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CYNGOR SIR
YNYS MÔN
ISLE OF ANGLESEY
COUNTY COUNCIL

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RHYBUDD O GYFARFOD	NOTICE OF MEETING
PWYLLGOR LLYWODRAETHU AC ARCHWILIO	GOVERNANCE AND AUDIT COMMITTEE
DYDD IAU, 18 EBRILL 2024 am 2:00 y. p.	THURSDAY, 18 APRIL 2024 at 2.00 pm
YSTAFELL BWYLLGOR, SWYDDFEYDD Y CYNGOR AC YN RHITHIOL DRWY ZOOM	COMMITTEE ROOM, COUNCIL OFFICES AND VIRTUALLY VIA ZOOM
Swyddog Pwyllgor	Ann Holmes 01248 752518 Committee Officer

AELODAU / MEMBERS

Cynghorwyr / Councillors:-

PLAID CYMRU / THE PARTY OF WALES

Geraint Bebb, Trefor Lloyd Hughes, MBE, Dyfed Wyn Jones, Euryrn Morris (***Deputy Chair***), Margaret M. Roberts

Y GRWP ANNIBYNNOL / THE INDEPENDENT GROUP

Ieuan Williams

LLAFUR CYMRU/WELSH LABOUR

Keith Roberts

ANNIBYNNWYR MÔN / ANGLESEY INDEPENDENTS

Liz Wood

AELODAU LLEYG / LAY MEMBERS

Dilwyn Evans (***Chair***), William Parry, Sharon Warnes, Michael Wilson

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A G E N D A

1 DECLARATION OF INTEREST

To receive any declaration of interest by any Member or Officer in respect of any item of business.

2 MINUTES OF THE PREVIOUS MEETING (Pages 1 - 10)

To present the minutes of the previous meeting of the Governance and Audit Committee held on 8 February 2024.

3 REVIEW OF THE GOVERNANCE AND AUDIT COMMITTEE (Pages 11 - 24)

To present the report of the Head of Audit and Risk.

4 INTERNAL AUDIT UPDATE (Pages 25 - 32)

To present the report of the Head of Audit and Risk.

5 OUTSTANDING ISSUES AND RISKS (Pages 33 - 42)

To present the report of the Head of Audit and Risk.

6 INTERNAL AUDIT STRATEGY 2024-25 (Pages 43 - 58)

To present the report of the Head of Audit and Risk.

7 INTERNAL AUDIT CHARTER (Pages 59 - 70)

To present the report of the Head of Audit and Risk.

8 NATIONAL REVIEWS AND THEIR RELATED RECOMMENDATIONS 2023 (Pages 71 - 98)

To present the report of the Head of Profession (HR) and Transformation.

9 EXTERNAL AUDIT:AUDIT WALES WORK PROGRAMME AND TIMETABLE (Pages 99 - 116)

To present the report of Audit Wales.

10 EXTERNAL AUDIT:ANNUAL AUDIT SUMMARY 2023 - ISLE OF ANGLESEY COUNTY COUNCIL (Pages 117 - 122)

To present the report of Audit Wales.

11 REVIEW OF FORWARD WORK PROGRAMME (Pages 123 - 130)

To present the report of the Head of Audit and Risk.

12 EXCLUSION OF THE PRESS AND PUBLIC (Pages 131 - 132)

To consider adoption of the following:-

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“Under Section 100(A)(4) of the Local Government Act 1972, to exclude the press and public from the meeting during the discussion on the following item on the grounds that it may involve the disclosure of exempt information as defined in Schedule 12A of the said Act and in the attached Public Interest Test”.

13 CYBER SECURITY ANNUAL REPORT 2023-24 (Pages 133 - 142)

To present the report of the Head of Profession (HR) and Transformation.

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GOVERNANCE AND AUDIT COMMITTEE

Minutes of the hybrid meeting held on 8 February 2024

- PRESENT:** Mr Dilwyn Evans (Lay Member) (Chair)
Councillor Euryn Morris (Deputy Chair)
- Councillors Geraint Bebb, Trefor Lloyd Hughes, MBE,
Dyfed Wyn Jones, Keith Roberts, Margaret M. Roberts.
- Lay Members: Michael Wilson, William Parry, Mrs Sharon Warnes
- IN ATTENDANCE:** Deputy Chief Executive (for item 4)
Director of Function (Resources) and Section 151 Officer
Director of Function (Council Business)/Monitoring Officer (for items 3 and 4)
Director of Education, Skills, and Young People (for item 4)
Head of Audit and Risk
Head of Profession (HR) and Transformation (for items 8 and 9)
IT Team Manager (MH)
IT Infrastructure Manager (MD) (for item 14)
Data Protection Officer & Corporate Information Governance Manager (HP) (for items 3 and 4)
Principal Health and Safety Advisor (SN) (for item 5)
Schools Data Protection Officer (EW) (for item 4)
ICT Cyber Security Engineer (CCT) (for item 14)
Committee Officer (ATH)
Webcasting Officer (FT)
- APOLOGIES:** Councillors Ieuan Williams, Liz Wood.
- ALSO PRESENT:** Councillor Robin Williams (Deputy Leader and Portfolio Member for Finance), Alan Hughes (Performance Audit Lead – Audit Wales), Lora Williams (Audit Wales), Bethan H. Owen (Accountancy Services Manager), Gwyndaf Parry (Corporate Planning, Performance and Programme Manager), Nanette Williams (Principal Auditor), Julie Jones (Insurance and Risk Manager) Sara Jones (Trainee Accountant).

1. DECLARATION OF INTEREST

Councillor Euryn Morris declared a personal interest only with regard to item 3 on the agenda as an employee of Gwynedd Council.

2. MINUTES OF THE PREVIOUS MEETING

The minutes of the previous meeting of the Governance and Audit Committee held on 21 September 2023 were presented and were confirmed as correct.

Matters arising on the minutes –

- The Chair read out a statement regarding why it was unlikely that the elements of a development plan relating to the Complaints Management Process discussed at a previous meeting of the Committee will be delivered. The Chair explained that the anticipated inability to implement the action plan is the result of a single point of failure rather than a systemic failure. However, appropriate measures have been taken to address the cause and support is currently in place to address the various service delivery issues that have been identified.

The Committee was further advised by the Director of Function (Resources)/Section 151 Officer that the matter is being addressed via service business managers and is being examined both in terms of training and also from the perspective of the Council's business processes and systems and how those are monitored.

- It was confirmed that the Schools Data Protection Guidance document for school governors has been circulated to all the Council's elected Members.
- It was clarified that the reference to the materiality level in respect of related party transactions for individuals at £10,000 and for Senior Officer Remuneration at £1,000 under item 4 was from the Auditors' ISA 260 report.
- The Head of Audit and Risk advised with regard to Cloud Computing that Internal Audit had conducted a review of Cloud Management in April 2023 and had reported on the review findings to the Governance and Audit Committee on 18 April 2023. That documentation had been re-circulated to the Committee's members.
- The Head of Audit and Risk confirmed that the Committee's Training Needs Assessment Questionnaire had also been re-circulated to the Committee's members.

3. INFORMATION GOVERNANCE: ANNUAL REPORT OF THE SENIOR INFORMATION RISK OWNER (SIRO) 2022/23

The Annual Report of the Senior information Risk Owner (SIRO) for 2022/23 was presented for the Committee's consideration. The report provided the SIRO's statement and overview of the Council's compliance with legal requirements and relevant codes of practice in handling corporate information.

Points of discussion by the Committee –

- The number of Freedom of Information requests responded to within timescale
- The arrangements for monitoring CCTV systems usage and for responding to requests for CCTV footage by an outside body
- The need to establish guidance, policy, and processes around the emerging use of drone technology rather than allowing usage to develop in an ad-hoc way.

The Committee was advised by the SIRO that the Council's performance in relation to responding to FOI requests is reported quarterly to the Corporate Scrutiny Committee via the Corporate Scorecard Monitoring report which is available on the Council's website. Corporate knowledge of Services' use of CCTV in terms of numbers, location, operation, and the processing of that information including data sharing with third parties is not comprehensive hence the recommendation that the Leadership Team be requested to undertake an assessment of CCTV use. Whilst currently, requests for access and how they are dealt with are determined by Heads of Service the aim is to have in place arrangements for corporate oversight of those processes to ensure compliance. The SIRO confirmed with regard to drone technology that the first step is to establish the extent of its use or intended use by services based on which a policy and process will be developed as appropriate to ensure they have the necessary authorisation.

It was resolved –

- **To accept the report as an accurate reflection of Information Governance issues in the Council for the relevant period.**
- **To support the SIRO asking the Leadership Team to: -**
 - **assess the Council's use of CCTV and its use, of any, of drone technology**
 - **undertake an assessment of the data protection risks of partnership working, together with the cyber threat of contract management/procurement in the Council**
 - **put in place appropriate arrangements to ensure that the Leadership Team is adequately sighted on the Council's cyber threats and mitigations.**

4. OUTCOME OF THE INFORMATION COMMISSIONER'S OFFICE'S INVESTIGATION INTO THE CYBER INCIDENT 2021

The report of the Director of Education, Skills and Young People which provided an overview of the Information Commissioner's Office's (ICO) investigation into the cyber incident at the Council's secondary schools in 2021 was presented for the Committee's consideration. The report also provided an overview of the actions taken by the Schools Data Protection Officer and the Council's ICT Service by way of forming an internal work programme to address various technical and information governance elements that were found to be deficient.

Points of discussion by the Committee –

- The percentage of headteachers, school staff and governors who have attended data protection training identified as an action in the internal work programme.
- The constraint on schools as regards the deployment of applications/programmes and whether there should be a list of approved applications.
- The effectiveness of Windows security and the challenges involved in upgrading systems in schools to new operating systems.
- Some concern was expressed regarding the timelapse between reporting the incident to the ICO June 2021 and being informed of the outcome of the ICO's investigation into the incident in August 2023, and consequently the value of the ICO's report when the Council had identified what needed to be adopted and improved and had implemented a plan of action.
- Not having identified the cause of the suspicious traffic on secondary school e-mail servers at the root of the incident, whether an assessment was subsequently made of the kind of data that was at risk or could have been compromised.
- Whether there were any deficiencies in the audit process in not identifying the weaknesses, given the nature of the incident.
- Whether it has to be recognised that seeking 100% protection can lead to over-complexity and that the focus should be on keeping key data safe.

In response to the points raised the Committee was advised as follows -

- That all schools have received data protection training and that a breakdown of attendance could be provided if required. Having supported schools to put in place data protection policies, the Schools Data Protection Officer's annual visits to schools involve ensuring and overseeing compliance.
- That following the incident an assessment of the security of programmes/applications was conducted and a list of assessed applications compiled resulting in a collection of common applications across schools. It is a compromise between assessing the security

risk of software and educational/classroom needs and a piece of work is being undertaken to establish how that compromise can be modelled and risks identified.

- That Windows security is considered sufficient as part of a broader package and programme of security features. The IT Team Manager explained the issues and options involved in upgrading operating systems and confirmed that corporately the transition to Windows 11 has begun and that the upgrade is taking place in schools as part of the Welsh Government HWB programme. Assurance was provided that there are plans to ensure that the Council is not in a position of not having planned for the upgrading and/or replacement of digital equipment/hardware/devices in schools when those are nearing the end of their operating life.
- That the decision to report to the ICO was made on the basis of the sensitivity of the dataset and the likelihood of external threat activity. The ICO later advised the schools to report independently of the Council.
- That however, the resulting remedial actions taken by the Council with regard to digital security and information governance were considered acceptable to the ICO and no further action was taken. The IT Team Manager referred to technical issues around data generation, configuration of systems, and verification of data on schools systems and how these fit in with the Welsh Government's HWB programme at national level and discussion around the establishment of a Security Operation Centre.
- That ongoing communication with schools had been a priority with schools sharing information with parents through their own channels at what was a challenging time given the imminence of the school summer holidays.
- The Head of Audit and Risk advised that a vulnerability and patch management audit had been undertaken at around the time of the incident as part of programmed audit work. The Council's IT auditors were able to confirm to the ICO that the recommendations of the audit had been implemented and the vulnerabilities and patch management programme had been addressed thereby providing independent assurance.
- That there may be an opportunity to carry out an assessment of activity and type of data that are less sensitive and to adapt approaches accordingly having regard to the compromise between the risks involved and what is practical.

It was resolved to accept the following –

- **The report of the Schools Data Protection Officer providing an overview of the outcome of the ICO's investigation into the incident.**
- **The actions identified and completed via the internal work programme.**

5. CORPORATE HEALTH AND SAFETY ANNUAL REPORT 2022/23

The report of the Head of Regulation and Economic Development outlining the Authority's performance with regard to Health and Safety during the period from 1 April 2022 to 31 March 2023 was presented for the Committee's consideration. The report provided an overview of the health and safety activity at the Council during the period including an analysis of accident and incidents and key achievements and set out an action plan for the following year.

Points of discussion by the Committee –

- In light of the increase in reported incidents as well as RIDDOR reportable incidents in 2022/23 compared to the previous two years, the inclusion of pre-Covid data would have been helpful to ascertain whether the figures are comparable to those in the years immediately before Covid and reflect a change in Covid restrictions, or whether they are indicative of an underlying cause for concern and therefore require a review of the health and safety strategy going forward.
- Whether reported incidents to date in 2023/24 indicate any emerging pattern or trend

- Whether the incident of slips or falls include those within Authority run residential care homes and whether that information can be drilled down in the report given that the impact of a fall can affect the nature of the care provided for older people.
- Whether the increase in health and safety incidents has led to an increase in insurance claims resulting in additional costs to the Council.

The Principal Health and Safety Advisor advised that it is difficult to measure 2022/23 against previous years due to the lifting of restrictions over those periods and that 2023/24 is likely to provide a better comparison as more normal working arrangements have resumed. He outlined the legal requirements as regards the retention of the various categories of health and safety incident data and he confirmed that to January 2023 the incident rate was up on that of the previous year but added as a caveat that the increase may not necessarily reflect an issue and that the data needs to be analysed and not just benchmarked before drawing conclusions. The Officer clarified that incidents noted within the report cover all incidents reported and that they include falls suffered by clients in care homes as well as pupil slips and falls in school, and he advised that the data for older people's slips and falls in care homes can be extrapolated if so required.

The Head of Audit and Risk advised that she did not have data regarding insurance claims against the Council and their costs immediately to hand but that the information is available.

It was resolved to endorse the recommendation of the report that the Council should follow the strategic plan for management of Health and Safety and implement the Corporate Health and Safety Action Plan.

Additional Actions –

- **To ask the Head of Regulation and Economic Development to include pre-Covid data for reported and reportable health and safety incidents in the 2023/24 Corporate Health and Safety Annual Report**
- **That the data for slips and falls in the Authority's residential care homes for older people be extrapolated and shown separately in the annual report.**
- **That the Committee be provided with information regarding insurance claims against the Council and their costs for the same period.**

6. TREASURY MANAGEMENT MID-YEAR REVIEW 2023/24

The report of the Director of Function (Resources)/Section 151 Officer providing an update on the treasury management position at the 2023/24 mid-year point was presented for the Committee's consideration. The report confirmed that the Council's Treasury Management position remains stable with better than forecast investment returns and all prudential indicators remaining within the boundaries and targets set in the Treasury Management Strategy Statement 2023/24.

The Director of Function (Resources)/Section 151 Officer confirmed in response to questions that the Council's investment strategy has been revised. Previously the Council's relatively high level of cash balances meant that it was fully invested with banks and building societies and that any surplus cash was therefore invested with other creditworthy local authorities as loans, providing a higher return than had the money been deposited in call accounts. As the Council's cash balances are utilised and reduce, the need to invest with other councils has similarly reduced the capacity with the banks and building societies now being sufficient. Additionally councils are seen as a less secure option for investment than previously with several councils in England struggling financially. The Section 151 Officer further advised with regard to the Council's historic PWLB loans at high interest rates that the Council does consider early repayment of loans as part of debt re-scheduling but that the premium for

early redemption is usually prohibitive and the cost of these loans are therefore factored into the budget. The present value of the loans is included to reflect the fact that the value of money reduces over time and to show a more realistic impact the loans will have in future.

It was resolved to note the Treasury Management Mid-Year Review report, treasury activity and prudential indicators as at 30 September, 2023 and to forward the same to the Executive without additional comment.

7. TREASURY MANAGEMENT STRATEGY STATEMENT 2024/25

The report of the Director of Function (Resources)/Section 151 Officer incorporating the Treasury Management Strategy Statement (TMSS) for 2024/25 was presented for the Committee's consideration. The Statement outlines the Council's strategy for managing borrowing and investment for the 2024/25 financial year supported by prudential and treasury indicators as set out in Appendix 11 to the report.

Points of discussion by the Committee –

- The impact on the Council's finances of unforeseen events such as the RAAC issue in schools.
- The reduction in the total balance of investment from £43m approximately in September 2023 to £33m as at 31 December 2023
- The impact of the Council's capital spending and resourcing on its revenue budget. It was noted that the need for external borrowing will have increased from £121.557m in 2023/24 to £158.593m in 2024/25 with the costs of servicing the debt being met from the revenue budget. It was asked whether in view of the increasing pressures on revenue spending, capital expenditure and therefore the Council's need to borrow should be reconsidered.

The Director of Function (Resources)/Section 151 Officer advised that expenditure in relation to unplanned events such as the emergence of the RAAC issue in two of the Authority's secondary schools is met from the Council's reserves hence the need to maintain healthy level of reserves to enable the Council to respond to such eventualities and to mitigate the risks facing the Council. With regard to investment balances, the Section 151 Officer explained the relationship between borrowing and investment and the Council's cashflow position, and the factors that influence whether cash is invested, where it is invested and for how long, or whether it is retained and is accessible in the business to meet the Council's cashflow needs. The Section 151 Officer also clarified the Council's capital commitments for 2024/25 in relation to the General Capital Fund and the Housing Revenue Account and confirmed that the level of unsupported borrowing for 2024/25 against the General Fund Revenue Account will be nil with the only additional calling on the General Fund Revenue Account being to externalise previous internal borrowing the cost of which has been factored into the 2024/25 budget.

It was resolved to note the Treasury Management Strategy Statement for 2024/25 and to forward the same to the Executive without additional comment.

8. INTERNAL AUDIT UPDATE

The report of the Head of Audit and Risk providing an update as at 31 January, 2024 on the audits completed since the previous update as at 30 December 2023 was presented for the Committee's consideration. The report also set out the current workload of Internal Audit and its priorities for the short to medium term going forward.

The Head of Audit and Risk in response to a query by the Committee regarding Internal Audit capacity, confirmed that the Service is not recruiting at present but continues to utilise

the savings from two vacancies to commission additional external support and subject matter expertise this arrangement incurring no extra costs. In response to a question about the complaint that triggered the investigation regarding the Housing Maintenance Unit and proportionality in undertaking the investigation, the Head of Audit and Risk elaborated on the background and the course which the complaint had taken saying that it was important that it was investigated properly and to ensure that the reputation of the officers and the supplier against whom the complaint was made was not affected by an unfounded allegation.

It was resolved to note the outcome of Internal Audit's work, the assurance provided and its priorities going forward.

9. RISK MANAGEMENT HEALTH CHECK BY ZURICH

The report of the Head of Audit and Risk incorporating the Risk Management Health Check Report was presented for the Committee's consideration. The Council commissioned Zurich Resilience Solutions to review its risk management arrangements across the Council, with a specific focus on exploring the views, understanding and perception of risk through key stakeholder discussions.

The Head of Audit and Risk advised that the recommendations made by Zurich are set out in section 4 of the report and have been transposed into a timetabled action plan with training for members having been arranged for March and funded by the WLGA. She further advised in response to a question by the Committee that in order to improve its maturity rating the Council needs to evidence a consistent approach to risk across each service area supporting and feeding into the strategic approach and to have reference to risk appetite in its decision making and projects.

It was resolved that the Committee –

- **Takes assurance from the report for Zurich Resilience Solutions that risk management is being effectively developed and operated within the Council.**
- **Supports the actions proposed to address the recommendations made by Zurich Resilience Solutions.**

10. EXTERNAL AUDIT: DIGITAL STRATEGY REVIEW – ISLE OF ANGLESEY COUNTY COUNCIL

The report of Audit Wales which reviewed the Council's strategic approach to digital including its application of the sustainable development principle and arrangements for securing value for money was presented for the Committee's consideration. Also presented was the organisational response to the recommendations made by Audit Wales. The review was being undertaken in each of the 22 councils in Wales as part of the programme of national value for money examinations and studies and in addition to a local report for each council a national report would be produced drawing together examples of good practice.

The Head of Profession (HR) and Transformation reported on the organisational response and advised that the audit review was undertaken in June 2023 at the time of the publication of the Council Plan which the Council was keen to have in place before commencing work on the Digital Strategy to ensure its alignment with the Council Plan. A great deal of work has since been achieved with the digital strategy now in draft form and progressing through internal governance channels which process is expected to have been completed by the end of February 2024.

Points of discussion by the Committee –

- The practicability of a five-year Information Technology Plan given the rapid developments in the field.
- The extent to which cost is a factor in determining annual priorities
- Whether resources have been allocated to support the delivery of the Digital Strategy

The Committee was further advised that the Digital Strategy is an overarching document setting out the overall IT principles and approaches within which there will be annual plans for delivery which will be reviewed for progress. Cost is a factor in considering improvement objectives as is risk mitigation and whether a development is linked to a security objective or a transformational goal. It is unlikely that a scheme of works would be undertaken without an understanding of the cost implications in terms of implementation and ongoing revenue costs and those would always be considered as part of a business case or a proposal for the inclusion of an individual item in an annual plan. It was confirmed that no additional funding has been earmarked for the delivery of the strategy and that services will have to fund any costs from within current budgets.

It was resolved to note the report of Audit Wales and to accept the organisational response as timely and appropriate.

11. EXTERNAL AUDIT: USE OF PERFORMANCE INFORMATION: SERVICE USER PERSPECTIVE AND OUTCOMES – ISLE OF ANGLESEY COUNTY COUNCIL

The report of Audit Wales was presented for the Committee's consideration. The report set out the findings of a review of the service user perspective and outcome information provided to senior officers and senior members at the Isle of Anglesey County Council and how this information is used. The review was being undertaken in each of the 22 councils in Wales as part of the programme of national value for money examinations and studies and in addition to a local report for each council a national report would be produced drawing together examples of good practice.

The Head of Profession (HR) and Transformation reported on the organisational response and explained that the response by way of the Action Plan is detailed to reflect the amount of work ongoing with regard to the range of processes and mechanisms that generate performance information for senior officers and senior members. The organisational view is that this work including a review of the Corporate Scorecard and the introduction of thematic data dashboards provides an opportunity to ask the Council's senior members what additional information they require to better understand how well services and policies are meeting the needs of service users. The Council is looking forward to the publication of Audit Wales's national report bringing together good practices from across the other local authorities in Wales in which the review has also been conducted, and to using those to inform the way forward for the Council and the approaches it develops. The Head of Profession (HR) and Transformation confirmed that in the meantime, the Council will continue with its planned work including the review of the Corporate Scorecard in anticipation that the national report will be available by the Action Plan's scheduled completion date of September 2024 although the timescale may have to be reviewed if it is not.

Points of discussion by the Committee –

- The personnel interviewed to arrive at the conclusions and recommendations set out
- That although the review is about using performance information to understand the service user perspective, the review has not focused on engagement with service users to establish how well the Council understands their needs
- Whether the organisation concurs with the findings of the audit review.

- That it would be helpful to have included information to show how existing data can be gathered from across the Council to provide a picture of performance and how services can be encouraged to share information and data within the parameters of freedom of information legislation.

Lora Williams, Audit Wales clarified the audit scope, questions and criteria as set out in section 4 of the report and in Appendix 1 as well as the performance related documentation reviewed and what that reflected in terms of the service user perspective. She confirmed that the audit was not about the Council's consultation or engagement arrangements nor about how it conducts major surveys of user views with regard to service changes or the development of policies and strategies with the focus having been on how day to day feedback on service user satisfaction levels is obtained and how that information reaches senior officers and senior members and is then used.

The Head of Profession (HR) and Transformation referred to the mechanisms within services operationally to capture users' views and perspectives such as the Tenants Forum and Older People's Forum which are then processed and analysed within the relevant services and used to inform priorities for service delivery and performance management but not necessarily reflected routinely in corporate or committee documentation and hence those practices are not reflected in the audit review report. The Council will use the good practices to be shared in Audit Wales's national report to consider what it can do differently going forward and to better evidence how the information it gathers about the user perspective is used to inform performance management. The new Customer Charter and Customer Experience project which is underway will provide an opportunity to highlight services' existing information and practices in relation to the user perspective.

It was resolved to note the report of Audit Wales and to accept the organisational response.

12. REVIEW OF FORWARD WORK PROGRAMME 2023/24

The report of the Head of Audit and Risk incorporating the Committee's Forward Work Programme for 2023/24 was presented and changes to the scheduling of reports were highlighted and were noted.

It was resolved -

- **To accept the Forward Work Programme 2023/4 as meeting the Committee's responsibilities in accordance with its terms of reference.**
- **To note the changes to the dates on which reports will be submitted.**

13. EXCLUSION OF PRESS AND PUBLIC

It was considered and resolved Under Section 100(A)(4) of the Local Government Act 1972, to exclude the press and public from the meeting during the discussion on the following item on the grounds that it involved the disclosure of exempt information as defined in Schedule 12A of the said Act and in the Public Interest Test presented.

14. ANNUAL CYBER SECURITY REPORT 2023/24

The report of the Head of Profession (HR) and Transformation incorporating the Annual Cyber Security Report 2023/24 was presented for the Committee's consideration. The report outlined some of the challenges in cyber security experiences in 2023/24 and how those were overcome, the common cyber threats that face the Council and the mitigating and operational controls in place to detect and prevent malicious activity.

Due to issues experienced by some of the Committee's members in accessing the confidential report and their not having been able therefore to consider its contents, the item was deferred by the Chair to the next meeting of the Committee with a request that the issues encountered be looked into.

Mr Dilwyn Evans
Chair

DRAFT

ISLE OF ANGLESEY COUNTY COUNCIL	
Report to:	Governance and Audit Committee
Date:	18 April 2024
Subject:	Review of the Governance and Audit Committee
Head of Service:	Marc Jones Director of Function (Resources) and Section 151 Officer MarcJones@anglesey.gov.wales
Report Author:	Marion Pryor Head of Audit and Risk MarionPryor@anglesey.gov.wales
<p>Nature and Reason for Reporting: This report informs the members of the Committee about the outcome of a piece of work undertaken to fulfil the requirements of the Chartered Institute of Public Finance and Accountancy's (CIPFA) Position Statement: Audit Committees in Local Authorities and Police 2022, which recommends that audit committees evaluate their impact and identify areas for improvement.</p> <p>Members are asked to consider the outcome of the report, the recommendations for improvement made by CIPFA and the actions proposed by management and members of the Committee to address the issues raised.</p>	

1. Introduction

- 1.1 CIPFA's [guidance](#) supporting its Position Statement suggests that, to develop the audit committee and provide assurance via its annual report, the audit committee is supported in a self-assessment of its effectiveness. Alternatively, an independent review can be undertaken.
- 1.2 Consequently, the Governance and Audit Committee commissioned CIPFA to undertake a review of the operation of the Committee. The Committee asked CIPFA to provide ideas to increase its focus and take its development forward to deliver an effective support to the administrative operation of the Council.

2. Outcome of Review

- 2.1 CIPFA concluded that the Governance and Audit Committee at the Isle of Anglesey County Council delivers on its terms of reference and generally acts as a helpful sounding board and challenge mechanism.
- 2.2 However, it lacks focus and is more reactive than proactive. Officers do not always spell out clearly the reason for reports being presented to the Committee and members do not always seek to tease these out. As a result, excessive time can be spent on low-risk matters, where the Committee cannot make an impact, restricting the time available for more significant items, where the Committee's input could add value.

2.3 CIPFA made recommendations for improvement and actions proposed by management and members of the Committee to address these issues were included in an Action Plan.

3. Comments Received

3.1 The report and action plan were distributed to the members of the Governance and Committee on 6 February 2024 with a request for amendments to the report for factual accuracy before its formal publication, by 5 March 2024.

3.2 Three members of the Committee responded. The report and the actions proposed to address the issues raised were generally accepted and supported.

3.3 One comment was received regarding the section headed 'Governance and Audit Committee Members' relating to them not being sure of their roles. The report states that pre-Covid lay members had briefing meetings, so they felt more integrated. The member wanted it noted that lay members are invited to the councillor monthly briefings, and this helps them to be more integrated in the work of the Council.

4. Recommendation

4.1 That the Governance and Audit Committee formally considers:

- the outcome of the review and CIPFA's conclusion
- the actions proposed to address CIPFA's recommendations.

Review of the Governance and Audit Committee

Isle of Anglesey County Council

January 2024

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Introduction

CIPFA has recently completed a review of the operation of the Governance and Audit Committee at Isle of Anglesey County Council. The Committee currently delivers on its terms of reference and it is looking for ideas to increase its focus and take its development forward to deliver an effective support to the administrative operation of the Council. The aims of the review were to:

- Help the committee members and those working with the committee to establish a shared understanding of the role of the committee and where it can have an impact.
- Review the operation of the committee, including how it has fulfilled its terms of reference and demonstrated the impact of its work.
- Identify any areas for improvement and support the Council in its development plan for the committee.
- Identify areas where further training or support to committee members is recommended, particularly in accordance with CIPFA's guidance
- Share CIPFA's guidance and experience of working with other audit committees in local authorities.

Methodology

We undertook the following work:

1. Meeting four elected members and three lay members of the Committee to obtain their views on what works well and what needs to be improved.
2. Meeting the key officers who work with the Committee to understand their role in relation to it and to gain their perspective on what works and what needs improving.
3. Reviewing the terms of reference of the Committee and meetings of the Governance and Audit Committee (July 2022 – September 2023) using published Committee papers. Observing the meetings on 29 June (via webcast) and 21 September (in person) 2023.
4. Using CIPFA's 2022 guidance on audit committees and its experience of working with other audit committees to review how effectively the Audit and Governance Committee has been operating.

Summary of findings

The Governance and Audit Committee at the Isle of Anglesey County Council delivers on its terms of reference and generally acts as a helpful sounding board and challenge mechanism. However, it lacks focus and is more reactive than proactive. Officers do not always spell out clearly the reason for reports being presented to the Committee and members do not always seek to tease these out. As a result, excessive time can be spent on low-risk matters, where the Committee cannot make an impact, restricting the time available for more significant items, where the Committee's input could add value.

Further details are given below and we would like to thank all those who contributed to this review (see Annex 2 for a list of interviewees). We look forward to working with the Committee and officers to develop an action plan, based on the recommendations in Annex 1, to take the Governance and Audit Committee forward.

Governance and Audit Committee terms of reference

We compared Anglesey's Governance and Audit Committee terms of reference to the sample terms of reference in the 2022 CIPFA audit committee guidance and noted the following:

- There are explicit references to the majority of the expected areas and implied references to most of the remaining areas. A few details were missing (in relation to the accounts) and in a few other cases extra details around risk activities may restrict the scope of the committee's work if applied literally. Some clauses overlap each other, which could result in confusion.
- We noted six annual reports that came to the committee that are not explicitly included on the terms of reference.

We have provided the details of our review against the terms of reference separately.

(Recommendation 1 in Annex 1)

Agenda and meeting management

In common with many audit committees, the agenda for Anglesey's Governance and Audit Committee contains many items and it is difficult to do each item justice while keeping the meeting to a reasonable length. On average, each meeting lasts about two hours, with some items given considerable time but others not given enough time. Some committee members mentioned that they were unsure of their role in relation to some items and that there was a lack of focus on material matters. The agenda could be re-prioritised by:

- Changing the focus of reports to concentrate on problems, developments, solutions and the future rather than providing information to note. While some of these reports provided important assurance to the Committee, further consideration should be given to its role in relation to such items and the desired outcome. Approximately 80% of the reports included on agendas for the year of our review were items to note or simply accepted by the Committee and only a very few had a positive outcome noted in the minutes.
- Encouraging officers to focus on key risks and adding extra information when presenting reports rather than summarising the report that members have already read so that time can be used for questions and discussions.
- Placing items that must come to the Governance and Audit Committee, for example to provide assurance, but there is little that the Committee can add towards the end of the agenda to note. Formally discuss these items only if members have matters that they would like to raise.
- Holding pre-meeting briefings to discuss and agree an agenda that delivers on the Committee's terms of reference and to identify appropriate areas for consideration coming from both members and officers. Typically such a meeting would occur as the agenda is being developed and would help ensure that the right officers were present so that questions can be answered effectively.

(Recommendations 2 and 3)

The Head of Audit and Risk takes on the vast majority of work in managing the Governance and Audit Committee. Although it is not unusual for this officer to take on many of the more specialist tasks (for example, developing the agenda, maintaining the work programme, arranging training), Democratic Services would normally take on some of the more

organisational arrangements (for example, chasing up officer reports, arranging for officers to attend, supporting lay members, arranging induction and assessing training needs for new members). As a result of this reliance on the Head of Audit and Risk, some important activities to support the effective running of the Committee are not occurring.

(Recommendation 4)

Interpretation worked well at the meeting that I attended in person but there were some periods of silence in the webcast that I watched when the interpretation channel wasn't broadcasting.

The meeting minutes were some of the most detailed that I have seen and appeared to include large chunks of text that had been copied from reports. It was not always easy to distinguish discussion from background. Report recommendations were always quoted but it was not always obvious what the committee had determined. In two cases, no decision was recorded; other items were noted or accepted; and others were agreed, resolved or approved.

(Recommendation 5)

Governance and Audit Committee members

Committee meetings were well attended, both by members and officers although, with better agenda planning, it would be possible to ensure that all relevant officers are in attendance.

(Recommendation 2)

As required in Wales, the Committee has one-third lay members. Three of the four lay members were recruited a year ago and their meeting with me was the first time that they had met together as a group. They also commented that they were not always sure what their role is in relation to the Committee and Council, although this is set out in their role descriptions. We were told that the first lay members were given a detailed induction but this does not seem to have been as effective for the more recent recruits, with some attending only a few of the sessions that were provided. We were also told that, pre-Covid, officers met lay members regularly to brief them on Council matters, which might help them to feel more integrated.

(Recommendation 6)

Questioning and purpose

The purpose of an audit committee is to obtain assurance that the organisation is operating effectively (in other words, looking at the engine of the organisation) and to identify ways in which this can be improved. We observed some effective questioning and other members mentioned that all of their questions were addressed in the report or the report presentation. The Chair ensured that the focus was on report recommendations but the purpose of bringing some reports to the committee and what value they could add was missing at times.

(Recommendation 3)

Keeping things apolitical

Because the focus of an audit committee is on the organisation of the council, politics should not feature. Audit committees should consider how policies are implemented, not the policy or the decision itself. We observed no inappropriate political behaviour and this was not raised as an issue in discussions.

The audit committee's role in relation to risk

CIPFA has expanded its advice on the audit committee's role in relation to risk in the most recent edition of its guidance. Previously it focussed on the role of the audit committee in relation to the risk framework and arrangements but it now also considers the risk committee role that audit committees may take on where there is no other body to do so. At the time of our review, all risk register discussions were held in private session and only general minutes were available. It was not, therefore, possible to judge the effectiveness of the Committee's work in relation to risk management, although we noted consideration of the risk management framework. We understand that risk will be discussed in the public part of the meeting in future and we welcome this development. To add value to the Council's risk management arrangements the Committee should:

- Be clear when it is acting as a risk committee and when it is taking on the overview audit committee role.
- Check for and avoid overlaps with the risk roles of other committees, for example any scrutiny examination of service risk registers.
- Distinguish between these roles in the terms of reference and set out clearly what it does and does not do in relation to risk and where it draws assurance from the work of another committee or body.
- Be purposeful in its risk work, focusing on the material outcome of risk management rather than the nuts and bolts of the process.
- If acting as a risk committee, invite risk owners to discuss their risks rather than relying on the officers who are routinely attend Governance and Audit Committee meetings to answer questions.

(Recommendation 7)

Working with audit

External audit attends almost every Governance and Audit Committee meeting. We have no observations to make in relation to external audit other than to suggest that they consider how their reports are presented to focus on the value that the Committee can add. This could be achieved by the Corporate Transformation Team attaching a brief covering report to the auditor's report, setting out, in discussion with external audit, the role of the Committee in examining the report.

Internal audit attends every meeting of the Committee and the Chair and Deputy Chair meet the Head of Audit and Risk and the s151 officer before each meeting. There is also ad hoc contact between internal audit and the Committee outside the meeting cycle. Each is reliant on the other to do a good job and we suggest that the Chair, Deputy Chair and Head of Audit and Risk meet informally after each meeting to share ideas, to identify matters to take forward and to plan for the next meeting.

(Recommendation 8)

The CIPFA Position Statement recommends that the audit committee meet both internal and external audit separately, privately and formally at least once a year. This sends the important message that the audit committee takes both of these services seriously and listens to what they have to say. We understand that external audit has met the Chair in private but we suggest expanding this to meet the whole committee. These meetings could

take the form of a short session before the open part of the meeting starts, with only internal or external audit and the committee members present so that they can formally raise any matters of concern.

(Recommendation 9)

Making an impact

The audit committee is there to make a difference and to help the engine of the council function better. One of the key ways in which it can do this is to consider governance matters and the Annual Governance Statement (AGS), all of which are undertaken by the Committee. However, discussions seemed more focused on how reporting to the Committee could be improved and making editorial adjustments to the AGS rather than considering the broader implications (the 'so what' issues) of items being reported.

(Recommendation 3)

Two of the newly elected members of the Council had been placed on the Governance and Audit Committee to help them understand how the Council functions. An effective audit committee is an excellent training ground for members, especially those who aspire to higher office and we were delighted to find that this is recognised by the political leadership of the Council.

The Committee produces an annual report to the Council, as recommended by CIPFA. The focus of the report is on what was covered in the agenda for each meeting rather than on the outcome of those meetings¹. We suggest that the Committee chair could also produce a short briefing note at the end of each meeting, summarising the key points raised, to be shared with all councillors, thus demonstrating the Committee's impact. These summaries could form the basis of the annual report.

(Recommendation 10)

¹ CIPFA's Position Statement (2022) says that the committee should report annually on how it 'has complied with the position statement, discharged its responsibilities, and include an assessment of its performance The committee should evaluate its impact and identify areas for improvement'


Annex 1: recommendations and action plan

	Recommendation	Response	Responsible person and date
1	Revise and streamline the Governance and Audit Committee's terms of reference to include all aspects of its work and remove any duplication.	Agreed, will be undertaken during the review of the Constitution.	Head of Audit & Risk 31 March 2024
2	Plan committee agendas to prioritise the items where the Committee can make an impact and to support it to do so. Ensure that reports to the Committee clearly set out why the report is being presented and the role of committee members in receiving and considering these reports.	H&AR will review the draft agenda to ensure the ordering of items is appropriate, and items to be noted will be moved to the end. The reason for the report being presented is included in the cover report. However, the H&AR will review each to ensure they are fully and sufficiently completed. The Forward Work Programme also references the Committee's ToR against each item, so reports are prioritised and spaced out throughout the year.	Head of Audit & Risk Immediate
3	Encourage officers to give brief introductions to their reports to add extra context. Consider setting a time limit for officer presentations.	As above, the HA&R will review the Governance and Audit Committee cover report to ensure adequate and is fully completed. Will discuss with Chair about referring to these cover reports. The HA&R will discuss with HR Training and Development Manager the provision of training for officers on reporting to Committee.	Head of Audit & Risk Chair G&AC HR Training & Development Manager
4	Reconsider the balance of committee administration roles to support the more effective working of the Committee.	Current resources within Democratic Services mean there is no capacity to support further. This is unlikely to change due to the current financial constraints.	Chief Executive and Monitoring Officer
5	Move to action-focussed minutes that record the key elements of the discussion and conclusions reached only. Use consistent terms around decisions.	Agreed. We will move to produce minutes that focus on actions and matters that were resolved by the Committee.	Democratic Services

	Recommendation	Response	Responsible person and date
6	Support the current lay members to be more integrated into the Committee.	Chair to consider an appraisal process for members of the Committee.	Chair
7	Work with the Council's risk advisors to ensure that the Committee is clear about and fulfils its risk roles.	Issue will be reviewed as part of the Health check of the Council's Risk Management arrangements currently being undertaken by Zurich.	Head of Audit & Risk Immediate
8	Identify ways for internal audit to work more closely with the Committee, including informal meetings with the Chair both before and after meetings, to identify ways to develop the Committee.	Agreed. HA&R currently meets with the chair on an ad-hoc basis. However, going forward will meet more formally with the Chair and Deputy Chair following each meeting.	Head of Audit & Risk / Chair and Deputy Chair Immediate
9	Meet internal and external audit separately, formally and in private at least once a year and meet internal audit informally between meetings.	Agreed. Will schedule a private meeting separately between Internal Audit and External Audit and the Committee, without other officers being present. This meeting will not be minuted or webcast. First private meeting has been scheduled for 18 April 2024, to be held following the formal meeting.	Head of Audit & Risk Audit Wales Chair Once a year, commencing April 2024
10	Consider producing a short briefing note from the Chair after each meeting, summarising the key points to be shared with all members.	Action-focussed minutes will assist the Chair in preparing a briefing note, if he feels one is required.	Chair

Annex 2: interviewees

Name	Role
Lynn Ball	Monitoring Officer
Dilwyn Evans	Governance and Audit Committee Chair
Geraint ap Ifan Bebb	Governance and Audit Committee member
Marc Jones	Director of Function (Resources) / S151 officer
Euryn Morris	Governance and Audit Committee Deputy Chair
William Parry	Governance and Audit Committee lay member
Marion Pryor	Head of Audit and Risk
Keith Roberts	Governance and Audit Committee member
Dyfan Sion	Head of Democratic Services
Dylan Williams	Chief Executive
Mike Wilson	Governance and Audit Committee lay member
Dyfed Wyn Jones	Governance and Audit Committee member



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ISLE OF ANGLESEY COUNTY COUNCIL	
Report to:	Governance and Audit Committee
Date:	18 April 2024
Subject:	Internal Audit Update
Head of Service:	Marc Jones Director of Function (Resources) and Section 151 Officer MarcJones@anglesey.gov.wales
Report Author:	Marion Pryor Head of Audit and Risk MarionPryor@anglesey.gov.wales
<p>Nature and Reason for Reporting:</p> <p>The Governance and Audit Committee's Terms of Reference has an explicit requirement for the Committee to oversee the Council's internal audit arrangements as part of its legislative duties under the Local Government (Wales) Measure 2011. (3.4.8.10.1)</p> <p>The Committee is required to consider updates on the work of internal audit including key findings, issues of concern, management responses and action in hand as a result of internal audit work. It is required to consider summaries of specific internal audit reports as requested, including the effectiveness of internal controls and will monitor the implementation of agreed actions. (3.4.8.10.10)</p> <p>This report also fulfils the requirements of CIPFA's Position Statement: Audit Committees in Local Authorities and Police 2022, specifically, in relation to the authority's internal audit function and the Public Sector Internal Audit Standards, which require the chief audit executive to report information about progress and the results of audit activities. (Standard 2060)</p>	

1. Introduction

1.1 This report updates the Committee, as at 31 March 2024, on the audits completed since the last update as at 31 January 2024, the current workload of internal audit and our priorities for the short to medium term going forward.

2. Recommendation

2.1 That the Governance and Audit Committee considers:

- the outcome of Internal Audit's work,
- the assurance provided and
- our priorities going forward.

Internal Audit Update

April 2024



Marion Pryor BA MA CMIIA CPFA ACFS

Head of Audit & Risk



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Summary of Assurance Work Completed Since Last Update

1. This section provides an overview of assurance reports finalised since the meeting in February 2024, including the overall assurance rating and the number of issues/risks raised.
2. We have finalised **four** pieces of assurance work in the period, summarised below and discussed in more detail later in the report:

Title	Assurance Level	Critical	Major	Moderate
Galw Gofal (Partnership Governance) – First Follow Up	Reasonable	0	0	1
IT Audit - Corporate Access Management	Reasonable	0	0	5
Recovery of Council Tax, Non-Domestic Rates and Sundry Debts – First Follow Up	Limited	0	3	4
The Administration of Disabled Facilities Grants	Limited	0	2	4

Galw Gofal (Partnership Governance) – First Follow Up

Reasonable Assurance	Issues/Risks	
	0	Critical
	0	Major
	1	Moderate

- Our review sought to answer the following key question:
Has management addressed the ‘Issues/Risks’ raised in our report issued in January 2023, which provided Limited Assurance on the governance, risk management and internal control of the area?
- Our review concluded that the management team at Galw Gofal and Housing Services have made good progress in strengthening governance arrangements over the partnership and its data protection provisions, with improvements to the governance structure, the Section 101 Agreement now including a revised section ensuring data protection coverage in line with legal advice, a Privacy Notice now drafted with input from specialist legal advice and made available to the public via the Galw Gofal website, a review and update of the Data Privacy Impact Assessment and a review of the Council’s telecare connections, which will reduce by around a quarter following consultation with tenants.
- Work on the remaining ‘Issue/Risk’ around a value for money assessment of the Galw Gofal service offer to consider quality and cost of service will be completed by June 2024.
- We are therefore satisfied that arrangements to manage the risks associated with Galw Gofal’s partnership governance have improved since our initial review and can therefore increase the assurance level provided to ‘Reasonable’. We will continue to monitor the one remaining action as part of our internal monitoring system to ensure it is successfully implemented, and the associated ‘Issue/Risk’ is addressed.

IT Audit - Corporate Access Management

Reasonable Assurance	Issues/Risks	
	0	Critical
	0	Major
	5	Moderate

- Our review sought to answer the following key question:
Does the Council have effective controls in place to minimise key risks associated with Corporate Access Management?
- Salford Council’s IT Audit Team concluded that the Council has implemented robust measures to manage risks related to network access, minimising security incidents, data compromise, and business disruption. An IT Security Policy addresses key risks, and a technical requirements document ensures software procurement aligns with security standards. Network access for maintenance is controlled through limited and authenticated periods for software vendors. Role-based access and domain administrator restrictions are in place, but the latter has Internet access, posing a potential security risk.
- Password security measures and restrictions on failed access attempts reduce the likelihood of compromises, but the password-reset process lacks a robust method for proving user identity, introducing a potential risk. Diverse access methods for applications and manual setup in MRI Enterprise pose challenges. Although a review found no active users who had left, the absence of a standardised procedure for administrator notifications is a concern.
- The upcoming web-based recruitment system is expected to reduce risks, but reliance on recruitment managers for employee departure notifications remains a potential risk, mitigated by automatic account deactivation after 30 days of inactivity. While no major concerns exist, we highlighted five issues/risks for management consideration to enhance the Council’s access control. Overall, we can provide **reasonable** assurance of the governance, risk management and control arrangements in this area.

Recovery of Council Tax, Non-Domestic Rates and Sundry Debts – First Follow Up

Limited Assurance	Issues/Risks	
	0	Critical
	3	Major
	4	Moderate

11. Our review sought to answer the following key question:
Has management addressed the ‘Issues/Risks’ raised in our report issued in September 2023, which provided Limited Assurance on the governance, risk management and internal controls in this area?
12. The review highlighted that there has been insufficient progress in addressing the issues and risks raised during our original audit, in particular, work to improve processes for reviewing and recovering aged sundry debts. As a result, a large volume of dormant debts remain unresolved, distorting management information and hindering recovery efforts.
13. While some improvements have been made, such as identifying services for advance billing, transferring responsibilities for certain debt types, and increasing the number of Telecare clients paying via Direct Debit, significant challenges remain.
14. The lack of a clear process for assessing and pursuing debts, coupled with stalled financial system alignment efforts, hinders progress. Additionally, there's concern over the accuracy of debtor system case notes.
15. Encouragingly, statutory recovery processes for unpaid Non-Domestic Rates have resumed and a number of liability orders have been granted at court and debts transferred to enforcement agents.
16. Despite ongoing work, only one out of eight identified issues has been fully addressed, leading to a continued ‘**Limited**’ assurance rating. We will continue to monitor to ensure the outstanding issues and risks are addressed.

The Administration of Disabled Facilities Grants

Limited Assurance	Issues/Risks	
	0	Critical
	2	Major
	4	Moderate

17. Our review sought to answer the following key question:
Does the Council have effective arrangements in place to administer Disabled Facilities Grants in accordance with relevant legislation and regulations?
18. Our review highlighted weaknesses in management oversight, performance monitoring, and general administration of Disabled Facilities Grants (DFGs) which may compromise the Council’s objectives in this area.
19. While controls are in place to ensure eligibility and appropriateness of DFGs, management oversight is lacking, leading to errors in payment processes and performance data reporting.
20. Performance measures do not fully align with government standards and budget underspending has been noted.
21. Suggested improvements include updating the website, streamlining application processes, improving record-keeping and management oversight.
22. Additionally, issues such as failure to recover owed funds and inadequate registration of DFGs on the land charges register pose significant risks.
23. Six issues have been identified, two rated as major risks, leading to a ‘**Limited**’ assurance of governance, risk management, and control of this area. An action plan has been agreed upon with management to address these concerns.

Work in Progress

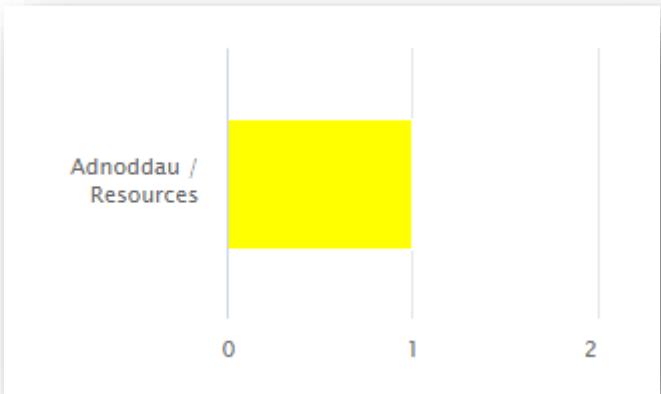
24. The following pieces of work are currently in progress:

Area	Reason for Audit	Stage
National Fraud Initiative	Counter Fraud, Bribery and Corruption Strategy 2022-2025	Ongoing
Declarations of Interest	Counter Fraud, Bribery and Corruption Strategy 2022-2025	Postponed
Direct Debit Management	Internal Audit Strategy 2023-24	Postponed
IT Audit – Supplier Management	Strategic Risk Register (YM3)	Draft Report
Destination Function Income Processes	Requested by Chief Executive	Fieldwork
Management of the Council's Assets	Strategic Risk Register (YM14)	Fieldwork
Partnership Oversight	Internal Audit Strategy 2023-24	Fieldwork
Investigation – Property Services	Complaint	Fieldwork
Investigation – Housing Services	Complaint	Fieldwork
Investigation – Housing Services	Complaint	Fieldwork
Financial Resilience - robustness of estimates and adequacy of reserves assessment (Section 25 of the Local Government Act 2003)	Strategic Risk Register (YM1)	Scoping

Outstanding Actions

25. Work is progressing to support services with addressing all 'Issues/Risks' raised and implementing all outstanding actions.
26. As at 31 March 2024, one moderate-rated issue/risk remains unaddressed beyond its target date, relating to the recovery of duplicate payments.
27. A more detailed report is separately submitted to this Committee meeting, which provides the details and progress being made with addressing all outstanding 'Issues/Risks'.

Overdue Issues / Risks by Service



Priorities

Current Capacity

- 28. We continue to carry two vacant posts at Senior Auditor level, due to a resignation and the continuance of a long-term secondment.
- 29. We are utilising the budget savings from the vacancies to commission additional external support.

Short/Medium Term Priorities

- 30. Despite the vacancies, we have made good progress with our Annual Internal Audit Strategy for 2023-24 and Counter Fraud, Bribery and Corruption Strategy 2022-2025.
- 31. Our short-term priority is to complete all the assurance requirements from our Internal Audit Strategy 2023-24. The work in progress as at the 31 March 2024 has been carried over to the Strategy for 2024-25.

Longer Term Priorities

- 32. The International Internal Auditing Standards Board (IIASB) issued the new [Global Internal Audit Standards](#) on 9 January 2024 which will become effective following a one-year transition period. The Standards guide the worldwide professional practice of internal auditing.
- 33. The Internal Audit Standards Advisory Board (IASAB), which sets the standards for the UK public sector, has begun its review of the impact on the Public Sector Internal Audit Standards and will develop proposals for revised material which will be suitable for the UK public sector context. Any subsequent changes to the UK's PSIAS, and their implementation, will be subject to consultation and appropriate transitional arrangements.
- 34. We will keep the Committee members updated on the impact this may have on the work of the Committee.

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ISLE OF ANGLESEY COUNTY COUNCIL		
Report to:	Governance and Audit Committee	
Date:	18 April 2024	
Subject:	Outstanding 'Issues/Risks'	
Head of Service:	Marc Jones Director of Function (Resources) / Section 151 Officer MarcJones@anglesey.gov.wales	
Report Authors:	Marion Pryor Head of Audit and Risk MarionPryor@anglesey.gov.wales	Nanette Williams Principal Auditor NanetteWilliams@anglesey.gov.wales
<p>Nature and Reason for Reporting:</p> <p>This report meets the requirements of the Local Government (Wales) Measure 2011, which sets out the legislative duties to be performed by a council's audit committee, specifically, to oversee the authority's internal audit arrangements.</p> <p>The Governance and Audit Committee's terms of reference provide a responsibility for it to monitor the implementation of agreed actions (3.4.8.10.10). This report provides an update on the status of the outstanding risks that Internal Audit has raised.</p> <p>This report also fulfils the requirements of the Public Sector Internal Audit Standards, which require the chief audit executive to establish a follow-up process to monitor and ensure that management actions have been effectively implemented or that senior management has accepted the risk of not taking action. (Standard 2500)</p>		

1. Introduction

- 1.1. Internal Audit, on behalf of the Council, monitors issues and risks identified during audit work via its action tracking system, 4action.
- 1.2. A dashboard displays a real-time snapshot of current performance in addressing outstanding actions and allows effective tracking and reporting of this information. The Head of Audit and Risk regularly shares this dashboard with the Governance and Audit Committee as part of her internal audit update reports.
- 1.3. In addition, the Governance and Audit Committee has requested that it receives a separate, detailed report outlining overall performance in addressing audit actions, twice a year. At its meeting on 21 September 2021, the former Committee considered and determined the level of detail to be included in the report, to meet its assurance needs in this area.

2. Recommendation

- 2.1. That the Governance and Audit Committee:
 - considers the Council's progress in addressing the outstanding Internal Audit 'Issues/Risks' and determines whether this is satisfactory.

Outstanding Issues / Risks

April 2024



Marion Pryor BA MA CMIIA CPFA ACFS

Nanette Williams MSc CMIIA CIA



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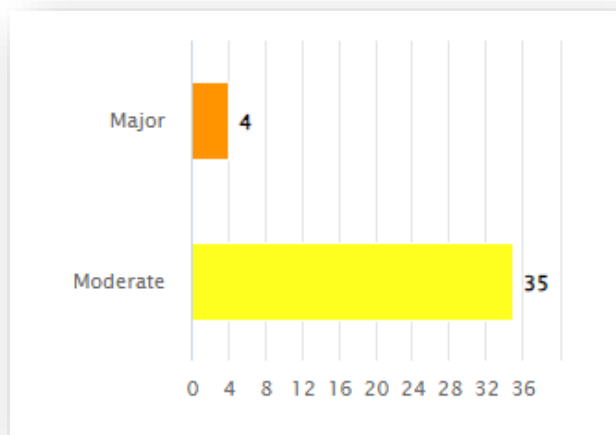
Introduction

1. The Governance and Audit Committee’s terms of reference provide a responsibility for it to monitor the implementation of actions taken by management to address issues and risks raised by Internal Audit during the course of our work.
2. To discharge this duty, the Committee requested that it receives a detailed report showing the Council’s performance in addressing outstanding actions twice a year, at its meetings in April and September.
3. As previously reported, Internal Audit has moved away from making recommendations to reporting ‘Issues’ and ‘Risks’. To encourage management to have ownership for these risks, it is their responsibility to develop an action plan to address the issues and risks identified, and we monitor how these have been addressed.
4. Reports which have received ‘Limited’ or ‘No’ Assurance are subject to a formal follow up review by Internal Audit, with an audit report produced and an assurance rating given. We monitor all other issues and risks using the Council’s corporate action tracking system (4action).
5. We have developed and refined a user dashboard on 4action, which displays a real-time snapshot of current performance in addressing outstanding actions and enables effective tracking and reporting of this information.
6. We continuously monitor ‘overdue’ actions to enable us to promptly obtain progress updates from management.

Current Performance

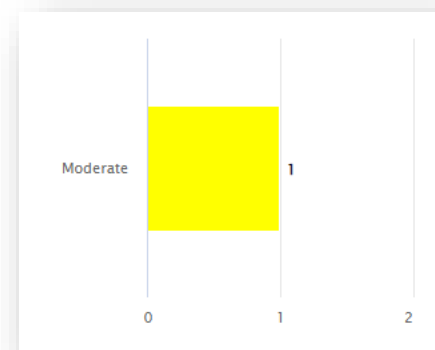
7. The following five graphs show the outstanding actions across the Council as at 31 March 2024. A detailed status update of the five outstanding 'major' rated issues / risks is also shown at [Appendix 1](#).
8. It should be noted that no 'Red' or 'Critical' issues / risks were raised during the year and there are no Red or 'Critical' 'issues / risks' currently outstanding.
9. As at 31 March 2024, we are tracking 39 outstanding actions. Of these, four are assessed as 'major' (amber) and 35 'moderate' (yellow) risks, as shown in graph 1.

Graph 1 – Total Outstanding Actions



10. We actively monitor all actions and pursue them with management when they become due to ensure they are addressed. There is currently one action that has reached the date management were due to finish implementing them, and are now 'overdue', as shown in the graph below.

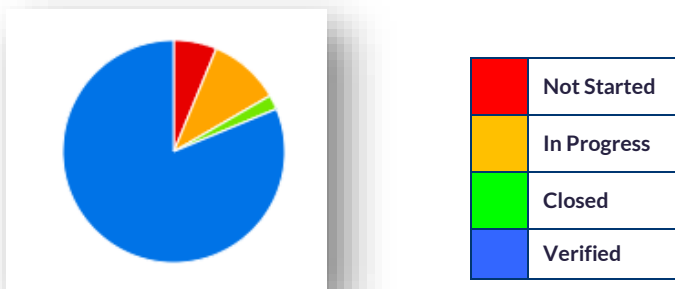
Graph 2 – Overdue Actions



11. This action relates to an issue assessed as 'moderate' which was raised during an audit of 'Supplier Maintenance and Duplicate Payments' regarding the recovery of a small number of duplicate creditor payments identified during the original audit.
12. We are advised that the Trainee Accountant is working through the duplicate payments and has identified some, where repayment has already been recovered via subsequent invoices for suppliers used regularly by the Council. Progress is being made with the remaining duplicates, however staffing issues within the Payments team and the prioritisation of essential services and end-of-year priorities

has caused delays to this work. We will continue to monitor progress with the service to ensure this work is completed as soon as possible.

Graph 3 – Total Issues / Risks by status



13. Graph 3 shows the status of all outstanding actions (irrespective of the date by when management agreed to address them). It shows that management have now addressed 83% of their agreed actions and Internal Audit has verified 81%¹.
14. The remaining 2% relate to an audit of 'Recovery of Council Tax, Non-Domestic Rates and Sundry Debts', which we are in the process of formally following up. We will verify that management has successfully implemented these actions during this piece of work.

¹ Internal Audit verifies all 'closed' actions to ensure we are satisfied that the action taken by management has addressed the risk originally identified.

15. The actions showing as 'not started' relate to several audits where the actions identified have not yet reached their anticipated completion dates. These include:

- Poverty (YM11)
- Modernising Learning Communities (YM5)
- Managing the risk of Housing Tenancy Fraud
- Organisational Resilience
- Local Government Pension Scheme
- Payroll Starters' Process.

16. When these dates approach, we will actively pursue updates from management to determine progress.

Graph 4 – Total Issues / Risks by status (where due)

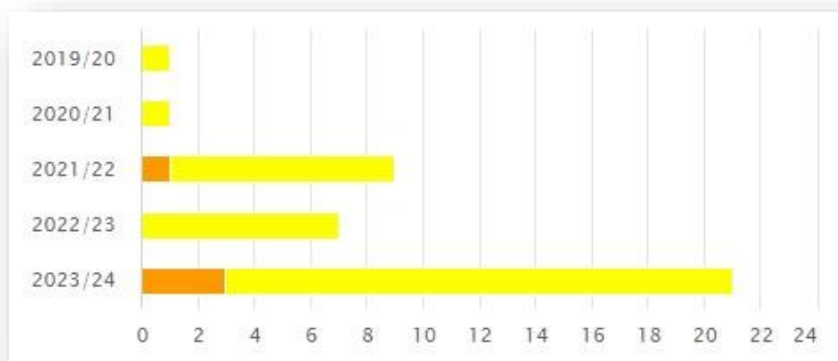


17. In contrast, Graph 4 shows the status of all actions that have reached their target date. It shows that where due, 97% have been addressed.

18. Of these, Internal Audit have verified virtually all, however as detailed above, those that have yet to be verified relate to an audit of 'Recovery of Council Tax, Non-Domestic Rates and Sundry Debts' which we are in the process of formally following up. The action showing here as 'in progress' is the one that is now overdue, as detailed in paragraph 11 above.

19. We will occasionally extend completion dates for some actions, but only if the service can demonstrate a legitimate reason for the extension, e.g., it becomes clear that the original date is unachievable, as significantly more work is needed to address the issue/risk.

Graph 5 – All outstanding Issues / Risks by year



	Critical
	Major
	Moderate

20. As detailed above, 39 outstanding actions have yet to be fully completed.

21. These are spread between financial years 2019/20 and 2023/24. While graph 5 indicates the majority relate to the current and last two financial years, there are two issue/risks dating back to 2019/20 and 2020/21 that management has yet to fully address.

22. These relate to finalising the Council's assurance mapping arrangements and the recovery of a small number of duplicate creditor payments.

23. They are both rated as 'moderate' or 'yellow' in risk priority, and we are assured by management that:

- The Council has completed the upgrade of its Risk Management system, 4Risk. As a result, work to populate the assurance map has restarted. While Internal Audit has completed its population of the third line assurances, the Risk and Insurance Manager is working with Service Business Managers and the Performance Team to populate the first- and second-line assurances.
- As detailed at paragraph 11, work to recover the duplicate payments identified during the original audit is ongoing. However, this has been delayed by staffing issues within the Payments team and the need to prioritise essential services and end-of year priorities.

24. It should be noted that there are no 'major' rated issues/risks dating back further than 2021/22, with the majority relating

to the current financial year as shown above. This demonstrates that management are prioritising addressing risks of higher priority.

25. In addition, to ensure that services are successfully addressing their issues/risks promptly, where a 'major' rated issue/risk is still not resolved 12 months after the original completion date has passed, action owners are asked to provide an update to the Committee on the reasons for the delay in addressing the issue/risk.
26. There is currently one 'major' or amber rated issue/risk which is still not resolved 12 months after the original completion date has passed. This relates to an audit of Recruitment and Retention and the implementation of a new recruitment system, which will allow improved reporting to Leadership Team on recruitment data. More detail is provided at [Appendix 1](#) below.
27. Due to the imminent implementation of the new recruitment system, we have agreed to review progress with the Transformation service in May 2024. If the issue/risk is not resolved, the Head of Service will be asked to attend the Governance and Audit Committee and provide a further update when the Committee next receives this report in September 2024.
28. A detailed status update of all four outstanding 'major' rated issues/risks currently being tracked in 4action follows at [Appendix 1](#).
29. We will endeavour to pursue all outstanding actions to ensure completion.

Appendix 1: Outstanding 'Major' Rated Issues/Risks Detailed Status

Audit Title	Audit Year	Report Issue Date	Current Target Date	Assurance Rating*	Issue /Risk Summary	Current Status
Recruitment and Retention	2021/22	June 2022	31/05/24	Reasonable	There is little formal, routine reporting to the Leadership Team (LT) of recruitment data analysis to ensure the LT is well sighted on recruitment pressures and trends currently facing the Council. This is particularly important at present in light of national issues with staff recruitment affecting all sectors.	<p>Action 80% complete. Completion of this action is dependent on the roll out of the Council's new recruitment system. A new system has been procured which includes better data analysis and reporting functionality which can be presented to Leadership Team.</p> <p>Work to implement the new system is progressing well, however some technical issues with the provider and Welsh language options have caused slight delays in implementation. The current 'go live' date for the new system is the end of May 2024.</p> <p>The original target date for this action was January 2023. It is now 12 months beyond that date, however owing to the imminent implementation of the new system, we have agreed to review progress with the service in May 2024.</p>
Recovery of Council Tax, Non-Domestic Rates and Sundry Debts	2023/24	Sept 2023	30/04/24	Limited	<p>Many aged sundry debts have not been actively pursued for several years.</p> <p>There is a risk that by not implementing a regular, systematic process to review aged debts, outstanding amounts will both become and remain dormant, resulting in financial loss for the Council.</p>	<p>We recently carried out a formal follow up review of Recovery of Council Tax, Non-Domestic Rates and Sundry Debts.</p> <p>We provide the Committee with a more detailed update in our final follow up report, included as part of the Head of Audit and Risk's update report.</p>

Audit Title	Audit Year	Report Issue Date	Current Target Date	Assurance Rating*	Issue /Risk Summary	Current Status
Recovery of Council Tax, Non-Domestic Rates and Sundry Debts	2023/24	Sept 2023	30/04/24	Limited	<p>Many aged Council Tax debts have not been actively pursued for several years.</p> <p>There is a risk that by not implementing a regular, systematic process to review aged council tax debts, outstanding amounts will both become and remain dormant, resulting in financial loss for the Council.</p>	As above.
Managing the risk of housing tenancy fraud	2023/24	Sept 2023	31/07/24	Reasonable	The Housing Service does not undertake periodic/risk-based tenancy audits. From a counter-fraud perspective, tenancy audits are an effective tool to mitigate the risk of the Council's housing stock being unlawfully occupied/sub-let/abandoned/misused.	<p>Action 50% complete.</p> <p>Following a series of successful tenancy fraud training sessions with key staff, the Housing Service is in the process of developing its tenancy fraud policy and procedures. This will help determine the approach for investigating suspected tenancy fraud cases. The service is also in the process of developing a tenancy fraud pro-forma document to accompany stock inspections (approx. 10% per annum) that will be undertaken by Housing Maintenance Officers (Estates).</p>

*Current assurance rating - either as at time of original audit or following follow up review.

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ISLE OF ANGLESEY COUNTY COUNCIL	
Report to:	Governance and Audit Committee
Date:	18 April 2024
Subject:	Internal Audit Strategy 2024-25
Head of Service:	Marc Jones Director of Function (Resources) and Section 151 Officer MarcJones@anglesey.gov.wales
Report Author:	Marion Pryor Head of Audit and Risk MarionPryor@anglesey.gov.wales
<p>Nature and Reason for Reporting:</p> <p>The Governance and Audit Committee's Terms of Reference has an explicit requirement for the Committee to oversee the Council's internal audit arrangements as part of its legislative duties under the Local Government (Wales) Measure 2011. (3.4.8.10.1)</p> <p>Specifically, the Committee is required to approve (but not direct) the risk-based internal audit strategy, including internal audit's resource requirements and the use of other sources of assurance. (3.4.8.10.5) As part of its consideration of the proposed strategy, the Committee is required to make appropriate enquiries of both management and the head of internal audit to determine if there are any inappropriate scope or resource limitations. (3.4.8.10.6)</p> <p>In addition, this report fulfils the requirements of CIPFA's Position Statement: Audit Committees in Local Authorities and Police 2022, specifically, in relation to the authority's internal audit function and the Public Sector Internal Audit Standards, which require the chief audit executive to establish risk-based plans to determine the priorities of the internal audit activity, consistent with the organisation's goals. (Standard 2010)</p>	

1. Introduction

- 1.1 The Public Sector Internal Audit Standards (PSIAS) require me, as the chief audit executive, to establish a risk-based strategy to determine the priorities of the internal audit activity, consistent with the Council's goals.
- 1.2 In prioritising our finite resource, we have to undertake sufficient work to enable me to deliver an annual internal audit opinion for the Council to inform its Annual Governance Statement.
- 1.3 The Internal Audit Strategy 2024-25 is therefore submitted to the Committee for review and consideration to determine if it meets the Council's assurance requirements.

2. Risk-Based

- 2.1 As its basis, I have used the strategic risk register to determine the priorities for internal audit activity. The Committee's Terms of Reference require the Committee to have a good understanding of the level of assurance risk management provides when it reviews the risk-based internal audit strategy. (3.4.8.10.5)
- 2.2 Consequently, the Committee's attention is drawn to the recent Health Check of the Council's Risk Management arrangements, which commissioned Zurich Resilience Solutions to undertake a review the risk management arrangements across the Council.
- 2.3 Zurich reported the outcome of its work to the Committee at its meeting in [February 2024](#). It assessed the Council to sit in a transitional phase between levels two (In Development) and three (Managed) with some areas of the organisation showing well developed maturity particularly in relation to culture and governance.
- 2.4 The assessment provided the Committee with assurance that risk management is being effectively developed and operated within the Council.

3. Consultation

- 3.1 I have met with the Director of Function (Resources) and Section 151 Officer (the chief financial officer with accountability to ensure an effective internal audit function is resourced and maintained) and heads of service to discuss their views on the proposed areas for review and their areas of concern.

4. Changes

- 4.1 I will keep the priorities under review, as necessary, adjusting them in response to changes in the Council's business, risks, operations, and programmes to ensure that they remain relevant.
- 4.2 I will report changes to the Director of Function (Resources) and Section 151 Officer and the Governance and Audit Committee.

5. Recommendation

- 5.1 That the Governance and Audit Committee:
- approves (but does not direct) the risk-based Internal Audit Strategy and is content that it provides the Council with the assurance it needs.
 - is content with internal audit's resource requirements and the use of other sources of assurance.
 - is content that there are no inappropriate scope or resource limitations.

Internal Audit Strategy 2024-25

April 2024



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Marion Pryor BA MA CMIIA CPFA ACFS

Head of Audit and Risk



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¹ [The Global Risks Report 2024, World Economic Forum](#)

² [Risk in Focus 2024 – Hot Topics for Internal Auditors, ECIIA](#)

Current context

1. The 2024-25 Internal Audit Strategy is set against the same themes identified in the 2023-24 Strategy; rapidly accelerating technological change and economic uncertainty, as the world is plagued by a duo of dangerous crises: climate and conflict^{1 2}.
2. Many risks are becoming more prevalent, such as shortages in people skills and experience, targeted cyber-attacks and the impacts of artificial intelligence (AI)³.
3. Navigating these uncertainties requires internal audit to be agile and resilient. We need to proactively integrate our understanding of risk into audits to better anticipate and address potential risks.
4. Critical to helping the Council thrive in this ever-changing landscape, in developing this Strategy, we have considered:
 - shorter timescales for assurance to be impactful
 - process change by services to respond to evolving needs
 - reliance on high-quality, accurate data for decision-making
 - staff turnover and dissatisfaction
 - higher fraud risk

³ [Emerging Risk Radar, RSM, January 2024](#)

Introduction

5. The [Public Sector Internal Audit Standards](#) (PSIAS) 2017 define the nature and set out basic principles for internal auditing in the UK public sector. The PSIAS provide a definition, mission and core principles for internal audit and the activity and standards that must be met.
6. To supplement the PSIAS and provide specific guidance surrounding its application within a local government setting, the Chartered Institute of Public Finance and Accountancy (CIPFA) compiled a [Local Government Application Note](#) which was last updated in 2019 and sets out requirements for local government internal audit to support application of the PSIAS.
7. The Standards require the chief audit executive to establish risk-based plans to determine the priorities of the internal audit activity, consistent with the organisation's goals. Specific to the public sector, the risk-based plan must take into account the requirement to produce an annual internal audit opinion and the assurance framework.
8. The new [Global Internal Audit Standards](#) (effective from January 2025), introduce a new requirement for the chief audit executive to develop and implement a strategy for the internal audit function that supports the strategic objectives of the organisation and aligns with the expectations of the board, senior management, and other key stakeholders. It is expected that this requirement will be incorporated within the revision of the PSIAS, and accompanying LGAN, which will likely be effective from April 2025.

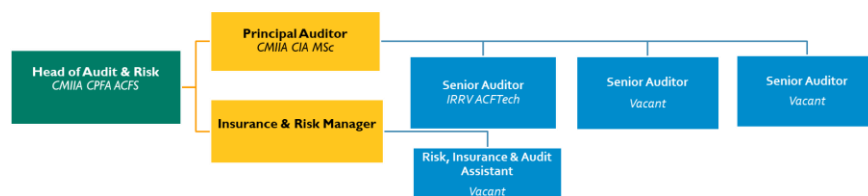
Mission and objectives

9. Our mission is to enhance and protect organisational value by providing risk-based and objective assurance, advice and insight.
10. Our mandate, purpose, authority and responsibilities are defined in the Internal Audit Charter, which is annually approved by the Governance and Audit Committee.
11. We are an independent and objective internal team that provide assurance and advice to all levels of management and elected and lay members on the quality of operations within the Council. We are one of the key elements of the Council's governance framework, as recognised throughout the UK public sector.
12. Our role is unique and is particularly important when the Council is facing uncertain and challenging times.
13. Our objectives are to:
 - provide independent assurance and advice to management and elected and lay members on risk management, governance and internal control.
 - provide effective challenge and act as a catalyst for positive change and continual improvement.
 - work collaboratively with management to assist the Council in achieving its strategic objectives.
 - work in partnership with external regulators to coordinate assurance activities.

Internal audit structure, capacity, training and development

Structure

14. The Internal Audit function has undergone significant change in recent years. The integration of the Internal Audit and Risk Management teams and adopting a fully risk-based approach and an 'agile audit' approach, has improved the assurance it provides to the Council.
15. A new team has responded well; staff continue to develop their skill sets, deliver complex and strategic-level audits, and manage higher workloads.



⁴ The Chartered Institute of Public Finance and Accountancy (CIPFA) is the professional body for people working in public services,

⁵ The Chartered Institute of Internal Auditors (CIIA) is a professional association for internal auditors.

Capacity

16. We have two vacancies at senior auditor level. We are utilising the funding that this releases to commission subject matter experts to provide the technical and complex assurance needs of some of the strategic risks.
17. In addition to this, with a productivity level of 75%, we have around 542 days of audit resource available to undertake the remaining internal audit activity, including investigations, to provide the annual assurance opinion.

Training and development

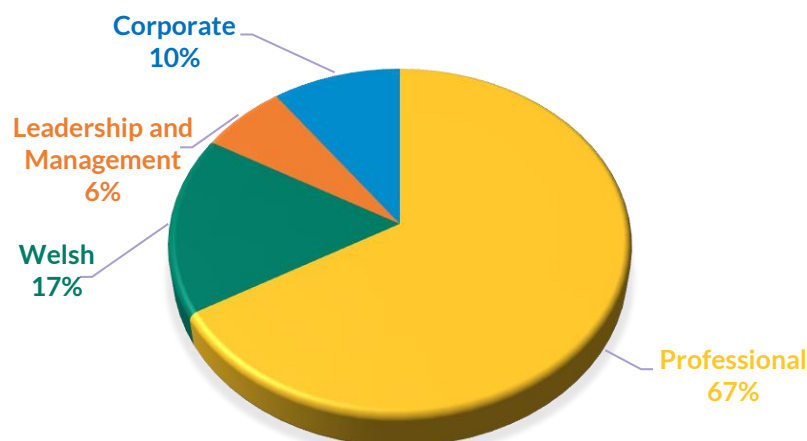
18. Internal audit's ability to support the organisation in achieving its strategic objectives and priorities is dependent on the quality of the internal audit team.
19. The team includes a wealth of internal and external audit experience, along with an excellent mix of professional qualifications, including CIPFA⁴, CIIA⁵, IRRV⁶, ACFS and ACFTech⁷, along with academic qualifications in Change Management, Business and Accountancy.
20. Therefore, continuing to increase the capacity and capability of internal audit is a priority for improving its impact and effectiveness and to build a highly competent and relevant

⁶ The Institute of Revenues Rating and Valuation (IRRV) is the professional body for local taxation, benefits and valuation.

⁷ The ACFS (Accredited Counter Fraud Specialist) and ACFTech (Accredited Counter Fraud Technician) are professional counter fraud qualifications accredited by the Counter Fraud Professional Awards Board.

team that can tackle shifting assurance needs with confidence.

21. There are challenges in ensuring there are sufficiently experienced auditors to complete more complex work as well as providing coaching and support to inexperienced staff.
22. The service will therefore continue to invest significantly in training and development to ensure the team continue their professional development, stay abreast of emerging risks and developments in the sector, and are retained. We will also participate in the mandatory corporate training, where required.
23. The Council is currently supporting our Senior Auditor in their Institute of Internal Auditors professional qualification. In total, we will invest 60 days (8%) in training and development during 2024-25, consisting of:



Audit approach

24. The internal audit profession has undergone radical change since its days as compliance checkers when auditing was focused on evaluating the past and ensuring compliance. Compliance is management's responsibility. Auditing has evolved, moving through 'systems-based' to 'risk-based' audit, and more recently adopting an 'agile-audit' approach to help organisations look forward, and address issues that could affect performance more flexibly.
25. Unlike traditional internal auditing, where audit plans are carried out within a strict timeframe and may not necessarily cover the most important risks, risk-based internal auditing is driven by the most recent risk assessments, with the top threats being covered.

Risk-based audit approach

26. Standard 2010 of the PSIAS states that the chief audit executive must establish a risk-based approach to determine the priorities of the internal audit activity, consistent with the organisation's goals.
27. Consequently, a professional internal audit activity can best achieve its mission as a cornerstone of governance by positioning its work in the context of the organisation's own risk management framework. Therefore, we have aligned our internal audit activity with the strategic risk register.
28. To provide a more flexible approach and to take account of changes in the organisation and the risk environment, we also meet with senior management to discuss their latest risks,

concerns and requirements. In this way, we are fully up to date with, and aware of, emerging issues and are able to focus our resources in areas of greatest priority and risk.

Assurance mapping

29. Internal audit is uniquely positioned within the organisation to provide holistic assurance to the Governance and Audit Committee and senior management on the effectiveness of internal controls, governance and risk management.
30. The 'three lines model' is a framework that is used to bring these sources of assurance together, and gives assurance to members, sector regulators and external auditors that appropriate controls and processes are in place and are operating effectively and will support the Council's Annual Governance Statement.
31. We are working with the first and second line to secure these assurances and support the Corporate Business and Performance Team to use our risk management software (4risk) to record the 'three lines':
 - **First line** – management; operational functions
 - **Second line** – support functions such as HR, Finance, IT, Legal, Information Security, Health & Safety, Risk Management
 - **Third line** - overall assurance provided by internal, external or other regulatory and governing bodies.

Agile audit

32. The main difference between agile auditing and traditional auditing is flexibility. Instead of rigid, single-phase planning, agile auditing centres around fluid, iterative planning on an ongoing basis. In traditional audit, planning happens months if not years in advance, which can render the 'plan' out of date before it is even approved.
33. The elastic planning cycle of agile audit allows teams to prioritise tasks based on risks and the organisation's needs. Instead of following a rigid internal audit plan, there is a continually updated backlog of audits and projects.
34. There is also a core focus on collaboration and communication between the audit team and stakeholders throughout the entire experience. Audit quality is always a key consideration, communication is more frequent and informal and there are no surprises.
35. The more we know, and the sooner we know it, the better we can help the organisation address potential control and risk issues. This helps to limit the negative impact on customers, staff and members.

Priorities

Strategic risk register

36. To ensure we are concentrating on what matters most to the Council, most of our work focuses on reviewing the strategic risk register over a two-year cycle.
37. We focus on the inherent risks rated as 'red', and where the residual risk is rated as 'red' or 'amber'.
38. Currently, the Council has rated 13 (12 in 2023-24) of its strategic risks as inherently 'red', seven (eight in 2023-24) risks where the Council has assessed both the inherent and residual risk as 'red' and four (three in 2023-24) 'red' inherent risks which have an amber-rated residual risk.
39. Consequently, the risks last reviewed during 2022-23 and any new risks will be prioritised for review (see [Appendix A](#) for details of the proposed audits).

IT audit

40. Cyber security is without a doubt the perennial risk of the 21st century. Along with data security, it continues to be perceived to be the top threat in a [survey](#)⁸ of European chief audit executives – with 84% saying it was a top five risk (82% in 2023 and 2022).
41. Hackers have also moved into the more ominous area of so-called 'killware' to put pressure on organisations to pay up - those attacks target critical infrastructure. Ransomware risk

continues to be difficult to mitigate and poses a potential existential threat to organisations.

42. A major breach can impact on the quality of the Council's services, trust and reputation, fines in relation to GDPR breaches and its financial situation, but more critically on the Council's ability to continue delivering its services to its vulnerable clients.
43. Having exhausted our technical capabilities in this area, we continue to commission the IT auditors of Salford City Council to undertake a programme of work to provide the Council with the assurance that its IT vulnerabilities are being effectively managed.
44. During 2024-25, we propose to seek assurance that the Council has properly risk assessed and put in effective mitigation in the areas of:
 - Cyber Security - Gap Analysis – Readiness for the Cyber Assessment Framework (CAF)
 - Service Desk Management (including change management processes)
 - Payment Card Industry Data Security Standard (PCIDSS) – the Council must demonstrate compliance with the standard (an information security standard used to handle credit cards from major card brands)
 - Cyber Security in Schools

⁸ Risk in Focus 2024, Chartered Institute of Internal Auditors,

Countering fraud, bribery and corruption

45. When people commit fraud against the public sector and public services, they take money away from the services on which the public depend, and damage citizens trust in the government. Fraud and corruption are evolving issues and, as such, the Council's response needs to be agile and adapt to its changing nature.
46. We will therefore continue to keep under review the Council's approach to counter fraud, anti-bribery and corruption, anti-money laundering and terrorism financing through the Counter Fraud, Bribery and Corruption Strategy.
47. The Strategy for 2024-26 is currently being reviewed and will be submitted to the June 2024 meeting of the Governance and Audit Committee for consideration.

Other audit work

Identifying the Council Tax Base

48. Council tax is a significant revenue source for the Council. Identifying the council tax base accurately ensures that the financial burden is distributed fairly among residents according to their property's value and helps minimise opportunities for tax evasion and avoidance.
49. By maintaining up-to-date records of properties and their valuation bands, councils can detect discrepancies or attempts to evade tax obligations more effectively. This helps protect the integrity of the tax system and ensures that all residents contribute their fair share towards local services.

Performance management

50. A recent report by Audit Wales (November 2023) concluded that limited performance information is provided to senior leaders to enable them to understand the service user perspective, and the outcomes of the Council's activities and made three recommendations for improvement.
51. We will undertake a review of the Council's performance management arrangements, including the arrangements to ensure the accuracy of the data that the Council collects.

'Unofficial' school funds

52. We continue to support the Director of Education, Skills and Young People to provide assurance that income and expenditure within unofficial school funds are properly accounted for and the governance arrangements are appropriate, through assessing the quality of school fund audit certificates. This work also involves the provision of training to head teachers.

Continuous monitoring

53. We are able to analyse large volumes of data quickly and easily with data analytics software. As well as analysing data during other audits, we will continue to work with colleagues in the Payments function to identify duplicate payments and other failures in the purchasing and payment processes.
54. Through this continuous monitoring, we will identify potential control failures, and the financial ramifications, sooner. Whether it saves the Council money, or it is not a significant loss, discovering control failures early allows for timely remediation and action.

Outstanding work from 2023-24

55. This lower priority work was set aside to focus on higher-risk audits. This flexibility is key to our agile approach, where we prioritise audits based on risk and the organisation's needs. The audits will commence if resources allow.

Contract management

56. An investigation into a duplicate payment highlighted vulnerabilities within contract management processes within the Council. This audit will provide assurance that management has addressed these vulnerabilities and that they do not exist within other parts of the Council.

Adult social care finance

57. There is a widening social care funding gap, which puts critical pressure on the Council to manage its income and expenditure in this area.

58. There is an increasing demand for services and assistance, but reduced resources and capacity to deliver. There is also a direct financial cost to local authorities and a reputational risk from the failure to meet statutory requirements.

59. We will therefore review the charging framework for adult social care services.

Financial management in schools

60. The work to quality assure audit certificates of school unofficial funds, and during the audits of some funds highlighted that financial management processes within schools may benefit from closer review.

Follow up

61. Standard 2500 states that the chief audit executive must establish a follow-up process to monitor and ensure that management has effectively addressed the risks raised or that senior management has accepted the risk of not taking action.

62. Competing priorities, budget limitations and other factors may prevent managers from addressing Issues/Risks in the agreed timeline or as previously designed to mitigate the risk.

63. Managers who do not address Issues/Risks arising from internal audit work expose the organisation to risk. By following up, this helps to prevent it becoming an issue.

64. In accordance with our agreed Internal Audit Charter, we will formally follow up all Issues/Risks included within audit reports with a 'Limited' or 'No' Assurance rating.

65. Where reports continue to attract a 'Limited' or 'No' Assurance rating, the Governance and Audit Committee may invite the risk owner or head of service to attend a meeting to discuss the report.

66. We will continue to help the Council to track the implementation of all actions and will log all agreed actions on an internal tracking system (4action).

Performance measures

67. Risk-based internal audit is a dynamic process and therefore more difficult to manage than traditional methodologies. Monitoring progress against a plan that is constantly changing is a challenge and we have reviewed our performance measures to ensure they reflect the service we strive to provide.
68. We have in place a quality assurance and improvement programme to ensure continuous improvement of our internal audit service. We have also adopted a reduced and streamlined suite of performance measures to determine the effectiveness of our work, which can be seen in the table to the right.
69. Two areas failed to fully achieve their target performance level; audits completed within six months and number of staff. Two audits took longer than the six-month deadline due to the protracted absence of key staff in the audited service (6.3 and 6.8 months respectively). The completion of one audit was delayed due to a delay in the service providing the information required for the audit (8.0 months).
70. Shorter timescales for audits are critical for assurance to be impactful, so we will continue to strive for audits to be completed quickly.
71. Along with the continuing secondment to Accountancy, a Senior Auditor resigned during the year and a decision was made not to fill the vacancies and instead continue to use the budget to commission external expertise. Accordingly, the new target for 2024-25 reflects the current staff in post.

72. Two new measures, relating to counter fraud and the outcome of the quality assurance and improvement programme, were added during 2023-24.

Performance Indicator	Target 2022-23	Actual 2022-23	Target 2023-24	Actual 2023-24	Target 2024-25
Red / Amber Residual Risks in the Strategic Risk Register audited (over a rolling 24-month period)	80%	82%	80%	82%	80%
Audits completed within six months	85%	89%	85%	84%	85%
Clients' responses at least 'satisfied'	100%	100%	100%	100%	100%
Number of staff (Full Time Equivalent)	5.0 FTE	3.0 FTE	4.0 FTE	3.3 FTE	2.8 FTE
All fraud alerts received, considered, distributed.	n/a	n/a	100%	100%	100%
Outcome of the internal (annually) and external (five-yearly) assessments of the quality assurance and improvement programme.	n/a	n/a	Generally Conforms	Generally Conforms	Generally Conforms

Appendix A – Assurance Map (Third Line)

Risk Ref	Risk	Inherent Risk Priority	Residual Risk Priority	Created Date	Audit Year 2018/19	Audit Year 2019/20	Audit Year 2020/21	Audit Year 2021/22	Audit Year 2022/23	Audit Year 2023/24	Proposed for Audit Year 2024/25
YM1	The risk that a real term reduction in Council funding will lead to a reduction in statutory services	5:5 25	4:5 20	14/05/19 12/01/22		Financial Resilience (April 2020)			Financial Resilience (November 2022)		Robustness of estimates and adequacy of reserves assessment (Section 25 of the Local Government Act 2003) (Q1)
YM2	The risk that the Council is unable to recruit, retain and develop suitable staff, or that the staffing structure is not suitable	4:5 20	4:4 16	20/06/18 12/01/22	Recruitment & Retention (March 2019)				Recruitment & Retention (June 2022)		Recruitment & Retention (Q2)
YM3	The risk that IT failure significantly disrupts service delivery	5:5 25	4:4 16	21/06/18 10/09/18 12/01/22	IT Audit - Cyber Security (February 2019)	IT Audit - IT Resilience (April 2020)	IT Audit - IT Resilience (Follow Up) (May 2021)	IT Audit - Software Licence Management (January 2022)	IT Audit - Cloud Computing (March 2023)	Supplier Management (March 2024) Draft Report	Cyber Security - Gap Analysis – Readiness for the Cyber Assessment Framework (CAF) (Q2)

Risk Ref	Risk	Inherent Risk Priority	Residual Risk Priority	Created Date	Audit Year 2018/19	Audit Year 2019/20	Audit Year 2020/21	Audit Year 2021/22	Audit Year 2022/23	Audit Year 2023/24	Proposed for Audit Year 2024/25
							IT Audit - IT Service Continuity (Phishing) (April 2021)		IT Audit - IT Service Continuity (Phishing) (Follow Up) (September 2022)	Corporate Access Management (Key Risks) (March 2024)	Service Desk Management (including change management processes) (Q4)
									IT Vulnerability Management (September 2022)		
									IT Vulnerability Management (January 2023)		Cyber Security in Schools (Q3)
YM5	The risk of failing to implement national changes to the education system and meet the educational challenges of the future	4:5 20	4:4 16	20/06/18 12/01/22						Modernising Learning Communities Programme (August 2023)	
YM7	The risk that the Council is not resilient enough to be able to provide services in light of external changes	4:4 16	3:4 12	20/06/18 12/01/22		Managing the Risks of Brexit (January 2020)	Review of COVID-19 Emergency Response (April 2020)	COVID-19 Emergency Management Assurance (May 2021)		Organisational Resilience (November 2023)	
						Business Continuity (February 2020)					

Risk Ref	Risk	Inherent Risk Priority	Residual Risk Priority	Created Date	Audit Year 2018/19	Audit Year 2019/20	Audit Year 2020/21	Audit Year 2021/22	Audit Year 2022/23	Audit Year 2023/24	Proposed for Audit Year 2024/25
YM9	The risk of a lack of suitable housing that local residents can afford in their communities	4:5 20	4:5 20	12/01/22					The Council's arrangements for the provision of suitable housing (June 2022)		The Council's House Building Strategy (Q1)
YM10	The risk that a serious safeguarding error leads or contributes to serious harm to the vulnerable individuals the Council is responsible for	5:4 20	4:2 8	20/06/18 12/01/22	Deprivation of Liberty Safeguards (June 2018)		Corporate Parenting Panel (January 2021)		Audit commenced March 2023 and rolled forward to 2023-24	Managing Strategic Risk - Safeguarding (YM10) (January 2024)	
YM11	The risk that an increase in poverty increases demand on Council services	4:5 20	4:5 20	18/08/20 12/01/22	Welfare Reform (April 2019)				Poverty (March 2023)		The Council's Response to Increasing Poverty (Q4)
YM13	The risk that climate change affects the Island and that the Council is not a net zero organisation by 2030	4:4 16	4:3 12	12/01/22					Climate Change Health Check (ZM) (September 2022)		The Council's Response to the Climate Change Emergency (Q3)
YM14	The risk that the Council's physical assets will not be suitable or meet the future needs of	5:5 25	4:4 16	12/01/22				Investment In Assets (November 2021)		Asset Management (WIP)	

Risk Ref	Risk	Inherent Risk Priority	Residual Risk Priority	Created Date	Audit Year 2018/19	Audit Year 2019/20	Audit Year 2020/21	Audit Year 2021/22	Audit Year 2022/23	Audit Year 2023/24	Proposed for Audit Year 2024/25
	residents, businesses and visitors										
YM16	The risk that the Council is unable to manage change effectively which limits its ability to modernise and deliver sustainable, effective and efficient services	4:5 20	3:4 12	11/07/23 02/01/24							<p>The Council's Arrangement for Managing Change (Q3)</p> <p>IT Audit - Service Desk Management (including change management processes) (Q4)</p>

ISLE OF ANGLESEY COUNTY COUNCIL	
Report to:	Governance and Audit Committee
Date:	18 April 2024
Subject:	Internal Audit Charter
Head of Service:	Marc Jones Director of Function (Resources) and Section 151 Officer MarcJones@anglesey.gov.wales
Report Author:	Marion Pryor Head of Audit and Risk MarionPryor@anglesey.gov.wales
<p>Nature and Reason for Reporting: The Governance and Audit Committee's Terms of Reference require the Committee to oversee the Council's internal audit arrangements as part of its legislative duties under the Local Government (Wales) Measure 2011. (3.4.8.10.1)</p> <p>In addition, there is an explicit requirement in the Terms of Reference for the Committee to review and approve the internal audit charter, which defines the internal audit's activity purpose, authority and responsibility. (3.4.8.10.3)</p> <p>The Public Sector Internal Audit Standards also provides for a periodic review of the Internal Audit Charter, with final approval of the Charter residing with the Governance and Audit Committee.</p>	

1. Amendments to the Charter

Use of the term 'Customer'

- 1.1. The Governance and Audit Committee last reviewed and approved the Internal Audit Charter in [December 2022](#).
- 1.2. The Committee, in reviewing the Charter, queried the appropriateness of the term 'customers' and a commitment was made for the Head of Audit and Risk to review the use of the term. The Charter has been amended accordingly (see the section 'Internal Audit's Purpose').

Definition of the 'Board'

- 1.3. During 2023, in accordance with the [Public Sector Internal Audit Standards](#) (PSIAS), the Chief Audit Executive at Flintshire County Council undertook an external quality assessment of the Internal Audit service at the Council, which must be conducted at least once every five years.

- 1.4. While the assessment [concluded](#) that the Council's Internal Audit service 'Generally Conforms' with the requirements ('Generally Conforms' reflects the highest level of conformance following an external assessment), the assessor took the opportunity to include four best practice suggestions. These are based on guidance provided in the PSIAS and guidance issued by the Institute of Internal Auditors. While these actions may not be prescribed in PSIAS or the Local Government Application Note (LGAN) they represent opportunities for development and the assessor considered implementation would support continuous improvement.
- 1.5. One of the suggestions related to the Charter. The assessor commented that the PSIAS self-assessment template confirms the requirement for the Internal Audit Charter to define the term 'Board', stating "it is expected that the audit committee will fulfil the role of the board in the majority of instances". Whilst the Head of Audit and Risk has a functional reporting line to the Governance and Audit Committee, the current Internal Audit Charter defines the 'Board' as the 'Executive.' The assessor suggested the Internal Audit Charter be updated to reflect the functional reporting line, with the Board defined as the Governance and Audit Committee.
- 1.6. Consequently, the Charter has been amended accordingly (see the section 'Introduction').

New Global Internal Audit Standards

- 1.7. The International Internal Auditing Standards Board (IIASB) issued the new [Global Internal Audit Standards](#) (GIAS) on 9 January 2024 which will become effective following a one-year transition period. The Standards guide the worldwide professional practice of internal auditing.
- 1.8. The Internal Audit Standards Advisory Board (IASAB), which sets the standards for the UK public sector, has begun its review of the impact on the Public Sector Internal Audit Standards and will develop proposals for revised material which will be suitable for the UK public sector context. Any subsequent changes to the UK's PSIAS, and their implementation, will be subject to consultation and appropriate transitional arrangements, with implementation expected from April 2025.
- 1.9. In relation to the Charter, the GIAS introduces a new requirement for the 'board' to establish, approve, and support the mandate of the internal audit function. The chief audit executive must document or reference the mandate in the internal audit charter, which is approved by the board. In anticipation of this change, the Charter has been amended accordingly (see the section 'Internal Audit's Mandate').

2. Recommendation

- 2.1. That the Governance and Audit Committee notes the review and approves the amendments to the Internal Audit Charter, as detailed above.

Internal Audit Charter

April 2024



Marion Pryor BA MA CMIIA CPFA ACFS

Head of Audit and Risk



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Introduction

1. The [Public Sector Internal Audit Standards](#) (PSIAS) were published in 2013 (last updated in 2017) and define the nature and set out basic principles for internal auditing in the UK public sector. The PSIAS provide a definition, mission and core principles for internal audit and the activity and standards that must be met.
2. To supplement the PSIAS and provide specific guidance surrounding its application within a local government setting, the Chartered Institute of Public Finance and Accountancy (CIPFA) compiled a [Local Government Application Note](#) which was last updated in 2019 and sets out requirements for local government internal audit to support application of the PSIAS.
3. The Standards require the chief audit executive to define the purpose, authority and responsibility of the internal audit activity in an internal audit charter. It must also provide information on accountability and relationships as they impact on internal audit.
4. The PSIAS use generic terms that, in the Isle of Anglesey County Council's case, are defined as:

Public Sector Internal Audit Standards	Isle of Anglesey County Council
Chief audit executive	Head of Audit and Risk
Chief financial officer	Director of Function (Resources) and Section 151 Officer
Senior management	Leadership Team
The board	Governance and Audit Committee

5. The Standards require the chief audit executive to review the Internal Audit Charter periodically but final approval rests with the Governance and Audit Committee.

Internal audit's purpose

6. A professional, independent and objective internal audit function is one of the key elements of an organisation's governance framework, as recognised throughout the UK public sector.
7. The PSIAS define internal audit as:

Internal auditing is an independent, objective assurance and consulting activity designed to add value and improve an organisation's operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes.

8. Our role is unique; it provides effective challenge and acts as a catalyst for positive change and continual improvement in governance in all its aspects. Our role is particularly important when the Council is facing uncertain and challenging times.
9. To provide optimum benefit to the organisation, we work in partnership with management to assist the Council in achieving its strategic objectives.
10. Our mission is to enhance and protect organisational value by providing risk-based and objective assurance, advice and insight.

Internal audit's mandate

11. The internal audit mandate comprises the function's:
 - authority,
 - role,
 - responsibilities,
 - scope.
12. While the board has the ultimate responsibility to approve the internal audit mandate, the internal audit function receives the majority of its mandate from legislation in the public sector (see [Authority](#)).
13. Senior management also has a key role in providing input to the board and the chief audit executive. Senior management's perspective is valuable and helps support the internal audit function's positioning and authority in the Council.
14. The mandate empowers the internal audit function to provide the board and senior management with objective assurance, advice, insight, and foresight and carries out the mandate by bringing a systematic, disciplined approach to evaluating and improving the effectiveness of governance, risk management, and control processes.

Authority

15. Internal audit is a statutory requirement for local authorities and obtains its authority and obligations from two pieces of legislation, professional guidance and organisational regulations:
- Part 3, Regulation 7 of the Accounts and Audit (Wales) Regulations 2014 states that *“a relevant authority must undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance”*.
 - Section 151 of the Local Government Act 1972 requires every authority to make arrangements for the administration of its financial affairs and to ensure that one of the officers has responsibility for the administration of those affairs. CIPFA has defined ‘proper administration’ in that it should include ‘compliance with the statutory requirements for accounting and internal audit’.
16. In addition, the CIPFA statement on the Role of the Chief Financial Officer (CFO) in Local Government states that the CFO must:
- ensure an effective internal audit function is resourced and maintained
 - ensure that the authority has put in place effective arrangements for internal audit of the control environment
 - support the authority’s internal audit arrangements
 - ensure that the audit committee receives the necessary advice and information, so that both functions can operate effectively.
17. The Council’s Financial Procedure Rules also provide for the maintenance of a continuous internal audit under independent supervision, overseen by the Council’s Governance and Audit Committee, and subject to professional audit standards (4.8.5.3.1).

18. The internal audit function’s authority is also supported by its direct reporting relationship to the Governance and Audit Committee. Such authority allows for free and unrestricted access to the Committee, as well as all activities across the Council.

Access rights

19. The Council’s Financial Procedure Rules (4.8.5.3.2) provide for internal audit’s rights of access, providing the function with authority to:
- enter at all reasonable times Council premises, land or contract sites.
 - have access to all records, documents or correspondence relating to any financial and other transactions of the Council.
 - require and receive such explanations as are necessary from employees of the Council.
 - require employees of the Council to produce cash, stores or any other property of the Council under their control for examination.

Role

20. The provision of assurance services is the primary role for internal audit in the UK public sector, and in the Council.
21. Through the Head of Audit and Risk's annual internal audit opinion and other reports, which are based on an objective assessment of the framework of governance, risk management and control, we give assurance to elected and lay members and management, highlighting areas for improvement.

Responsibilities

Responsibilities of the internal audit function

22. To be a valuable asset to the Council by supporting senior management in meeting their corporate responsibilities.
23. To contribute to assurances to those charged with governance in relation to the robustness and reliability of internal controls, risk and governance to support the Annual Governance Statement.
24. To support the statutory Section 151 Officer in discharging their duties.
25. To periodically review, appraise and report on the extent to which the assets and interests of the Council are accounted for and safeguarded from loss and the suitability and reliability of financial and other management data and information.
26. To support the requirement to seek efficiency including the arrangements for achieving value for money and effective change management.
27. To provide soundly based assurances to management on the adequacy and effectiveness of their internal control, risk and governance arrangements.
28. To disseminate examples of best practice in the application of an effective control, risk and governance framework and provide an advisory service intended to add value and improve governance, risk management and control processes.
29. To assess the adequacy and effectiveness of the Council's contracts, procurement, commissioning and associated governance arrangements.
30. To assess the adequacy and effectiveness of the Council's corporate risk management process and the level of embeddedness in business as usual, whilst ensuring that Internal Audit does not adopt management responsibilities for managing risks.

31. To evaluate the risk of fraud and the way it is managed by the Council. In addition, to reduce the incidence of fraud and irregularity by publicising the findings of fraud investigations to act as a deterrent and provide a quality fraud and irregularity prevention, detection and investigation service.
32. To provide advice and an objective and supportive consulting service in respect of the development of new programmes and processes and / or significant changes to existing programmes and processes including the design of appropriate controls.
33. To prepare timely, concise and informative reports to management to facilitate the improvement of the control environment.
34. To assist the Governance and Audit Committee to discharge its responsibilities; monitoring the implementation of agreed management actions; disseminating across the entity better practice and lessons learnt arising from its audit activities and having oversight of the audit function.

Responsibilities of internal auditors

35. In undertaking their work, auditors will be required:
 - to comply with the PSIAS, including its Code of Ethics.
 - to sign an annual declaration stating that they will respect the confidentiality of information accessed during their work, declare any interests they may have in any services under review, and have read the PSIAS, Code of Ethics and Council's Code of Conduct for Officers.
 - to work with others to promote and demonstrate the benefits of good governance throughout the Council.
 - to demonstrate and promote the highest standards and ethics across the Council based on integrity, objectivity, competence and confidentiality.

- to exercise sound judgement in identifying weaknesses in the Council's control environment and provide a balanced view on how significant these are.
- to be committed to continuous improvement.
- to report on what is found, without fear or favour.
- to give clear, professional and objective advice.
- to engage only in those services for which they have the necessary knowledge, skills and experience.
- to hold an appropriate qualification and have an active programme for personal professional development.

Responsibilities of the Head of Audit and Risk

36. In addition to the responsibilities of internal auditors:

- to be a senior manager with regular and open engagement across the Council particularly with senior management and the Governance and Audit Committee.
- to be suitably qualified and experienced.
- to give assurance on the control environment, including risk and information management and internal controls across the Council.
- to produce an evidence-based annual internal audit opinion on the Council's control environment, reflecting the work done during the year and summarising the main outcomes and conclusions, highlighting any specific concerns.
- to liaise closely with the Council's external regulators to share knowledge and use audit resources most effectively.
- to determine the resources, expertise, qualifications, and systems for the internal audit service that are required to meet its objectives and provide an annual audit opinion.

- to take account of the CIPFA Statement on the Head of Internal Audit (2019), which sets out individual and organisational responsibilities, and represents best practice guidance to support internal audit effectiveness.

Responsibilities of senior management

37. To maximise the effectiveness and efficiency of the Internal Audit function, we ask that senior management:

- engage fully and flexibly in the audit planning process and provide information and insight into high-risk areas or areas of strategic focus or concern.
- nominate and commit to lead officers for each internal audit assignment and a point of reference for the overall management of the internal audit process.
- engage in a timely manner with Internal Audit in the scoping of work and agree terms of reference, dealing with audit queries and discussing draft and final reports.
- provide evidence of the implementation of agreed management actions promptly.

Scope

38. The scope of the internal audit function covers the entire breadth of the Council's activities and includes unrestricted access to all assets and personnel of the Council.
39. The overall approach is determined by the Head of Audit and Risk and will take into account the level of assurance required, the Council's strategic objectives, the degree of change within the Council, the prevailing risk appetite and culture, previous audits and implementation of agreed management actions.
40. We have a customer-focused approach to planning individual audits, from project scoping to delivery, involving members, senior management and staff.
41. Our strategy takes account of the strategic risk register and other assurances that the Council may receive, internal or external, to prevent duplication and co-ordinate regulatory work. It also takes account of discussions with senior management.
42. Our work provides a risk-based approach that allows the Head of Audit and Risk to form and evidence her opinion on the control environment to support the Council's Annual Governance Statement.

Consulting activities

43. Internal Audit may occasionally provide guidance and advice, e.g. on new systems or may help to develop new processes using our specific skills. Services may also occasionally ask us to carry out specific projects on a consultancy basis. On these occasions, we make it clear from the outset that we are working on a consultancy basis rather than internal audit basis and are not giving audit assurance on these occasions.

Internal audit's role in fraud-related work

44. Internal audit carries out activity to ensure the Council does all that it can to minimise the risk of fraud, bribery and corruption occurring within and against the Council.
45. This supports the requirements of the PSIAS which require internal audit to evaluate the potential for fraud occurring and how the organisation manages fraud risk (Standard 2120).
46. In addition, the Accounts and Audit (Wales) Regulations 2014 state that the Council's responsible financial officer (Section 151 Officer) must ensure that its accounting control systems include measures to enable the prevention and detection of inaccuracies and fraud.
47. However, internal audit is not responsible for managing the risk of fraud – this lies with the Council's senior management.
48. Where fraud, bribery, corruption or impropriety is suspected or detected, the Council's policy for the Prevention of Fraud and Corruption requires managers to inform the Head of Audit and Risk, to inform her opinion on the internal control environment and internal audit's work programme, as well as to allow her to ensure the Council takes appropriate action.
49. Although internal audit carries out proactive projects to identify potential fraud, bribery and / or corruption and can carry out special investigations into alleged irregularities, the Head of Audit and Risk retains the right to decide on an appropriate course of action, which may mean a joint investigation or investigation by the service. However, management should send the outcome of all investigation activities to the Head of Audit and Risk for inclusion in the Internal Audit Annual Counter Fraud, Bribery and Corruption Report.
50. Where it is thought necessary, the external auditor may conduct investigations, either in liaison with internal audit or independently.

Organisational position and reporting relationships

51. The PSIAS require that the chief audit executive must report to a level within the organisation that allows the internal audit activity to fulfil its responsibilities; reporting to the board or its delegated equivalent is the generally accepted method of helping to ensure the achievement of organisational independence.
52. The Head of Audit and Risk has direct access to the Governance and Audit Committee and is free to report directly to any member of the senior leadership team or head of service.
53. While the requirement to have effective internal audit rests with the authority, the Standards expect the chief financial officer (CFO) (Director of Function (Resources) and Section 151 Officer) to support internal audit. The relationship between the chief audit executive and the CFO is therefore of particular importance and is strong within the Council.
54. Although administratively reporting to the Director of Function (Resources) and Section 151 Officer, the Head of Audit and Risk also has direct access to the Chief Executive Officer and Monitoring Officer, which is provided for in the Council's Financial Procedure Rules (4.8.5.3.5).
55. These extended reporting lines provide internal audit with sufficient independence of the activities that it reviews to enable its auditors to perform their duties objectively, allowing them to make impartial and effective professional judgements and raise issues for improvement.
56. The Director of Function (Resources) and Section 151 Officer annually appraises the Head of Audit and Risk's performance with input and feedback from the Chief Executive Officer and the Chair of the Governance and Audit Committee.
57. This ensures that the Head of Audit and Risk's opinion and scope of work cannot be limited or affected by her administrative line management position within the Council.

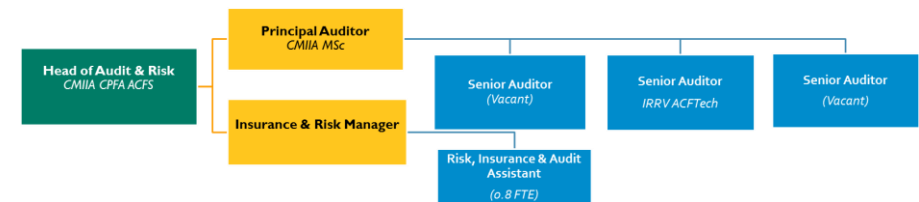
Safeguards to limit impairments of independence or objectivity

58. To be effective, internal audit must be independent and be seen to be independent. To ensure this, internal audit will operate within a framework that allows:
- unrestricted access to senior management and the chair of the Governance and Audit Committee
 - reporting in its own name
 - segregation from line operations.
59. Every effort will be made to preserve objectivity by controlling the involvement of audit staff in non-audit duties in order to avoid potential conflicts of interest, specific exceptions are however acceptable in respect of participation in service improvement projects, where a 'critical friend' role will be held.
60. In addition, appropriate arrangements are in place to limit the impairment of independence and objectivity due to the Head of Audit and Risk's line management of the Risk Management and Insurance service.
61. The Head of Audit and Risk will not scope or review internal audit activity relating to this service area, and all assurance activity will be outsourced. The Director of Function (Resources) and Section 151 Officer will sign off reports.
62. Should any conflict or impairment be known or arise, it will be reported to the Chair of the Governance and Audit Committee.

Internal audit resources

63. Despite carrying two vacancies, we have a well-qualified and experienced team, with a mix of relevant qualifications to reflect the varied functions of the internal audit service.
64. Where specialisms are not present, we are using the funding to commission subject matter experts from outside the Council, which is providing critical assurance for the Council, with added value for money.

Internal Audit and Risk Management (April 2024)



65. The Governance and Audit Committee annually reviews the resources of the internal audit service through the acceptance of the internal audit strategy and updates on its priorities.
66. The Standards require that internal auditors must enhance their knowledge, skills and other competencies through continuing professional development. The Head of Audit and Risk carries out a regular review of the development and training needs of all auditors through ongoing one-to-one supervision and annual appraisals.

Communication

Internal Audit Strategy

67. The Head of Audit and Risk prepares the internal audit strategy in consultation with the Director of Function (Resources) and Section 151 Officer, and senior management. The Leadership Team regularly reviews internal audit priorities.
68. The Head of Audit and Risk presents the strategy annually to the Governance and Audit Committee for approval and provides in-year revisions to the Committee as part of the update report presented at each meeting.

Annual Opinion

69. The Head of Audit and Risk provides the Council with an opinion on the adequacy and effectiveness of the Council's governance, risk management and control arrangements in support of the Annual Governance Statement.
70. However, it should be noted that assurance can never be absolute; the most that can be provided is a reasonable assurance that there are no major weaknesses in governance, risk management and control processes.
71. The Head of Audit and Risk provides the annual opinion in the Annual Internal Audit Report after the year-end.

Assignment Reporting

72. The Internal Audit function is fully committed to the Council's Welsh Language policy. Reporting is bilingual and the team includes bilingual staff who can undertake reviews in the language of choice of those assisting with reviews.
73. All audit reviews are the subject of formal reports. Debrief meetings are held with the managers responsible for the area under review to agree the factual accuracy of the issues and risks raised.

74. After agreement, we issue draft reports to the relevant manager who records the action that will be taken to address the issues / risks raised and the officers assigned responsibility to implement along with timescales for implementation. Once the action plan has been fully completed and agreed with the auditor, we issue a final report.
75. The Head of Audit and Risk provides a copy of every report to the relevant Head of Service, the Director of Function (Resources) and Section 151 Officer (if financial implications), the Chief Executive Officer, members of the Governance and Audit Committee and the relevant Portfolio Holder.
76. The Head of Audit and Risk presents a summary of each report to the Governance Audit and Committee. Members of the Governance and Audit Committee and the Portfolio Holder will also receive copies of agreed action plans where reports have received a 'Limited' or 'No' assurance rating.

Assurance Rating

77. We provide an opinion on the overall level of assurance for each internal audit assignment. In reaching a conclusion, we use the following definitions, which the Governance and Audit Committee approved at its meeting in April 2019:

Level of Assurance	Definition
Substantial Assurance	Arrangements for governance, risk management and internal control are good. We found no significant or material Risks/Issues.
Reasonable Assurance	Arrangements for governance, risk management and/or internal control are reasonable. There are minor weaknesses in the management of risks and/or controls but there are no risks to the achievement of objectives. Management and Heads of Service can address.
Limited Assurance	Arrangements for governance, risk management and internal control are limited. There are significant weaknesses in the management of risks and/or controls that put the achievement of objectives at risk. Heads of Service need to resolve, and Leadership Team may need to be informed.
No Assurance	Arrangements for governance, risk management and internal control are significantly flawed. There are fundamental weaknesses in the management of risks and/or controls that will lead to a failure to achieve objectives. The immediate attention of Leadership Team is required, with possible Executive intervention.

ISLE OF ANGLESEY COUNTY COUNCIL	
Report to:	Governance and Audit Committee
Date:	18 April 2024
Subject:	National reviews and their related recommendations
Head of Service:	Carys Edwards Head of Profession HR and Transformation 01248 752502 CarysEdwards@ynysmon.gov.uk
Report Author:	Gwyndaf Parry Programme, Business Planning & Performance Manager 01248 752511 GwyndafParry@ynysmon.gov.uk
<p>Nature and Reason for Reporting: The Governance and Audit Committee's remit provides a specific requirement for the committee to consider and receive reports from regulators or inspectors, which would be a useful source of assurance (3.4.8.13.1). The committee is also required to consider external audit reports and monitor their recommendations (3.4.8.11.3).</p> <p>The purpose of this report is to assure the Committee that the national recommendations attached to the national reports have been given due consideration by the County Council Services and that the relevant ones are being implemented in a meaningful way.</p>	

Introduction

1. In order to demonstrate good governance, this report details the council's response to recognised national reports and associated recommendations published by regulators.
2. Updates are provided against the work the council has undertaken over the past 15 months in addition to what was presented to this committee on the 8th December 2022.
3. Following a review of the reports and associated recommendations, some reports have been identified as no longer requiring monitoring. The reasons for these changes have been provided and as such they are proposed for removal from future monitoring reports.

Recommendation

4. That the Governance and Audit Committee:
 - a. Considers the report and accepts the responses and updates as an accurate reflection of the County Council's annual update against the related recommendations.
 - b. Agrees that the reports recommended for removal at the end of the document (the green table) no longer need to be listed in future reports.



National reviews and their related recommendations

March 2024

Status - Official

Prepared by:
Transformation Service

The following Audits have been updated for 2023:

Name of Report	Recommendations/ Opportunities	Service	Response from Anglesey Council 2022	2023 Update
At your Discretion - Local Government Discretionary Services	<p>Councils need to take the opportunity to refresh, reevaluate and reset what they do and to learn from the pandemic to build a better future.</p> <p>There are opportunities for councils to involve citizens in shaping and running services themselves.</p> <p>The challenge for local councils will be to apply the lessons learnt from the pandemic and use it to refine, adapt and deliver further improvements in order to create positive change and remain relevant to all of their citizens.</p>	CE Office	<p>Opportunity afforded to citizens to involve themselves in the shaping of Council's strategic direction undertaken during 2022.</p> <p>Place shaping agenda continues with 5 Alliances established to realise local priorities.</p>	<p>Significant engagement and consultation with citizens took place during the development of the Council Plan 2023-2028. The Council received 2,500 responses for all types of engagement and consultation activity. Place Shaping agenda continues with 7 alliances in place and 1 in development. Public Participation Strategy 2023-2028 developed and approved.</p>
Progress in implementing the Violence Against Women, Domestic Abuse and Sexual Violence Act (November 2019)	<p>R1 'Part 1 of the report highlights that despite public bodies having an increasing understanding of, and demand for, VAWDASV services, significant gaps remain and engagement with survivors and victims in reviewing and developing services is inconsistent. To address this, we recommend that needs assessment and mapping of service provision by public bodies are revisited, and involvement widened and enhanced to include all relevant stakeholders to build a more accurate picture of current service provision and identify gaps.</p> <p>R2 Part 1 of the report describes how victims and survivors of VAWDASV often find it difficult to navigate a fragmented system of service delivery. To support victims and survivors to access and use services we recommend that public bodies:</p> <ul style="list-style-type: none"> • produce comprehensive and relevant information in a variety of media on the full range of services available to protect and support victims and survivors; and • create a joint pathway to access services and support for both victims and professionals and advertise access arrangements widely. <p>R3 Part 2 of the report notes that whilst it is important that organisations comply with relevant data protection legislation, they also need to share data with partners to better meet the needs of victims and survivors. We recommend that authorities:</p> <ul style="list-style-type: none"> • ensure staff who are likely to come into 	Social Services / Housing	<p>R1.Process was unfortunately delayed on a North Wales Regional Level. Draft revised regional needs assessment currently out for consultation.</p> <p>R2.Public Information videos remain available on our council websites. New videos provided by organisations such as Welsh Govt and Welsh Womens Aid who are at the forefront of Domestic Abuse Programmes are also shared. A range of leaflets are also available and can be obtained from Gorwel's one-stop shop project in Llangefni. Information such as Ask For ANI which</p> <p>The One Front Door Project has been an undoubted success. A recent review of the project undertaken by Safe Lives, complemented the IoACC and its key stakeholder partners such as North Wales Police, Gorwel (designated 3rd Sector Provider for Domestic Abuse) and BCUHB on the partnership approach taken since it's set up in July 2020.</p> <p>R3.The percentage number of housing staff who have completed the mandatory online training is now in the mid-nineties in terms and is one of the highest within the Council. All staff are regularly reminded of their need to undertake the mandatory VAWDASV training and we adhere to our mantra that Safeguarding is everyone's responsibility. In terms of risk management information is shared in a robust and secure manner on 'need to know ' basis. A database is held within the Housing Service in relation to safeguarding training as well as other mandatory modules where staff are reminded of their need and duty to undertake refresher training accordingly</p> <p>R4.The North Wales Vulnerability and Exploitation Board continues to be the Governance Board for domestic abuse matters and is responsible for key strategic decision making. On a more operational level, the VAWDASV Commissioning Board consisting</p>	<p>The North Wales VAWDASV Needs Assessment has been published in late 2023 and will assist in informing future commissioning of domestic abuse services, both on a local and regional basis. Currently, there are a range of various accommodation based, floating support, IDVA and Target Hardening equipment commissioned for victims/survivors of domestic abuse. Actual delivery of support far exceeds the number of commissioned units, placing considerable pressures on the designated support provider. However, the challenging financial climate has restricted opportunities to extend and further develop current provision.</p> <p>A wide range of public information videos and documents remain available for access. Gorwel the designated lead provider for Domestic Abuse has been extremely proactive during 2023 and has released informative and meaningful press release to inform and raise awareness of the worrying increase in domestic abuse incidence and its devastating consequences for individuals, families and wider society.</p> <p>The Serious Violence Duty which came into force from 31st January 2023, requires local authorities, the police, fire and rescue authorities, specified criminal justice agencies and health authorities to work together to formulate an evidence based analysis of the problems associated with serious violence in a local area, and then produce and implement a strategy detailing how they will respond to those particular issues. Work remains ongoing to ensure compliance.</p> <p>The One Front Door Project has sadly seen a considerable increase in referrals during the past 18 months. It would also appear that a significant number of the referrals have become more acute and complex in their nature. The increase in referrals for both the One Front Door Project and the Early Intervention Hub has led to the merging of both</p>

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	<p>contact with victims and survivors have appropriate VAWDASV training;</p> <ul style="list-style-type: none"> • provide refresher training to service managers to ensure they know when and what data they can and cannot share; and • review and update data sharing protocols to ensure they support services to deliver their data sharing responsibilities. <p>R4 Part 2 of the report highlights that while some good progress has been made with regional working, there are not always appropriate levers in place to support service transformation in line with VAWDASV legislation. To ensure the benefits of regionalisation are realised, we recommend that delivery agencies (local authorities, health bodies, the police, fire and rescue authorities and the third sector) review their approach to regional working to better integrate services and maximise the positive impact they can make on victims and survivors.</p> <p>R5 Part 3 of the report highlights that the complex and short-term funding mechanisms, lack of data and insufficient consultation with stakeholders, are not supporting sustainable commissioning of VAWDASV services. To address this, we recommend that local authorities review their commissioning arrangements to:</p> <ul style="list-style-type: none"> • remove duplication and overlap between different approaches within the authority and with partners; • rationalise administration arrangements to improve efficiency and value for money; • streamline and standardise commissioning arrangements to reduce the burden of administration on all parties; and • set appropriate performance measures, targets and benchmarks to judge the impact and outcome of commissioned services. 		<p>of multi agency representation is responsible for the overview and driving of specific matters such as needs assessments, training requirements and grant applications for additional capital and revenue bids from both the devolved Welsh and the Central Governments.</p> <p>R5. Current situation unclear and unable to report positive progress in this area.</p> <p>Safeguarding Response:</p> <p>R1 The draft North Wales VAWDASV Needs Assessment will be presented to the V and E Board on the 18th of October for comments and recommendations. As for survivor involvement, the regional VAWDASV team have a twice-yearly forum for survivors called the SAS group (Survivors Advising Services) and another for survivors of sexual violence. This is an important contribution to getting the survivors</p> <p>R2 Some coordination from the regional VAWDASV team.</p> <p>The Community Safety page on the Council's website, which is available to the public, offers high quality advice about the service provided by Gorwel to people experiencing domestic violence; including advice on useful Apps, how to keep safe (including children), contact details for local support services. For those in immediate danger, contact details for police services are provided.</p> <p>The page also contains details of the Live Without Fear Helpline. There is also a link with Gorwel support services for older people who are victims of domestic violence.</p> <p>Internally, the Local Authority's intranet site is being developed to include a specific safeguarding section. This will provide a one stop resource for all employees. This will include information about VAWDASV. Once this is completed the intention is to develop the outward facing public information sites.</p> <p>The Children and Families Service also leads the development of the 'One Front Door' service. This is a multi-agency approach to identifying and rating RAG referrals received and a forum to evaluate and develop services around domestic abuse depending on risk and needs. We have secured funding to assist us with the development. This will help with early intervention as well as referral to appropriate services.</p> <p>R3 The Local Authority provides safeguarding and data protection training in line with the identified workforce needs. The Local Authority has continued to implement the requirements of the National Training Framework: Group 1 and 6. Compliance as at</p>	<p>Panels. Commitment from the various agencies remains excellent, with panel meetings are now held twice weekly on Tuesday and Thursday mornings.</p> <p>The percentage of housing and social services staff who have completed the mandatory training remains high and all newly appointed staff are informed of the requirement to complete the on-line VAWDASV and Safeguarding training at the earliest possible opportunity. A record of who has completed the training along with any required refresher is kept within Housing and Social Services and Senior and Middle Managers are informed of staff who are required to undertake the training within their respective service units / teams.</p> <p>Likewise, a significant number of housing and social staff have also attended the Ask and Act Training course.</p> <p>The governance arrangements remain unchanged.</p>

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			<p>the end of September 2022 across the organisation with the Group 1 training was 81%.</p> <p>The Authority is rolling out Ask and Act Group 2 training, albeit initially virtually. We have trainers accredited to deliver Group 2 training and Group 3 champions. By the end of August 2022 389 individuals had completed the Group 2 training: with delivery also provided to schools with 105 attending.</p> <p>WSP embedding and the sharing of information follows the principles</p> <p>During 2020, the North Wales VAWDASV Strategic Board was amalgamated with the Modern slavery board and is now the North Wales Vulnerability and Exploitation board, coving VAWDASV Modern slavery and other areas of exploitation including County Lines and criminal exploitation.</p> <p>The Board aims to work together in partnership to ensure the most efficient and effective response to preventing serious harm caused by violence against women, domestic abuse and sexual violence in the North Wales region and to implement and support the requirements of the Violence Against Women, Domestic Abuse and Sexual Violence (VAWDASV) Act (Wales) 2015.</p> <p>Membership of the Board as it stands in October 2022:</p> <ul style="list-style-type: none"> • North Wales Police • Betsi Cadwaladr University Health Board • Local Authorities – Wrexham, Flintshire, Conwy, Denbighshire, Gwynedd & Isle of Anglesey • National Probation Service/CRC • North Wales Fire and Rescue Service • Area Planning Board • North Wales Youth Justice service • HMP Berwyn • Office of the Police and Crime Commissioner • 3 representatives from specialist services to represent all 3rd sector groups <p>The current Chair of the Vulnerability and Exploitation Board is Stephen Hughes (OPCC) and the Vice Chair position is vacant, due to staffing changes. This will be addressed at the next V and E Board meeting on 3rd February. These positions are currently held for two years.</p> <p>The Joint Commissioning Group sits under the V and E Board and leads on all commissioning decisions, including developing the Needs Assessment, looking at gaps in provision and ensuring a lack of duplication in provision. The JC Group also acts as a quality assurance body, monitoring commissioned projects and ensuring targets are met.</p>	

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			<p>The Joint Commissioning Group meet quarterly to look at performance of all commissioned services, as well as any funding decisions that have been made by the Decision-Making subgroup. This is an opportunity to question services, look at outcomes and suggest how to address any challenges. The commissioning of all services aims to comply with the VAWDASV Statutory Commissioning Guidance, and it is a standing agenda item on all Joint Commissioning Group meetings.</p> <p>The monitoring of commissioned services is shared between the commissioning team at the OPCC and the Regional VAWDASV team and all information is shared with the JC Group for further scrutiny. A thorough regional VAWDASV Needs Assessment is conducted every 3 years and the 2022 version is currently with the V and E board for ratification.</p>	
Review of Public Services Boards	<p>R1 In Part 1 of the report we set out that understanding the impact of choices and decisions requires public bodies to fully involve citizens and stakeholders and undertake comprehensive Impact Assessments. However, we found that current practice is insufficient to provide assurance that the needs of people with protected characteristics are fully considered when reviewing choices and the voice of citizens is not sufficiently influencing decisions. We recommend that PSBs:</p> <ul style="list-style-type: none"> • conduct formal assessments to identify the potential impact on people with protected characteristics and the Welsh language and review agreed actions to ensure any adverse impacts are addressed; • improve transparency and accountability by making PSB meetings, agendas, papers and minutes accessible and available to the public; • strengthen involvement by working to the guidance in the National Principles for Public Engagement in Wales; and • feedback the outcome of involvement activity identifying where changes are made as a result of the input of citizens and stakeholders. <p>R2 In Part 2 of the report we review arrangements for PSB scrutiny and conclude that there are shortcomings and weaknesses in current performance and practice. To improve scrutiny, we recommend that:</p> <ul style="list-style-type: none"> • PSBs and public bodies use the findings of the Auditor General for Wales' Discussion Paper: Six themes to help make scrutiny 'Fit for the Future' to review their current performance and identify where they need to strengthen oversight arrangements and activity; and 	PSB	<p>R1. • A working group was established regionally to work with Co-production Wales on a 5-year engagement improvement plan. This will work collaboratively with the Regional Social Care partnership to consider and explore all options on the spectrum of consultation through to Co-production:</p> <ul style="list-style-type: none"> - building relationships and trust with communities, - the most appropriate methods and times to engage according to the circumstance, - language and media to engage and listen - register of key community groups / building of stakeholder network - ensuring diversity and inclusivity - regional forward work planning and sharing of anonymised engagement feedback, - best ways to feedback to participants on progress - engagement training and possible online engagement platform (to be confirmed) <p>• A second regional working group was established, and a workshop held with over 50 people in attendance. The workshop was organised by the North Wales Community Cohesion teams and supported by Co-Production Network for Wales and aimed at aimed at the organisations and professionals who work with seldom heard and minority groups. The focus of the workshop was about how to create equal and inclusive dialogue with diverse communities in North Wales. Key themes were analysed and shared regionally. We are using these findings to build an ongoing conversation with these communities and to feed into the new Wellbeing plan.</p> <p>• The PSB's website is regularly updated with details of meetings, membership, minutes and plans. https://www.llesiantgwyneddaron.org/en/Amdanom/Amdanom-Ni/</p> <p>• The PSB's annual report for 21/22 will be published in December 2022 following scrutiny by both Councils and PSB members. This report sets out the impact of the PSB on the wellbeing of our residents.</p>	<p>R1</p> <ul style="list-style-type: none"> • The PSB support team acknowledges the need for Language and Equality Impact Assessments and they are utilised when projects are submitted to the attention of the PSB that will recommend changing policy or service. In 2023, the Gwynedd and Anglesey PSB was the first to trial the new EqIA template as produced by the North Wales Public Sector Equality Network (NWPSSEN) for the new Wellbeing Plan 2023-28. The NWPSSEN EqIA is a multi-purpose tool ensuring the appropriate steps are taken to comply with the Public Sector Equality Duty Equality Impact Assessment legislation and to demonstrate that we have shown due regard to the need to reduce inequalities of outcome resulting from socio-economic disadvantage when taking strategic decisions under the Socio-economic Duty. It also ensures that we take appropriate steps to comply with the requirements of the Welsh Language Standards (Section 44: Welsh Language Measure (Wales) 2011) to consider the impact of strategic and policy decisions on the language. • The NWPSSEN EqIA process is an ongoing one that doesn't end when the policy/practice agreed and implemented. There is a specific legal duty to monitor the impact of policies/practices on equality on an ongoing basis to identify if the outcomes have changed since the new policy or practice was introduced. Accordingly, the PSB reviews the actions that arose from the EqIA and has ade arrangements to monitor the outcomes and ensure data is collected and reviewed. • The work of the Regional Social Care partnership which considers and explores all options on the spectrum of consultation through to Co-production was used extensively in the engagement and consultation on the Wellbeing Plan during 2023. In addition, the findings from the extensive work undertaken by the North Wales Community Cohesion teams and supported by Co-Production Network for Wales aimed at the organisations and professionals who work with seldom heard and minority groups were used to build an ongoing conversation with these communities and to feed into the new Wellbeing plan. • The Gwynedd and Anglesey Public Services Board has a website that operates under the name: https://www.llesiantgwyneddaron.org Details and minutes of Board meetings are included on the website.

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	<ul style="list-style-type: none"> • PSBs ensure scrutiny committees have adequate engagement with a wider range of relevant stakeholders who can help hold PSBs to account. <p>R3 In Part 3 of the report we summarise the difficulty of developing, implementing and resourcing PSBs and the challenges of managing multiple partnerships that can often have overlap and duplication. To help build capacity, consistency and resourcing of activity we recommend that:</p> <ul style="list-style-type: none"> • PSBs take the opportunity to discharge other plan and strategy obligations through the Local Wellbeing Plan; • the Welsh Government enables PSBs to develop flexible models of working including: <ul style="list-style-type: none"> – merging, reducing and integrating their work with other forums such as Regional Partnership Boards; and – giving PSBs flexibility to receive, manage and spend grant monies subject to PSBs ensuring they have adequate safeguards and appropriate systems in place for management of funding; effective budget and grant programme controls; and public reporting, scrutiny and oversight systems to manage expenditure. <p>R4 To help build capacity, consistency and resourcing of activity we recommend that the Welsh Government and Welsh Local Government Association in their review of strategic Partnerships take account of, and explore, the findings of this review.</p>		<ul style="list-style-type: none"> • The Welsh language is a golden thread throughout the work of the Gwynedd and Anglesey PSB. Being able to live their lives through the medium of Welsh and access community services and activities in Welsh is important to our communities and we are committed to working together to increase the use of the Welsh language within public bodies in Gwynedd and Anglesey. We are also committed to promoting Welsh as the language of choice for communication among public organisations across both counties. <p>R2 All elected members are offered specific training on the Wellbeing of Future Generations (Wales) Act 2015 which includes the duties of the PSB and the roles and responsibilities of Scrutiny committees.</p> <p>During 21/22, the Scrutiny timelines in relation to PSB work was reviewed and amended to align with key PSB deliverables earlier in the process. This will ensure that scrutiny challenge and recommendations is more timely and has more impact.</p> <p>R3 • The North West Wales Health and Care Sub Group (otherwise known as the Area Integrated Service Board/AISB) serves the area well to coordinate health and social care services to meet local needs. Under the governance of the Gwynedd and Anglesey PSB it follows the Welsh Government's "Healthier Wales" mandate.</p> <ul style="list-style-type: none"> • There are several examples where the Board has prioritized work where financial resources are needed in order to realize them. We have managed to come to an arrangement to co-finance a limited number of issues, but it is not an ideal situation with the increasing pressure on budgets and it also means a delay before the work can be progressed. • During 2022, the Gwynedd and Anglesey PSB has engaged proactively to access opportunities funded by the Regional PSB fund to further enhance knowledge, research and public engagement in relation to Wellbeing priorities. Some examples include giving local citizens opportunities to take part in citizens juries/panels and taking the work of PSB's into secondary schools and sixth forms so that decisions and priorities can be actively challenged. 	<ul style="list-style-type: none"> • Work on the PSB's Well-being Assessments and the Wellbeing Plan was planned in accordance with the National Principles for engaging with the public and opportunities were identified to make more use of different communication channels to inform our citizens of work done by the PSB and the progress it makes. We will be holding sessions along the lines of 'You said...we did...' to show how the things that our citizens have told us have contributed to our decisions (initially with 3rd sector groups, further education college students and older people forums). <p>R2.</p> <ul style="list-style-type: none"> • Following on from the work completed in 21/22, where the Scrutiny timelines in relation to PSB work was reviewed and amended to align with key PSB deliverables earlier in the process. This has already ensured that scrutiny challenge and recommendations are more timely and have more impact. <p>R3</p> <ul style="list-style-type: none"> • During 2023, the Gwynedd and Anglesey PSB was successful i bidding for funding from the Regional PSB Grant to further enhance knowledge, research and public engagement in relation to Wellbeing priorities. We have recently secured funding under the Regional Grant to undertake a project on behalf of the three North Wales PSBs in collaboration with the Welsh Language Commissioner's Office. This project will focus on the issues facing PSB members when trying to recruit Welsh speakers. <p>OUTCOME: COMPLETED</p>
The 'front door' to adult social care	<p>Improving access to the front door</p> <p>R1 Part 1 of the report sets out how authorities promote Access to the 'front door' and provide information, advice and assistance to help people to improve their wellbeing and prevent their needs from deteriorating. To improve awareness of the front door we recommend that:</p> <ul style="list-style-type: none"> • local authorities: <ul style="list-style-type: none"> -- review their current approaches, consider their audience, and ensure that good-quality information is made available in a timely maner to avoid 	Adult Services	<p>SPOA and the IAA for children and families Teulu Mon has been amalgamated into one single point of access. The service is called Teulu Mon. Following a period of consultation, we have successfully transferred staff to the new entity and we currently have eight engagement officers two coordinators and a manager. Moving forward we need to</p> <ol style="list-style-type: none"> improve and streamline processes in particular to adult services, increase the presence of third sector and other services from within the council in Teulu Mon, (Currently we have Action for children and PARABL attending weekly) we need to evaluate the level of demand and staffing in the short term, do we have enough capacity to cope with demand caused by the cost-of-living crisis. 	<p>The Teulu Mon Service is now operational and provides a single point of access across adult and children services. This provides a more streamlined and resilient service and ensure we have a clear pathway into the service.</p> <p>Work has been undertaken to review processes and to standardise referral processes.</p> <p>As the service embeds we intend to look at the potential to develop and strengthen arrangement to filter and signpost referrals at source.</p>

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	<p>needs deteriorating and people presenting for assistance in 'crisis';</p> <p>-- work in partnership with public and third-sector partners to help ensure people accessing via partner referrals, or other avenues, are given the best information to help them;</p> <p>-- ensure that advocacy services are commissioned and proactively offered to those who need them at first point of contact; and</p> <p>-- to take local ownership and lead on the co-ordination and editing of local information published on Dewis Cymru locally.</p>			
The effectiveness of local planning authorities in Wales	<p>R1 Part 1 of the report sets out the complexities of the planning system showing how challenging it is for local planning authorities to effectively engage with and involve stakeholders in choices and decisions. To improve involvement with stakeholders and ownership of decisions we recommend that:</p> <ul style="list-style-type: none"> • local planning authorities: <ul style="list-style-type: none"> – test current engagement and involvement practices and consider the full range of other options available to ensure involvement activities are fit for purpose; – use 'Place Plans' as a vehicle to engage and involve communities and citizens in planning choices and decision making; and – improve transparency and accountability by holding planning meetings at appropriate times, rotating meetings to take place in areas which are subject to proposed development, webcasting meetings and providing opportunities for stakeholders to address committee meetings. <p>R2 Part 2 of the report highlights that local planning authorities have been subject to significant reductions in funding and struggle to deliver their statutory responsibilities. To improve resilience, we recommend that local planning authorities:</p> <ul style="list-style-type: none"> • review their building control fee regimes to ensure the levels set, better reflect the actual cost of providing these services and make the service self-funding; and • improve capacity by working regionally to: <ul style="list-style-type: none"> – integrate services to address specialism 	RED	<p>Considerable alignment between recommendation and scope/ priorities of IACC Planning Improvement Plan.</p> <p>Significant impact of Covid 19 pandemic on Planning Function performance, capacity and resilience.</p> <p>Planning Function has experienced significant savings/ efficiencies over the last 10 years – the impact of which are now being clearly seen</p> <p>Ongoing challenges in relation to maintaining capacity and recruiting new/ experienced officers.</p> <p>Function already collaborating regionally in relation to planning policy expertise – impacts of further regional collaboration (i.e., preparation of Strategic Development Plans) anticipated to create additional challenges in relation to capacity, capability and resourcing.</p>	<p>R2. Work on reviewing building control fees is currently ongoing.</p> <p>The Authority collaborates regionally through the North Wales Regional Minerals and Waste Service.</p> <p>No other formal working arrangements are currently in place although further regional collaboration in the preparation of a Strategic Development Plan is anticipated.</p> <p>The impacts on capacity and resourcing is still to be determined.</p> <p>It is considered that the current scheme of delegation is adequate and effective in this respect.</p> <p>The effectiveness of the planning committee can be monitored and the delegation scheme reviewed if areas of local concern are identified.</p> <p>It is considered that the current templates are adequate, and are revised regularly.</p> <p>The Council's Constitution sets out the standards by which the members and officers must abide.</p> <p>Sections 3 and 5 of the Well-Being of Future Generations (Wales) Act 2015 requires that planning decisions are made in accordance with the Act's sustainable development principles through their contribution towards one or more of the Welsh Ministers' well-being objectives.</p> <p>The existing Joint Local Development Plan seeks to promote and improve the wellbeing of our communities and provides a local planning policy framework for achieving this.</p> <p>The new Local Development Plan will also address this issue.</p>

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	<p>gaps; – develop joint supplementary planning guidance; and – develop future local development plans regionally and in partnership with other local planning authorities.</p> <p>R4 Part 3 of the report summarises the effectiveness and impact of local planning authorities decision making and how well they are performing against national measures. We recommend that local planning authorities improve the effectiveness of planning committees by:</p> <ul style="list-style-type: none"> • reviewing their scheme of delegation to ensure planning committees are focussed on the most important strategic issues relevant to their authority; • revising reporting templates to ensure they are clear and unambiguous to help guide decision making and reduce the level of officer recommendations overturned; and • enforcing the local planning authorities' standards of conduct for meetings. <p>R5 Part 4 of the report identifies the central role of planning to delivering the ambitions of the Wellbeing of Future Generations Act. We recommend that local planning authorities:</p> <ul style="list-style-type: none"> • set a clear ambitious vision that shows how planning contributes to improving wellbeing; • provide planning committee members with regular and appropriate wellbeing training and support to help deliver their wider responsibilities; • set appropriate measures for their administration of the planning system and the impact of their planning decisions on wellbeing; and • annually publish these performance measures to judge planning authorities impact on wellbeing. 			<p>A training programme on Wellbeing for members of the planning committee will be put into place.</p> <p>Sections 3 and 5 of the Well-Being of Future Generations (Wales) Act 2015 requires that planning decisions are made in accordance with the Act's sustainable development principles through their contribution towards one or more of the Welsh Ministers' well-being objectives</p> <p>The Annual Monitoring Report for the current Joint Local Development Plan provides a monitoring and reporting framework.</p> <p>Similar monitoring and reporting arrangements will be put in place for the new Local Development Plan.</p>
The new Curriculum for Wales	<p>To better understand and to support scrutiny of the cost of curriculum reform</p> <p>R1 - It has not been easy for the Welsh Government or us to identify expenditure on curriculum reform to date. In part this is because of difficulties in calculating expenditure specific to curriculum reform as opposed to other elements of the education reform</p>	Learning	<p>Measuring the impact of professional learning is an area of work where the Local Authority and regional consortia are focusing on. We as an authority are mindful of trying to minimise the workload to schools and would therefore agree that there is a need to consider the impact of any additional data collection on schools. We would also welcome any further information on how curriculum reform costs can be identified as we feel that it's currently difficult to separate curriculum reform costs from the school running costs.</p>	<p>Measuring the impact of professional learning is an area of work where the Local Authority and regional consortia are focusing on. We as an authority are mindful of trying to minimise the workload to schools and would therefore agree that there is a need to consider the impact of any additional data collection on schools, especially where the impact cannot be isolated to one particular intervention or one that will not necessarily reveal its impact for several years. We would also welcome any further information on how curriculum reform costs can be identified as we feel that it's</p>

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	<p>programme, or the Renew and Reform programme, some of which may benefit curriculum reform. However, understanding the cost of curriculum reform is vital to support scrutiny and inform any consideration of value for money. We recommend that the Welsh Government monitors and reports annually on the costs of its curriculum reform programme including costs to partners and schools. In developing and reporting on its best estimate, the Welsh Government will need to consider the impact of any additional data collection on schools in particular. To evaluate the effectiveness of the professional learning programme and support to schools</p> <p>R2 - The Welsh Government has funded professional learning aligned to the new curriculum alongside its wider investment in teachers' professional learning. It has also funded the regional education consortia and partnerships to provide bespoke support for schools. It recently announced a national entitlement to professional learning for all teachers and teaching assistants. We recommend that the Welsh Government ensures that the effectiveness and value for money of its investment in professional learning for teachers and other school staff is evaluated.</p> <p>To design and implement new qualifications that support the Welsh Government's ambitions for the new curriculum</p> <p>R3 - The Welsh Government and Qualifications Wales know that qualifications need to change to align with the new curriculum. Qualifications Wales is working with schools, further and higher education and others to co-design the new GCSEs and, subsequently, other qualifications. The detail of the qualifications and forms of assessment is not yet decided. We recommend that the Welsh Government works with Qualifications Wales to:</p> <ol style="list-style-type: none"> monitor teachers' and learners' participation in developing the new qualifications. plan an effective national professional learning programme that will support teachers to deliver the new qualifications; and 		<p>Measuring the impact of professional learning is an area of work where the Local Authority and regional consortia are focusing on. We would also welcome any further information on how curriculum reform costs can be identified and evaluated as we feel that it's currently difficult to separate curriculum reform costs from the school running costs.</p> <p>The Learning Service has quarterly meetings with the regional consortia where engagement in professional learning is recorded. The business plan will need to be reviewed to allow the Local Authority to capture the required information and any quarterly meetings will monitor the progress. The development of the new qualification is in its infancy.</p> <p>Engagement is considered in the new Estyn framework for school inspections and the Local Authority will revise the business plan to ensure that we capture this information and will need to be included as a topic for councillors to discuss when they have discussion with the pupils.</p> <p>New School Improvement framework and non-statutory guidance has been issued by Welsh Government. Task and finish group will be formed regionally to support schools and LA's as guidance becomes statutory for 2024-25.</p> <p>New School Improvement framework and non-statutory guidance has been issued by WG. Task and finish group to be formed regionally to support schools and LA's as guidance become statutory for 2024-25.</p>	<p>currently difficult to separate curriculum reform costs from the school running costs. However, it should be noted that Welsh Government will be simplifying and streamlining funding arrangements from 2024-25, part of its reasons for doing so involves the need to reduce bureaucratic burden.</p> <p>Measuring the impact of professional learning is an area of work where the Local Authority and regional consortia are focusing on. We would also welcome any further information on how curriculum reform costs can be identified and evaluated as we feel that it's currently difficult to separate curriculum reform costs from the school running costs.</p> <p>The Learning Service has quarterly meetings with the regional consortia where engagement in professional learning is recorded. The Business Plan will need to be reviewed to allow the Local Authority to capture the required information and any quarterly meetings will monitor the progress. The development of the new qualification is in its infancy???</p> <p>Learner? Engagement is considered in the new Estyn framework for school inspections, and the Local Authority will revise the Business Plan to ensure that we capture this information. A Scrutiny Session for Elected Members has been arranged where they will discuss Learner Engagement/Pupil Voice and a Children and Young People's Forum has been arranged for the 20th of January 2024.</p> <p>New School Improvement framework and non-statutory guidance has been issued by Welsh Government. Task and finish group has worked across the region in preparation of the intended statutory roll-out as of September 2024. Schools and relevant LA Officers are aware of the new accountability framework, though another consultation and further guidance is expected in Spring 2024. A Governor session has also been arranged jointly between LA Officers and GwE in March 2024, and several briefings issued through the Governor Bulletin. Schools are also being prepared through their School Improvement Adviser.</p> <p>The Local Authority has also met with Welsh Government on the subject of the School Improvement Guidance, as well as the formation of a new information eco-system for schools to use. It is anticipated that further information will be disclosed later this year. In the meantime, Elected Member and School Governors have been briefed of the new accountability requirements. Further information/support sessions are planned to aid with this.</p>

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	<p>c) assess the resources needed for professional learning for the new qualifications and any changes to the assessment process, including any greater role for teacher assessment and/or digital technology.</p> <p>To evaluate the effectiveness of schools' engagement with parents, carers and learners R4 - A positive impact of the pandemic has been to strengthen engagement between schools and families in many cases. Schools will be required to engage with parents and carers about the curricula. Parents, carers and learners should be able to participate in schools' evaluation and improvement. This is underway in some schools. We recommend that the Welsh Government supports schools to engage effectively with parents, carers and learners and evaluates how well schools are doing this to support improvement.</p> <p>To establish the information needed for a rounded understanding of schools' activities and outcomes R5 - Work to support a national approach to self-evaluation is due to be completed by the end of the 2021/22 academic year. There is less clarity about the process for democratic accountability and transparency, including what information will be available to governors, local or diocesan authorities, parents, carers and the public. We recommend that the Welsh Government:</p> <ul style="list-style-type: none"> a) establishes what information those charged with holding schools to account, require as part of a new approach to accountability; and b) sets out details on how it will ensure transparency for parents, learners and the public. <p>To ensure the new curriculum remains fit for purpose R6 - The Curriculum and Assessment (Wales) Act 2021 introduces a requirement for Ministers to keep the new curriculum under review. It does not set out the mechanism for cyclical review. We recommend that, once the milestone of first teaching of the new curriculum is achieved, the Welsh</p>			

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	Government sets out how it intends to keep the curriculum under review to ensure that it can become embedded and yet remain fit for purpose.			
Direct Payments for Adult Social Care	<p>In Part 1 we set out the how local authorities promote and raise awareness of Direct Payments (paragraphs 1.2 to 1.7). To ensure people know about Direct Payments, how to access these services and are encouraged to take them up, we recommend that local authorities:</p> <p>R1 - Review public information in discussion with service users and carers to ensure it is clear, concise and fully explains what they need to know about Direct Payments.</p> <p>R2 - Undertake additional promotional work to encourage take up of Direct Payments.</p> <p>R3 - Ensure advocacy services are considered at the first point of contact to provide independent advice on Direct Payments to service users and carers.</p> <p>In Part 1 we set out the importance of the 'What Matters' conversation and the importance of social workers in helping people make informed choices on Direct Payments (paragraphs 1.8 to 1.13). To ensure Direct Payments are consistently offered we recommend that local authorities:</p> <p>R4 - Ensure information about Direct Payments is available at the front door to social care and are included in the initial discussion on the available care options for service users and carers.</p> <p>R5 - Provide training to social workers on Direct Payments to ensure they fully understand their potential and feel confident promoting it to service users and carers.</p> <p>In Part 2 we highlight the central role of Personal Assistants in helping service users and carers to get the best positive outcomes from their use of Direct Payments (paragraphs 2.2 to 2.7). To ensure there is sufficient Personal Assistant capacity, we recommend that local authorities through the All-Wales local</p>	Adult Services	<p>R1. Review underway of policy, guidance material, and website.</p> <p>R2. Awareness raising with social workers through training sessions and staff conference.</p> <p>Seek feedback from those on Direct Payments and those refused/stopped.</p> <p>R3. Advocacy options available to all Direct Payment Service users and Carers, promoting a Service Users led approach. Service Users and carers have the opportunity to choose a suitable provider which reflects their needs</p> <p>R4. Once a care need is determined, a conversation about options takes place. Teulu Mon and SPOA merger to ensure consistent advice provided on care options. Work programme developed.</p> <p>R5. Direct Payments team to coordinate training to social care services.</p> <p>As above – work programme developed.</p> <p>R6. NWAAA maintains Personal Assistants database and new Direct Payments Review and Development Officer role created in May 2022 to assist filling Personal Assistant vacancies.</p> <p>R7. Policy currently under review.</p> <p>R8. N/A</p> <p>R9. Officers attend regional and all wales group and feed into developments and play a part in discussions.</p> <p>R10. Await steer from Welsh Government regarding performance information to publish so consistent with other Local Authorities. Local Performance scorecard created. Will adapt once WG advice received, if required.</p> <p>Local statistical performance measures will be considered in the meantime, e.g., care plan reviews completed annually.</p>	<p>Update Jan 2024:</p> <p>R1 – Policy and guidance material has been updated. Website is in development and under review.</p> <p>R2 – Direct Payments officer and Direct Payments Reviewing and Developing Officer are attending CRT meetings to promote DP</p> <p>R4 - Direct Payments Reviewing and Developing Officer attending Teulu Mon 2 x mornings a week. Answering any calls or enquires relating to Direct Payments.</p> <p>R5 - Direct Payments officer and Direct Payments Reviewing and Developing Officer are attending CRT meetings.</p> <p>R6 - Direct Payments Reviewing and Developing Officer working with NWAAA in recruiting new PA's. Direct Payments Reviewing and Developing Officer also attends Mencap hub in Llangefni to talk to DP clients and PA's. Developed a training program for new PA's and existing PA's with our internal Human Resources – Learning Pool.</p> <p>R7 – policy updated, more streamline and easier to read and follow than previous version.</p> <p>R9 - Officers attend regional and All Wales Direct Payments Forum group every 3 months and feed into developments and play a part in discussions.</p> <p>R10 – Provide statistics to management every months on the new/closed clients and potential clients over the period.</p>

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	<p>authority Direct Payments Forum and with Social Care Wales: R6 - Work together to develop a joint Recruitment and Retention Plan for Personal Assistants.</p> <p>In Part 2 we highlight that while local authorities recognise the value of Direct Payments in supporting independence and improving wellbeing, the differences in approach, standards and the amount paid out means that people with similar needs receive different levels of service (paragraphs 2.9 to 2.18 and 2.23 to 2.27). To ensure services are provided equitably and fairly we recommend that local authorities and the Welsh Government: R7 - Clarify policy expectations in plain accessible language and set out:</p> <ul style="list-style-type: none"> • what Direct Payments can pay for. • how application and assessment processes, timescales and review processes work. • how monitoring individual payments and the paperwork required to verify payments will work. • how unused monies are to be treated and whether they can be banked; and • how to administer and manage pooled budgets. <p>Public information should be reviewed regularly (at least every two years) to ensure they are working effectively and remain relevant.</p> <p>In Part 2 we highlight difficulties in the interface between NHS continuing healthcare and Direct Payments and note that current practices do not support service users and carers to exercise voice, choice and control (paragraphs 2.28 to 2.31). We recommend that the Welsh Government: R8 - Ensure that people who receive both NHS continuing healthcare and Direct Payments have greater voice, choice and control in decision making.</p> <p>In Part 3 we note that having the right performance indicators and regularly reporting performance against these are important for local authorities to manage operational performance, identify areas of improvement and evaluate the positive impact of services</p>			

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	<p>(paragraphs 3.8 to 3.10). To effectively manage performance and be able to judge the impact and value for money of Direct Payments, we recommend that local authorities and the Welsh Government:</p> <p>R9 - Work together to establish a system to fully evaluate Direct Payments that captures all elements of the process – information, promotion, assessing, managing and evaluating impact on wellbeing and independence.</p> <p>R10 - Annually publish performance information for all elements of Direct Payments to enable a whole system view of delivery and impact to support improvement.</p>			
Isle of Anglesey County Council – Springing Forward	<p>Vision, strategies, delivery plans and the sustainable development principle</p> <p>R1 - The Council needs to demonstrate that the sustainable development principle at the heart of its considerations, embedding on the lessons learnt from the pandemic, as it:</p> <ul style="list-style-type: none"> • develops the Council's vision for the shape and size of its land and building assets and workforce in the short, medium, and long term. • develops an asset strategy that demonstrates consideration of the sustainable development principle and is fully integrated with key priorities such as the Modernisation and Net Zero Carbon programmes; • updates the workforce strategy to demonstrate application of the sustainable development principle and is fully integrated with key priorities such as the Modernisation and Net Zero Carbon programmes; and • develops costed delivery plans <p>Data and benchmarking</p> <p>R2 - Develop the use of data and benchmarking to inform planning, budget setting, and monitor and assess the longer-term success of its asset and workforce initiatives.</p>	HWP / Transformation	<p>Assets: The Service is in the process of developing a new corporate asset management plan, to deliver, maintain and manage buildings and places we can be proud of. A 10-year plan setting out our goals to manage our assets in a sustainable way, contributing to achieving the Councils net zero goal whilst also ensuring the needs of our communities are met to enable people to be healthy, thrive and prosper.</p> <p>We will aim to maximise income opportunities and bring in additional income to invest, protecting and maintain our assets for future generations.</p> <p>Also developing an updated Small Holding Management Plan, setting out our objectives to provide a fit for purpose sustainable small holding estate, whilst contributing to achieve the Council's net zero plan.</p> <p>We will review and measure our performance regularly, taking action to address shortfalls and challenges. Establish a strategic property group to adopt a data and service led, consistent process of prioritisation.</p> <p>Workforce: The service in the process of reviewing its Workforce strategy to incorporate the sustainable development principle and learnings from the pandemic. The 2022-2025 Workforce planning Strategy is due to be launched setting a vision for the future of the workforce. We will continue to incorporate key priorities where appropriate & are working with the Net Zero Manager to draw up relevant training modules.</p> <p>We undertake a regular benchmarking exercise and report to relevant bodies to compare with other councils. We will continue to undertake this and are currently reviewing benchmarking strategies.</p>	<p>The development of our corporate asset management plan was delayed due to the RAAC emergency and relevant officers been diverted to deal with the situation.</p> <p>However this has now been prioritised. A final version of the new strategic plan was approved by Executive in March 2024.</p> <p>The new Strategic plan's strategic objectives will address the recommendations, these will include:</p> <ol style="list-style-type: none"> 1. Suitability - rationalised portfolio – the right property in the right location 2. Sustainability – reducing our carbon footprint 3. Collaboration – manage our properties as a corporate resource to achieve the Council vision 4. Data driven - planning based on data and transparent <p>The Workforce Strategy is now a live document and progress on how the Authority is trying to embed the principle of workforce planning is outlined below.</p> <p>It is anticipated that more live benchmarking data will be available upon procurement of the recruitment module. Early indications from the procurement process indicate that this is possible although experience tells us that delivery is often far more complicated when married up with the Authority's current infrastructure. Work continues on an all Wales basis and Data Benchmarking are shared.</p>

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Regenerating Town Centres in Wales	<p>R1 - Non-domestic rates have not been reviewed in recent years, and the levels charged do not reflect the current rents being achieved in many town centres. We recommend that the Welsh Government review Nondomestic Rates to ensure the system better reflects towncentre conditions when the payments holiday ends in March 2022.</p> <p>R2 - Many town-centre businesses are impacted adversely by charging for car parking, access to public transport and poor transport infrastructure. We recommend that the Welsh Government work with local authorities to review transport challenges facing town centres and agree how best to address these.</p> <p>R3 - The Welsh Government has directly provided and levered in just under £900 million through 13 funding schemes to help regenerate town centres. However, some aspects of the Welsh Government's management of the funding are considered problematic. To ensure local authorities are able to maximise the impact of funding and tackle the more difficult and longstanding problems that would help transform their town centres, we recommend that the Welsh Government:</p> <ul style="list-style-type: none"> • consolidate funding to reduce bureaucracy by streamlining processes and grant conditions and keeping requests for information and supporting materials to a minimum. • move away from annual bidding cycles to multi-year allocations; and • rebalance investment from capital to revenue to help local authorities address staff capacity and skills shortages. <p>R4 The Welsh Government has provided all 22 local authorities with training on how best to use existing enforcement, financial assistance and debt recovery powers, but they are not being consistently nor effectively utilised to support regeneration. We recommend that local authorities take appropriate action, using these existing powers and resources available to achieve the best possible outcome for town centres by:</p> <ul style="list-style-type: none"> • using alternative methods of enforcement before using Compulsory Purchase Orders as a last resort. • integrating enforcement strategies with wider departmental strategies across housing, 	RED	<p>R1 - WG has arranged for new rating lists to be introduced in Wales from 1 April 2023 where every non-domestic property will be assigned a new RV based on its estimated annual rental value on 01.04.2021</p> <p>R2- WG is working with LA's on transport issues and is providing related funding eg IoACC is receiving funding for town centre bus stop improvements and electric vehicle charging points</p> <p>R3 - WG has consolidated its town centre funding under the 'Transforming Towns' branding, secured multi-year allocations, and provided some temporary limited revenue funding (in addition to capital). This WG revenue funding is not sufficiently large or long-term to address the need for specific LA town centre staff capacity, and IoACC is considering the option of seeking new UK-SPF funding.</p> <p>R4 - WG provided two town centre enforcement training sessions to IoACC officers and members/ senior managers which were well-attended. IoACC has prepared a cross-departmental town centre empty properties enforcement action plan as requested by WG, and is addressing several long-term problematic sites, including securing ownership (by negotiation or CPO) and funding to redevelop Beaumaris Social Club and Plas Alltran for housing use. Staffing capacity for project planning and delivery continues to be an issue.</p> <p>R5 - WG has made a number of announcements regarding the need to prioritise and support town centres and is providing LA's with detailed guidance on how to do so. Guidance has recently been issued to LA's on preparing Place Making Plans for town centres and IoACC is in the process of drafting these. IoACC undertook a survey of its five town centres in June 2022 to map and quantify vacant and eyesore premises to inform this work.</p> <p>R6 - IoACC has completed the self-assessment process, and this was reported to the Governance and Audit Committee in February 2022.</p>	<p>R3 -IoACC secured of £1.4m of temporary UK-SPF funding</p> <p>R4 – Redevelopment of the Beaumaris Social Club now complete (demolition & new-build of 6 flats) and Plas Alltran (adaptation of derelict listed building to create 4 flats now underway) for housing use.</p> <p>R5 - September 2023 IoACC's Executive Committee agreed a Strategy for Improving Town Centres 2022-28 following stakeholder consultation during the summer. IoACC undertook a survey of its five town centres in June 2022 to map and quantify vacant and eyesore premises to inform this work, and an update is currently underway.</p> <p>R6 - The 2023 preparation and adoption of the new Ynys Mon Strategy for Improving Town Centres 2023-28 addresses the main areas for improvement, as identified in the self-assessment process.</p>

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	<p>environmental health, planning and regeneration teams to make more effective use of existing skills and resources; and</p> <ul style="list-style-type: none"> ensuring there is capacity and the right expertise to use the full range of powers, working in collaboration with other councils to achieve good outcomes. <p>R5 - The Welsh Government's 'Town Centres First' approach looks to put the health of town centres at the heart of the decisions taken by the Welsh Government, local authorities, the wider public sector, businesses and communities. This requires a high degree of integration between cross-cutting policy frameworks and decision making to promote town centres above much else. We recommend that the Welsh Government set out how it plans to deliver this in practice, its expectations of partners and the practical steps it will take to make this ambition a reality.</p> <p>R6 - Town centres are changing, and local authorities need to be receptive to these changes and plan to manage these shifts. We recommend that local authorities use our regeneration tool to self-assess their current approaches to identify where they need to improve their work on town-centre regeneration (the tool is here).</p>			
Isle of Anglesey County Council – Workforce Planning	<p>Workforce plan implementation</p> <p>R1 - The Council needs to ensure that departmental workforce plans are formalised, adopted and implemented across all services. Assurance that Workforce Plans are living documents</p> <p>R2 - The Council must design and embed clear evaluation processes, with performance measures, into all five stages of the process to assure itself that it is proactively considering and responding to workforce planning and service demand issues appropriately and thereby managing its workforce risks effectively.</p>	Transformation	<p>We are in the process of launching the 2022-2025 workforce plan which aims to reflect the 5 ways of working and provides Heads of Service and Service Managers with guidance to ensure their workforce reviews include aspects such as lessons learnt from the pandemic, along with considering and analysing any valuable data available to their service. Service HR Officers continue to undertake regular meetings with Heads of Service to discuss their workforce plan, which includes discussions on potential risks and demands within the service.</p>	<p>HR has updated the Corporate Workforce Planning Strategy in October 2022, with a new 2022 – 2025 version with the aim of 'Getting the right people, with the right skills, in the right place, at the right time.'</p> <p>The Workforce Strategy is now a live document, we have to date provided training to all the HR Officers, and Chief Officers through the LGA. In February 2024 all middle managers will be provided training. There is a planned programme of meetings in the diary with Directors, Heads of Service and HR personnel. Following these meetings an update will be provided to the Corporate Team on the service's progress. It is envisaged that for 2025 all services will have completed the relevant annual workforce review document that is embedded into the Workforce Strategy. All Service's will need to have current workforce plan in place by April 2024</p>
Isle of Anglesey County Council – Financial Sustainability Assessment	<p>Asset Management Strategy</p> <p>R1 The Council's Asset Management Plan needs to be updated and approved.</p>	HWP	<p>The Service is in the process of developing a new corporate asset management plan. A 10-year plan setting out our goals to manage our assets in a sustainable way, contributing to achieving the Councils net zero goal whilst also ensuring the needs of our communities are met.</p>	<p>The development of our corporate asset management plan has been delayed due to the RAAC emergency and relevant officers been diverted to deal with the situation.</p> <p>However we have begun to look at this again and aim to have a final version of the new strategic plan approved by Executive in March / April 2024.</p>

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				<p>The new Strategic plan's strategic objectives will address the recommendations, these will include:</p> <ol style="list-style-type: none">1. Reducing the size of the portfolio2. Correct property in the correct location3. Safe property4. Contribute towards the financial challenges5. Reduce carbon emissions6. Cooperate to achieve Council objectives7. Evidence based approach8. Work open and transparent

The Following are new for 2023 and the council response is included:

Name of Report	Relevant Local Authority Recommendations/ Opportunities	Service	Response from Anglesey Council 2023
Time for change – Poverty in Wales	<p>Local strategies, targets and performance reporting for tackling and alleviating poverty</p> <ul style="list-style-type: none"> R2 In Paragraphs 2.13 – 2.23 and Paragraphs 3.33 – 3.35 we highlight that councils and partners have prioritised work on poverty, but the mix of approaches and a complicated delivery landscape mean that ambitions, focus, actions and prioritisation vary widely. We highlight that evaluating activity and reporting performance are also variable with many gaps. We recommend that the councils use their Wellbeing Plans to provide a comprehensive focus on tackling poverty to co-ordinate their efforts, meet local needs and support the revised national plan targets and actions. This should: <ul style="list-style-type: none"> include SMART local actions with a greater emphasis on prevention; include a detailed resourcing plan for the length of the strategy; be developed with involvement from other public sector partners, the third sector, and those with experience of poverty; include a robust set of consistent outcome indicators and measures to increase understanding of poverty locally; and be subject to annual public reporting to enable a whole system view of poverty locally to help improve delivery and support. <p>Leadership on the poverty agenda</p> <ul style="list-style-type: none"> R3 In Paragraph 2.23 we note that just over a third of councils have lead members and lead officers for addressing poverty. Given the importance of effective leadership in driving the poverty agenda forward and breaking silos within councils and between public bodies, we recommend that each council designate a cabinet member as the council's poverty champion and designate a senior officer to lead and be accountable for the anti-poverty agenda. <p>Experience mapping to create inclusive services for people in poverty</p> <ul style="list-style-type: none"> R5 In Paragraphs 3.2 – 3.6 we highlight that people in poverty are often in crisis, dealing with extremely personal and stressful issues, but they often find it difficult to access help from councils because of the way services are designed and delivered. We recommend that councils improve their understanding of their residents' 'lived experience' through meaningful involvement in decision-making using 'experience mapping' and/or 'Poverty Truth Commissions' to review and improve accessibility to and use of council services. <p>Single web landing page for people seeking help</p> <ul style="list-style-type: none"> R6 In Paragraph 3.14 we highlight the difficulties people in poverty face accessing online and digital services. To ensure people are able to get the information and advice they need, we recommend that councils optimise their digital services by creating a single landing page on their website that: <ul style="list-style-type: none"> is directly accessible on the home page; provides links to all services provided by the council that relate to poverty; and provides information on the work of partners that can assist people in poverty. <p>Streamlining and improving application and information services for people in poverty</p> <ul style="list-style-type: none"> R7 In Paragraphs 3.15 and 3.16 we note that no council has created a single gateway into services. As a result, people have to complete multiple application forms that often record the same information when applying for similar services. We highlight that whilst it is important that councils comply with relevant data 	Transformation / Housing	<ul style="list-style-type: none"> The tackling poverty agenda has been a Corporate priority for a number of Years. Over the last 12 months, we have Corporately aligned inter-departmental and external partners through the development of; A focused internal Cost of Living Programme Manager An early intervention and prevention operational group An early intervention and prevention strategic board Through the above, we have developed an internal PowerBi data analytics system whereby PI's and intelligence / data is provided by key tackling poverty groups including food banks, Bwyd Da Môn, CAB Ynys Môn, O'Toole, Financial Inclusion Team. This is gathering pace and with the addition of ONS data, is providing key themes and community-based poverty data outcomes. By this point, data analytics is available on a postcode, community or ward basis. This supports the Council in being able to respond to these needs with the view to reducing the financial burdens that households are facing and increasing financial resilience. We explored the Policy in Practice LIFT portal, to which due to cost restraints (circa. £35k per annum) and our now ability to capture and manage our data internally through PowerBi, we did not commit to this portal. Poverty data is discussed and actioned on a weekly basis. Escalation of concerns are undertaken to the Director of Social Services for both his input and support for any decisions required. We have been successful in securing a £250k Shared Prosperity Fund grant. This is aimed at providing targeted community-led approaches, on a grassroots level to tackle poverty. We do this through recruiting additional Financial Inclusion Officers x 2, a data and monitoring officer and a debt advisor through CAB Ynys Môn We were recognised on how these services achieved the immediate Cost of Living crisis in 2022. We are now in a position whereby models are in place, to which based on funding, we can scale up or down, as needed. We have over 700 units (1 unit is a person) of Housing Support Grant provision undertaken in our communities each week. This is to reduce the risk of homelessness, support vulnerable households to manage and maintain tenancies alongside supporting wellbeing challenges. This work reduces the demands and risk of residents requiring more costly statutory interventions. We have Teulu Môn and Flying Start supporting a number of households that may be at risk of future child protection measures. We have Education officers that are working closely within communities, targeting parents whereby a household risk has been identified through Schools, to which families require additional support. In 2022/23, the Council were able to post out 35,000 cost of living booklets, funded by Welsh Government hardship funds, in order to ensure all Anglesey residents had access to integral information at the time we faced the cost of living crisis. This booklet has been re-developed for 2023/24 and we shall be targeting and mapping where this information can be made available to Anglesey residents. the IoACC tackling poverty strategy is undergoing a review on a multi-agency basis.

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	<p>protection legislation, they also need to share data to ensure citizens receive efficient and effective services. We recommend that councils:</p> <ul style="list-style-type: none"> ○ establish corporate data standards and coding that all services use for their core data; ○ undertake an audit to determine what data is held by services and identify any duplicated records and information requests; ○ create a central integrated customer account as a gateway to services; ○ undertake a data audit to provide refresher training to service managers to ensure they know when and what data they can and cannot share; and ○ review and update data sharing protocols to ensure they support services to deliver their data sharing responsibilities. 		
‘A missed opportunity’ – Social Enterprises	<ul style="list-style-type: none"> • R1 To get the best from their work with and funding of Social Enterprises, local authorities need to ensure they have the right arrangements and systems in place. We recommend that local authority officers use the checklist in Appendix 2 to: <ul style="list-style-type: none"> ○ self-evaluate current Social Enterprise engagement, management, performance and practice; ○ identify opportunities to improve joint working; and ○ jointly draft and implement an action plan with timeframes and responsibilities clearly set out to address the gaps and weaknesses identified through the self-evaluation. • R2 To drive improvement we recommend that the local authority: <ul style="list-style-type: none"> ○ formally approve the completed Action Plan; ○ regularly report, monitor and evaluate performance at relevant scrutiny committees; and ○ revise actions and targets in light of the authority’s evaluation and assessment of its performance. • R3 To ensure the local authority delivers its S.16 responsibilities to promote Social Enterprises we recommend that it reports on current activity and future priorities following the evaluation of its Action Plan including the Annual Report of the Director of Social Services. 	CE Office / Social Services	<ul style="list-style-type: none"> • The report was shared with the Leadership Team and a number of significant social enterprises are operational on the Island. • Social enterprises are a key element of Place Shaping where 7 alliances are now in place with 1 in development. • The PSB (in partnership with the Council and Medrwn Môn) hosted a visit from officers within the Cohesive Communities Division of the Welsh Government. They are at the beginning of their policy lifecycle in developing a Community Policy and the purpose of the visit was to understand what is going on in communities at the moment. Visits to a number of community led projects on the Island took place which included numerous social enterprises. • A number of Shared Prosperity Grants have been awarded to enhance and support social enterprise activity. • An officer attends the North Wales LA Social Enterprise Network which includes attendees from the other North Wales Council’s, Cwmpas and Menter Môn to discuss issues facing and funding for social enterprises. • Attendance at the Cwmpas event - Maximising Opportunities: Working with Social Enterprises. • Further consideration is required with regard to progressing / coordinating the support for social enterprises.
‘Cracks in the Foundations’ – Building Safety in Wales	<ul style="list-style-type: none"> • R5 Local authorities should develop local action plans that articulate a clear vision for building control to be able to plan effectively to implement the requirements of the Act. The Plans should: <ul style="list-style-type: none"> ○ be based on an assessment of local risks and include mitigation actions; ○ set out how building control services will be resourced to deliver all their statutory responsibilities; ○ illustrate the key role of building control in ensuring safe buildings and be linked to well-being objectives and other corporate objectives; and ○ include outcome measures that are focused on all building control services, not just dangerous structures. • R6 Local authorities should urgently review their financial management of building control and ensure they are fully complying with Regulations. This should include: <ul style="list-style-type: none"> ○ establishing a timetable of regular fee reviews to ensure charges reflect the cost of services and comply with the Regulations; ○ annually reporting and publishing financial performance in line with the Regulations; ○ ensuring relevant staff are provided with training to ensure they apply the Regulations and interpret financial reporting correctly; and ○ revise fees to ensure services are charged for in accordance with the Regulations. 	RED	We will provide an organisational response to the recommendations made in the Audit Wales Report, and develop a local action plan in Q1 24/25

Name of Report	Relevant Local Authority Recommendations/ Opportunities	Service	Response from Anglesey Council 2023
	<ul style="list-style-type: none"> R7 Local authorities should work with partners to make better use of limited resources by exploring the potential for collaboration and regionalisation to strengthen resilience through a cost benefit analysis of partnering with neighbouring authorities, establishing joint ventures and/or adopting a regional model where beneficial. R8 Local authorities should review risk management processes to ensure that risks are systematically identified, recorded, assessed, mitigated and subject to regular evaluation and scrutiny. 		
‘Together we can’ – Community resilience and self-reliance	<ul style="list-style-type: none"> R1 To strengthen community resilience and support people to be more self-reliant, local authorities need to ensure they have the right arrangements and systems in place. We recommend that local authorities use the evaluation tool in Appendix 2 to: <ul style="list-style-type: none"> self-evaluate current engagement, management, performance and practice; identify where improvement is needed; and draft and implement an action plan with timeframes and responsibilities clearly set out to address the gaps and weaknesses identified in completing the evaluation tool. R2 To help local authorities address the gaps they identify following their self-evaluation, we recommend that they: <ul style="list-style-type: none"> formally approve the completed Action Plan arising from the evaluation exercise; regularly report, monitor and evaluate performance at relevant scrutiny committees; and revise actions and targets in light of the authority’s evaluation and assessment of its performance 	CE Office	<p>To ensure the Place Shaping approach continues to progress and is relevant, fit for purpose, flexible and is embedded across the Council an update on progress took place during 2023. The review also included the agreement of the vision to ensure alignment with the Council Plan 2023-2028.</p> <p>A number of Shared Prosperity Grants have been awarded to the Council and partners to enhance and improve community resilience. Governance arrangements are under development to ensure regular reporting and monitoring.</p>

We propose to remove the following reports and recommendations:

Name of Report	Recommendations / Opportunities	Service	Response from Anglesey Council 2022	Proposal
Providing Free School Meals During Lockdown	<p>Uptake of school meals increased, and councils felt they were better placed for any future school closures</p> <ul style="list-style-type: none"> •In June 2020, most councils reported an increase in the number of eligible free school meals pupils during the Covid-19 pandemic. •The uptake of alternative free school meals ranged from 85% to 100%, an increase from a national figure of 77% pre-Covid. •17 councils responded to our request for information and they told us in June that they were confident that should school closures happen again they are now better placed to maintain free school meal provision. •Arrangements for providing free school meals provision continue to be tested with the firebreak 'lockdown' that took place in October/November 2020 and on-going incidences of pupils being required to self-isolate. 	Learning	<p>The funding and process remains in place to include a further 4 weeks of funding for school holidays (October half-term; Christmas and February half-term).</p> <p>The roll out of the free school meals for all primary school children in Wales commenced in September 2022, there is no longer a need to actually make a claim for this benefit. As a result, it is likely that the number of actual claims for those eligible for the holiday benefit might decrease as this element is not automatic and some who are eligible might not make the claim</p>	<p>Free school meals are available for all primary school children in Wales and secondary pupils that are eligible. There are processes in place to identify those that are eligible.</p> <p>Propose removal</p>
* Financial Sustainability of Local Government as a Result of the COVID-19 Pandemic *	<p>Why we have produced this report</p> <p>1 We had already identified financial sustainability as a key risk to councils' arrangements before the pandemic occurred. This was, in part, due to the significant pressures on UK and, therefore, Welsh public finances following the financial crisis of 2008-09. We produced a report on the financial sustainability of each local council during 2019-20, and these reports showed that councils were in very different positions in terms of their level of reserves and track record of spending within their agreed budgets.</p> <p>2 Against this backdrop the pandemic has already had an even more profound and immediate effect on public sector finances as a whole and, as a consequence, on councils' financial position. The impact on public sector spending over such a short period of time is unprecedented in modern peace time.</p> <p>3 This report is the beginning of our work looking at the financial</p>	Resources	<p>The Financial sustainability of the Council continues to be monitored and reported on to the Executive and the Full Council.</p>	<p>The Financial sustainability of the Council continues to be monitored and reported on to the Executive and the Full Council.</p> <p>Propose removal</p>

	sustainability of local councils during 2020-21, building on the work we completed in 2019-20. The report sets a high-level baseline position, including the reserves position, of local councils before the pandemic. It also sets out the initial financial implications of the pandemic for local councils and the scale of the anticipated challenge going forward, as well as some reflections on the preparedness of local government in Wales for such an unprecedented event. Finally, we set out how Audit Wales intends to provide support and constructive challenge to councils and the local government sector, as a whole, over the remainder of 2020-21, in their efforts to maintain financial sustainability against such significant funding pressures.			
The National Fraud Initiative in Wales 2018-20	<ul style="list-style-type: none"> All participants in the NFI exercise should ensure that they maximise the benefits of their participation. They should consider whether it is possible to work more efficiently on the NFI matches by reviewing the guidance section within the NFI secure web application. Audit committees, or equivalent, and officers leading the NFI should review the NFI self-appraisal checklist. This will ensure they are fully informed of their organisation's planning and progress in the 2020-22 NFI exercise. Where auditors have identified specific areas where improvements could be made, the public bodies should act on these as soon as possible. All participants should be aware of emerging fraud risks e.g., due to COVID-19, and take appropriate preventative and detective action 	Resources	<p>Implemented. The Senior Auditor uses the risk-based functionality of the NFI secure web application when considering which matches to review. The NFI Checklist was completed for the 2020-22 exercise and will be revisited during the 2022-24 exercise. Any improvement areas identified will be reported to the Governance and Audit Committee when it considers the updated Counter fraud, Bribery and Corruption Strategy for 2022-25.</p> <p>Implemented. The Council's Counter Fraud, Bribery and Corruption Strategy 2021-24 identified emerging fraud risks and identified where improvements could be made.</p> <p>Implemented. Annual Report Counter Fraud, Bribery and Corruption 2021-22 was submitted to Governance and Audit Committee in September 2022. No frauds were discovered from the NFI 2020-22 biennial exercise.</p> <p>Implemented. A Senior Auditor has been given responsibility to upload data requested for the NFI biennial exercise, which is currently in progress for the 2022-23 exercise. Resource will be put into reviewing high-risk matches when the matches are released early next year.</p> <p>Implemented. The North & Mid Wales Audit Partnership Counter Fraud Subgroup meets on a regular basis and discusses NFI issues and outcomes as a standing item.</p>	<p>All have been implemented.</p> <p>Propose Removal</p>
Waste Management in Wales: Preventing waste	R1 Increasing the focus on waste prevention to reflect the overall aims of Towards 0 Waste Available data on the amount of waste produced suggests mixed progress to deliver the Welsh Government's waste prevention	HWP	The Council fully supports the aims and targets of the Wales waste strategy on waste prevention. The Welsh Government has set very high targets and Anglesey Council will do everything possible to achieve the desired outcomes.	Propose Removal due to being WG recommendations

	<p>targets. We recommend that the Welsh Government:</p> <p>a) revisits the relative priority it gives to recycling and waste prevention as part of its review of Towards Zero Waste;</p> <p>b) sets out clearly the expectations on different organisations and sectors for waste prevention; and</p> <p>c) revisits its overall waste prevention targets and the approach it has taken to monitor them in light of progress to date, examples from other countries and in the context of current projections about waste arising through to 2050.</p> <p>R2 Improving data on commercial, industrial, construction and demolition waste The Welsh Government is a partner in initial work to assess the feasibility of developing a new digital solution to track all waste. If this preferred option does not succeed, we recommend that the Welsh Government works with Natural Resources Wales to explore the costs and benefits of other options to improve non-municipal waste data in Wales, including additional powers to require waste data from businesses.</p> <p>R3 Enhancing producer responsibility and using more legal, Financial and fiscal levers The Welsh Government has opportunities to influence waste prevention through legislation and financial incentives. It can also influence changes at UK level where fiscal matters are not devolved. We recommend that the Welsh Government consider whether provisions to extend producer responsibility and the use of financial powers such as grant conditions, fiscal measures and customer charges and incentives, are needed to promote and to prioritise waste prevention.</p>		<p>Although the Council's main focus is on managing municipal waste, it fully supports working in partnership with all sectors to improve data collection from the commercial, industrial and construction sectors.</p> <p>Regarding enhancing producer responsibility to influence waste prevention, once again the Council fully supports all initiatives to promote this approach to managing waste in Wales.</p>	
Commercialisation in Local Government	<p>R1 Undertaking commercialisation requires councils to have enough capacity, the right skills and robust but agile systems to be in place. We recommend that councils use our self-evaluation tools to develop a strategy for the extent to which they want to pursue commercialisation.</p>	RED	<p>The Council undertakes some commercial activity however this is limited due to the nature of the Island. In addition, the current economic situation does not provide the opportunity to invest further.</p>	Propose Removal due to previous response

<u>Rough Sleeping in Wales – Everyone’s Problem; No One’s Responsibility</u>	<p>Intelligent use of data</p> <p>R1 Public bodies and third sector partners should ensure they use data to plan the right future services, and to put in place effective data sharing protocols to ensure they respond effectively and safely to people sleeping rough. We recommend that councils and their partners:</p> <ul style="list-style-type: none"> • invest in data analytical skills to better understand the current situation and predict future demand to prevent future homelessness; • review and update data sharing protocols to ensure they support services to deliver their data sharing responsibilities effectively; and • introduce a single data capture and risk assessment process for to help support safe decisions making in dealing with people sleeping rough. <p>Integrated services to tackle complex needs</p> <p>R2 Because public bodies are responding to people in crisis, they often deal with acute issues in isolation and rarely address the fundamental cause of the crisis. To do this requires public bodies to design and create service delivery models that are responsive. We recommend that public bodies use our complex needs self-reflection tool to improve how they can jointly address complex needs in the future (the tool is set out at Appendix</p>	Housing	<p>We work with a range of public bodies and utilise publicly available information of our HSG Needs Assessment. We have a data sharing agreement with HMPSS and Probation to share relevant information on case-by-case basis. We promote Streetlink to help identify rough sleepers and work with partners to offer a outreach services. We offer a complex case service for persons who are homeless to ensure that we work together to address homelessness.</p>	Propose Removal due to previous response
<u>North Wales Economic Ambition Board – Progress Review of the North Wales Growth Deal</u>	<p>Proposals for improvement</p> <p>P1 - The North Wales councils, through the NWEAB, should develop a risk management strategy and develop a risk register which includes consideration of new risks to projects presented by external circumstances such as Brexit, COVID-19 and other pressures on the local economy.</p> <p>P2 - The North Wales councils, through the NWEAB, should widen their contacts with the business community to increase opportunities to support delivery of their objectives.</p> <p>P3 - Ensure that policies and procedures reflect the need to uphold public sector transparency and values</p>	RED	<p>P1 - The NWEAB have developed their own risk registers on the projects that they have responsibility for delivering. Through the Project Boards, the councils feed into the RR.</p> <p>P2 - Where capacity and resource allows, the councils continue to foster relationships with the business community directly and indirectly through partners/ stakeholders</p> <p>P3 - Project Boards have been established to challenge the projects and ensure reflect the need to uphold transparency in decision making and there are also opportunities for further scrutiny through Council Leaders and sessions with individual councils.</p> <p>P4 - See above</p> <p>P5 - This has been detailed and agreed across all councils in the GA2 agreement with the Ambition Board</p> <p>P6 - This aspect will be covered as part of the Outline and Full Business Cases being completed by the PMO as part of the various project stages</p>	<p>Propose Removal</p> <p>Process is managed by the North Wales Economic Ambition Board</p>

	<p>in decision making whilst operating in the very competitive and commercial business environment.</p> <p>P4 - Establish formal, timely scrutiny of the NWEAB that provides public transparency and keeps sponsoring councils informed.</p> <p>P5 - Develop agreements that clearly set out the support provided to the PMO by Gwynedd Council such as governance, human resources and finance.</p> <p>P6 - When reviewing feasibility of individual projects, define how each contributes to delivery of the Well-being of Future Generations (Wales) Act 2015's seven Well-being Goals.</p>			
Public Sector Readiness for Net Zero Carbon by 2030	<p>Considerable activity is taking place to reduce carbon emissions. However, public bodies need to increase their pace of activity amid clear uncertainty about whether they will achieve the collective ambition to have net zero carbon emissions by 2030. There are real barriers that public bodies need to address, and decarbonisation needs to be put at the heart of their day-to-day activities.</p> <p>In our report, the Auditor General makes the following five calls for action from public bodies:</p> <ul style="list-style-type: none"> • Strengthen your leadership and demonstrate your collective responsibility through effective collaboration. • Clarify your strategic direction and increase your pace of implementation. • Get to grips with the finances you need. • Know your skills gaps and increase your capacity; and • Improve data quality and monitoring to support your decision making. 	CE Office	By reviewing the Auditor Generals' Report, Council officers have considered the recommendations made and identified opportunities to improve its approach to reaching net zero. These opportunities have been prioritised and collated within a recent report presented to both Leadership Team and the informal Executive Committee. The Councils report will also be presented to the Governance and Audit committee.	<p>Propose Removal –</p> <p>Following consultation with Leadership Team, informal Executive Committee and Governance & Audit Committee, actions identified from the report have been integrated within the Towards Net Zero Plan 2022-25</p>

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Audit Wales Work Programme and Timetable – Isle of Anglesey County Council

Quarterly Update: 31 December 2023

Annual Audit Summary

Description	Timetable	Status
A report summarising completed audit work since the last Annual Audit Summary, which was issued in March 2023.	March 2024	Draft reporting stage

Financial Audit work

Description	Scope	Timetable	Status
Audit of the Council's 2022-23 statement of accounts	To provide an opinion on the 'truth and fairness' of the financial statements for the financial year ended 31 March 2023.	December 2023	The audit is complete. An unqualified opinion was issued on 20 December 2023.
Certification of Grant returns: Teachers' Pension Contributions for the financial year 2022-23	Certification that nothing has come to our attention to indicate that the return is: <ul style="list-style-type: none"> • Not fairly stated • Is not in accordance with the relevant terms and conditions 	Council deadline last working day in May 2023. Certification deadline 30 November 2023.	Return received 31 August. The return was certified 10 January 2024.

Description	Scope	Timetable	Status
Certification of Grant returns: Non-Domestic Rates 2022-23	Certification that nothing has come to our attention to indicate that the return is: <ul style="list-style-type: none"> Not fairly stated Is not in accordance with the relevant terms and conditions 	Council deadline 30 June 2023. Certification deadline 17 November 2023.	Return received on 13 June 2023. The return was certified 14 December 2023.
Certification of Grant returns: Housing Benefit Subsidy 2021-22	Certification that nothing has come to our attention to indicate that the return is: <ul style="list-style-type: none"> Not fairly stated Is not in accordance with the relevant terms and conditions 	Council deadline 30 April 2022. Certification deadline 31 January 2023.	Return received on 29 April 2022. The initial testing work is well progressed. The audit is due to re-commence shortly.
Certification of Grant returns: Housing Benefit Subsidy 2022-23	Certification that nothing has come to our attention to indicate that the return is: <ul style="list-style-type: none"> Not fairly stated Is not in accordance with the relevant terms and conditions 	Council deadline 30 April 2023. Certification deadline 31 January 2024.	Return received 13 November 2023. The audit has not yet started.

Performance Audit work

2022-23 Performance Audit work	Scope	Timetable	Status
Assurance and Risk Assessment	Project to identify the level of audit assurance and/or where further audit work may be required in future years in relation to risks to the Council putting in place proper arrangements to secure value for money in the use of resources and acting in accordance with the sustainable development principle.		
	<ul style="list-style-type: none"> Financial position Capital programme management 	<p>Ongoing monitoring of financial position</p> <p>September – December 2023</p>	<p>Ongoing</p> <p>AW will not undertake detailed work at all councils as part of our 2022-23 work programme. We are currently exploring our options for undertaking a detailed piece of work on this topic either in 2023-24 or future years.</p>

2022-23 Performance Audit work	Scope	Timetable	Status
	<ul style="list-style-type: none"> • Use of performance information – with a focus on service user feedback and outcomes 	February – September 2023	Final report issued in November 2023 and presented to Governance and Audit Committee in February 2024
	<ul style="list-style-type: none"> • Setting of well-being objectives 	February 2023 – February 2024	In progress – report drafting stage
Thematic Review – Unscheduled Care	A cross-sector review focusing on the flow of patients out of hospital. This review will consider how the Council is working with its partners to address the risks associated with the provision of social care to support hospital discharge, as well as prevent hospital admission. The work will also consider what steps are being taken to provide medium to longer-term solutions.	August 2022 – October 2023	Reporting from February 2024 onward.
Thematic review – Digital	A review of councils' strategic approach to digital, and the extent to which this has been developed in accordance with the sustainable development principle; and that it will help to secure value for money in the use of councils' resources.	January – September.	Final report issued in November 2023 and presented to Governance and Audit Committee in February 2024

2022-23 Performance Audit work	Scope	Timetable	Status
Review of Development Control and Planning Enforcement	The review will seek to establish: Does the Council have an effective and resilient development control and planning enforcement service?	July 2022 – June 2023	Final report issued in July 2023 and presented to Governance and Audit Committee in September 2023

2023-24 Performance Audit work	Scope	Timetable	Status
Assurance and Risk Assessment	Project to identify the level of audit assurance and/or where further audit work may be required in future years in relation to risks to the Council putting in place proper arrangements to secure value for money in the use of resources and acting in accordance with the sustainable development principle.	April 2023 to March 2024	Ongoing
Thematic review – commissioning arrangements	A review focusing on how councils' arrangements for commissioning services apply value for money considerations and the sustainable development principle.	January – July 2024	Scoping
Thematic review – Financial Sustainability	A review of councils' financial sustainability including a focus on the actions, plans and arrangements to bridge funding gaps and address financial pressures over the medium term.	March – June 2024	Scoping
Local project – Follow-up on WHQS 2018	We will review the Council's response to the findings of our 2018 report.	To be confirmed	Scoping

Local government national studies planned/in progress

Study	Scope	Timetable	Status	Fieldwork planned at Isle of Anglesey County Council
Planning for sustainable development – Brownfield regeneration	Review of how local authorities are promoting and enabling better use of vacant non-domestic dwellings and brownfield sites	October 2022 – September 2023	Report drafting – publication due January 2024	No interviews, a survey has been sent to all Councils.
Governance of special purpose authorities – National Parks	Review of systems and effectiveness of governance	November 2022 – September 2023	Report drafting – publication due February 2024.	No
Governance in Fire and Rescue Authorities	Review of systems and effectiveness of governance	September 2023 – August 2024	Fieldwork underway	No
Homelessness	Examining how services are working together to progress the response to homelessness.	tbc	Scoping	tbc

Estyn

Our link inspectors are continuing to work with Torfaen as part of our follow-up process for an authority causing significant concern. We inspected Conwy local government education service in the week beginning 6 November 2023, and the report will be published early in January 2024. We will be piloting our new inspection arrangements in the Vale of Glamorgan on the week beginning 11 March 2024. We will also be inspecting the Vale of Glamorgan's youth work services on the week beginning 19 February 2024, and the findings of that inspection will contribute to the evidence base for the LGES inspection.

We have published a report outlining the approaches of local authorities and secondary schools in promoting attendance. The report will be published on 18 January 2024.

Care Inspectorate Wales (CIW)

CIW planned work 2023-25	Scope	Timetable	Status
Thematic reviews			
Community Learning Disability Team (CLDT)	Working with HIW we will complete a small sample of joint CLDT inspections in 2024. We will use this approach to evaluate and consider our approach to joint inspection.	2024-25	Planning
Stroke pathway	Working in collaboration with HIW a National Review of Patient Flow: a journey through the stroke pathway (hiw.org.uk) has recently been published.	Complete	Published

CIW planned work 2023-25	Scope	Timetable	Status
National review of Care Planning for children and young people subject to the Public Law Outline pre-proceedings	<p>Purpose of the review</p> <p>To provide external scrutiny, assurance and to promote improvement regarding the quality of practice in relation to the care planning for children and young people subject to the public law outline pre-proceedings.</p> <p>To consider the extent to which practice has progressed since the publication of both the CIW 'National Review of care planning for children and young people subject to public law outline pre-proceedings' and the publication of the PLO working group report 2021 including best practice guidance.</p>	Awaiting publication	Publication January 2024
Child Protection Rapid Review	<p>The review looked at to what extent the current structures and processes in Wales ensure children's names are appropriately placed on, and removed from, the child protection register (CPR) when sufficient evidence indicates it is safe to do.</p> <p><u>Rapid review of child protection arrangements, Care Inspectorate Wales</u></p> <p><u>Rapid review of child protection arrangements - interim findings, Care Inspectorate Wales</u></p>	Published	Published
Deprivation of Liberty Safeguards Annual Monitoring Report for Health and Social Care 2022-23	<p>The <u>2020-21 report</u> was published on 7 February 2021</p> <p>The 2021-2022 report is underway</p>	<p>Published</p> <p>To be confirmed</p>	<p>Published</p> <p>Preparing</p>

CIW planned work 2023-25	Scope	Timetable	Status
Joint Inspection Child Protection Arrangements (JICPA)	<p>We will complete a further two multi-agency joint inspections in total.</p> <p>The findings following Denbighshire County Council have been published - Joint Inspectorate Review of Child Protection Arrangements (JICPA): Denbighshire 2023 Care Inspectorate Wales</p> <p>The findings following Bridgend County Borough Council have been published - Joint Inspectorate Review of Child Protection Arrangements (JICPA): Bridgend 2023 Care Inspectorate Wales</p> <p>The findings from Powys County Council are underway</p> <p>We will publish a national report in late spring 2024.</p>	April 2023 – April 2024	Delivery
Performance review of Local Authorities	<p>We continue to inspect Local Authorities in line with our updated Code of Practice for our local authority inspection activity Care Inspectorate Wales</p> <p>How we inspect local authority services and CAFCASS Cymru</p>	Ongoing	Ongoing

Audit Wales national reports and other outputs published since December 2022

Report title	Publication date and link to report
Corporate Joint Committees – commentary on their progress	November 2023
Governance arrangements relating to an employment dispute at Amgueddfa Cymru – National Museum Wales	November 2023
Failures in financial management and governance and losses incurred – Harlech Community Council	November 2023
Putting out the false alarms: Fire and Rescue Authorities’ responses to Unwanted Fire Signals	October 2023
Covering teachers’ absence – follow-up (letter to the Public Accounts and Public Administration Committee)	October 2023
NHS workforce – data briefing	September 2023
Income Diversification for National Park Authorities in Wales	September 2023
Approaches to achieving net zero across the UK	September 2023
Springing Forward: Lessons learnt from our work on workforce and assets (in local government)	September 2023
Local Government Financial Sustainability Data tool update (further update planned in January 2024)	September 2023
NHS finances data tool – to 31 March 2023	September 2023

Report title	Publication date and link to report
Public interest reports – Ammanford Town Council and Llanferres Community Council	<u>September 2023</u>
Cwm Taf Morgannwg University Health Board - Quality Governance Arrangements Joint Review Follow-up	<u>August 2023</u>
'Cracks in the Foundations' – Building Safety in Wales	<u>August 2023</u>
Maximising EU funding – the Structural Funds Programme and the Rural Development Programme	<u>June 2023</u>
Digital inclusion in Wales (including key questions for public bodies)	<u>March 2023</u>
Orthopaedic Services in Wales – Tackling the Waiting List Backlog	<u>March 2023</u>
Betsi Cadwaladr University Health Board – Review of Board Effectiveness	<u>February 2023</u>
Welsh Government purchase of Gilestone Farm	<u>January 2023</u>
Together we can – Community resilience and self-reliance	<u>January 2023</u>
A Picture of Flood Risk Management	<u>December 2022</u>
'A missed opportunity' – Social Enterprises	<u>December 2022</u>

Audit Wales national reports and other outputs (work in progress / planned)^{1, 2}

Title	Indicative publication date
Ukrainian refugee services	February 2024
Betsi Cadwaladr University Health Board – review of board effectiveness follow up	February 2024
A465 Section 2 – update	February 2024
NHS quality governance	March 2024
Local government digital strategy review – national summary	March 2024
Local government use of performance information, outcomes and service user perspective – national summary	March 2024
Affordable housing	Spring 2024
Active travel	Spring 2024

¹ We will continue to keep our plans under constant review, taking account of the evolving external environment, our audit priorities, the context of our own resourcing and the capacity of audited bodies to engage with us. Follow up work could also lead to other outputs, as may other local audit work where we consider there is merit in a national summary output of some kind.

² We have also published to our website a paper – [Our work programme for 2023-2026](#) – that provides additional detail about our national work (including local thematic reviews). In addition to new work that we will be taking forward in 2023-24, the paper includes details about indicative topics for work to start in 2024-24 or 2025-26.

Title	Indicative publication date
Audit Committees. 'What does good look like?'. R&D work to understand the broad audit committee landscape across all sectors in Wales. Outputs to support Good Practice Exchange events and potential future audit work.	R&D work Sept – Dec 2023 Good Practice Event Spring 2024
NHS Workforce planning (national messages)	Late spring 2024
Cancer services	Late summer 2024
The senior public service	To be confirmed (scoping early 2024)
Challenges for the cultural sector	To be confirmed (starting in 2023-24)
Rebalancing care and support	To be confirmed (starting in 2023-24)
Tackling NHS waiting lists (local audit work at health boards)	To be confirmed (starting in 2023-24)
Access to education for children with Additional Learning Needs	To be confirmed (starting in 2023-24)
Addressing biodiversity decline (pan-public sector and at Natural Resources Wales)	R&D work underway September to December 2023. Data gathering with representative groups. Outputs will inform any further audit work. Pan-public sector review – Autumn 2024
Velindre Cancer Centre	To be confirmed (scoping)
Welsh Government capital and infrastructure investment	To be confirmed (scoping)

Title	Indicative publication date
Further and higher education funding and oversight – Commission for Tertiary Education and Research	To be confirmed (scoping)

Good Practice Exchange events and resources

Title	Link to resource
The Good Practice Exchange – Our yearly round up of events and resources	<u>December 2023</u>
Integrity in the Public Sector ‘Trust is built and maintained through competence, reliability, and honesty, as well as the building of genuine and sound relationships between the public sector and the public it serves. That means the public sector must be accountable for the management and delivery of public services and outcomes, for the direction and control of the work it does, the resources it manages, and for its behaviour and ethics.’ This event will look at how public services can promote a culture of integrity.	5 December 2023 10:00 – 12:00 Online
Working in partnership to improve wellbeing This event will bring together the North Wales Insight Partnership, the Public Service Boards and the C4C community to share wellbeing plans across the North Wales region, as well as sharing the innovative work being undertaken by a range of sectors around wellbeing in our communities. The event will provide opportunities to discuss how we can connect all of this work to deliver real change.	24 October 2023 09:30 – 16:30 Cardiff date TBC
Strategy to Action: How digital makes a difference to everyday lives This event will take a practical and honest view at the digital landscape in Wales and will offer practical ideas for public and third sector organisations which will help them achieve the best value for money.	27 September 2023 09:00 – 13:00 – North Wales 5 October 2023 09:00 – 13:00 – Cardiff

Title	Link to resource
<p>Podcast: Auditing Community Resilience In this edition of The Exchange, our Local Government team discuss some of the factors that cause poverty in Wales, as well as the value provided by social enterprises, and the importance of keeping wealth in communities.</p>	<p><u>To listen</u></p>



Isle of Anglesey County Council

Annual Audit Summary 2023

This is our audit summary for the Isle of Anglesey County Council. It shows the work completed since the last Annual Audit Summary, which was issued in March 2023. 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 35 councillors who represent the following political parties:

- | | |
|-------------------------|----|
| • Plaid Cymru | 21 |
| • Anglesey Independents | 7 |
| • Y Grŵp Annibynnol | 4 |
| • Welsh Labour | 3 |

The Council spent £170.7 million on providing services¹ during 2022-23².

¹ We define spending on services as the cost of services charged to the general fund from the Expenditure Funding Analysis, less any Housing Revenue Account cost of services, plus precepts, levies and debt interest.

² Source: 2022-23 Statement of Accounts

Key facts

As at 31 March 2023, the Council had £40.4 million of useable financial reserves³. This is equivalent to 23.7% of the Council's annual spending on services⁴.

The Isle of Anglesey County Council has 2.3% of its 44 areas within the most deprived 10% of areas in Wales, this is the fourth lowest of the 22 unitary councils in Wales⁵.

The population of Isle of Anglesey is not projected to increase between 2023 and 2043, taking into account a 9% decrease in the number of children, a 7% decrease in the number of the working-age population and an 18% increase in the number of people aged 65 and over⁶.

The Auditor General's duties

We completed work during 2022-23 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 Auditor General examines whether the Council has put in place arrangements to get value for money for the resources it uses, and he has to be satisfied that it has done this.

- **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.

³ We define useable financial reserves as reserves usable for revenue costs, where the purpose is not protected by law. This is the total of the general fund, earmarked reserves and schools' balances. It excludes Housing Revenue Account reserves, capital receipts and capital grants unapplied.

⁴ Source: 2022-23 Statement of Accounts

⁵ An area in this context is defined as a 'Lower Super Output Area'. Source: Stats Wales

⁶ Source: [Stats Wales, Population Projections](#)

What we found

Audit of Isle of Anglesey County Council's 2022-23 Accounts



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.

Each year we audit the Council's financial statements.

For 2022-23:

- the draft statements were presented for audit on 30 June 2023. This was before the deadline of 31 July 2023 set by the Welsh Government.
- the quality of the draft statements presented for audit on was generally good.
- the Auditor General gave an unqualified true and fair opinion on the Authority's financial statements on 20 December 2023, after the deadline agreed with the Welsh Government of 30 November 2023. The audit was delivered later than in previous years mainly due to the impact of new auditing standard requirements. These were covered in our audit plan considered by the Governance and Audit Committee on 27 July 2023.
- the Authority'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 Authority and with our knowledge of the Authority.
- a number of changes were made to the Authority's financial statements arising from our audit work, which were reported to the Governance and Audit Committee in our Audit of Financial Statements Report in December 2023.
- in addition to the Auditor General's responsibilities for auditing the Authority'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 2022-23 has been completed.

Assurance and risk assessment review

We reviewed the arrangements the Council has put in place to secure value for money in the use of its resources. We produced the following reports from our assurance and risk assessment work:

- use of performance information –service user perspective and outcomes – we looked at the service user perspective and outcome data provided to members and senior officers, and how this information is used. We found that limited performance information is provided to senior leaders at the Council to enable them to understand the service user perspective and the outcomes of the Council's activities.

Digital Strategy

During 2022-23, we examined the Council's strategic approach to digital, and specifically the extent to which this has been developed in accordance with the sustainable development principle; and that it will help to secure value for money in the use of the Council's resources. We found that the Council does not currently have an effective strategic approach to digital.

Review of Development Control and Planning Enforcement

During 2022-23, we reviewed how the Council is addressing the performance and resilience challenges in its development control and planning enforcement service. We found that the Council has strengthened the capacity and culture of its planning service but needs greater resilience to overcome future uncertainty.

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.

Planned work for 2023-24

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

Our planned work for 2023-24 includes:

- Assurance and risk assessment
- Assurance and risk assessment – Setting Wellbeing Objectives
- Regional review – Unscheduled Care
- Thematic review – financial sustainability
- Thematic review – commissioning
- Local Project: Welsh Housing Quality Standard

The Auditor General is independent of government and was 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, fire and rescue authorities, national parks, and community councils. He also conducts local government value for money studies, assesses compliance with the remaining requirements of the Local Government (Wales) Measure 2009 and may undertake special inspections under the Local Government and Elections (Wales) Act 2021.

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.

ISLE OF ANGLESEY COUNTY COUNCIL	
Report to	Governance and Audit Committee
Date	18 April 2024
Subject	Review of Forward Work Programme for 2023-24 v6
Head of Service	Marc Jones Director of Function (Resources) and Section 151 Officer MarcJones@anglesey.gov.wales
Report Author	Marion Pryor Head of Audit and Risk MarionPryor@anglesey.gov.wales
Nature and Reason for Reporting A Forward Work Programme for 2023-24 is provided to the members of the Governance and Audit Committee to assist them in fulfilling the Committee's Terms of Reference.	

1.0 INTRODUCTION

- 1.1 A Forward Work Programme is attached at [Appendix A](#), along with a training programme at [Appendix B](#).
- 1.2 The programme has been developed considering the Committee's terms of reference and its responsibilities under the Local Government and Elections (Wales) Act 2021.
- 1.3 Amendments have been made to the dates that reports will be submitted to the September 2023, December 2023, February 2024 and April 2024 meetings to take account of the Committee's work on reviewing its effectiveness.

2.0 RECOMMENDATION

- 2.1 That the Governance and Audit Committee:
 - considers whether the Forward Work Programme proposed for 2023-24 meets the Committee's responsibilities in accordance with its terms of reference, and
 - notes the changes to the dates on which reports will be submitted.

Appendix A – Forward Work Programme 2023-24

Core Function	29 June 2023	27 July 2023	21 September 2023	07 December 2023	08 February 2024	18 April 2024
Accountability arrangements (3.4.8.3)	Review of Forward Work Programme 2023-24 (3.4.8.3.2) Annual Chair's Report 2022-23 (3.4.8.3.1)	Review of Forward Work Programme 2023-24 v2 (3.4.8.3.2)	Review of Forward Work Programme 2023-24 v3 (3.4.8.3.2) Committee Self-assessment (3.4.8.3.2)	Review of Forward Work Programme 2023-24 v4 (3.4.8.3.2) Committee Self-assessment (3.4.8.3.2)	Review of Forward Work Programme 2023-24 v5 (3.4.8.3.2) Committee Self-assessment (3.4.8.3.2) Annual Review of Committee's Terms of Reference (3.4.8.3.2)	Review of Forward Work Programme 2024-25 v6 (3.4.8.3.2) Review of the Governance and Audit Committee (3.4.8.3.2) Annual Review of Committee's Terms of Reference (3.4.8.3.2)
Governance (3.4.8.4)		Draft Annual Governance Statement (3.4.8.4.1/2/3)		Local Code of Governance (3.4.8.4.1/3) Annual Report of the Partnerships and Regeneration Scrutiny Committee 2022-23 (3.4.8.4.4) Final Annual Governance Statement (3.4.8.4.1/2/3)		

Core Function	29 June 2023	27 July 2023	21 September 2023	07 December 2023	08 February 2024	18 April 2024
Treasury Management (3.4.8.5)			Annual Report 2022-23 (3.4.8.5.1/2/3/4)	Mid-year Report (3.4.8.5.3)	Mid-Year Report (3.4.8.5.3) Strategy and Prudential Indicators 2024-25 (3.4.8.5.3/4)	
Assurance Framework (3.4.8.7)	Annual Insurance Report 2022-23 (3.4.8.7.1/2) Climate Change Update (3.4.8.7.1/2)		Annual Information Governance Report 2022-23 (3.4.8.7.1/2) Annual ICT Security Report 2022-23 (3.4.8.7.1/2) Annual Health & Safety Report 2022-23 (3.4.8.7.1/2)	Annual Information Governance in Schools Report 2022-23 (3.4.8.7.1/2) Annual Information Governance (SIRO) Report 2022-23 (3.4.8.7.1/2) Annual ICT Security Report 2022-23 (3.4.8.7.1/2)	Annual Health & Safety Report 2022-23 (3.4.8.7.1/2) Annual Information Governance (SIRO) Report 2022-23 (3.4.8.7.1/2) Annual ICT Security Report 2022-23 (3.4.8.7.1/2) Outcome of the Information Commissioner's Office's Investigation into the Cyber Incident in June 2021 (3.4.8.7.1/2)	Annual ICT Security Report 2022-23 (3.4.8.7.1/2)

Core Function	29 June 2023	27 July 2023	21 September 2023	07 December 2023	08 February 2024	18 April 2024
Risk Management (3.4.8.8)			Strategic Risk Register Update (3.4.8.7.1/2) (3.4.8.8.1)	Strategic Risk Register Update (3.4.8.7.1/2) (3.4.8.8.1)	Strategic Risk Register Update (3.4.8.7.1/2) (3.4.8.8.1) Risk Management Health Check (Zurich Municipal Risk Engineering) (3.4.8.8.1)	Annual Review of Risk Management Framework (3.4.8.7.1/2) (3.4.8.8.1) Strategic Risk Register Update (3.4.8.7.1/2) (3.4.8.8.1)
Countering Fraud and Corruption (3.4.8.9)			Annual Counter Fraud, Bribery and Corruption Report 2022-23 (3.4.8.9.4) Annual Concerns, Complaints & Whistleblowing Report 2022-23 (3.4.8.9.1)	Annual Review of Counter Fraud, Bribery and Corruption Strategy 2023-26 (3.4.8.9.2/3) Annual Counter Fraud, Bribery and Corruption Report 2022-23 (3.4.8.9.4)	Annual Review of Counter Fraud, Bribery and Corruption Strategy 2023-26 (3.4.8.9.2/3)	Annual Review of Counter Fraud, Bribery and Corruption Strategy 2024-26 (3.4.8.9.2/3)
Internal Audit (3.4.8.10)	Annual Internal Audit Report 2022-23 (3.4.8.10.6/7/8/9/12/14/15) (3.4.8.6) External Quality Assessment of Conformance with the Public Sector Internal Audit Standards		Internal Audit Update Report (3.4.8.10.10/ 11) (3.4.8.6) Outstanding Issues/Risks (3.4.8.10.11)	Internal Audit Update Report (3.4.8.10.10/ 11) (3.4.8.6) Review of Internal Audit Charter (3.4.8.10.3/13)	Internal Audit Update Report (3.4.8.10.10/ 11) (3.4.8.6)	Internal Audit Update Report (3.4.8.10.10 / 11) (3.4.8.6) Outstanding Issues/Risks (3.4.8.10.11)

Core Function	29 June 2023	27 July 2023	21 September 2023	07 December 2023	08 February 2024	18 April 2024
	(3.4.8.10.1/2/9/12/14)					Annual Internal Audit Strategy 2024-25 (3.4.8.10.1/2/5/6) Review of Internal Audit Charter (3.4.8.10.3/13)
External Audit (3.4.8.11)	Work Programme and Timetable – Quarterly Update (Q4 2022) (3.4.8.11.3) Outline Annual Audit Plan 2023 (3.4.8.11.1/3)	Detailed Annual Audit Plan 2023 (3.4.8.11.1/3)	Review of Development Control and Planning Enforcement <ul style="list-style-type: none"> national report (for information) local report in relation to the Isle of Anglesey County Council organisational response (3.4.8.11.3) Work Programme and Timetable – Quarterly Update (Q1 2023) (3.4.8.11.3)	Audit of Accounts Report (3.4.8.11.2) (3.4.8.12.3) Work Programme and Timetable – Quarterly Update (Q2 2023) (3.4.8.11.3)	Annual Audit Summary 2023 (3.4.8.11.3) Digital Strategy (3.4.8.11.3) Using Performance Information (3.4.8.11.3)	Annual Audit Summary 2023 (3.4.8.11.3) Work Programme and Timetable – Quarterly Update (Q3 2023) (3.4.8.11.3)
Financial Reporting (3.4.8.12)		Draft Statement of Accounts 2022-23 (3.4.8.12.1/2)		Final Statement of Accounts 2022-23 (3.4.8.12.1/2)		

Core Function	29 June 2023	27 July 2023	21 September 2023	07 December 2023	08 February 2024	18 April 2024
Other regulators and inspectors (3.4.8.13)				National Reviews and their Related Recommendations (3.4.8.13.1)	National Reviews and their Related Recommendations (3.4.8.13.1)	National Reviews and their Related Recommendations (3.4.8.13.1)
Complaints Handling (3.4.8.14)			Annual Concerns, Complaints & Whistleblowing Report 2022-23 (3.4.8.14.1/2) Annual Letter of the Public Services Ombudsman for Wales 2022-23 (3.4.8.14.1/2)			
Self-assessment (3.4.8.15)	Review of the Draft Annual Corporate Self-assessment report (3.4.8.15.1/2/3)					
Performance Panel Assessment (3.4.8.16) ¹						

¹ At least once during an electoral cycle a panel performance assessment will take place in the period between ordinary elections of councillors to the council. The council may choose to commission more than one panel assessment in an electoral cycle, but it is not a requirement of the legislation. (The Local Government and Elections (Wales) Act 2021). The council must make a draft of its response to the panel performance assessment available to its Governance and Audit committee, which must then review the draft response and may make recommendations for changes to the response to the panel assessment.

Appendix B – Training Programme

Committee-specific training

Area	Medium	Provider	Date Provided / Scheduled	Attendance
Understanding Local Authority Accounts for Councillors	Virtual	Chartered Institute of Public Finance and Accountancy (CIPFA)	22 June 2023 24 August 2023	Dilwyn Evans Michael Wilson Cllr Geraint Bebb
Treasury Management	Virtual	Richard Bason, Treasury Management Advisor, Link Group	15 September 2023	Dilwyn Evans Michael Wilson Cllr Euryrn Morris Cllr Margaret M. Roberts
Effective Chairing Skills	Virtual	Welsh Local Government Association (WLGA)	11 October 2023 17 October 2023	Michael Wilson Cllr Euryrn Morris Dilwyn Evans Sharon Warnes William Parry
Countering Fraud and Corruption	Face to Face	Paul Stratton, 'The Fraud Nerd'	4 December 2023	Dilwyn Evans Sharon Warnes Michael Wilson Cllr Keith Roberts Cllr Margaret M. Roberts Cllr Geraint Bebb Cllr Ieuan Williams
Risk Management	Virtual	Welsh Local Government Association (WLGA)	13/03/24 (16:00 – 17:30) 19/03/24 (16:00 – 17:30)	Dilwyn Evans Sharon Warnes Michael Wilson Cllr Sonia Williams Cllr Liz Wood Cllr Carwyn Elias Jones

Mandatory training

Area	Medium	Provider	Date Provided / Scheduled	Completed
General Data Protection Regulations (GDPR)	eLearning	Internal	Available any time	
Cyber Ninjas for Councillors ²	eLearning	Internal	Available any time	
Basic Safeguarding Awareness (Group A)	eLearning	Internal	Available any time	
Violence Against Women, Domestic Abuse and Sexual Violence (optional for lay members)	eLearning	Internal	Available any time	
Prevent (optional for lay members)	eLearning	Internal	Available any time	
Modern Slavery (optional for lay members)	eLearning	Internal	Available any time	

² The licence for this module is coming to an end, and therefore should be completed by 31/03/24. The Council is in the early stage of extending the licence by means of grant-funding.

DDIM I'W GYHOEDDI NOT FOR PUBLICATION

Adroddiad Blynyddol Diogelwch Seiber 2023/24 *Annual Cyber Security Report 2023/24*

PRAWF BUDD Y CYHOEDD **PUBLIC INTEREST TEST**

Paragraff(au) Paragraph(s)	Atodlen 12A Deddf Llywodraeth Leol 1972 Schedule 12A Local Government Act 1972
<p>14: Information relating to the financial or business affairs of any particular person (including the authority holding that information).</p> <p>18: Information relating to any action taken or to be taken in connection with the prevention, investigation or prosecution of crime.</p>	
Y PRAWF – THE TEST	
<p>Mae yna fudd y cyhoedd wrth ddatgan oherwydd / There is a public interest in disclosure as:-</p> <p>Information relating to the effectiveness of the Council's cyber security arrangements indirectly relates to the security of the public's personal and confidential data. There is a public interest in access to the information as the public may be considered to be stakeholders in the Council's cyber security.</p>	<p>Y budd y cyhoedd wrth beidio datgelu yw / The public interest in not disclosing is:-</p> <p>Mae'r mater yn cyfeirio at materion busnes y Cyngor a all niweidio buddiannau'r Cyngor yn fasnachol, ariannol ac yn gyfreithlon.</p> <p>Gall hefyd ddatgelu gwybodaeth sy'n ymwneud â chymau gweithredu'r Cyngor a gymerwyd mewn cysylltiad ag atal trosedd.</p> <p>Placing information about the Council's cyber security arrangements into the public domain would be likely to increase the risk to the security of the Council's network and the integrity of its data. The information could be exploited by criminals and other parties who seek to undermine the Council's security measures. The likelihood of harm to the business affairs of the Council, arising from disclosure is high resulting in prejudice to the commercial and financial interests of the Council. The public interest in ensuring the security of data holdings is strong.</p>
<p>Argymhelliad: *Mae budd y cyhoedd wrth gadw'r eithriad yn fwy o bwys/llai o bwys na budd y cyhoedd wrth ddatgelu'r wybodaeth [* dilewch y geiriau nad ydynt yn berthnasol]</p> <p>Recommendation: *The public interest in maintaining the exemption outweighs/does not outweigh the public interest in disclosing the information. [*delete as appropriate]</p>	

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