)	15	*	*	*	*	*		Draft Report Issued		
	Total Audit Days for Fundamentals	160									
Corporate Governance Assurance											
2120001	Annual Governance Statement/Corp Gov Arrangements	20	*	*	*	*			Field Work Complete		
2120002	Performance Management	20	Deferred due to Redeployment of staff					/	Deferred		
2120003	Risk Management Arrangements	15	*	*	*				Commenced		
2120004	Wellbeing of Future Generations Act	20	*	*	*				Commenced		
2120005	Whistleblowing	15	*	*	*	*	*		Draft Report Issued		
	Total Audit Days for Corporate Governance Assurance	90									
COVID-19											
3120001	COVID-19 Decision-Making Process	20	*	*	*				Commenced		
3120002	COVID-19 Expenditure	20	*	*	*				Commenced		
5420002	COVID-19 Systems and Processes (advice and support)	50	N/A	N/A	*	*	/	*	Complete	Consultation	
3120003	COVID-19 Systems and Processes (Evaluation and recs)	40	*	*	*				Commenced		
5420001	COVID-19: Free School Meals Payment Process	20	N/A	N/A	*	*	/	*	Complete	Consultation	
3120004	COVID-19 Self Isolation Payment Process	10	*	N/A	*				Commenced		
	Total Audit Days for COVID-19	160									
Corporate Review Work											
4120005	Local Authority Trading Companies	20									
4120006	Procurement	30	*	*	*	*			Field Work Complete		
4120007	Safeguarding (Children)	10	*	*	*	*			Field Work Complete		
4120007	Safeguarding (Adults)	10	*	*	*				Commenced		
4120008	Staffing Matters (e.g. DBS Overtime Flexi Leave)	20	*	*	*	*			Field Work Complete		
	Total Audit Days for Corporate Review Work	90									
Counter Fraud											
1120007	National Fraud Initiative (NNDR) - review of COVID-19 Grants	20	*	N/A	*	*	*	*	Complete	Consultation	
1120009	Proactive Fraud Testing	20	*	N/A	*				Commenced		
1120010	Fraud Prevention, Detection and Investigation	30	N/A	N/A	*				Commenced		
	Total Audit Days for Counter Fraud Work	70									
Grants & Certification											
5120005	Burry Port Harbour	10	*	N/A	*	*	/	*	Complete	Accounts Return	
5220001	Children & Communities Grant	25	*	*	*	*	*	*	Complete	Grant Certification	
4120003	Education Improvement Grant - EOY	10	*	*	*	*	*	*	Complete	Grant Certificate	
5220003	Education Improvement Grant - Q3	15	*	*	*	*	*	*	Complete	Acceptable	

5220004	Education Improvement Grant - Q4	5	*	*	*	*	/	*	Complete	Certificate
6120005	Enable Grant	10	*	*	*	*	*	*	Complete	Grant Certificate
6120004	HSG - Homelessness	12	*	*	*	*	*	*	Complete	Grant Certificate
6120004	HSG - Rent Smart Wales	10	*	*	*	*	*	*	Complete	Grant Certificate
6120004	HSG - Supporting People	13	*	*	*	*	*	*	Complete	Grant Certificate
5220005	Local Authority Education Grant	20	*	*	*	*	*	*	Complete	Grant Certificate
5220006	Other Grants (where assurance is required for sign-off)	20	*	*	*	*	/	*	Complete	Grant Certificate
5220007	Post 16 Grant	10	*	N/A	*	*	*	*	Complete	Grant Certificate
4120004	Pupil Deprivation Grant - EOY	10	*	*	*	*	*	*	Complete	Grant Certificate
5220008	Pupil Deprivation Grant - Q3	15	*	*	*	*	*	*	Complete	Acceptable
5220009	Pupil Deprivation Grant - Q4	5	*	*	*	*	/	*	Complete	Certificate
5120002	Trust Funds - Arbour Stephens	5	*	*	*	*	*	*	Complete	Certificate
5120004	Trust Funds - Dyfed Welsh Church Fund	5	*	*	*	*	*	*	Complete	Certificate
5120003	Trust Funds - Minnie Morgan	5	*	*	*	*	*	*	Complete	Certificate
5120001	Trust Funds - Oriol Myrddin	5	*	*	*	*	*	*	Complete	Certificate
5220002	Wales Pension Partnership	5	*	N/A	*	*	*	*	Complete	Accounts Return
5220010	Regional Development Co-ordinator Grant	5	*	*	*	*	*	*	Complete	Grant Certificate
	Total Audit Days for Grants & Certification	220								
Chief Executive's Department (not incl IT)										
8120001	Property Management (Follow Up)	10								
1120001	Departmental Expenditure (CEX)	10	*	*	*	*	*	*	Complete	Acceptable
8120002	Pentre Awel	10	*	*	*				Commenced	
8120003	Net Zero Carbon	10	*	*	*	*	*		Draft Report Issued	
8120004	Regeneration Strand	10	*	*	*				Commenced	
	Total Audit Days for Chief Executive's Department (not incl IT)	50								
Chief Executive's Department: IT										
4120001	Covid-19 CAATS Analysis (FSM)	10	*	*	*	*	*	*	Complete	Consultation
8220001	Office 365, including TEAMS and Sharepoint	15	*	*	*	*	*	*	Complete	Consultation
8220002	Bring Your Own Device	5	*	*	*	*			Field Work Complete	
8220003	Cyber Security	10	*	*	*				Commenced	
	Total Audit Days for Chief Executive's Department: IT	40								
Communities										
6120001	Departmental Expenditure: Leisure	15	*	*	*	*	*	*	Complete	Acceptable
6120002	Departmental Expenditure: Housing	10	*	*	*	*	*	*	Complete	Acceptable
6120003	Departmental Expenditure: Social Care	10	*	*	*	*	*	*	Complete	Acceptable
8320001	Sport Wales/Active Communities	10	*	*	*	*	*		Draft Report Issued	
8320002	Ski Centre Follow Up	5	*	*	*	*	*	*	Complete	High
8320003	Financial Assessments & Collections	10	*	*	*	*	*	*	Complete	High
	Total Audit Days for Communities	60								
Corporate Services										
5120006	Departmental Expenditure (Corp Serv)	10	*	*	*	*	*	*	Complete	Acceptable
8420001	Financial Management Other	10	*	*	*	*	*	*	Complete	Consultation
	Total Audit Days for Corporate Services	20								
Education & Children										
4120002	Departmental Expenditure (Education)	10	*	*	*	*	*	*	Complete	Acceptable
8520001	Fostering	10	*	*	*	*	*		Draft Report Issued	
8520002	School Meals/ParentPay	10	*	*	*	*	*	*	Complete	Consultation
8520003	School Questionnaires	20	*	*	*	*	/	*	Complete	Self-Assessment

8520003	School Visits/Reviews	20	*	*	*	*	*	*	Complete	Consultation
8520004	Specialist Provision Units	10	*	*	*	*	*		Draft Report Issued	
	Total Audit Days for Education & Children	80								
Environment										
8620001	Ash Dieback	10	*	*	*	*	*		Draft Report Issued	
7120001	Departmental Expenditure (Environment)	20	*	*	*	*	*	*	Complete	Acceptable
8620002	Flood Defence & Coastal Protection	10	*	*	*				Commenced	
8620003	Property Maintenance	10	*	*	*	*	*		Draft Report Issued	
8620004	Waste Management & Recycling Obligations	10	*	*	*				Commenced	
	Total Audit Days for Environment	60								
	Total Approved Plan Days	1100								

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Audit Committee 26 March 2021

Subject and Purpose: Internal Audit Recommendations		
Recommendations / key decisions required: To receive the report.		
Reasons: An update on Internal Audit recommendations to be presented to the Audit Committee on an annual basis.		
Relevant scrutiny committee to be consulted: N/A		
Exec. Board Decision Required: N/A Council Decision Required: N/A		
EXECUTIVE BOARD MEMBER PORTFOLIO HOLDER: Cllr D Jenkins		
Directorate: Corporate Services Name of Head of Service: Helen Pugh Report Author: Helen Pugh	Designation: Head of Revenues and Financial Compliance	Tel No.: 01267 246223 E Mail Address: HLPugh@cararthenshire.gov.uk

Audit Committee

26 March 2021

Internal Audit Recommendations

1. BRIEF SUMMARY OF PURPOSE OF REPORT.

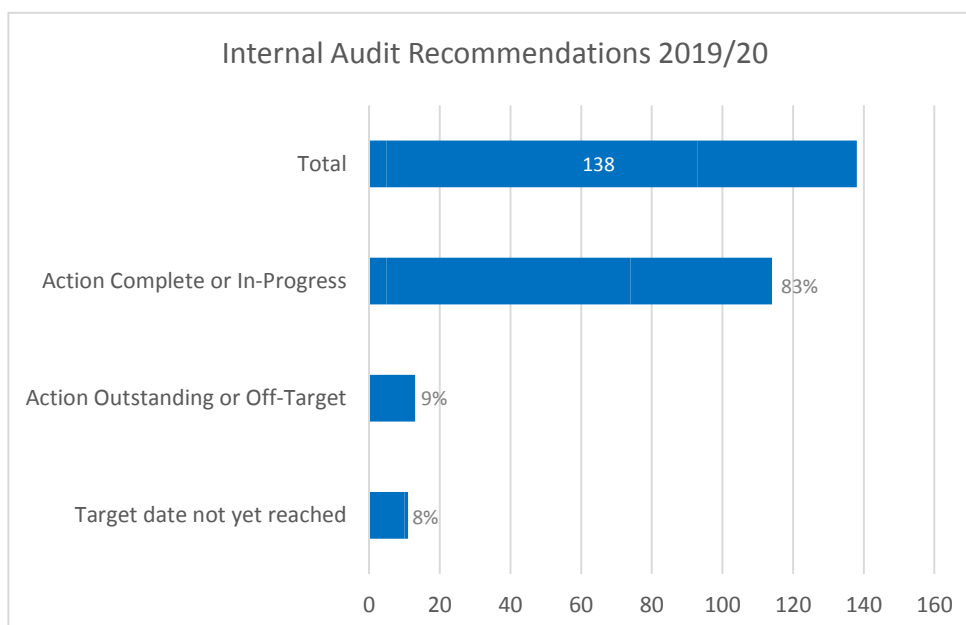
The Internal Audit division maintains a log of all Internal Audit Reports issued. The recommendations made as part of these Reports are uploaded onto the Council's Performance Information Monitoring System (PIMS).

The responsible officer for each recommendation is required to update PIMS with the actions taken to address the identified issues.

This information, derived from PIMS, details the progress status of Internal Audit recommendations relating to the 2019/20 financial year.

Update on 2019/20 Internal Audit Recommendations

Recommendation Ratings	Total Recommendations Made	Action Complete or In-Progress	Action Outstanding or Off-Target	Target date not yet reached
3*	5	5	0	0
2*	88	68	10	10
1*	45	41	3	1
	138	114	13	11
		83%	9%	8%



DETAILED REPORT ATTACHED?

NO

IMPLICATIONS

I confirm that other than those implications which have been agreed with the appropriate Directors / Heads of Service and are referred to in detail below, there are no other implications associated with this report:

Signed: H L Pugh – Head of Revenues and Financial Compliance

Policy, Crime & Disorder and Equalities	Legal	Finance	ICT	Risk Management Issues	Staffing Implications	Physical Assets
NONE	NONE	YES	NONE	NONE	NONE	NONE

Finance

Reviews carried out to ensure systems in place comply with the Authority's Financial Procedure Rules.

CONSULTATIONS

I confirm that the appropriate consultations have taken in place and the outcomes are as detailed below

Signed: H L Pugh – Head of Revenues and Financial Compliance

1. Scrutiny Committee: Not Applicable
2. Local Member(s): Not Applicable
3. Community / Town Council: Not Applicable
4. Relevant Partners: Not Applicable
5. Staff Side Representatives and other Organisations: Not Applicable

Section 100D Local Government Act, 1972 – Access to Information List of Background Papers used in the preparation of this report:

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Strategic Audit Plan 2020-23	AC 29-07-20	Internal Audit Unit

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Audit Committee 26 March 2021

Subject and Purpose: Internal Audit Plan 2021/22 & Planned Coverage for 2021-24		
Recommendations / key decisions required: To approve the Annual Internal Audit Plan for 2021/22 and to confirm the planned coverage for 2021-24.		
Reasons: The Public Sector Internal Audit Standards (PSIAS) require a risk-based Internal Audit Plan to be prepared each year to determine the priorities of Internal Audit and ensure they are consistent with the Council's goals and objectives.		
Relevant scrutiny committee to be consulted: N/A		
Exec. Board Decision Required: N/A Council Decision Required: N/A		
EXECUTIVE BOARD MEMBER PORTFOLIO HOLDER: Cllr D Jenkins		
Directorate: Corporate Services Name of Head of Service: Helen Pugh Report Author: Helen Pugh	Designation: Head of Revenues and Financial Compliance	Tel No.: 01267 246223 E Mail Address: HLPugh@cararthenshire.gov.uk

**Audit Committee
26 March 2021**

Internal Audit Plan 2021/22 & Planned Coverage for 2021-24

1. BRIEF SUMMARY OF PURPOSE OF REPORT.

The Internal Audit Plan for 2021/22 has been compiled considering the Authority's Corporate Risk Register and Service Risk Registers, thus ensuring appropriate coverage and consideration of the Authority's highest risks. In addition to this, Internal Audit has liaised with the Corporate Management Team and Heads of Service in devising the plan and taken account also of any changes in services.

The Plan assumes full staffing within the section.

The Internal Audit Plan includes coverage of:

- Fundamental Audits
- Corporate Governance Assurance
- COVID-19
- Corporate Reviews
- Grants and Certification
- Departmental Reviews

The following reports are attached for approval:

Internal Audit Plan 2021/22

Internal Audit Planned Coverage 2021 - 2024

DETAILED REPORT ATTACHED?

YES

IMPLICATIONS

I confirm that other than those implications which have been agreed with the appropriate Directors / Heads of Service and are referred to in detail below, there are no other implications associated with this report:

Signed: H L Pugh – Head of Revenues and Financial Compliance

Policy, Crime & Disorder and Equalities	Legal	Finance	ICT	Risk Management Issues	Staffing Implications	Physical Assets
NONE	NONE	YES	NONE	YES	NONE	NONE

Finance

Reviews carried out to ensure systems in place comply with the Authority's Financial Procedure Rules.

Risk Management

The Internal Audit Plan for 2021/22 has been compiled considering the Authority's Corporate Risk Register and Service Risk Registers.

CONSULTATIONS

I confirm that the appropriate consultations have taken in place and the outcomes are as detailed below

Signed: H L Pugh – Head of Revenues and Financial Compliance

1. Scrutiny Committee: Not Applicable
2. Local Member(s): Not Applicable
3. Community / Town Council: Not Applicable
4. Relevant Partners: Not Applicable
5. Staff Side Representatives and other Organisations: Not Applicable

Consultation with CMT and Heads of Service

Section 100D Local Government Act, 1972 – Access to Information
List of Background Papers used in the preparation of this report:

Title of Document	File Ref No.	Locations that the papers are available for public inspection
Strategic Audit Plan 2020-23	AC 29-07-20	Internal Audit Unit

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Carmarthenshire County Council - Internal Audit Plan 2021/22

Required Assurance - Fundamental Audits	Type of Engagement	Risk Consideration	Audit Plan Days 2021/22
Creditor Payments	Assurance	Fundamental	30
Expenditure	Assurance	IA identified	30
NNDR	Assurance	Fundamental	20
Payroll	Assurance	Fundamental	30
Travel & Subsistence	Assurance	Fundamental	20
Total			130

Corporate Governance Assurance	Type of Engagement	Risk Consideration	Audit Plan Days 2021/22
Annual Governance Statement/Corporate Governance Arrangements	Assurance	Corporate Risk Register	20
Performance Management	Assurance	Corporate Risk Register	20
Welsh Language Standards	Assurance	Corporate Risk Register	20
Total			60

COVID-19	Type of Engagement	Risk Consideration	Audit Plan Days 2021/22
Covid-19 Duplication Checks (NNDR and Self-Isolation Payments)	Assurance	Corporate Risk Register	20
COVID-19 Free School Meals Payments	Consultation	Corporate Risk Register	20
COVID-19 Systems and Processes	Consultation	Corporate Risk Register	20
COVID-19 Working Groups	Consultation	Corporate Risk Register	20
Total			80

Corporate Review Work	Type of Engagement	Risk Consideration	Audit Plan Days 2021/22
Brexit	Assurance	Corporate Risk Register	20
External Arrangements	Assurance	Corporate Risk Register	20
Contract Management	Assurance	Corporate Risk Register	15
Procurement	Assurance	Corporate Risk Register	15
Safeguarding	Assurance	Corporate Risk Register	20
Staffing Matters	Assurance	Corporate Risk Register	20
Total			110

Counter Fraud	Type of Engagement	Risk Consideration	Audit Plan Days 2021/22
Fraud Prevention, Detection and Investigation	Investigatory	Corporate Risk Register	40
National Fraud Initiative	Investigatory/Assurance	Corporate Risk Register	30
Proactive Fraud Testing	Assurance	Corporate Risk Register	20
Total			90

Grants and Certification	Type of Engagement	Risk Consideration	Audit Plan Days 2021/22
Burry Port Harbour	Accounts Return	Certification	10
Children & Communities Grant	Certification	Corporate Risk Register	25
Education Improvement Grant	Certification	Corporate Risk Register	30
Enable Grant	Certification	Corporate Risk Register	10
Housing Support Grant	Certification	Corporate Risk Register	40
Local Authority Education Grant	Assurance for Sign Off	Corporate Risk Register	20
Other Grants (where assurance is required for sign-off)	Assurance for Sign Off	Corporate Risk Register	20
Wales Pension Partnership	Accounts Return	Certification	5
Post 16 Grant	Certification	Corporate Risk Register	10
Pupil Deprivation Grant	Certification	Corporate Risk Register	30

Trust Funds	Certification	Certification	20
Total			220

Departmental Reviews	Type of Engagement	Risk Consideration	Audit Plan Days 2021/22
Chief Executive's Department (not including IT)			
Civil Registrations Service	Assurance	Service Risk Register	10
People Management & Performance	Assurance	Service Risk Register	20
Regeneration & Economic Development	Assurance	Corporate Risk Register	20
Surplus Properties	Assurance	IA identified	15
Chief Executive's Department: IT			
Cloud Solutions	Assurance	Corporate Risk Register	15
Cyber Security	Assurance	Corporate Risk Register	15
Disaster Recovery and Business Continuity	Assurance	Corporate Risk Register	15
Communities			
Appointeeships	Assurance	Service Risk Register	15
Housing Voids	Assurance	Service Risk Register	15
Affordable Homes	Assurance	Service Risk Register	15
Leisure Centres	Assurance	AC identified	20
Pembrey Ski Centre	Assurance	AC identified	5
Social Care (Assignment to be agreed)	Assurance	Department identified	20
Corporate Services			
Financial Management Other	Assurance	IA identified	15
Insurance	Assurance	Department identified	15
Education & Children			
Residential Units	Assurance	IA Low Assurance	15
School Meals Allergens	Assurance	Department identified	15
Schools (incl School Questionnaires)	Assurance	Corporate Risk Register	40
Welfare Cards Follow Up	Assurance	IA Low Assurance	10
Welsh For Adults	Assurance	Department identified	10
Environment			
Building Control	Assurance	IA identified	15
Climate Change	Assurance	Service Risk Register	15
Environmental Enforcement (e.g. fly tipping)	Assurance	IA identified	10
Fleet Management	Assurance	Service Risk Register	10
Highway Maintenance/Road Safety	Assurance	Service Risk Register	10
Property	Assurance	Service Risk Register	15
Waste	Assurance	Corporate Risk Register	15
Total			410

TOTAL DAYS	1100
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Additional Work	Days
Departmental Advisory Work (10 days allocated per Dept)	50
Various Departmental Working Groups (10 days allocated per Dept)	50
Financial Procedure Rules and FPR for Schools	20
Total	120

TOTAL DAYS	1220
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Carmarthenshire County Council - Internal Audit 3 Year Plan 2021/22

	2021/22	2022/23	2023/24
Required Assurance - Fundamental Audits			
Budget Setting and Monitoring			✓
Capital Accounting including Fixed Asset Register		✓	
Cash & Bank		✓	
Council Tax			✓
Creditor Payments	✓	✓	✓
Debtors System		✓	
Deputyships			✓
Expenditure	✓		
Housing Benefits		✓	
Income			✓
Main Accounting			✓
NNDR	✓		
Payroll System	✓	✓	✓
Pensions Payroll System		✓	
Petty Cash			✓
Sundry Expenses		✓	
Travel & Subsistence System	✓		
Treasury Management - Loans & Investments (CCC and DPF)			✓
VAT		✓	
Corporate Governance Assurance			
Annual Governance Statement/Corporate Governance Arrangements	✓	✓	✓
Corporate Strategy/Policy Making			✓
Data Protection		✓	
Declaration of Interests			✓
Ethics		✓	
Freedom of Information		✓	
Performance Management	✓		
Risk Management Arrangements		✓	
Wellbeing of Future Generations Act			✓
Welsh Language Standards	✓		
Whistleblowing			✓

COVID-19			
Covid-19 Duplication Checks (NNDR and Self-Isolation Payments)	✓		
COVID-19 Free School Meals Payments	✓		
COVID-19 Systems and Processes	✓		
COVID-19 Working Groups	✓		
Corporate Review Work			
Brexit	✓		
External Arrangements	✓	✓	✓
Contract Management	✓	✓	✓
Procurement	✓	✓	✓
Safeguarding	✓	✓	✓
Staffing Matters	✓	✓	✓
Counter Fraud			
Fraud Prevention, Detection and Investigation	✓	✓	✓
National Fraud Initiative	✓		✓
Proactive Fraud Testing	✓	✓	✓
Grants and Certification			
Burry Port Harbour	✓	✓	✓
Children & Communities Grant	✓	✓	✓
Education Improvement Grant	✓	✓	✓
Enable Grant	✓	✓	✓
Housing Support Grant	✓	✓	✓
Local Authority Education Grant	✓	✓	✓
Other Grants (where assurance is required for sign-off)	✓	✓	✓
Wales Pension Partnership	✓	✓	✓
Post 16 Grant	✓	✓	✓
Pupil Deprivation Grant	✓	✓	✓
Trust Funds	✓	✓	✓
Departmental Reviews			
Chief Executive's Department	✓	✓	✓
Communities	✓	✓	✓

Corporate Services	✓	✓	✓
Education & Children	✓	✓	✓
Environment	✓	✓	✓

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Audit Committee 26th March 2021

Subject and Purpose: Audit Committee Forward Work Programme		
Recommendations / key decisions required: To receive the report.		
Reasons: Annual Forward Work Programme to inform Members of the expected Agenda Items for the 2021/22 Audit Committee Cycle.		
Relevant scrutiny committee to be consulted: N/A		
Exec. Board Decision Required: N/A Council Decision Required: N/A		
EXECUTIVE BOARD MEMBER PORTFOLIO HOLDER: Cllr D Jenkins		
Directorate: Corporate Services Name of Head of Service: Helen Pugh Report Author: Helen Pugh	Designation: Head of Revenues and Financial Compliance	Tel No.: 01267 246223 E Mail Address: HLPugh@carmarthenshire.gov.uk

Audit Committee

26th March 2021

Audit Committee Forward Work Programme

To provide Members with a Forward Work Programme for the 2021/22 Audit Committee cycle to ensure that all appropriate Committees have a published up to date programme owned by the Committee Members.

The following Report is attached:
Forward Work Programme

DETAILED REPORT ATTACHED?

YES

IMPLICATIONS

I confirm that other than those implications which have been agreed with the appropriate Directors / Heads of Service and are referred to in detail below, there are no other implications associated with this report:

Signed: H L Pugh – Head of Revenues and Financial Compliance

Policy, Crime & Disorder and Equalities	Legal	Finance	ICT	Risk Management Issues	Staffing Implications	Physical Assets
NONE	NONE	NONE	NONE	NONE	NONE	NONE

CONSULTATIONS

I confirm that the appropriate consultations have taken in place and the outcomes are as detailed below

Signed: H L Pugh – Head of Revenues and Financial Compliance

1. Scrutiny Committee: Not Applicable
2. Local Member(s): Not Applicable
3. Community / Town Council: Not Applicable
4. Relevant Partners: Not Applicable
5. Staff Side Representatives and other Organisations: Not Applicable

Section 100D Local Government Act, 1972 – Access to Information
List of Background Papers used in the preparation of this report:

THERE ARE NONE

Title of Document	File Ref No.	Locations that the papers are available for public inspection

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Subject area and brief description of nature of report	Lead Department	Responsible Officer	Mar-21	Jul-21	Sep-21	Dec-21
Appointment of Audit Committee: · Chair · Vice Chair	Corporate Services	Audit Committee		✓		
Annual Audit Report	Corporate Services	Head of Revenues and Financial Compliance		✓		
Forward Work Programme	Corporate Services	Head of Revenues and Financial Compliance	✓	✓	✓	✓
Internal Audit Plan Update	Corporate Services	Head of Revenues and Financial Compliance	✓	✓	✓	✓
Internal Audit indicative three year plan	Corporate Services	Head of Revenues and Financial Compliance	✓			
Assurance Reviews: · Fundamental financial systems · 3* reports	Corporate Services	Head of Revenues and Financial Compliance	As Required			
Progress Report - Delivery of External Audit Recommendations	ICT & Policy	Performance Planning Section				✓
Progress Report - Delivery of Internal Audit Recommendations	Corporate Services	Head of Revenues and Financial Compliance	✓			
Internal Audit Progress Updates requested by Audit Committee:	Corporate Services	Head of Revenues and Financial Compliance	As Required			
Progress reports as requested by Audit Committee · Strategic Commissioning of Accommodation Services for Adults with Learning Disabilities · Schools' Deficits and Surpluses						
	Communities	Head of Mental Health and Learning Disabilities		✓		
	Education & Children	Head of Education and Inclusion Services		✓		
Approval of Audit Charter	Corporate Services	Head of Revenues and Financial Compliance	As Required			
Approval of Strategies / Rules & Regulations	Corporate Services	Head of Revenues and Financial Compliance	As Required			
Annual Anti-Fraud and Corruption Report	Corporate Services	Head of Revenues and Financial Compliance			✓	
Receive the Corporate Risk Register	Corporate Services	Head of Revenues and Financial Compliance	✓		✓	
Opportunity for Members to discuss Risks	Corporate Services	Risk owners	✓		✓	
Receive the Annual Complaints Report	ICT & Policy	Corporate Policy & Partnership Manager		✓		
Statement of Accounts including Annual Governance Statement for Carmarthenshire County Council · To be received · To be approved	Corporate Services	Head of Financial Services		✓	✓	
Statement of Accounts including Annual Governance Statement for Dyfed Pension Fund · To be received · To be approved	Corporate Services	Head of Financial Services		✓	✓	
Burry Port Harbour Accounting Statement · To be received · To be approved	Corporate Services	Head of Financial Services		✓	✓	
Audit enquiries to those charged with governance and management for: · Carmarthenshire County Council · Dyfed Pension Fund	Corporate Services	Head of Financial Services			✓	
Single Tender Action	Corporate Services	Director of Corporate Services	As Required			
Minutes for noting: · Grants Panel · Corporate Governance Group · Risk Management Steering Group	Corporate Services	Head of Revenues and Financial Compliance Head of Financial Services	✓	✓	✓	✓
Audit Wales: · Audit Plan Update	Corporate Services	Audit Wales		✓	✓	✓
· Financial Statements – ISA260 Report presented to those charged with Governance in relation to the Statement of Accounts for: o Carmarthenshire County Council o Dyfed Pension Fund					✓	
· Annual returns – Reports re independent examination for: o Burry Port Harbour Authority					✓	
· Letter of Representation o Carmarthenshire County Council o Dyfed Pension Fund					✓	
· Annual Audit Letter o Carmarthenshire County Council			✓			
· Audit Plans, including information on fees o Carmarthenshire County Council o Dyfed Pension Fund			✓			

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Audit Committee Training / Informal Sessions

Subject area and brief description of session	Lead Department	Responsible Officer(s)											
			Mar-19	Jul-19	Sep-19	Jan-20	Mar-20	Jun-20	Sep-20	Dec-20	Mar-21	Jul-21	Sep-21
Meeting with Auditors	Corporate Services	Director Corporate Services Head of Revenues and Financial Compliance			✓		✓		✓			✓	
Audit Committee - Self Assessment	Corporate Services	Director Corporate Services Head of Revenues and Financial Compliance											✓
Risk Register	Corporate Services	Director Corporate Services Head of Revenues and Financial Compliance	✓			✓	✓		✓		✓		✓
Statement of Accounts & Annual Governance Statement	Corporate Services	Director Corporate Services Head of Revenues and Financial Compliance		✓				✓				✓	
Fraud Awareness	Corporate Services	Director Corporate Services Head of Revenues and Financial Compliance							✓				
Local Authority Trading Companies	Corporate Services	Director Corporate Services Head of Revenues and Financial Compliance										✓	

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AUDIT COMMITTEE 26th March 2021

Carmarthenshire County Council's Corporate Risk Register 2020/21

Recommendations / key decisions required:

- To receive the Corporate Risk Register

Reasons:

- To ensure that the Audit Committee are made aware of the Corporate Risks

Relevant scrutiny committee to be consulted: Yes – Audit Committee
(26th March 2021)

Executive Board decision required: No

Council Decision required: No

Executive Board Member Portfolio Holder: Cllr. David Jenkins (Resources)

Directorate: Corporate Services Name of Director: Chris Moore Report Authors: Helen Pugh	Designations: Director of Corporate Services Head of Revenues & Financial Compliance	Tel Nos. / E-Mail Addresses: 01267 224120 cmoore@carmarthenshire.gov.uk 01267 246223 hlpugh@carmarthenshire.gov.uk
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EXECUTIVE SUMMARY

Audit Committee
26th March 2021

Carmarthenshire County Council's Corporate Risk Register 2020/21

The Authority maintains a Corporate Risk Register to evaluate its exposure to key strategic risks. The Corporate Assessment recommended that the Corporate Risk Register as agreed by CMT should be shared with the Audit Committee. Review and monitoring of the Corporate Risk Register is delegated to Audit Committee in line with the Terms of Reference of the Audit Committee.

The Register will be reviewed by the Audit Committee at its March 2021 meeting.

Removal of risks from the Corporate Risk Register – CRR190011 - Develop and Deliver Improvement Plan / Corporate Performance Plans

Addition of the following risks to the Corporate Risk Register:

- i) Planning – NRW Interim Planning Advice
- ii) Planning
- iii) Critical Authority wide IT systems

DETAILED REPORT ATTACHED?	YES
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IMPLICATIONS

I confirm that other than those implications which have been agreed with the appropriate Directors / Heads of Service and are referred to in detail below, there are no other implications associated with this report.						
Signed:	Chris Moore – Director of Corporate Services					
Policy, Crime & Disorder and Equalities	Legal	Finance	ICT	Risk Management Issues	Staffing Implications	Physical Assets
None	None	None	NONE	Yes	NONE	NONE

4. Risk Aims of the Corporate Risk Register to collate strategic risks facing the Authority.

CONSULTATIONS


I confirm that the appropriate consultations have taken in place and the outcomes are as detailed below:	
Signed:	Chris Moore – Director of Corporate Services
1. Scrutiny Committee – Audit Committee 2. Local Member(s) – N/A 3. Community / Town Council – N/A 4. Relevant Partners – N/A 5. Staff Side Representatives and other Organisations – N/A	
Section 100D Local Government Act, 1972 – Access to Information List of Background Papers used in the preparation of this report: THERE ARE NONE	

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CORPORATE RISK REGISTER 2021


Manager: Corporate Management Team


Date: 5th February 2021


Risk (Threat to achievement of business objective)	Assessment of Uncontrolled Risk (Assume NO Controls in plac			Controls	Assigned To	Assessment of Current Risk (Assume CURRENT Controls in pli			Updated Risk Rating Februarv 2021			Comments / New Risk Control Measures Feb-21	Change
	Impact	Probabili ty	Current Risk Rating			Impact	Probability	Current Risk Rating	Imoact	Probabilitv	Revised Risk Rating		
CRR190004 - Ensuring that the Authority effectively manages its financial resources and responds to the challenges of reduced funding	Catastrophic	Likely	Significant	• Medium Term Financial Strategy - 5 Year Plan (including efficiency targets)	Director of Corporate Services/Head of Financial Services	Catastrophic	Likely	Significant	Catastrophic	Possible	High	The impact of a decade of austerity will continue to have a significant impact on services and how we manage within the funding made available to us as an authority.	
	5	4	20			5	4	20	5	3	15		
				• Full County Council Elected Member Engagement on an annual basis to set priorities and allocate the Budget	Director of Corporate Services/Head of Financial Services							The impact of budgets across the public sector which have been insufficient to meet pay growth and other pressures, requires the Council to be a learning organisation so that it is able to reflect, adapt and implement new and better ways of working.	
				• Challenge from Scrutiny Committees	Head of Administration & Law								
				• Public Consultation regarding budget priorities on an Annual Basis	Director of Corporate Services/Head of Financial Services							Budget monitoring shows underspend position following unprecedented WG support through the hardship scheme. Full year claim value will exceed £30m. Confirmation of continued harship scheme for April to Septmebr 2021 significantly reduces risk. There remains uncertainty beyond Septmber copbined with potential further restircionts from next winter.	
				• Engagement with Welsh Government via WLGA to ensure Carmarthenshire County Council receives fair funding from Welsh Government	Director of Corporate Services/Head of Financial Services								
				• TIC Programme to identify efficiencies and promote alternative methods of service delivery	Assistant Chief Executive								
				• Workforce Planning to ensure staff resources are planned to match demand	Assistant Chief Executive								
				• Wales Audit Office external challenge and assessment	Director of Corporate Services/Head of Financial Services								

Risk (Threat to achievement of business objective)	Assessment of Uncontrolled Risk (Assume NO Controls in place)			Controls	Assigned To	Assessment of Current Risk (Assume CURRENT Controls in place)			Updated Risk Rating February 2021			Comments / New Risk Control Measures Feb-21	Change
	Impact	Probability	Current Risk Rating			Impact	Probability	Current Risk Rating	Impact	Probability	Revised Risk Rating		
CRR190010 - Deliver Effective Safeguarding Arrangements - Vulnerable Adults	Catastrophic	Probable	Significant	• Representation at the Regional Board	Director of Communities	Substantial	Unlikely	Medium	Substantial	Unlikely	Medium	<p>The Regional Safeguarding Board and associated sub groups are well established and have continued to meet over the last year. The Combined Local Operational group (CLOG) for adults and children has continued to meet through the pandemic to progress core business. Carmarthenshire has been regularly represented at a regional safeguarding multi agency Covid response group. The terms of reference for this group was to seek reassurance that safeguarding processes were being followed and that significant issues such as care homes were being responded to. Performance is therefore being monitored regionally and locally by the Senior Manager for safeguarding who undertakes regular case file audits.</p> <p>For the safeguarding team, it has been business as usual and there has been an increase in safeguarding referrals since the last update.</p> <p>The commissioning and safeguarding teams work closely to monitor third party provision to ensure compliance with safeguarding procedures. A Covid threshold document has also been developed regionally so that any safeguarding issues in relation to the pandemic are responded to. Adult Safeguarding was included in a recent CIW Assurance Review. No concerns were noted or recommendations for improvement made</p>	↔
	5	5	25			4	2	8	4	2	8		
				• Implementing effective safeguarding policies and procedures for vulnerable adults	Director of Communities								
				• Monitoring the performance of safeguarding within adult services	Director of Communities								
				• Responding to regulators reviews and recommendations	Director of Communities								
CRR190012 - Failure to adhere to an effective Corporate Governance Framework	Substantial	Likely	Significant	• Corporate Governance Group	Head of Revenues & Financial Compliance	Substantial	Unlikely	Medium	Substantial	Unlikely	Medium	<p>Governance arrangements were changed due to Emergency measures due to Covid - Gold and Silver met regularly with actions logged and reasons for actions noted. These have been reported to PEB on a regular basis. Now moved into recover phase and meetings in line with the First Minister's three weekly reviews</p> <p>Better use of Resources and Building a Better Council are aligned to the AGS which are structured based on the seven CIPFA principles of Good Governance. Code of Corporate Governance also updated to reflect the Future Generation Act and the 7 CIPFA Principles of Good Governance</p>	↔
	4	4	16			4	2	8	4	2	8		
				• Implementation of the WLGA Review of Governance	Head of ICT & Policy								
				• Annual Governance Statement	Head of Revenues & Financial Compliance								

Risk (Threat to achievement of business objective)	Assessment of Uncontrolled Risk (Assume NO Controls in plac			Controls	Assigned To	Assessment of Current Risk (Assume CURRENT Controls in pl:			Updated Risk Rating February 2021			Comments / New Risk Control Measures Feb-21	Change
	Impact	Probabili ty	Current Risk Rating			Impact	Probability	Current Risk Rating	Imoact	Probabilitv	Revised Risk Rating		
CRR190013 - Delivery of the City Deal (Outcomes / Budget)	Substantial	Likely	Significant	• Establishment of Swansea Bay City Region Board	Head of Regeneration	Substantial	Possible	High	Substantial	Possible	High	The Board established and meets regularly. Carmarthenshire are host for the Programme office and maintenance of harmonious relations from collaborative working Funding agreements in place.	
	4	4	16			4	3	12	4	3	12		
				• Development of Regional Joint Committees	Head of Regeneration								
				• An agreement between the UK and Welsh Governments and 4 local authorities (Carmarthenshire, Swansea, Neath & Port Talbot and Pembrokeshire) and successful private and public collaboration will address the economic underperformance of the region, with emphasis on uplifting productivity, skills, employment and prosperity.	Head of Regeneration								
CRR190014 - Delivery of the Pentre Awel Project (Outcomes / Budget)	Substantial	Likely	Significant	• Membership of Project Board	Chief Executive	Substantial	Possible	High	Possible	Unlikely	Medium	Project board membership expanded to include PVCs Cardiff, Trinity and Swansea Universities. Risk is a standing item on each Terms of reference and governance structure in place. Between meetings risk escalation through project SRO, CCC Section 151 Officer. Work stream meetings have risk as a standing agenda item. Tender documents prepared for procurement zone 1. Early market engagement undertaken. Development of options for Zone 3 underway. City Deal Business Case approved. Mol issued to Institutional Investors, expression of interest received. Confirmation expected to be confirmed May.	
	4	4	16			4	3	12	3	2	6		
				• Development of Life Science and Well-being network of campuses and villages, consisting of primary / community care facility, an Institute of Life Science and an educational and skill development capability.	Chief Executive								
				• Financial Planning	Director of Corporate Services								
CRR190015 - Delivery of the Approved Capital Programme (Outcomes / Budget)	Substantial	Likely	Significant	• Strategic Asset Steering Group	Head of Financial Services	Substantial	Possible	High	Substantial	Possible	High	Risk of delays due to the impact of covid and lockdowns Failure to adhere to grant funding timescales SASG continues to meet regularly and has well established procedures in place to develop and oversee implementation of the capital programme but due to Covid schemes have been delayed. Existing schemes are being delivered but there is significant impact on cost inflation on newly tendered schemes. Delays on delivery on existing schemes due to contractors removing form site as well as delays in procuring for new schemes.	
	4	4	16			4	3	12	4	3	12		
				• Project Management Tool Kit	Head of Regeneration								
				• Project Management Training	Assistant Chief Executive								
				• Long term Treasury management / loan funding	Director of Corporate Services								

Risk (Threat to achievement of business objective)	Assessment of Uncontrolled Risk (Assume NO Controls in plac			Controls	Assigned To	Assessment of Current Risk (Assume CURRENT Controls in pl.			Updated Risk Rating Februarv 2021			Comments / New Risk Control Measures Feb-21	Change
	Impact	Probabili ty	Current Risk Rating			Impact	Probability	Current Risk Rating	Imoact	Probabilitv	Revised Risk Rating		
CRR190016 - Delivery of the Authority's waste management and recycling obligations (including meeting Landfill Targets)	Substantial	Likely	Significant	• Maintain current provision and infrastructure for recycling	Head of Waste & Environmental Services	Substantial	Likely	Significant	Substantial	Likely	Significant	4 4 16	
	4	4	16			4	4	16					
				• Continue education and awareness activity to improve participation	Head of Waste & Environmental Services								
			</										

Risk (Threat to achievement of business objective)	Assessment of Uncontrolled Risk (Assume NO Controls in plac			Controls	Assigned To	Assessment of Current Risk (Assume CURRENT Controls in pl:			Updated Risk Rating February 2021			Comments / New Risk Control Measures Feb-21	Change
	Impact	Probabili ty	Current Risk Rating			Impact	Probability	Current Risk Rating	Imoact	Probabilitv	Revised Risk Rating		
CRR190017 - Effective Management of demand for Social Care (Adult & Children)	Significant	Likely	High	• Establish effective systems to ensure thresholds for access and eligibility criteria are understood and consistently applied by staff and partners	Head of Adult Social Care/Head of Integrated Services	Significant	Possible	Medium	Significant	Possible	Medium	We continue to monitor implementation of the various control measures. The level of risk remains unchanged, but we continue to ensure that the controls are in place to ensure effective management of demand.	
	3	4	12			3	3	9	3	3	9		
				• Deliver implementation plan for Social Services and Wellbeing Act	Head of Adult Social Care/Head of Integrated Services/Head of Children Services								
				• Collaborate with partners to deliver information, advice, assistance and preventive services	Head of Adult Social Care/Head of Integrated Services/Head of Children Services								
				• Work with partners, local community action groups and local people to build resilient communities and community models of support	Head of Adult Social Care/Head of Integrated Services/Head of Children Services							Families First and Flying Start programmes continue to deliver early intervention with children and families	
				• Promote and develop social enterprises and cooperatives to provide preventative services, care and support	Head of Adult Social Care							Children's Social Worker caseloads and vacancies are monitored on a regular basis at senior management level. At the end of Qtr 3, 31st December 2020, there were 4 social work vacancies (2.7%)	
				• We will monitor and report on Social Worker Vacancies and Caseloads quarterly	Head of Adult Social Care/Head of Integrated Services/Head of Children Services								
				• To introduce a range of initiatives to manage and/or reduce demand	Head of Adult Social Care							During Covid, we have been proactively contacting those who are shielding to offer information, advice and preventive interventions. A rapid Response Team which operates within Delta Well-being has been responding to emergency situations such as falls and has also provided additional capacity for community support where necessary.	
				• To commission an effective, efficient and economical model for the provision of domiciliary care	Head of Adult Social Care							We have introduced a range of initiatives to manage demand including an enhanced pathway for early presentation of mental health concerns. This was provided in collaboration with health and third sector colleagues and this initiative is being built upon to progress a Single Point of Access for mental health services.	
				• To focus on positive recruitment and retention practices to motivate and sustain the workforce in order that we maintain a sufficient workforce and one that is equipped to perform their work requirements	Head of Adult Social Care							A workforce development strategy has been developed which includes actions to improve recruitment and retention. Domiciliary care services has continued to recruit during the pandemic.	


Risk (Threat to achievement of business objective)	Assessment of Uncontrolled Risk (Assume NO Controls in plac			Controls	Assigned To	Assessment of Current Risk (Assume CURRENT Controls in pl:			Updated Risk Rating Februaru 2021			Comments / New Risk Control Measures Feb-21	Change
	Impact	Probabili ty	Current Risk Rating			Impact	Probability	Current Risk Rating	Imoact	Probabilitv	Revised Risk Rating		
CRR190018 - Failure to deliver a quality Education Service	Substantial	Possibl	High	• Support schools to implement ALN reform	Director of Education & Children Services	Substantial	Unlikely	Medium	Substantial	Unlikely	Medium	<p>We continue to ensure the Council fully responds and complies with the requirements of the Additional Learning Needs transformation programme which aims to transform expectations, experiences and outcomes for children and young people by developing a unified system for supporting learners with additional needs from 0 to 25 years of age</p> <p>Inclusion Officers continue to support the 10 priorities outlined in the Regional Additional Learning Needs (ALN) Transformation Implementation Plan and are involved in delivering outcomes in each priority delivery schedule. Progress monitoring is on-going with a review of priorities scheduled during the Spring Term.</p> <p>The current WESP document is now in it's final year, with the next 10 year strategy currently moving through the political process. We will continue to ensure that the key messages are adhered to and that specific changes in school provision continue to progress.</p> <p>The AGGaD service continue work within schools in accordance to need and effectiveness regarding moving all schools along the language continuum.</p> <p>On-going collaboration and partnership working between Rhysygors and our services continues to support integrated approaches effectively. This continues to be enhanced by additional inter-departmental collaboration that will continue throughout the Spring Term, providing a positive platform for continued development and improvement.</p> <p>The majority of projects within the Band A Programme have been completed, with schemes being progressed for the remaining projects, including Ysgol Rhys Prichard, Ysgol Llangadog and Ysgol Gorslas. With regards to the Band B Programme, the project for Five Roads has commenced on site and the scheme for Ysgol Pembrey and Ysgol y Castell has also been approved by Welsh Government.</p>	
	4	3	12			4	2	8	4	2	8		
				• Deliver the Welsh in Education Strategic Plan (WESP) and the recommendations of the Welsh Language Carmarthenshire Report	Director of Education & Children Services								
				• Provide appropriate support for vulnerable learners - ALN, LAC, EAL, Travellers, e-FSM	Director of Education & Children Services								
				• Manage the 21st Century School Programme and reduce the number of surplus places with the schools system	Director of Education & Children Services								

Risk (Threat to achievement of business objective)	Assessment of Uncontrolled Risk (Assume NO Controls in plac			Controls	Assigned To	Assessment of Current Risk (Assume CURRENT Controls in pl:			Updated Risk Rating February 2021			Comments / New Risk Control Measures Feb-21	Change
	Impact	Probabili ty	Current Risk Rating			Impact	Probability	Current Risk Rating	Imoact	Probabilitv	Revised Risk Rating		
				<ul style="list-style-type: none"> Raise standards at each key stage 	Director of Education & Children Services							<p>We continue to work towards raising standards at each Key Stage. However due to schools being closed for periods due to COVID, Teacher Assessments and final GCSE and A Level exams for 2019-20 were cancelled. GCSE and A Level grades were determined by a range of evidence such as classwork, homework, mock exams and non-exam assessments. This arrangement will continue for Academic Year 2020-21. Therefore we can't compare to previous years.</p> <p>We continue to support and challenge schools to further improve outcomes for all pupils at the end of every stage with a particular emkphasis on raising acheivement for pupils entitled to free school meals and vulnerable pupils. We continue to support, challenge and improve the quality of leadership and its impact on improving proviosn and outcomes in collaboration with senior school leaders.</p> <p>6 schools have recently come out of Estyn Monitoring which only leaves one of our schools in Estyn Monitoring at our own request.</p>	
				<ul style="list-style-type: none"> Support schools to develop and deliver new curriculum 	Director of Education & Children Services							<p>We will continue with the design of the Carmarthenshire Curriculum in partnership with all stakeholders, framed within the national context. Pursue opportunities to link corporate and economic strategy with the design of the new curriculum.</p> <p>We are dovetailing local opportunities for curriculum enrichment and extension with the national architecture with a view towards developing a Carmarthenshire Learner Offer.</p>	
CRR190019 - Failure to ensure that schools effectively manage their resources and respond to the challenges of reduced funding	Substantial 4	Likely 4	Significant 16	<ul style="list-style-type: none"> Lead the TIC Schools project, working with colleagues and schools to identify significant savings as set by the County Council through the budget efficiency programme 	Director of Education & Children Services	Substantial 4	Likely 4	Significant 16	Substantial 4	Likely 4	Significant 16	<p>Levels of risk continue to be monitored via a detailed focus on individual school budget performance. Analyses are ongoing throughout the financial year. Progress updates and ensuing actions are monitored closely by a range of officers / groups, including the Schools Budget Forum, Educations Services Forum, DMT, ECS Scrutiny. The Federation agenda analyses and seeks to improve the viability of smaller schools. The Change Review Panel challenges schools in deficit on budget and business management. Business Management within schools is currently being evaluated.</p>	↔
CRR190021 - Maintain and develop effective Planning Policies (including delivering effective enforcement)	Substantial 4	Possibl 3	High 12	<ul style="list-style-type: none"> Local Development Plan (LDP) 	Head of Planning	Substantial 4	Possibl 3	High 12	Substantial 4	Possible 3	High 12	<p>LDP Review. Timetable approved by WG. Preferred Strategy consulted upon on time early 2019. Deposit Consultation closed unfortunately during covid 19. Although 6 out of the 8 weeks were outside of Covid, the final 2 weeks were within and with libraries closed it means that we could not fully comply with our delivery Agreement. To reduce the potential for challenge, a short focussed consultation will take place late August/September for 3 weeks. Covid has also disrupted evidence gathering (where site visits required) and introduced a concern regarding the validity of our evidence going forward – Covid impact. As a result a new Delivery Agreement needs to be submitted and approved to WG extending the period by 7 months. This puts the Authority in a no-plan situation post December 2021 until the plan is adopted which should now be July 2021.</p>	↔

Risk (Threat to achievement of business objective)	Assessment of Uncontrolled Risk (Assume NO Controls in plac			Controls	Assigned To	Assessment of Current Risk (Assume CURRENT Controls in pl:			Updated Risk Rating February 2021			Comments / New Risk Control Measures Feb-21	Change
	Impact	Probabili ty	Current Risk Rating			Impact	Probability	Current Risk Rating	Impact	Probabilitv	Revised Risk Rating		
CRR190022 - Manage and Develop new external arrangements	Substantial 4	Likely 4	Significant 16	• Governance arrangements incl management and Councillor representation on Boards	Corporate Management Team	Substantial 4	Possibl 3	High 12	Substantial 4	Possible 3	High 12	All proposals and initiatives must be considered by CMT, this ensures moderating and consistency in approach. Regular report to PEB introduced Governnace groups approve business plans and startegic direction of the companies Commanan Boards well established Robust quartery monitoring of financial position, businerrss plan objectives and Pis Terkal requirements regularlv monitored	↔
CRR190023 - No Deal Brexit CHANGE TITLE The post Brexit Settlement	Substantial 4	Likely 4	Significant 16	• Officer/Member Working Group with representations from all council services	Economic Development Manager	Substantial 4	Possible 3	High 12	Substantial 4	Possible 3	High 12	New trading arrnagements have a negative impact on Carmarthensire business and economy Impact on Carms CC workforce and own suppliers EU replacement funds - expectation that Wales would have had an allocation, in aggregate Wales may not get the same allocation as was received in the past. Understanding and influence diminished due to reduced infulence and historical strong reputation with Westminster EU Replacement funds will be distributed on an UK level and will be extremely competitive. 35% of CCC Capital Programme depends on external funds.	↔
CRR190025 - Schools do not undertake routine property repair and maintenance using delegated funding or undertake work that is not compliant	Catastrophic 5	Probab 5	Significant 25	• Building condition surveys and reports to be reinstated	Head of Access to Education	Catastrophic 5	Possible 3	High 15	Catesatrophic 5	Possible 3	High 15	Inspections were carried out to ensure that all schools were in good condition to re-open on 29th June 2019 following the first lock down and for the September opening of the new school year.	↔
				• Risk Management bid to be considered to fund urgent building condition surveys	Head of Access to Education								


Risk (Threat to achievement of business objective)	Assessment of Uncontrolled Risk (Assume NO Controls in plac			Controls	Assigned To	Assessment of Current Risk (Assume CURRENT Controls in pl			Updated Risk Rating February 2021			Comments / New Risk Control Measures Feb-21	Change
	Impact	Probabili ty	Current Risk Rating			Impact	Probability	Current Risk Rating	Imoact	Probabilitv	Revised Risk Rating		
CRR190026 - Ash die back and the risk to public safety	Substantial	Probab	Significant	• Officers developing strategy for managing risk for ash die back for trees adjacent to the highway	Head of Planning	Substantial	Likelv	Significant	Substantial	Likelv	Significant	Some tree felling now underway, e.g. A & B roads A and B roads now surveyed. Further survey recommencing in Spring 2021. Member training scheduled for March '21. Ash Dieback Officer and support officer in post. Dynamic Purchasing System in place and mini competitions regulary run to ensure service delivery continues to meet the planned programme of works	
	4	5	20			4	4	16	4	4	16		
				• Identification and consideration of risk where Ash trees are located on Council land	Head of Planning								
				• Pilot survey proposed for Highways Inspectors to establish the extent of Ash tree adjacent to the highway	Head of Planning								
CRR190027 - Fraud & Corruption The cost of fraud to the Welsh Public Sector is estimated to be in the region of between £100million and £1billion annually (as reported by the WAO)	Catastrophic	Likely	Significant	• Anti-Fraud & Anti-Corruption Strategy	Head of Revenues & Financial	Catastrophic	Possible	High	Catastrophic	Possible	High	Anti-fraud and anti-corruption stratgy updated and presented to Ausit Committee in octover 2020 MoU agreed and signed with Dyfed Powys Police to support the way forward and working together Training programme agreed, developed and delivered in conjuncntion with Dyfed Powys Police - workshop sessions arranged for Audit Committee, Executive Board Members, CMT and staff Autumn 2020 Financial Procedure Rules updated and presented to Audit Committee in Septmber 2020 NFI matches for 2020/2021 received. Working through reviewing the recommended matches. Possible increase in fraud and abuse of internal systems and controls such as procurement, whilst emergency rules are in place In the transition period temprary changes to arrangemetns, review currently being carried out by Internal Audit on these arrangemetns to ascertain best way forward.	
	5	4	20	• Whistleblowing Policy	Head of Revenues & Financial Compliance/Director of Corporate Services	5	3	15	5	3	15		
				• Financial Procedure Rules	Head of Revenues & Financial Compliance/Director of Corporate Services								
				• Code of Conduct - Members & Officers	Head of Revenues & Financial Compliance/Director of Corporate Services								
				• Participation in the National Fraud Initiative Exercise	Head of Revenues & Financial Compliance/Director of Corporate Services								
				• Dedicated Fraud Investigation Officer dealing with Revenue & Benefit Frauds	Head of Revenues & Financial Compliance/Director of Corporate Services								
				• Counter Fraud proficiency within the Internal Audit Team	Head of Revenues & Financial Compliance/Director of Corporate Services								
				• Effective relations with Dyfed Powys Police	Head of Revenues & Financial Compliance/Director of Corporate Services								

Risk (Threat to achievement of business objective)	Assessment of Uncontrolled Risk (Assume NO Controls in plac			Controls	Assigned To	Assessment of Current Risk (Assume CURRENT Controls in pl:			Updated Risk Rating February 2021			Comments / New Risk Control Measures Feb-21	Change
	Impact	Probabili ty	Current Risk Rating			Impact	Probability	Current Risk Rating	Imoact	Probabilitv	Revised Risk Rating		
CRR190028 - School Leadership Our ability to recruit and retain high quality and resilient school leaders who can respond to and deal with the transformation of education in Wales	Substantial 4	Likely 4	Significant 16	<ul style="list-style-type: none">Develop and use a more robust competency based process to recruit school leaders	Director of Education & Children Services	Substantial 4	Possible 3	High 12	Substantial 4	Possible 3	High 12	A new Assessment Centre approach to recruitment has been successfully used to recruit to the most recent Headteacher vacancies. This has led to a confidence in the recruitment process to appoint high quality school leaders.	
				<ul style="list-style-type: none">Provide each new school leader with a mentor who's an experienced and successful school leader	Director of Education & Children Services								
				<ul style="list-style-type: none">Encourage leaders and prospective leaders to enrol on ERW's leadership courses/programmes	Director of Education & Children Services								
				<ul style="list-style-type: none">Provide Challenge Adviser support for all new school leaders and provide bespoke induction/mentoring programme	Director of Education & Children Services								
				<ul style="list-style-type: none">Use the Headteacher Performance Management process effectively to challenge, develop and support school leaders	Director of Education & Children Services								
CRR190029 - Net Zero Carbon Failure to deliver the Council's commitment to become a net zero carbon local authority by 2030	Substantial 4	Probab 5	Significant 20	<ul style="list-style-type: none">The Council has adopted a realistic, pragmatic and achievable approach in its Net Zero Carbon Plan.	Director of Environment/Head of Regeneration	Substantial 4	Unlikely 2	Medium 8	Substantial 4	Unlikely 2	Medium 8	Careful prior evaluation will be required before extending the scope and/or pace of the Council's commitments to ensure that implications are fully appreciated and matched by appropriate staff and financial resources	

Risk (Threat to achievement of business objective)	Assessment of Uncontrolled Risk (Assume NO Controls in plac			Controls	Assigned To	Assessment of Current Risk (Assume CURRENT Controls in pl:			Updated Risk Rating February 2021			Comments / New Risk Control Measures Feb-21	Change
	Impact	Probabili ty	Current Risk Rating			Impact	Probability	Current Risk Rating	Imoact	Probabilitv	Revised Risk Rating		
CRR190030 - Coronavirus - Risk to business continuity, system failure and service delivery, as currently it's predicted that this will be an issue through to May/June 2020.	Catastrophic	Likely	Significant	• Services are updating their business continuity plans, with ongoing review carried out.	Director of Communities	Catastrophic	Likely	Significant	Catastrophic	Likely	Significant	Regular Gold and Silver meetings held to review and manage	
	5	4	20			5	4	20	5	4	20	All actions logged with rational for actions noted	
				• Regional planning group in place with other public sector organisations	Director of Communities							Regular reporting to PFB	
				• Risks will be managed service by service daily monitoring	Director of Communities							Process in place to ensure resources can be released to critical service delivery areas through staff redeployment	
				• Service specific plans prepared - assessing impact of 10%/20%/30% staff sickness	Director of Communities							Daily monitoring of front line service needs in Social Care - staff resources / PPE	
				• Identify where there may be potential to free up capacity in some areas, so that resources can be released to assist with the essential services	Director of Communities							Regular reporting and monitoirng of all Council staff sickness / absence	
				• Safe systems of work designed	Assistant Chief Executive							Redeployment hub set up and staff available to be redeployed identified and placements noted and monitred	
				• Consultation with TUs	Assistant Chief Executive							H&S Risk assessments compelted and revisted where appropriate and when legilsation is amended	
				• e-form develpoed to deal with redeployment requeusts	Assistant Chief Executive							L&D Team have developed an e-form to deal with Managers requests.	
				• L&D Team have developed and are now managing the Redeployment Hub	Assistant Chief Executive							e-form redeployment- means that staff and volunteers are identified and trained to match Managers needs.	
				• To work closely with PMP and framework contractors,	Director of Environment							Work with contractors within the staffing resource supply chain, to implement contingency plans and measures to ensure the adequate supply of suitable qualified staffing resources for the Department to deal with operational changes as a result of the impacts of the Covid-19 outbreak. to source adequate staffing resources (e.g. cleaning, refuse, highways and property maintenance emergencies) for the Environment Department to support delivery of critical services as a result of the impacts of the Covid 19 outbreak on the Department.	

Risk (Threat to achievement of business objective)	Assessment of Uncontrolled Risk (Assume NO Controls in plac			Controls	Assigned To	Assessment of Current Risk (Assume CURRENT Controls in pl:			Updated Risk Rating Februaru 2021			Comments / New Risk Control Measures Feb-21	Change
	Impact	Probabili ty	Current Risk Rating			Impact	Probability	Current Risk Rating	Imoact	Probabilitv	Revised Risk Rating		
CRR190033 - Flood - Operational Risk The effects of more frequent and intense storm conditions that compromise our operational ability to respond to widespread and prolonged emergencies both in the immediate response phase and recovery phase of an incident	Substantial 4	Probab 5	Significant 20	• WG grants are available to assist with funding of investigation work and capital works	Director of Environment	Substantial 4	Possible 3	High 12	Substantial 4	Probable 5	Significant 20	There is the potential that storm conditions resulting in widespread prolonged, and/or heavy rainfall, could result in our operational workforce resource being placed under extreme pressure and will not therefore be physically able to respond to every call or request to prevent or alleviate flooding. This was experienced during Storm Callum in particular. Response in terms of resourcing will need to be prioritised for the highest risk areas. Community self help will be promoted. Where possible, wider teams within the Department and help from external contractors and consultants will be sought.	
CRR190034 - Cyber Risk Such as: - Ransomware or malware infection - Denial of Service Attack (DOS) - Unauthorised network access (hacking) - External and Internal - Phishing Email Attack - staff approach - Increased risk of cyber crime due to phishing and malware attacks exploiting Covid-19	Catastrophic 5	Probab 5	Significant 25	• Cyber incident response plan • Staff awareness training • Firewalls • Application control on servers • Security updates continuously rolled out	Head of ICT & Policy Head of ICT & Policy Head of ICT & Policy Head of ICT & Policy Head of ICT & Policy	Catastrophic 5	Possible 3	High 15	Catastrophic 5	Possible 3	High 15	Cyber response plan in place. Early warning for any known hoax or phishing emails in place. The core firewalls are due to be replaced. Cyber elearning modules being developed. Security updates continuously rolled out.	
CRR190038 - Strategic Increase in levels of anxiety which is directly affecting mental health. Health and wellbeing of staff and the public	Catastrophic 5	Probab 5	Significant 25	• Provision of support from Occupational Health	Assistant Chief Executive	Catastrophic 5	Likely 4	High 20	Catastrophic 5	Possible 3	High 15	Web page available to staff dedicated to mental health and wellbeing. Suite of training and resources made available. Wellbeing week well attended by staff. Departmental wellbeing groups set up Regular communications to staff and public of support available	
CRR190040 - COVID19 - Strategic Availability of Personal Protective Equipment (PPE)	Catastrophic 5	Probab 5	Significant 25			Catastrophic 5	Unlikely 2	High 10	Catastrophic 5	Unlikely 2	High 10	Procurement arrangements in place for PPE Central controlled stock arrangements in place	

Risk (Threat to achievement of business objective)	Assessment of Uncontrolled Risk (Assume NO Controls in plac			Controls	Assigned To	Assessment of Current Risk (Assume CURRENT Controls in pl:			Updated Risk Rating February 2021			Comments / New Risk Control Measures Feb-21	Change
	Impact	Probabili ty	Current Risk Rating			Impact	Probability	Current Risk Rating	Imoact	Probabilitv	Revised Risk Rating		
CRR190043 - COVID19 - Strategic Financial Implications - loss of income Financial implications - increased costs due to COVID19 demands and compliance with Cabinet and Welsh Government instructions	Catastrophic	Probab	Significant	• Recovery of Council Tax & NNDR whilst being sensitive to the current situation	Director of Corporate Services/Head of Financial Services/Head of Revenues & Financial Compliance	Catastrophic	Possible	High	Catastrophic	Possible	High	WG support for loss in Council Tax - yet to be confirmed Debt recovery / collection rates closely moniterd. Advice / support availabe provided to those in debt to aid with their repayments. Emergency procurement arrangements only applied in emergency reposne . No emergency purchases now being made, standards Procurement regs apply. Since we went into Recovery stage no further procurement to be approved in this manner. Normal procedures now must be followed and when exceptional procurement purchases required and Exception must be applied for from s151 and Monitoring Officer	
	5	5	25	• Recovery of Housing Rent	Director of Corporate Services/Head of Financial Services/Head of Revenues & Financial Compliance	5	3	15	5	3	15		
				Exceptional procurement purchases due to COVID19 must be signed off by Section 151 Officer	Director of Corporate Services/Head of Financial Services/Head of Revenues & Financial Compliance								
CRR190046 - COVID19 - Strategic Failure to ensure the expected progress and outcomes of all Carmarthenshire learners for the period that operation of schools and learning establishments are affected by the pandemic	Catastrophic	Likely	Significant	• We will work closely with schools to monitor wellbeing, progress and outcomes of all learners	Director of Education & Children Services	Catastrophic	Likely	Significant	Catastrophic	Likely	Significant	As students were unable to sit final exams, GCSE and A level grades for 2019-20 were determined by our teaching staff based on a range of evidence such as classwork, homework, mock exams and non- exam assessments. Results can't be compared to previous years but overall results are comparable to or better than recent years. A similar arrangement is in palce for Academic Year 2020-21.	
	5	4	20	• We will plan for seamless transition from delivery to distance learning when required for all learners	Director of Education & Children Services	5	4	20	5	4	20	Schools were asked to close again prior to Christmas and all learning moved to distance learning. This has been continued for all pupils during Spring half term. Foundation Phase (FP) pupils returned to schools after the half term break and all Primary schools have planned to provide face to face learning for FP and Hub pupils and remote learning for Key Stage 2 pupils as appropriate. Secondary schools were delivering through Remote Learning (as at Spring Half Term) break 2021). Secondary schools have opened up in a phased manner from March 15th onwards, and it is antiipated that the Seocndary sector will be fully open for face to face teaching after Easter. This represents significant disruption to normality, though schools have tried hard to mitigate as much as possible under changeable ...	
CRR190047 - COVID19 - Strategic Ability to deal with the social, economic and operational impacts of the COVID 19 outbreak on the Division, Department and County.	Catastrophic	Probab	Significant	• To work closely with Regional and Welsh Government partners, other Departments and the Third Sector to implement contingency plans and measures to deal with the impact of the COVID 19 outbreak.	Director of Environment	Catastrophic	Possible	High	Catastrophic	Possible	High	working closely with Regional and Welsh Government partners, other Departments and the third sector and implementation of contingency plans and measures to deal with the impact of the Covid 19 outbreak.	
	5	5	25			5	3	15	5	3	15		

Risk (Threat to achievement of business objective)	Assessment of Uncontrolled Risk (Assume NO Controls in plac			Controls	Assigned To	Assessment of Current Risk (Assume CURRENT Controls in pl			Updated Risk Rating Februaru 2021			Comments / New Risk Control Measures Feb-21	Change
	Impact	Probabili ty	Current Risk Rating			Impact	Probability	Current Risk Rating	Imoact	Probabilitv	Revised Risk Rating		
CRR190049 - COVID19 - Strategic Risk of local business and economy not recovering from the lockdown	Catastrophic	Probab	Significant	• Financial support to businesses	Corporate Management Team	Catastrophic	Likelv	Significant	Catastrophic	Likelv	Significant	Funding packages in place - grants, initiatives such as Ten Towns	
	5	5	25			5	4	20	5	4	20		
				• Advice to businesses	Corporate Management Team							Silver sub Group - BEC - one of its main objectives and priorities	
				• Support to businesses	Corporate Management Team							Financial support given to Businesses through Business Grants administered though NNDR	
				• Database of local suppliers and traders	Corporate Management Team							Regeneration Team support / advice given to businesses	
CRR190050 - COVID19 - Strategic Risk of contractor and suppliers failing to deliver projects/schemes. - contractors resources depleted - contract failure - cost increases - sourcing materials	Catastrophic	Likelv	Significant	• Procurement processes to continue in selected areas - to ensure pipeline work	Director of Environment	Catastrophic	Likelv	Significant	Catastrophic	Possible	High	Specific grants approved	
	5	4	20			5	4	20	5	3	15	work closely with suppliers and framework contractors, within the material supply chain, to implement contingency plans and measures to ensure the adequate supply of suitable building construction and maintenance materials for the Department to deal with operational changes as a result of the impacts of the Covid-19 outbreak.	
				• Continue with high risk work during lockdown	Director of Environment								
CRR190051 - COVID19 - Strategic Failure to recover from the COVID19 impact and non delivery of departmental objectives	Substantial	Likelv	Significant	• Recovery Group	Corporate Management Team	Substantial	Possible	High	Substantial	Possible	High	CLES review once reviewed by CMT and PEB - to be actioned	
	4	4	16			4	3	12	4	3	12	Recovery groups in place to continually review priorities and service deliveries. Report to Silver and Gold	

Risk (Threat to achievement of business objective)	Assessment of Uncontrolled Risk (Assume NO Controls in plac			Controls	Assigned To	Assessment of Current Risk (Assume CURRENT Controls in pl:			Updated Risk Rating Februarv 2021			Comments / New Risk Control Measures Feb-21	Change
	Impact	Probabili ty	Current Risk Rating			Impact	Probability	Current Risk Rating	Imoact	Probabilitv	Revised Risk Rating		
NEW Corporate Risk - CRR1900?? - SAC Phosphate & NRW Interim Planning Advice.	Substantial 4	Probable 5	Significant 20	• Triage applications with grant implications as a matter of urgency along with other applications with economic benefits to see whether they can be progressed. • Lobby and work with WG/NRW to get clarity around the scope of the requirements resulting from the Interim Advice to ensure that the authority can progress with determinations whilst still meeting its duties as a Competent authority in relation to the Habitat Regulations.	Director of Environment/ Head of Planning				Substantial 4	Probable 5	Significant 20	New Risk identified and recommended as a Corporate Risk	New Risk
NEW - Meeting statutory planning delivery targets	Substantial 4	Probable 5	Significant 20	Delivery Delivery and monitoring of Planning Strategic Planning Review Group with monthly	Director of Environment/ Head of Planning				Substantial 4	Possible 3	High 12	New Risk identified and recommended as a Corporate Risk	New Risk
NEW Corporate Risk - Critical authority wide IT systems	Catastrophic 5	Likely 4	Significant 20	Main server and backup server at different sites Microsoft database SQL expertise in IT department					Catastrophic 5	Likely 4	Significant 20	Limited resources for Oracle databse - Unix Expected server life minimal 5 years Cost of going to the cloud r - revenue cost implications	New Risk

CORPORATE RISK REGISTER IMPACT GRID

Risk classes / Impact	Minor 1	Moderate 2	Significant 3	Substantial 4	Catastrophic 5
Reputation Adverse / critical comment Ombudsman Investigation	Ward / village	Local media	Welsh media	National media	Welsh Government Intervention
Service Delivery Health / Education / Leisure Facility Support / Admin Facility	Internal disruption only – no loss of service	Short Term disruption to service	Action required to overcome short-term difficulties	Key targets missed Some services compromised	Prolonged interruption to core services
Environmental impairment Recovery / remediation time People / Casualty Employee accidents	No lasting detrimental effect on the environment or the community Minor injuries	Short-term, local environmental or social impact Ill health	Medium-term environmental or social impact Multiple ill health Disabling injury	Major public health / environmental incident or loss of significant community facility Serious disabling injuries	Recovery impossible or extremely long term Fatalities
Financial Implication	Less than £5k	£5k - £50k	£50k - £500k	£500k - £2m	More than £2m

STRATEGIC RISK REGISTER PROBABILITY GRID

Improbable Lowest Probability 1	Unlikely 2	Possible Median Probability 3	Likely 4	Probable Highest Probability 5
<i>Circumstances rarely encountered / Unlikely to occur</i>	⇒	<i>Circumstances occasionally encountered / medium likelihood of occurrence</i>	⇒	<i>Very likely to occur</i>

Probability - Impact Grid for Project, Strategic, & Service Risks

Probability	Probable (5)	Low (5)	High (10)	High (15)	Significant (20)	Catastrophic (25)
	Likely (4)	Low (4)	Medium (8)	High (12)	Significant (16)	Significant (20)
	Possible (3)	Very Low (3)	Medium (6)	Medium (9)	High (12)	High (15)
	Unlikely (2)	Very Low (2)	Low (4)	Medium (6)	Medium (8)	High (10)
	Improbable (1)	Negligible (1)	Very Low (2)	Very Low (3)	Low (4)	Low (5)
		Minor (1)	Moderate (2)	Significant (3)	Substantial (4)	Catastrophic (5)
		Impact				

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Audit Committee 26th March 2021

Carmarthenshire County Council Annual Audit Summary 2020	
Recommendations / key decisions required: To receive the Audit Wales Annual Audit Summary for Carmarthenshire County Council for 2020.	
Reasons: The Annual Audit Summary shows the work completed since the last Annual Improvement Report, which was issued in August 2019. The Audit Summary forms part of the Auditor General for Wales' duties.	
Relevant scrutiny committee to be consulted: N/A	
Exec. Board Decision Required:	NO
Council Decision Required:	NO
EXECUTIVE BOARD MEMBER PORTFOLIO HOLDER: Cllr David Jenkins	
Directorate: Corporate Services Report Author: Audit Wales	

Audit Committee
26th March 2021

Carmarthenshire County Council Annual Audit Summary 2020

1. BRIEF SUMMARY OF PURPOSE OF REPORT.

The Annual Audit Summary shows the work completed since the last Annual Improvement Report, which was issued in August 2019. The Audit Summary forms part of the Auditor General for Wales' duties.

DETAILED REPORT ATTACHED?

YES

IMPLICATIONS

The report is an Audit Wales Report and any implications are detailed within the report.

Carmarthenshire County Council

Annual audit summary 2020

This is our audit summary for Carmarthenshire County Council. It shows the work completed since the last Annual Improvement Report, which was issued in August 2019. Our audit summary forms part of the Auditor General for Wales' duties.

More information about these duties can be found on our [website](#).



About the Council

Some of the services the Council provides



Key facts

The Council is made up of 74 councillors who represent the following political parties:

- Plaid Cymru 37
- Labour 17
- Independent 14
- New Independent 5
- Independent Unaffiliated 1

The Council spent £373.9 million on providing services during 2019-20, the fourth-highest spend of the 22 unitary councils in Wales.

As at 31 March 2020, the Council had £100.8 million of usable financial reserves. This is equivalent to 27% of the Council's annual spend on services, joint-third-highest percentage of the 22 unitary councils in Wales.

Key facts

The Council has five (4%) of its 112 areas deemed the most deprived 10% of areas in Wales, this is the eighth lowest of the 22 unitary councils in Wales¹.

Carmarthenshire's population is projected to increase by 4% between 2020 and 2040 from 188,517 to 196,106, including a 5.9% decrease in the number of children, a 3.2% decrease in the number of the working-age population and a 29.1% increase in the number of people aged 65 and over².

The Auditor General's duties

We complete work each year to meet the following duties

- **Audit of Accounts**

Each year the Auditor General audits the Council's financial statements to make sure that public money is being properly accounted for.

- **Value for money**

The Council has to put in place arrangements to get value for money for the resources it uses, and the Auditor General has to be satisfied that it has done this.

- **Continuous improvement**

The Council also has to put in place arrangements to make continuous improvements, including related plans and reports, and the Auditor General has to assess whether the Council is likely to (or has) met these requirements.

- **Sustainable development principle**

Public bodies need to comply with the sustainable development principle when setting and taking steps to meet their well-being objectives. The Auditor General must assess the extent to which they are doing this.

¹ An area in this context is defined as a 'Lower Super Output Area'. Source: Stats Wales

² Source: Stats Wales



Since the Spring of 2020, the ongoing pandemic has affected our audit work. We recognise the huge strain on public services and have reshaped our work programme, and found new ways of working to reduce its impact on public bodies' response to COVID-19, while still meeting our statutory duties.



To meet the Auditor General's duties we complete specific projects, but we also rely on other audit work, and the work of regulators such as Care Inspectorate Wales and Estyn (the education inspectorate). We take the findings of our audit work into account when assessing whether the Council has put in place arrangements to secure value for money. Our findings and conclusions are summarised below.

What we found

Audit of Carmarthenshire County Council's 2019-20 Accounts

Each year we audit the Council's financial statements.

For 2019-20:

- The Auditor General gave an unqualified true and fair opinion on the Council's financial statements on 14 September 2020, one day ahead of the statutory deadline.
- The Council's Annual Governance Statement and Narrative Report were prepared in line with the CIPFA Code and relevant guidance. They were also consistent with the financial statements prepared by the Council and with our knowledge of the Council.
- The quality of the draft statements presented for audit on 29 June 2020 was generally good.
- Several changes were made to the Council's financial statements arising from our audit work, which were reported to the Audit Committee in our Audit of Financial Statements Report in September 2020.
- In addition to the Auditor General's responsibilities for auditing the Council's financial statements, he also has responsibility for the certification of a number of grant claims and returns. Our work to date has not identified any significant issues.
- The Auditor General issued the certificate confirming that the audit of accounts for 2019-20 has been completed.
- Key facts and figures from the 2019-20 financial statements can be accessed [here](#).

Well-being of Future Generations Examination – Increase the availability of rented and affordable homes (October 2019)

The examination that we undertook in 2019-20 considered the extent to which the Council has acted in accordance with the sustainable development principle when taking steps to increase the availability of rented and affordable homes. We concluded that, the Council is applying the sustainable development principle in providing additional affordable housing. The report can be viewed [here](#).

Continuous Improvement

The Auditor General certified that the Council has met its legal duties for improvement planning and reporting, and believes that it is likely to meet the requirements of the Local Government (Wales) Measure 2009 during 2020-21.

Financial Sustainability (August 2020)

During 2019-20 we examined the financial sustainability of each council in Wales. In Carmarthenshire County Council we concluded that the Council has maintained a sustainable financial position to date but will need to continue to develop its approach to delivering savings in light of anticipated budget pressures. The report can be viewed [here](#).

National Fraud Initiative

In October 2020, the Auditor General published his report on the findings of the latest National Fraud Initiative (NFI) data-matching exercise in Wales. The exercise helped public bodies in Wales, including the 22 unitary authorities, identify fraud and overpayments amounting to £8 million. The report can be accessed on our website [here](#). NFI continues to be developed and in the forthcoming NFI exercise (NFI 2020-2022), local authorities will have access to matches designed to help identify potential fraudulent applications for COVID-19 business support grants.

Other Inspectorates

We also took into account the reports of Care Inspectorate Wales (CIW) and Estyn as well as any subsequent actions taken by the Council in response. In January 2021, Estyn wrote to the Council's Chief Executive outlining the outcome of their review of Carmarthenshire County Council's work in supporting their learning communities in schools and pupil referral units (PRUs) during the period from March to October 2020. Also relevant is Estyn's national report, **Local authority and regional consortia support for schools and PRUs in response to COVID-19 – Update report from June to November 2020**, published in January 2021. The report can be viewed [here](#). CIW produced the **Local authority annual performance review letter 2019/20: Carmarthenshire County Council**. The letter can be viewed [here](#).

Local Government Studies

As well as local work at each council, each year we also carry out studies across the local government sector to make recommendations for improving value for money. Since the last annual improvement report we have published the following reports:

The ‘Front Door’ to Social Care (September 2019)

We considered the effectiveness of the new ‘front door’ to social care, looking specifically at services for adults. We found that whilst councils are preventing social-care demand, information, advice and assistance are not consistently effective. The full report can be viewed [here](#).

Review of Public Services Boards (October 2019)

We inspected how Public Services Boards are operating; looking at their membership, terms of reference, frequency and focus of meetings, alignment with other partnerships, resources and scrutiny arrangements. We 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. The full report can be viewed [here](#).

Progress in implementing the Violence Against Women, Domestic Abuse and Sexual Violence Act (November 2019)

We examined how the new duties and responsibilities of the Violence against Women, Domestic Abuse and Sexual Violence (Wales) Act are being rolled out and delivered. We found that victims and survivors of domestic abuse and sexual violence are often let down by an inconsistent, complex and fragmented system. The full report can be viewed [here](#).

Rough Sleeping in Wales – Everyone’s Problem; No One’s Responsibility (July 2020)

We looked at how well public services are responding to the issue of rough sleeping. Overall, we found 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. The full report can be viewed [here](#).

Better Law Making (September 2020)

This report draws on five reports published between 2019 and today looking at how local authorities are responding to the challenge of implementing new legislation. Implementation is a complex task which needs to be fully thought through by the Welsh Government and the Senedd whenever they bring forward and make any new legislation. The paper highlights the difficulties faced by local authorities and their public sector partners in implementing their new responsibilities. The full report can be viewed [here](#).

Commercialisation in Local Government (October 2020)

Councils have conducted commercial activity for a long time, and many councils are exploring additional commercial opportunities to mitigate against the financial pressures they face. Our report is specifically targeted at helping elected members and senior officers to examine and judge the potential impact on their organisations when considering whether to undertake commercialisation. It will also help councils to demonstrate how well they are discharging their value for money responsibilities. The full report can be viewed [here](#).

Planned work for 2020-21

We also looked at the key challenges and opportunities facing the Council. These risks could have an effect on the Council's ability to meet its legal obligations in relation to the sustainable development principle, the use of its resources and continuous improvement.

The most significant risk and issue facing councils and the wider public sector during 2020-21 is the COVID-19 pandemic. We have shaped our work to provide assurance and challenge in a way which helps to support the Council through this period. Our work for 2020-21 includes:

- Recovery planning in response to the COVID-19 pandemic
- COVID-learning project – helping to identify and share learning from the way in which public bodies have responded to the pandemic
- Assurance and risk assessment
- A review of the Council's financial sustainability
- A review of waste services

The Auditor General is independent of government, and is appointed by Her Majesty the Queen. The Auditor General undertakes his work using staff and other resources provided by the Wales Audit Office, which is a statutory board established for that purpose and to monitor and advise the Auditor General. The Wales Audit Office is held to account by the Senedd.

The Auditor General audits local government bodies in Wales, including unitary authorities, police, probation, fire and rescue authorities, national parks and community councils. He also conducts local government value for money studies and assesses compliance with the requirements of the Local Government (Wales) Measure 2009.

Beyond local government, the Auditor General is the external auditor of the Welsh Government and its sponsored and related public bodies, the Senedd Commission and National Health Service bodies in Wales.

Audit Wales is the non-statutory collective name for the Auditor General for Wales and the Wales Audit Office, which are separate legal entities with their own legal functions, as described above. Audit Wales is not a legal entity.

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.

This document is also available in Welsh.

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AUDIT COMMITTEE 26th March 2021

2021 Audit Plan – Carmarthenshire County Council

Recommendations / key decisions required:

To receive the Audit Wales Audit Plan for Carmarthenshire County Council for 2021/22.

Reasons:

The Auditor General is the auditor for Carmarthenshire County Council and this plan summarises the work to be carried out to discharge his statutory responsibilities under the Public Audit (Wales) Act 2004.

Relevant scrutiny committee to be consulted: n/a

Exec Board Decision Required	No
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Council Decision Required	No
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EXECUTIVE BOARD MEMBER PORTFOLIO HOLDER:- Cllr David Jenkins

Directorate:

Corporate Services

Report Author: Audit Wales

EXECUTIVE SUMMARY

AUDIT COMMITTEE

26th March 2021

2021 Audit Plan – Carmarthenshire County Council

1. BRIEF SUMMARY OF PURPOSE OF REPORT.

The Auditor General is the auditor for Carmarthenshire County Council and this plan summarises the work to be carried out to discharge his statutory responsibilities under the Public Audit (Wales) Act 2004.

DETAILED REPORT ATTACHED?

YES

IMPLICATIONS

The report is a Wales Audit Office Report and any implications are detailed within the report.

2021 Audit Plan – Carmarthenshire County Council

Date issued: March 2021

Document reference: 2348A2021-22

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

Audit Wales is the non-statutory collective name for the Auditor General for Wales and the Wales Audit Office, which are separate legal entities each with their own legal functions as described above. Audit Wales is not a legal entity and itself does not have any 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.

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2021 Audit Plan

About this document

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

My duties

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

Audit of financial statements

- 3 Each year I audit Carmarthenshire County Council's (the Council's) financial statements to make sure that public money is being properly accounted for.

Value for money

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

Continuous improvement

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

Sustainable development principle

- 7 Public bodies need to comply with the sustainable development principle when setting and taking steps to meet their well-being objectives. The Auditor General must assess the extent to which they are doing this.

Impact of COVID-19

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

Audit of financial statements

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

- responding to questions and objections about the accounts from local electors (additional fees will be charged for this work, if necessary);
 - the audit of Swansea Bay City Deal Region joint committee's and Dyfed Pension Fund 2020-21 financial statements. Separate audit plans will be issued for these audits and presented to the relevant committees;
 - The independent examination of the 2020-21 annual returns for both Burry Port Harbour Authority and Wales Pension Partnership joint committee;
 - the certification of a number of grant claims and returns as agreed with the funding bodies.
- 14 I do not seek to obtain absolute assurance on the truth and fairness of the financial statements and related notes but adopt a concept of materiality. My aim is to identify material misstatements, that is, those that might result in a reader of the accounts being misled. The levels at which I judge such misstatements to be material will be reported to the Audit Committee prior to completion of the audit.
- 15 Any misstatements below a trivial level (set at 5% of materiality) I judge as not requiring consideration by those charged with governance and therefore will not report them.
- 16 There have been no limitations imposed on me in planning the scope of this audit.
- 17 I will also report by exception on a number of matters which are set out in more detail in our [Statement of Responsibilities](#), along with further information about my work.

Audit of financial statements risks

- 18 The following table sets out the significant risks I have identified for the audit of the Council.

Exhibit 1: financial statement audit risks

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

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

Audit risk	Proposed audit response
	<ul style="list-style-type: none"> • review accounting estimates for biases; and • evaluate the rationale for any significant transactions outside the normal course of business.
<p>Impact of COVID-19</p> <p>The COVID-19 national emergency continues and the pressures on staff resources and of remote working may impact on the preparation, audit and publication of accounts. There is a risk that the quality of the accounts and supporting working papers, eg around estimates and valuations, may be compromised leading to an increased incidence of errors. Quality monitoring arrangements may be compromised due to timing issues and/or resource availability.</p>	<p>We will discuss your closedown process and quality monitoring arrangements with the accounts preparation team and make arrangements to monitor the accounts preparation process. We will help to identify areas where there may be gaps in arrangements.</p>
<p>The COVID-19 pandemic will have a significant impact on the risks of material misstatement and the shape and approach to my audit. The Welsh Government has made available various funding streams to the Council. In some cases, these monies provide financial support to the authority itself. In other cases, the funds have been administered by the Council, making payments to third parties on behalf of the Welsh Government. The amounts involved are material to the accounts. There is a risk of incorrect treatment for this funding dependent on whether it constitutes a principal or agency arrangement.</p> <p>There are other audit risks specifically linked to the impact of COVID-19. These include:</p> <ul style="list-style-type: none"> • potential valuation uncertainty of property, plant and equipment; • the estimation of annual leave accruals and bad debt provisions which are likely to have increased as a result of the pandemic; and 	<p>We will review the funding streams received from the Welsh Government and confirm the appropriate accounting treatment with the Council.</p> <p>We will undertake detailed audit testing to ensure that all required disclosures are included in the 2020-21 financial statements.</p>

Audit risk	Proposed audit response
<ul style="list-style-type: none"> increased risk of fraud/error in relation to the significant value of grants being given out by the Council during the pandemic. 	<p>We will satisfy ourselves that the Council has put in place robust financial controls to minimise the risk of inaccurate/fraudulent claims being paid.</p>
Other areas of audit attention	
<p>McCloud judgement</p> <p>In 2015 the Government introduced reforms to public sector pensions, meaning most public sector workers were moved into new pension schemes in 2015. In December 2018, the Court of Appeal ruled that the 'transitional protection' arrangements amounted to unlawful discrimination.</p> <p>Consultations on proposed remedies for the Local Government, Police and Fire pensions schemes closed in October 2020. The Government recently announced that for unfunded schemes the underpin will be the deferred choice model for the remedy. No announcement has yet been made on the Local Government Pension Scheme. Final details are expected to be published during 2021.</p> <p>The impact of the judgement is likely to have a significant impact on the IAS 19 disclosed liabilities.</p>	<p>My audit team will review the provision previously made in relation to the McCloud judgement and monitor progress on the outcome of the consultation to be applied in the LG pension schemes.</p>
<p>City deal</p> <p>City deals are arrangements negotiated with government that give greater accountability for actions in return for new powers to help encourage growth and jobs. The Swansea Bay City Deal (the City Deal) involves four local authorities. The authorities have established a joint committee to oversee delivery of a range of programmes designed to increase connectivity and to improve physical and digital infrastructure over the course of 15 years. The City Deal includes total funding</p>	<p>Liaising closely with the external auditors of the other local authorities, my audit team will monitor progress with the City Deal projects and carry out early work as necessary to assess the existing and proposed financial and governance arrangements.</p>

Audit risk	Proposed audit response
<p>of £1.3 billion, of which £241 million is provided by Welsh Government, £637 million provided by private funding and £396 million provided by public funding. This significant programme will have financial, governance and delivery risks that need to be managed. Going forward, there will be a number of accounting issues to address.</p>	
<p>Pentre Awel Life Science and Well-being Village</p> <p>The main Swansea Bay City Deal project being led by Carmarthenshire Council will be the Pentre Awel Life Science and Well-being Village. The total investment for this project is £200 million, with £40 million of Welsh Government Funding. Whilst the business case for this project is still being finalised, design work is ongoing. This significant project will have financial, governance and delivery risks.</p>	<p>My audit team will monitor progress with the Pentre Awel Life Science and Well-being Village project and carry out early work, as necessary, to assess any accounting implications for the 2020-21 financial year.</p>

Other matters

- 19 There is one other matter on which my audit team will undertake early work in preparation for the 2021-22 audit.

Exhibit 2: Other matters

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

Other matters	
<p>CIPFA/LASAAC has once again deferred the introduction of IFRS 16 until 1 April 2022. The Council will, however, need to undertake considerable work to identify</p>	<p>My team will undertake some early work to review preparedness for the introduction of IFRS 16 Leases.</p>

Other matters

leases, and the COVID-19 pandemic may pose implementation risks.

Performance audit

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

Exhibit 3: Performance Audit Programme 2021-22

This table summarises the performance audit programme for 2021-22

Performance audit programme	Brief description
Well-being of Future Generations Act (Wales) 2015 (WFG Act) examinations	Further details to follow.
Improvement Reporting Audit	Audit of discharge of duty to publish an assessment of performance.
Assurance and Risk Assessment	<p>Projects 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 Carmarthenshire County Council the projects are likely to focus on:</p> <ul style="list-style-type: none">• financial position;• self-assessment arrangements;• recovery planning;• implications of the Local Government and Elections (Wales) Act; and• carbon reduction plans.
Thematic work – Springing Forward – Examining the Building Blocks for a Sustainable Future	As the world moves forward, learning from the global pandemic, this review looks at how effectively councils are strengthening their ability to transform, adapt and maintain the delivery of services including those delivered in partnership with key stakeholders and communities.

Certification of grant claims and returns

- 29 I have been requested to undertake certification work on the Council's grant claims and returns as set out in **Exhibit 4**.

Exhibit 4: summary of grant claim certification work

This table summarises my 2020-21 programme of grant claim certification work.

Name of scheme
Housing Benefit Subsidy
NHS Pooled Budget return
NHS Money Transfers
National Domestic Rates Return
Teachers' Pensions

Statutory audit functions

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

Fee, audit team and timetable

- 32 My fees and planned timescales for completion of the audit are based on the following assumptions:
- the financial statements are provided in accordance with a timescale to be agreed taking into account the impact of COVID-19, to the quality expected and have been subject to a robust quality assurance review;

- information provided to support the financial statements is in accordance with the agreed audit deliverables document;
- appropriate accommodation and facilities are provided to enable my audit team to deliver the audit in an efficient manner;
- all appropriate officials will be available during the audit;
- you have all the necessary controls and checks in place to enable the Responsible Financial Officer to provide all the assurances that I require in the Letter of Representation addressed to me; and
- Internal Audit's planned programme of work is complete and management has responded to issues that may have affected the financial statements.

33 If I do receive questions or objections, I will discuss potential audit fees at the time.

Fee

- 34 Your estimated fee for 2021 is set out in **Exhibit 5**. This represents a 1.8% increase compared to your actual 2020 fee.
- 35 Our audit of accounts fee for last year was originally estimated at £183,946. We delivered the audit of the 2019-20 accounts for £177,679 and therefore will be providing a refund of £6,267 to the Council. Given the extent of the additional audit risks relating to COVID-19 as presented in **Exhibit 1**, our fee estimate for the 2020-21 audit of accounts is as originally estimated for 2019-20 at £183,946.

Exhibit 5: audit fee

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

Audit area	Proposed fee (£) ¹	Actual fee last year (£)
Audit of accounts ²	183,946	177,679
Performance audit work ³	100,390	100,390
Grant certification work ⁴	28,000	28,522
Burry Port Harbour Authority Annual return examination	1,200	1,205
Wales Pension Partnership joint committee annual return examination	5,448	5,448
Total fee	318,984	313,244

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

² Payable November 2020 to October 2021.

³ Payable April 2021 to March 2022.

⁴ Payable as work is undertaken.

- 36 Planning will be ongoing, and changes to my programme of audit work, and therefore my fee, may be required if any key new risks emerge. I shall make no changes without first discussing them with the Council.
- 37 Further information on my fee scales and fee setting can be found on our website.

Audit team

- 38 The main members of my team, together with their contact details, are summarised in **Exhibit 6**. Ann Marie Harkin will be relinquishing her role as Engagement Director on this audit from 1 April 2021, in order to take up her new role as Executive Director for Audit Services. Once a replacement has been appointed, we will bring this to your attention.

Exhibit 6: my audit team

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

Name	Role	Contact number	E-mail address
Ann-Marie Harkin	Engagement Director	02920 320562	ann-marie.harkin@audit.wales
Huw Rees	Engagement Lead – Performance Audit	02920 320500	huw.rees@audit.wales
Jason Garcia	Audit Manager - Financial Audit	07792 015416	jason.garcia@audit.wales
Kate Havard	Audit Lead - Financial Audit	02920 829315	kate.havard@audit.wales
Non Jenkins	Audit Manager - Performance Audit	07879 848671	non.jenkins@audit.wales
Alison Lewis	Audit Lead - Performance Audit	07855 226071	alison.lewis@audit.wales

Timetable

- 39 The key milestones for the work set out in this plan are shown in **Exhibit 7**. As highlighted earlier, there may be a need to revise the timetable in light of developments with COVID-19.
- 40 The Public Audit (Wales) Act 2004 provides electors with the right to ask questions and to make objections to the Authority's accounts to the Auditor General. The rights to ask questions and make objections at audit are linked to electors' rights to inspect the accounts that are also set out in the 2004 Act. The current COVID restrictions may impose restrictions on the Authority's ability to facilitate the inspection of accounts. Therefore, we have not yet set a date for the exercise of electors' rights and will continue to monitor the situation before confirming a date with you. We anticipate that we will be in a position to agree a date with you in late May 2021.

Exhibit 7: Audit timetable

Planned output	Work undertaken	Report finalised
2021 Audit Plan	January to February 2021	March 2021
Audit of Financial Statements work: <ul style="list-style-type: none"> • Audit of Financial Statements Report • Opinion on Financial Statements • Financial Accounts Memorandum 	January to September 2021	September 2021 September 2021 October 2021
Performance audit work: <ul style="list-style-type: none"> • Annual Audit Summary • Well-being of Future Generations • Improvement Reporting Audit • Assurance and Risk Assessment • Thematic Work – Springing Forward – Examining the Building Blocks for a Sustainable Future 	Timescales for individual projects will be discussed with you and detailed within the specific project briefings produced for each study.	

Planned output	Work undertaken	Report finalised
Grants certification work	September to December 2021	January 2022
Other financial audit work: <ul style="list-style-type: none"> Independent examination of 2020-21 Burry Port Harbour Authority Annual Return Independent examination for 2020-21 Wales Pension Partnership Annual Return 	June to July 2021 June to July 2021	July 2021 July 2021
Annual Audit Summary	N/A	December 2021
2022 Audit Plan	December 2021 to January 2022	March 2022

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



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galwadau ffôn yn Gymraeg a Saesneg.

AUDIT COMMITTEE

26th March 2021

2021 Audit Plan – Dyfed Pension Fund

Recommendations / key decisions required:

To receive the Audit Wales Audit Plan for the Dyfed Pension Fund for 2021/22.

Reasons:

The Auditor General is the auditor for Carmarthenshire County Council and this plan summarises the work to be carried out to discharge his statutory responsibilities under the Public Audit (Wales) Act 2004.

Relevant scrutiny committee to be consulted: n/a

Exec Board Decision Required No

Council Decision Required No

EXECUTIVE BOARD MEMBER PORTFOLIO HOLDER:- Cllr David Jenkins

Directorate:

Corporate Services

Report Author: Audit Wales

EXECUTIVE SUMMARY

AUDIT COMMITTEE

26th March 2021

2021 Audit Plan – Dyfed Pension Fund

1. BRIEF SUMMARY OF PURPOSE OF REPORT.

The Auditor General is the auditor for Carmarthenshire County Council and this plan summarises the work to be carried out to discharge his statutory responsibilities under the Public Audit (Wales) Act 2004.

DETAILED REPORT ATTACHED?

YES

IMPLICATIONS

The report is a Wales Audit Office Report and any implications are detailed within the report.

2021 Audit Plan – Dyfed Pension Fund

Audit year: 2020-21

Date issued: March 2021

Document reference: 2346A2021-22

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

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2021 Audit Plan

Summary

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

Impact of COVID-19

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

Audit of pension fund accounts

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

Financial audit risks

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

Exhibit 1: financial audit risks

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

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

Audit risk	Proposed audit response
<p>Impact of COVID-19</p> <p>The COVID-19 national emergency continues and the pressures on staff resource and of remote working may impact on the preparation, audit and publication of accounts. There is a risk that the quality of the accounts and supporting working papers, eg around estimates and valuations, may be compromised leading to an increased incidence of errors. Quality monitoring arrangements may be compromised due to timing issues and/or resource availability.</p>	<p>We will discuss your closedown process and quality monitoring arrangements with the accounts preparation team and make arrangements to monitor the accounts preparation process. We will help to identify areas where there may be gaps in arrangements.</p>
Other areas of audit attention	
<p>McCloud judgement</p> <p>In 2015 the Government introduced reforms to public sector pensions, meaning most public sector workers were moved into new pension schemes in 2015.</p> <p>In December 2018, the Court of Appeal ruled that the 'transitional protection' arrangements amounted to unlawful discrimination.</p> <p>Consultations on proposed remedies for the Local Government, Police and Fire pensions schemes closed in October 2020. The Government recently announced that for unfunded schemes the underpin will be the deferred choice model for the remedy. No announcement has yet been made on the Local Government Pension Scheme. Final details are expected to be published during 2021.</p> <p>The impact of the judgement is likely to have a significant impact on the IAS 19 disclosed liabilities.</p>	<p>My audit team will:</p> <ul style="list-style-type: none"> • review how the Pension Fund has assessed the impact of the McCloud judgement on the financial statements; and • ensure that, where appropriate, this is adequately disclosed in the financial statements.

Audit risk	Proposed audit response
<p>Wales Pension Partnership</p> <p>The eight pension funds in Wales have created an 'all-Wales' pooled investment vehicle which will be overseen and reported on by a joint governance committee the Wales Pension Partnership.</p> <p>Dyfed Pension Fund has transferred £261 million into the Global Credit sub-fund during the year.</p> <p>There is a risk that these investment fund balances will not be adequately disclosed in the 2020-21 financial statements.</p>	<p>My team will work with the auditors of the joint governance committee to obtain the assurances needed on the valuation of the funds transferred into the Wales Pension Partnership arrangements.</p>

Statutory audit functions

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

Fee, audit team and timetable

- 15 My fees and planned timescales for completion of the audit are based on the following assumptions:
- the financial statements are provided in accordance with the agreed timescales to the quality expected and have been subject to a robust quality assurance review;
 - information provided to support the financial statements is in accordance with the agreed audit deliverables document;
 - appropriate accommodation and facilities are provided to enable my audit team to deliver the audit in an efficient manner;
 - all appropriate officials will be available during the audit;

- you have all the necessary controls and checks in place to enable the Responsible Financial Officer to provide all the assurances that I require in the Letter of Representation addressed to me; and
- Internal Audit's planned programme of work is complete, and management has responded to issues that may have affected the financial statements.

Fee

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

Exhibit 2: audit fee

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

Audit area	Proposed fee (£) ¹	Actual fee last year (£)
Audit of pension fund accounts ²	28,294	28,294

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

Audit team

- 19 The main members of my team, together with their contact details, are summarised in **Exhibit 3**. Ann-Marie Harkin will be relinquishing her role as Engagement Lead on this audit from 1 April 2021 in order to take up her new role as Executive Director for Audit Services. Once a replacement has been appointed, we will bring this to your attention.

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

² Payable November 2020 to October 2021.

Exhibit 3: my audit team

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

Name	Role	Contact number	E-mail address
Ann-Marie Harkin	Engagement Lead	02920 320562	ann-marie.harkin@audit.wales
Jason Garcia	Audit Manager (Financial Audit)	07792 015416	jason.garcia@audit.wales
Kate Havard	Audit Lead (Financial Audit)	02920 829315	kate.havard@audit.wales

Timetable

- 20 The key milestones for the work set out in this plan are shown in **Exhibit 4**. As highlighted earlier, there may be a need to revise the timetable in light of developments with COVID-19.
- 21 The Public Audit (Wales) Act 2004 provides electors with the right to ask questions and to make objections to the Pension Fund's accounts to the Auditor General. The rights to ask questions and make objections at audit are linked to electors' rights to inspect the accounts that are also set out in the 2004 Act. The current COVID restrictions may impose restrictions on the Pension Fund's ability to facilitate the inspection of accounts. Therefore, we have not yet set a date for the exercise of electors' rights and will continue to monitor the situation before confirming a date with you. We anticipate that we will be in a position to agree a date with you in late May 2021

Exhibit 4: Audit timetable

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

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



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Website: www.audit.wales

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

Audit Committee 26th March 2021

Subject and Purpose: Minutes of relevant Groups to the Audit Committee		
Recommendations / key decisions required: Minutes to be received.		
Reasons: Terms of Reference for the Audit Committee stipulate that minutes of the Grants Panel, Corporate Governance Group and Risk Management Steering Group be received by the Audit Committee.		
Relevant scrutiny committee to be consulted: N/A		
Exec. Board Decision Required: N/A Council Decision Required: N/A		
EXECUTIVE BOARD MEMBER PORTFOLIO HOLDER: Cllr D Jenkins		
Directorate: Corporate Services Name of Head of Service: Helen Pugh Report Author: Helen Pugh	Designation: Head of Revenues and Financial Compliance	Tel No.: 01267 246223 E Mail Address: HLPugh@cararthenshire.gov.uk

Audit Committee 26th March 2021

Minutes of relevant Groups to the Audit Committee

To provide Members with minutes from supporting Governance Groups for information.

The following Minutes are attached:

- Risk Management Steering Group Minutes
- Grants Panel Minutes

DETAILED REPORT ATTACHED?

YES

IMPLICATIONS

I confirm that other than those implications which have been agreed with the appropriate Directors / Heads of Service and are referred to in detail below, there are no other implications associated with this report:

Signed: H L Pugh – Head of Revenues and Financial Compliance

Policy, Crime & Disorder and Equalities	Legal	Finance	ICT	Risk Management Issues	Staffing Implications	Physical Assets
NONE	NONE	NONE	NONE	NONE	NONE	NONE

CONSULTATIONS

I confirm that the appropriate consultations have taken in place and the outcomes are as detailed below

Signed: H L Pugh – Head of Revenues and Financial Compliance

1. Scrutiny Committee: Not Applicable
2. Local Member(s): Not Applicable
3. Community / Town Council: Not Applicable
4. Relevant Partners: Not Applicable
5. Staff Side Representatives and other Organisations: Not Applicable

Section 100D Local Government Act, 1972 – Access to Information
List of Background Papers used in the preparation of this report:

THERE ARE NONE

Title of Document	File Ref No.	Locations that the papers are available for public inspection

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RISK MANAGEMENT STEERING GROUP

Minutes of Meeting held on

Tuesday, 26th January 2021

Via Microsoft Teams

Members Present:			
Helen Pugh (Chair)	Corporate Services	Corporate Services Risk Champion	HLP
Cllr David Jenkins	Executive Board Member (Corporate Services)	Executive Board Risk Champion	DJ
Stephen G Pilliner	Environment	Chair of Transport Risks Working Group	SGP
Jackie Bergiers	Chief Executive's	Lead Business Partner (H&S)	JB
Sue P John	Education & Children	School Organisation & Admissions Manager	SPJ
Richard Davies	Communities	Communities (Social Care) Risk Champion	RD
Julie Standeven	Corporate Services	Principal Risk Officer	JS
Kelvin Howell	Environment	Building Manager (Minor Works)	KH
Dylan W Jones	Corporate Services	Principal Risk Officer	DWJ
Mags Pullen	Communities	Commercial and Facilities Manager	MP
Mark Stephens	Marsh UK Ltd		MS

Item No	Subject	Action
1.	Apologies Jonathan Fearn–Chair of Property & Liability Risks Working Group Richard Stradling – Communities (Leisure) Risk Champion Alan Howells – Environment Risk Champion Simon Davies – Education & Children's Risk Champion Heidi Font – Chief Executive's Risk Champion	
2.	Minutes of Last Meeting The Minutes of the Risk Management Steering Group Meeting held on Friday, 6 th November 2020 via Teams, were confirmed as a true record.	
2.1	Matters arising from Risk Management Steering Group Minutes.	
2.1.1	Alarm Receiving Centre Risk Management and Property Services discussions are ongoing. Update to be provided at next meeting.	JS

2.1.2	Water Safety Equipment Progress delayed by Covid-19. Update to be provided at next meeting.	JB
2.1.3	Loss Prevention Property Surveys Virtual meeting with the Authority's Property Insurers to discuss the requirements arising from the loss prevention surveys held on 20 th January 2021 and action plan agreed. Update to be provided at next meeting.	JS
3	Minutes of Property & Liability Risks Working Group Meeting – 20th January 2021 The Minutes were noted.	
3.1	Matters arising from Property & Liability Risks Working Group Minutes	
3.1.1	Property Claims Meeting to be arranged between CCC technical officers and property claims loss adjusters to clarify aspects of claims settlements.	JS
4.	Minutes of Contingency Planning Working Group Meeting – 8th January 2021 The Minutes were noted.	
4.1	Matters arising from Contingency Planning Working Group Minutes	
4.1.1	Corporate Risk Register / Covid19 Risk Register HLP advised that Corporate Management Team had resolved to incorporate the Covid-19 risks as part of the Corporate Risk Register. The Corporate Risk Register will be reviewed by CMT every 2 months and by Audit Committee every 6 months.	
5.	Minutes of Transport Risks Working Group – 25th January 2021 Verbal report provided by SGP.	
5.1	Matters arising from Transport Risks Working Group	
5.1.1	Zurich Municipal Motor Vehicle Grading Report JS advised that the Motor Risk Grading Review of the Authority's fleet risk management arrangements was ongoing. Update to be provided at next meeting.	JS
6.	Review of RM Bid 368 – Lone Working GPS / Man-Down System This was a departmental initiative, supported by the Steering Group, to purchase a system for use by the Country Parks Ranger Team. MP provided a presentation to the Group confirming <ul style="list-style-type: none"> • the successful implementation of the system • improved communications • positive feedback from the Ranger Team 	
7.	Wales Audit Office – Review of Risk Management Arrangements HLP advised that actions to address the proposals for improvement identified by Wales Audit Office are progressing. Detailed progress report to be provided at next meeting.	DWJ/JS
8.	BREXIT HLP advised that as the transition period after Brexit comes to an end, the Dyfed Powys Local Resilience Forum Brexit Group has recommenced.	

9.	Ash Die Back SGP advised that delivery of the Authority's Ash Die Back project continued to make good progress.	
10.	Bids for Financial Assistance	
10.1	ENV – Driver Assessment / Training This bid related to the provision of driver training. It was agreed that the Corporate bid (i.e. 100% of the estimated cost) be approved.	
10.2	E&C – Ysgol Glan Y Môr This Departmental bid related to the installation of security improvements at Ysgol Glan Y Môr. It was agreed that the Departmental bid (i.e. 50% of the estimated cost) be approved.	
11.	Any Other Business None	
12.	Next Meeting April 2021 via Microsoft Teams – exact date to be advised	

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MINUTES OF THE GRANTS PANEL MEETING HELD ON 27 th NOVEMBER 2020 VIA TEAMS		
PRESENT: Randal Hemingway, Head of Financial Services Caroline Powell, Principal Auditor, Internal Audit (IA) Rhian Phillips, Economic Development Area Manager Stuart Walters, Economic Development Manager Helen Morgan, Economic Development Manager Nia Thomas, Chair of PWG, Education & Children (Revenue) Les James, Chair of PWG, Communities Delyth Thomas, Grants Compliance Officer		
APOLOGIES: Helen Pugh, Head of Revenues & Financial Compliance Simon Davies, Chair of PWG, Education & Children (Capital) Alan Howells, Chair of PWG, Environment		
	SUBJECT	ACTION
1.0	<u>Minutes of the last meeting</u> <ul style="list-style-type: none"> Minutes were agreed. 	
2.0	<u>Matters Arising</u> <ul style="list-style-type: none"> The service manager of Y Ffwrnes has been contacted and is fully aware of the requirements to adhere to WEFO's Article 55 income monitoring for the European Structural Funds programme 2007-13. No issues identified to date. Confirmation to be obtained that the service level agreement with Hywel Dda LHB has been amended to reflect the approved budget figures for the Wanless return (Money Transfers) for 2019/20. Arrangements have been made to provide procurement training for officers in the Education & Children department and officers within the Homes & Safer Communities division of the Communities department. The Article 57 reviews for projects under the 2007-13 European Structural Funds programme have been completed for the following projects and no issues identified: <ul style="list-style-type: none"> Property Development Fund Collaborative Communities Local Investment Fund Crosshands East Strategic Employment Site Carmarthenshire Physical Regeneration Scheme <p>Grants Panel would like to record a note of thanks to all involved in the process.</p>	DT

	SUBJECT	ACTION
	<ul style="list-style-type: none"> Approval has been received from the Director of Corporate Services for the current delegation arrangements for signing of grant claims within the Financial Services Division to remain in place. The exercise to review grants awarded in 2019/20 and 2020/21 to assess any impact on the amount of grant awarded to the Authority due to the COVID 19 pandemic is still ongoing. Outstanding grant income for two European grant funded capital projects is in excess of £2m, project managers for each of the projects have been contacted to establish reasons for the delay. Due to the nature of the ERASMUS+ project, which is the European Union's exchange programme for students and staff, it has been agreed that the elements which require travel are put on hold due to the COVID 19 pandemic. 	DT/Chairs PWGs
3.0	<p><u>Internal Audit (IA) - Update</u></p> <ul style="list-style-type: none"> The following audits for 2019/20 have been completed: <ul style="list-style-type: none"> Housing Support Grant (Approximately £22k expenditure was identified as ineligible. This is to be recovered by WG) Pupil Deprivation Grant Education Improvement Grant Audit work for the Post 16 grant is due to be completed in January 2021. The terms and conditions of grant relating to the Additional Funding for Communities for Work Plus requires an audit certificate to be completed by the Authority's Internal Auditor or Chief Finance Officer. It was agreed that this additional WG grant audit certificate will be signed by the Chief Finance Officer. Internal Audit undertook assurance work for the 2019/20 Children and Communities Grant. It has been agreed that this will also be undertaken for the 2020/21 financial year. 	

	SUBJECT	ACTION
5.0	<p><u>Grants Register 2020/21</u></p> <ul style="list-style-type: none"> An updated register covering all departments was presented to Grants Panel. Register to be reviewed and updated as and when required. 	Chairs PWGs/DT
6.0	<p><u>Project Working Groups</u></p> <ul style="list-style-type: none"> Minutes of PWG meetings were circulated to Grants Panel members for: <ul style="list-style-type: none"> Education & Children (Revenue): 13/2/20, 20/3/20, 13/5/20 & 18/6/20 Education & Children (Capital): 22/9/20 Communities: 23/9/20 Chief Executives: 21/7/20 Concerns regarding delays in the approval of exception reports relating to procurement were noted. It was reported that additional grants are being awarded with tight timescales for delivery resulting in potential underspends. Some grants have been awarded with specific criteria which don't offer any flexibility. Sometimes there is a capacity issue for managing the additional grants being awarded. A consistent approach by WG in awarding grants year on year would be useful. An email to be sent to the Director of Corporate Services and WLGA relaying these concerns. The impact of the COVID 19 pandemic has resulted in a number of concerns: <ul style="list-style-type: none"> deliverability of projects by the end of the project term limited availability of contractors limited availability of staff to manage projects A number of funds are being made available by WG for the local authority to access. However the time scales for bids or expressions of interest to be submitted are short, with no flexibility on submission deadlines along with a limited time to spend the grant. 	RH

	SUBJECT	ACTION
7.0	<p><u>European Grants Update</u></p> <ul style="list-style-type: none"> • A schedule of all current European grant funded projects was presented to Grants Panel. The total estimated project costs approved and in development is £47.3m with grant of £30.7m. • Celtic Routes, a European grant funded project under the Ireland/Wales Co-operation programme led by the Carmarthenshire County Council has been extended from December 2020 to May 2023 with additional grant awarded. • The Authority is still awaiting approval for bids submitted under the RDP programme for the following projects: <ul style="list-style-type: none"> ○ Caru Cymru (regional project led by Keep Wales Tidy with Carmarthenshire County Council as a partner) ○ Growing Green Infrastructure (regional project led by Neath Port Talbot Council with Carmarthenshire County Council as a partner) ○ Rural Resilience • A bid is due to be submitted for the Economic Acceleration & Regeneration Through Innovation project (EARTH). This a regional bid led by Carmarthenshire County Council in partnership with Pembrokeshire County Council, Neath Port Talbot Council and Swansea Council with total project costs of approximately £4m. Deadline for approval by WEFO is 31st December 2020. • Projects due to finish within the next year include: <ul style="list-style-type: none"> ○ BUCANIER ○ Carmarthenshire Cycling Hub for Wales ○ Cam Nesa • Proper arrangements need to be put in place where projects are due to end and where staff contracts are ending. • Arrangements to be put in place to ensure closure procedures have been adhered to for projects that have ended. 	<p>All</p> <p>RP/DT</p>

	SUBJECT	ACTION
	<ul style="list-style-type: none"> An update was provided to Grants Panel on the amount of grant income outstanding to the Authority for European grant funded projects. The total amount claimed to date is approximately £16m with a total of £2.7m grant income outstanding. There is a lack of information relating to the Shared Prosperity Fund and future funding programmes, which is posing an ongoing risk to the Authority. 	
8.0	<p><u>City Deal Update</u></p> <ul style="list-style-type: none"> CCC is involved in 4 projects to be funded through City Deal: <ul style="list-style-type: none"> Pentre Awel (previously Wellness) – Carmarthenshire Digital Infrastructure (regional) – led by CCC Skills & Talent (regional) – led by CCC Homes & Power Stations (regional) – led by Neath Port Talbot A number of processes are followed before a bid is formally presented to both UK and Welsh Governments for approval. It is anticipated that Pentre Awel, Digital Infrastructure and Homes & Power Stations will be approved by late Spring 2021. Prior to approval projects proceed at risk. The Skills & Talent project is at the consultation stage and its submission to both governments is anticipated in the next 6 months. The Director of Corporate Services and Head of Administration & Law have agreed that Grants Panel has a monitoring role in Pentre Awel, Digital Infrastructure and Skills & Talent projects as these are led by Carmarthenshire County Council. Clarification to be sought on the Panel's role in the Homes & Power Stations project as this is led by Neath Port Talbot. 	

	SUBJECT	ACTION
	<ul style="list-style-type: none"> Areas for consideration for monitoring by Grants Panel are possibly the grants claim process, adhering to the terms of the funding agreements, achievements of outputs and GVA uplift (gross value added). Internal Audit are due to undertake a review of Pentre Awel as it is included in the 2020/21 audit plan. The Swansea Bay City Region Finance Manager to be invited to the next Grants Panel meeting to explain the financial mechanics in the award of funding of projects through City Deal. Grants Panel can then assess their monitoring role in the process. 	RH
10.0	<p><u>New & Proposed Projects</u></p> <ul style="list-style-type: none"> A bid has been submitted to the WG's Valleys Taskforce for £145k funding for Llyn Llech Owain, the project is proposed to be 100% funding through grant. 	
9.0	<p><u>AOB</u></p> <ul style="list-style-type: none"> Grants Management training has been undertaken with 31 officers from the Environment and the Chief Executives' Departments having attended so far. The way the training is being rolled out is under review with further training sessions to be undertaken from January 2021 onwards. The Childcare Offer small grant scheme is funded by Welsh Government. The scheme is led by Ceredigion County Council while Carmarthenshire County Council administers the small grant scheme in its local authority area. The scheme provides third party capital grants of up to £10k per annum to childcare providers to upgrade current facilities. <p>The WG terms and conditions of grant require all grant recipients of the grant to continue to provide childcare for 5 years from the grant offer.</p>	RP/DT

	SUBJECT	ACTION
	<p>The Grants Manual notes a requirement to place a restriction on a property for capital grants awarded to third parties of less than £25k.</p> <p>WG do not require restrictions to be imposed and the Authority has other mechanisms for monitoring that the childcare setting is still in place. It is recommended that an exemption to apply restrictions on properties relating to this grant is passed to the Director of Corporate Services for approval.</p> <ul style="list-style-type: none"> • Work is being progressed on the introduction of electronic signatures e.g. Adobe sign and DocuSign. Education and Children Services to be used to trial its use in the signing of acceptance of grant. 	<p>RH/RP</p> <p>CP/NT</p>
10.0	<ul style="list-style-type: none"> • Date of next meeting – 2:00pm on 26th February 2021 via Teams 	

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AUDIT COMMITTEE 26th MARCH 2021

LOCAL GOVERNMENT AND ELECTIONS (WALES) ACT 2021 - AUDIT COMMITTEE CHANGES

Recommendations / key decisions required:

To note that in accordance with the Local Government And Elections (Wales) Act 2021 the Authority is required to change the name of the Committee to the “Governance and Audit Committee” and include the following additional terms of reference :-

- (a) review and assess the authority’s ability to handle complaints effectively;
- (b) make reports and recommendations in relation to the authority’s ability to handle complaints effectively

Reasons:

The Local Government and Elections (Wales) Act received Royal Ascent on the 20th January 2021. Chapter 2 of the Act makes changes to the Audit Committee name, membership and proceedings.

Scrutiny committee consulted	Not Applicable
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Exec Board Decision Required	NO
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Council Decision Required	NO
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EXECUTIVE BOARD MEMBER PORTFOLIO HOLDER: Cllr Emlyn Dole – Leader/Cllr David Jenkins – Executive Board Member for Resources

Directorate		Tel Nos. 01267 224010
Name of Head of Service:	Designations:	E Mail Addresses:
Linda Rees Jones	Head of Administration & Law	GMorgan@carmarthenshire.gov.uk
Report Author:		
Gaynor Morgan	Head of Democratic Services	

EXECUTIVE SUMMARY

AUDIT COMMITTEE

26TH MARCH 2021

LOCAL GOVERNMENT AND ELECTIONS (WALES) ACT 2021 AUDIT COMMITTEE CHANGES

The Local Government and Elections (Wales) Act received Royal Ascent on the 20th January 2021 and Chapter 2 of the Act makes changes to the Audit Committee name, membership and proceedings.

The changes to the Audit Committee are split and will come into force as follows:-

Re-naming of Audit Committees – coming into force on the 1 April 2021.

This section provides for the re-naming of Audit Committees to 'Governance and Audit Committees' and requires the Committee to undertake additional functions, namely those functions set out in Chapter 1 of Part 6 of the Act and:

- (a) review and assess the authority's ability to handle complaints effectively;
- (b) make reports and recommendations in relation to the authority's ability to handle complaints effectively

Further changes will come into force on the 5th May 2022 which will require one third of the members of the Governance and Audit Committee to be lay persons and for the lay person to be appointed as Committee Chair. Arrangements for the appointment of the lay members will be made later in the year.

The necessary changes to the Council constitution will be made at the Annual Meeting of the Council on the 19th May 2021 and again at the first meeting of the Council following the local government elections in May 2022.

**DETAILED
REPORT
ATTACHED ?**

YES

Amended Terms of reference.

IMPLICATIONS

I confirm that other than those implications which have been agreed with the appropriate Directors/Heads of Service and are referred to in detail below, there are no other implications associated with this report :

Signed: Linda Rees Jones
Gaynor Morgan

Head of Administration and Law
Head of Democratic Services

Policy, Crime & Disorder and Equalities	Legal	Finance	ICT	Risk Management Issues	Staffing Implications	Physical Assets
NONE	YES	NOT AT THIS STAGE	NOT AT THIS STAGE	NONE	NONE	NONE

1. Legal

The changes to the Audit Committee arrangements are contained within the Local Government and Elections (Wales) Act 2021.

CONSULTATIONS

I confirm that the appropriate consultations have taken in place and the outcomes are as detailed below

Signed: Linda Rees Jones
Gaynor Morgan

Head of Administration and Law
Head of Democratic Services

1. Scrutiny Committee

Not Applicable

2. Local Member(s)

Not Applicable

3. Community / Town Council

Not Applicable.

4. Relevant Partners

Not Applicable

5. Staff Side Representatives and other Organisations

Not Applicable

Section 100D Local Government Act, 1972 – Access to Information
List of Background Papers used in of the preparation this report:

THESE ARE DETAILED BELOW:-

Title of Document	File Ref No.	Locations that the papers are available for public inspection
Local Government and Elections Wales Act		https://www.legislation.gov.uk/asc/2021/1/contents/enacted

Governance and Audit Committee

Revised Terms of Reference

1	to review and scrutinise the Authority's financial affairs
2	to make reports and recommendations in relation to the authority's financial affairs,
3	to review and assess the risk management, internal control and corporate governance arrangements of the authority,
4	to make reports and recommendations to the authority on the adequacy and effectiveness of those arrangements,
5	to oversee the authority's internal audit & risk management arrangements including: (a) monitoring the adequacy & effectiveness of Internal Audit & Risk Management and the extent to which Management fulfil their responsibilities for ensuring an adequate control environment exists throughout the organisation; (b) approving the Authority's Audit Charter; (c) receiving an Annual Internal Audit Plan from the Head of Internal Audit and monitoring progress against the Plan; (d) receiving an Annual Internal Audit Report from the Head of Audit & Risk Management at the end of the audit year; (e) receiving and considering major internal audit findings and recommendations; (f) receiving the minutes of the Authority's Risk Management Steering Group and receiving reports in relation to significant risks identifying significant control failings or weaknesses, their potential or real impact and the corrective action required or being taken; (g) monitoring Management's response to major findings and the implementation of key recommendations
6	to oversee the authority's external audit arrangements, including (a) monitoring the adequacy and effectiveness of the External Audit service and to respond to its findings; (b) discuss with the external auditor the nature and scope of the audit of the County Council's services & functions, and consider the external audit fee and terms of engagement; (c) receiving and considering external audit reports and management letters and advising Full Council as appropriate; (d) monitoring Management's response to the external auditor's findings and the implementation of the external auditor's recommendations
7	To review and assess the authority's ability to handle complaints effectively and to make reports and recommendations in relation to the authority's ability to handle complaints effectively
8	to approve the financial statements prepared by the Authority
9	to scrutinise the Authority's Annual Statement of Accounts and any supplementary statements as required by the Accounts & Audit (Wales) regulations eg. Annual Governance Statement
10	to approve the Dyfed Pension Fund's Annual Statement of Accounts
11	to consider and approve amendments to the Contract procedure Rules
11	to consider and approve amendments to the Financial Procedure Rules
12	to interview applicants for the position(s) of Lay Member(s) of the Committee and to recommend an appointment (s) to the Council.

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AUDIT COMMITTEE

FRIDAY, 18TH DECEMBER, 2020

PRESENT: Councillor T.M. Higgins [Chair]

Councillors:

K.V. Broom, K. Davies, G.H. John, A.G. Morgan, B. Thomas and D.E. Williams

Mrs J. James [External Voting Member]

Also present as an observer:

Councillor D.M. Jenkins – Executive Board Member for Resources

In attendance from Audit Wales:

Mr J. Garcia

The following Officers were in attendance:

C. Moore - Director of Corporate Services

H. Pugh - Head of Revenues and Financial Compliance

M. Mason - Museum Development Manager

C. Powell - Principal Auditor

M. Evans Thomas - Principal Democratic Services Officer

E. Bryer - Democratic Services Officer

M.S. Davies - Democratic Services Officer

R. Lloyd - Democratic Services Officer

J. Corner - Technical Officer

S. Rees - Simultaneous Translator

Virtual Meeting : 10.00 am - 11.05 am

1. APOLOGIES FOR ABSENCE

An apology for absence was received from Councillor B.A.L. Roberts.

2. DECLARATIONS OF PERSONAL INTERESTS

There were no declarations of personal interest.

3. INTERNAL AUDIT PLAN UPDATE 2020/21

The Committee considered a report providing an update on progress made on the implementation of the Internal Audit Plan 2020/21.

The Head of Revenues and Financial Compliance reported that performance was currently at 52% against a target of 55% which indicated how well the team has been working during such difficult times. She updated the Committee on events since she prepared the report. Due to the sharp increase in covid cases in Carmarthenshire, additional staff were urgently needed to assist the TTP team and earlier this week two members of staff from her team were released on a half time basis each which equated to one full time member of staff. In order to accommodate the redeployment of staff, the work programme was revisited and it

was decided that mortality screening and the review of Performance Management be moved to next year's work programme.

The following question was asked in relation to the report:-

- Asked about the health and wellbeing of staff and whether there were many staff absences, the Head of Revenues and Financial Compliance explained that the wellbeing of staff is paramount throughout the whole Authority. There is a lot of help and advice available online. With regards to the Audit Team, she confirmed that they are all well and working from home. Team meetings are held virtually on a weekly basis and managers keep in touch with staff regularly to make sure that they are okay.

UNANIMOUSLY RESOLVED that the Internal Audit Plan update 2020/21 be received.

4. AUDIT COMMITTEE FORWARD WORK PROGRAMME

The Committee considered a report detailing those reports to be submitted to the Committee for consideration during the remainder of the 2020/21 committee cycle.

UNANIMOUSLY RESOLVED that the report be received.

5. PROGRESS REPORTS

5.1. CARMARTHENSHIRE MUSEUMS ACTION PLAN UPDATE

Further to minute no. 7 of the Audit Committee meeting held on 24th January, 2020, the Committee considered an update on the Carmarthenshire Museums Action Plan which provided a progress review against four recommendations made by Internal Audit in its 2016/17 review, which were recorded as 26 measurable actions. This was the 5th update report on the 2016/17 Museum Service Action Plan presented to the Committee.

It was noted that standards in premises, collections care and management continue to increase across the museum service as progress is made with setting in place the infrastructure, systems and working practices to deliver the long term changes recommended by Internal Audit.

The Museum Development Manager informed the Committee that she was pleased to be able to share the positive progress made. 14 out of the 26 actions identified have been completed and the remaining 12 are in progress.

The following observations was made on the report:-

- Reference was made to the fact that the term “no further progress due to service disruption” appears quite frequently and it was suggested that perhaps the 12 month review should be moved forward and come back to Committee after that. The consensus of opinion was that significant progress has been made by the service and it should now go back into the audit cycle.

UNANIMOUSLY RESOLVED

5.1.1 that the report be received and progress noted;

5.1.2 that Carmarthenshire Museums be included within the 2021/22 Audit Plan.

6. PROGRESS ON REGULATORY REPORT RECOMMENDATIONS

The Committee considered a report outlining progress made on regulatory report recommendations, in accordance with the requirements of the Local Government Act (Wales) 2011 which requires Audit Committees to follow up regulatory report recommendations

The Wales Audit Office report on Audit Committee Effectiveness (July 2018) contained a Proposal for Improvement that arrangements should be strengthened for tracking actions taken to address recommendations in regulatory reports. The process of reporting regularly to the Audit Committee addressed this proposal.

The following questions/observations were raised on the report:-

- Reference was made to the fact that the first objective was off target and that the target date was 03/19 which was pre-covid and officers were asked if there was a need to review target dates in order to ensure that identified issues are being addressed. The Head of Revenues and Financial Compliance explained that the date was initially 2019 but that was amended to 2020. A People Management Strategy Group has been set up to look at this objective. The intention is to re-visit and review the objectives of the Group in order to move it forward. She reassured the Committee that this was very much a live objective;
- With reference to the first target, officers were asked what progress has been made with electronic declarations of interest forms. The Head of Revenues and Financial Compliance informed the Committee that she would seek an update from officers following the meeting and forward to members via e-mail;
- Reference was made to the 7% of the regulatory recommendations which were off target and officers were asked why the target dates were all in the past. The Head of Revenues and Financial Compliance informed the Committee that she would take this observation back to officers with a view to improving the way that targets are reported;
- It was pointed out that some of the objectives were set pre-covid and concern was expressed that some of these may not be a priority now as other issues will have become more pressing. Officers were asked if the objectives should be looked at again in view of this. The Director of Corporate Services reassured the Committee that the objectives and priorities are looked at by the management team on a regular basis in order to ascertain whether any re-focussing needs to be done;
- In order to give the Committee a better appreciation of progress being made, it was suggested that a six monthly report be presented to Committee in future rather than an annual report.

UNANIMOUSLY RESOLVED

6.1 that the report be received;

6.2 that in future the Committee receive six monthly progress reports on regulatory report recommendations.

7. MINUTES OF RELEVANT GROUPS TO THE AUDIT COMMITTEE:

7.1. MINUTES OF THE RISK MANAGEMENT STEERING GROUP

UNANIMOUSLY RESOLVED that the minutes of the Risk Management Steering Group held on 6th November, 2020 be received.

7.2. MINUTES OF THE CORPORATE GOVERNANCE GROUP

Reference was made to minute no. 7 and concern was expressed in relation to the statement about “Executive Board Members leading Scrutiny Committees”. The Committee was informed that Executive Board Members now attend Scrutiny Committees to present reports falling within their portfolio instead of reports being presented by officers. The Head of Revenues and Financial Compliance advised the Committee that she would arrange for the wording to be amended.

UNANIMOUSLY RESOLVED that the minutes of the Corporate Governance Group held on 20th September, 2020 be received.

7.3. MINUTES OF THE GRANTS PANEL.

Reference was made to the second bullet point on page 2 and concern was expressed at the statement “A review to be undertaken on whether there are pooled budget arrangements in place...” as officers should be well aware of any pooled arrangements. The Director of Corporate Services agreed that officers would be fully aware of any pooled arrangements. He agreed to check on the source of the wording and arrange for it to be amended.

UNANIMOUSLY RESOLVED that the minutes of the Grants Panel held on the 3rd September, 2020 be received.

8. TO SIGN AS A CORRECT RECORD THE MINUTES OF THE MEETING OF THE AUDIT COMMITTEE HELD ON THE 16TH OCTOBER, 2020

Reference was made to the attendance list of those present at the meeting and it was pointed out that Mrs Julie James had been erroneously included in the list of county councillors present instead of as an external voting member.

UNANIMOUSLY RESOLVED that the minutes of the meeting of the Audit Committee held on the 16th October, 2020 be signed as a correct record.

CHAIR

DATE