

Pecyn Dogfen Gyhoeddus

Gareth Owens LL.B Barrister/Bargyfreithiwr

Chief Officer (Governance)

Prif Swyddog (Llywodraethu)



Swyddog Cyswllt:

Sharon Thomas 01352 702324

sharon.b.thomas@flintshire.gov.uk

At: Cyng Chris Dolphin (Cadeirydd)

Y Cynghorwyr: Janet Axworthy, Geoff Collett, Patrick Heesom, Joe Johnson, Martin White ac Arnold Woolley

Aelodau Cyfetholedig:

Sally Ellis ac Allan Rainford

8 Mawrth 2022

Annwyl Gynghorydd

HYSBYSIAD O GYFARFOD ANGHYSBELL
PWYLLGOR LLYWODRAETHU AC ARCHWILIO
DYDD LLUN, 14EG MAWRTH, 2022 AM 10.00 AM

Yn gywir

Steven Goodrum
Rheolwr Gwasanaethau Democratiadd

Sylwch: Bydd hwn yn gyfarfod dros y we a bydd 'presenoldeb' wedi'i gyfyngu i Aelodau'r Pwyllgor a'r Aelodau hynny o'r Cyngor sydd wedi gofyn i Bennaeth y Gwasanaethau Democrataidd am wahoddiad. Y Cadeirydd fydd yn penderfynu a yw'r rhain yn cael siarad ai peidio.

Bydd y cyfarfod yn cael ei ffrydio'n fyw ar wefan y Cyngor. Bydd recordiad o'r cyfarfod ar gael yn fuan ar ôl y cyfarfod ar <https://flintshire.publici.tv/core/portal/home>

Os oes gennych unrhyw ymholiadau, cysylltwch ag aelod o'r Tîm Gwasanaethau Democrataidd ar 01352 702345.

R H A G L E N

1 YMDDIHEURIADAU

Pwrpas: I dderbyn unrhyw ymddiheuriadau.

2 DATGAN CYSYLLTIAD (GAN GYNNWYS DATGANIADAU CHWIPIO)

Pwrpas: I dderbyn unrhyw ddatganiad o gysylltiad a chynghori'r Aelodau yn unol a hynny.

3 COFNODION (Tudalennau 5 - 10)

Pwrpas: I gadarnhau, fel cofnod cywir gofnodion y cyfarfod ar 26 Ionawr 2022.

4 CRYNODEB ARCHWILIO BLYNYDDOL SIR Y FFLINT 2020/21 (Tudalennau 11 - 22)

Adroddiad Prif Weithredwr -

Pwrpas: Derbyn y Crynodeb Archwilio Blynyddol gan Archwilydd Cyffredinol Cymru a nodi ymateb y Cyngor.

5 SICRWYDD RHEOLEIDDIO ALLANOL (Tudalennau 23 - 38)

Adroddiad Prif Weithredwr -

Pwrpas: Cefnogi'r crynodeb o'r holl adroddiadau rheoleiddio allanol a dderbyniwyd yn ystod 2020/21 ynghyd ag ymatebion y Cyngor.

6 CHWARTER 4 DIWEDDARIAD RHEOLI TRYSORLYS 2021/22 (Tudalennau 39 - 52)

Adroddiad Rheolwr Cyllid Corfforaethol - Aelod Cabinet dros Gyllid, Gwerth Cymdeithasol a Chaffael

Pwrpas: Darparu diweddariad ar faterion yn ymwneud â Pholisi, Strategaeth ac Arferion Rheoli Trysorlys y Cyngor hyd at ddiwedd Chwefror 2021.

7 CYNLLUN STRATEGOL ARCHWILIO MEWNOL (Tudalennau 53 - 72)

Adroddiad Rheolwr Archwilio Mewnol, Perfformiad a Rheoli Risg -

Pwrpas: Cyflwyno'r Cynllun Archwilio Mewnol arfaethedig ar gyfer 2022/23 - 2024/25 er ystyriaeth yr Aelodau.

8 **SAFONAU ARCHWILIO MEWNOL Y SECTOR CYHOEDDUS** (Tudalennau 73 - 136)

Adroddiad Rheolwr Archwilio Mewnol, Perfformiad a Rheoli Risg -

Pwrpas: Rhoi gwybod i'r Pwyllgor am ganlyniadau'r asesiad mewnol blynyddol mewn perthynas â chydymffurfio â Safonau Archwilio Mewnol y Sector Cyhoeddus.

9 **ADRODDIAD CYNNYDD ARCHWILIO MEWNOL** (Tudalennau 137 - 178)

Adroddiad Rheolwr Archwilio Mewnol, Perfformiad a Rheoli Risg -

Pwrpas: Cyflwyno diweddariad i'r Pwyllgor ar gynnydd yr Adran Archwilio Mewnol.

10 **OLRHAIN GWEITHRED Y PWYLLGOR LLYWODRAETHU AC ARCHWILIO** (Tudalennau 179 - 182)

Adroddiad Rheolwr Archwilio Mewnol, Perfformiad a Rheoli Risg -

Pwrpas: Rhoi gwybod i'r Pwyllgor am y camau gweithredu sy'n codi o'r pwyntiau a godwyd mewn cyfarfodydd Pwyllgor Llywodraethu ac Archwilio blaenorol.

11 **RHAGLEN GWAITH I'R DYFODOL** (Tudalennau 183 - 190)

Adroddiad Rheolwr Archwilio Mewnol, Perfformiad a Rheoli Risg -

Pwrpas: Ystyried Rhaglen Gwaith i'r Dyfodol yr Adran Archwilio Mewnol.

12 **NODYN: CYFARFOD BLYNYDDOL GYDAG ARCHWILWYR MEWNOL AC ALLANOL**

Pwrpas: Yn unol â'r weithdrefn y cytunwyd arni, bydd aelodau'r Pwyllgor Llywodraethu ac Archwilio yn cyfarfod gyda'r Archwilwyr Mewnol ac Allanol yn syth ar ôl y cyfarfod.

Sylwch, efallai y bydd egwyl o 10 munud os yw'r cyfarfod yn para'n hirach na dwy awr.

Nodyn Gweithdrefnol ar redeg cyfarfodydd

Bydd y Cadeirydd yn agor y cyfarfodydd ac yn cyflwyno eu hunain.

Bydd nifer o Gynghorwyr yn mynychu cyfarfodydd. Bydd swyddogion hefyd yn mynychu cyfarfodydd i gyflwyno adroddiadau, gyda swyddogion Gwasanaethau Democrataidd yn trefnu a chynnal y cyfarfodydd.

Gofynnir i bawb sy'n mynychu i sicrhau bod eu ffonau symudol wedi diffodd a bod unrhyw sain gefndirol yn cael ei gadw mor dawel â phosib.

Dylai'r holl feicroffonau gael eu rhoi "ar miwt" yn ystod y cyfarfod a dim ond pan fyddwch yn cael eich gwahodd i siarad gan y Cadeirydd y dylid eu rhoi ymlaen. Pan fydd gwahoddedigion wedi gorffen siarad dylen nhw roi eu hunain yn ôl "ar miwt".

Er mwyn mynegi eu bod nhw eisiau siarad bydd Cynghorwyr yn defnyddio'r cyfleuster 'chat' neu yn defnyddio'r swyddogaeth 'raise hand' sy'n dangos eicon codi llaw electronig. Mae'r swyddogaeth 'chat' hefyd yn gallu cael ei ddefnyddio i ofyn cwestiynau, i wneud sylwadau perthnasol ac yn gyfle i'r swyddog gynghori neu ddiweddarau'r cynghorwyr.

Bydd y Cadeirydd yn galw ar y siaradwyr, gan gyfeirio at aelod etholedig fel 'Cynghorydd' a swyddogion yn ôl eu teitl swydd h.y. Prif Weithredwr neu enw. O bryd i'w gilydd mae'r swyddog sy'n cynghori'r Cadeirydd yn egluro pwyntiau gweithdrefnol neu'n awgrymu geiriad arall ar gyfer cynigion er mwyn cynorthwyo'r Pwyllgor.

Os, a phan y cynhelir pleidlais, mi fydd y Cadeirydd yn egluro mai dim ond y rheiny sy'n gwrthwynebu'r cynnig/cynigion, neu sy'n dymuno ymatal a fydd angen mynegi hynny drwy ddefnyddio'r swyddogaeth 'chat'. Bydd y swyddog sy'n cynghori'r Cadeirydd yn mynegi os bydd y cynigion yn cael eu derbyn.

Os oes angen pleidlais fwy ffurfiol, bydd hynny yn ôl galwad enwau – lle gofynnir i bob Cynghorydd yn ei dro (yn nhrefn yr wyddor) sut mae ef / hi yn dymuno pleidleisio.

Yng nghyfarfodydd Pwyllgorau Cynllunio a Chyngor Sir mae amseroedd siaradwyr yn gyfyngedig. Bydd cloch yn cael ei chanu i roi gwybod i'r siaradwyr bod ganddyn nhw funud ar ôl.

Bydd y cyfarfod yn cael ei ffrydio'n fyw ar wefan y Cyngor. Bydd recordiad o'r cyfarfod ar gael yn fuan ar ôl y cyfarfod ar <https://flintshire.publici.tv/core/portal/home>

Eitem ar gyfer y Rhaglen 3

GOVERNANCE AND AUDIT COMMITTEE **26 JANUARY 2022**

Minutes of the Governance and Audit Committee of Flintshire County Council held remotely on Wednesday, 26 January 2022

PRESENT: Councillor Chris Dolphin (Chair)

Councillors: Janet Axworthy, Geoff Collett, Patrick Heesom, Joe Johnson, Martin White and Arnold Woolley

Co-opted members: Sally Ellis and Allan Rainford

APOLOGY: Councillor Billy Mullin (Deputy Leader and Cabinet Member for Corporate Management and Assets)

IN ATTENDANCE:

Councillor Ian Roberts - Leader of the Council and Cabinet Member for Education, Councillor Paul Johnson - Cabinet Member for Finance, Social Value and Procurement, Chief Executive, Chief Officer (Governance), Internal Audit, Performance & Risk Manager, Corporate Finance Manager, Strategic Finance Manager, Principal Accountant and Democratic Services Officer

Gwilym Bury and Mike Whiteley from Audit Wales

46. DECLARATIONS OF INTEREST

None.

47. MINUTES

The minutes of the meeting held on 17 November 2021 were approved, as moved and seconded by Councillors Joe Johnson and Arnold Woolley.

RESOLVED:

That the minutes be approved as a correct record.

48. TREASURY MANAGEMENT STRATEGY 2022/23 - TREASURY MANAGEMENT POLICY STATEMENT, PRACTICES AND SCHEDULES 2022-25 AND QUARTER 3 UPDATE 2021/22

The Corporate Finance Manager presented the draft Treasury Management Strategy 2022/23 and associated documents for review and recommendation to Cabinet, along with a quarterly update on Treasury Management activities for 2021/22 for information.

The Strategic Finance Manager reported no significant changes and highlighted key areas on the economic context, increased focus on borrowing, changes to counterparty limits and a continuation of the borrowing strategy. In addition, work was ongoing with Arlingclose (the Council's treasury management

advisors) to explore investment options to support climate change and meet future requirements of the revised Treasury Management Code on which the Council was already mainly compliant. The quarterly update for 2021/22 reported the position on investments at December 2021 along with long and short term borrowing portfolios.

Sally Ellis asked about the increase in investment limits with counterparties following the cessation of the Welsh Government (WG) Hardship Fund at the end of the financial year.

The Corporate Finance Manager said that the availability of supplementary grant funding after this period for aspects of the Hardship Fund would provide flexibility and that details of investments with low-risk counterparties formed part of quarterly updates to the Committee. On a further question, the strategy reflected the need for continued long-term borrowing and such decisions were made as the need arose and with balanced judgement. An update on borrowing activities since December would be included in the outturn report.

On changes introduced by WG to support a low carbon economy, the Strategic Finance Manager said that environmental, social and governance (ESG) investment opportunities were becoming more available and that officers were working closely with Arlingclose on this.

In response to comments from the Chairman on the climate change targets set by WG, the Strategic Finance Manager spoke about various activities across the Council to invest in carbon reduction schemes. As suggested by Sally Ellis, the Chief Executive agreed that a future report would be shared with the Committee on progress with work under the Green Society and Environment theme to address climate change and decarbonisation challenges.

Allan Rainford asked about the impact of the interest rate forecast on long-term borrowing and the Capital Strategy. The Corporate Finance Manager spoke about the prudent approach taken to budgeting for the central loans investment account and said that approval of the Capital Strategy and Capital Programme in December had allowed for revenue consequences to be built into the forecast prior to the final stage of budget-setting in February. The Strategic Finance Manager provided clarification on new borrowing undertaken this year through the Invest to Save scheme.

Councillor Paul Johnson thanked officers for the detailed report which demonstrated the transparency of treasury management decision-making.

The recommendations were moved by Sally Ellis and seconded by Councillor Janet Axworthy.

RESOLVED:

- (a) That having reviewed the draft Treasury Management Strategy 2022/23, the Committee has no specific issues to be reported to Cabinet on 15 February 2022; and

(b) That the Treasury Management 2021/22 quarterly update be noted.

49. CODE OF CORPORATE GOVERNANCE

The Chief Executive introduced the report on the annual review of the Code of Corporate Governance prior to consideration by the Constitution & Democratic Services Committee in June. He drew attention to Section 2 of the document reflecting on changes in governance arrangements during the pandemic.

Sally Ellis welcomed the availability of information on the work of the Recovery Committee on the Council's website. Her suggestion that this be made clearer in the Code was noted by officers including the Chief Executive who said that the transparency of such information complied with the requirements of the Code.

The recommendation was moved and seconded by Councillors Arnold Woolley and Martin White.

RESOLVED:

That the updated Code of Corporate Governance be endorsed for adoption as part of the Council's Constitution.

50. ANNUAL GOVERNANCE STATEMENT 2020/21 MID-YEAR PROGRESS REPORT

The Chief Officer (Governance) presented a mid-year progress report on the areas of improvement set out in the Annual Governance Statement (AGS) for 2020/21 which demonstrated positive progress in addressing the issues identified.

The Internal Audit, Performance & Risk Manager explained that whilst governance issues had been identified during the process, strategic issues from the risk register applied over the longer term. She advised that the only remaining 'red' risk was due to delays in gaining regulatory approval (planning; drainage; environmental permitting) to progress key infrastructure projects and that progress was being closely monitored.

Sally Ellis thanked officers for the report which provided assurance to the Committee. On the development of an action plan to improve consultation and engagement, the Chief Officer (Governance) provided clarification on work by the Corporate Communications team aligned with preparations on the corporate self-assessment which would be reflected in the AGS.

Allan Rainford commented on the potential for some issues to continue into 2022/23, in particular those impacted by economic pressures. The Chief Executive shared these concerns and explained that additional resources had been allocated to a number of service areas such as rent collection where early interventions with customers helped to prevent escalation.

The recommendation was moved by Allan Rainford and seconded by Councillor Joe Johnson.

RESOLVED:

That the Annual Governance Statement mid-year progress update report be accepted.

51. INTERNAL AUDIT CHARTER

The Internal Audit, Performance & Risk Manager presented a report to consider the outcome of the latest review of the Charter to meet all legal and regulatory requirements. There were no significant changes other than to reflect name changes to job and Committee titles along with general formatting.

In response to questions from Allan Rainford, an update was shared on current resources within Internal Audit and clarification given on professional qualification requirements.

The recommendation was moved by Councillor Arnold Woolley and seconded by Sally Ellis.

RESOLVED:

That the updated Internal Audit Charter be approved.

52. INTERNAL AUDIT PROGRESS REPORT

The Internal Audit, Performance & Risk Manager presented the regular update on progress against the Plan, final reports issued, action tracking, performance indicators and current investigations. Since the last report, no Red (limited assurance) reports had been issued and details were shared on the three Amber/Red (some assurance) reports. On action tracking, there was an increase in the number of overdue actions and a process had been agreed for regular reporting to the Chief Officer Team and quarterly attendance by a Principal Auditor to progress the matter. Performance indicators for the service generally remained positive, however there was some impact from external factors. An update was also given on movements within the current Plan which was progressing well.

Sally Ellis asked that information on Amber/Red reports include details of reporting arrangements and frequency. The Internal Audit, Performance & Risk Manager agreed to refer Amber/Red reports (in addition to Red reports) to the relevant Overview & Scrutiny Committee and would ensure that this was actioned.

The recommendation was moved by Allan Rainford and seconded by Councillor Janet Axworthy.

RESOLVED:

That the report be accepted.

53. ACTION TRACKING

The Internal Audit, Performance & Risk Manager presented an update on actions arising from previous meetings.

The recommendation was moved by Councillor Joe Johnson and seconded by Sally Ellis.

RESOLVED:

That the report be accepted.

54. FORWARD WORK PROGRAMME

The Internal Audit, Performance & Risk Manager presented the current Forward Work Programme for consideration. As requested by Sally Ellis, she agreed to liaise with officers to bring forward the Corporate Complaints report and schedule an item on Carbon Reduction for a future meeting.

On the Audit Wales report on Commissioning Older People’s Care Home Placements scheduled for March, Gwilym Bury explained that regional and national reports were available on the Audit Wales website.

Allan Rainford thanked officers for scheduling an item on the Budget 2023/24 for September and suggested that this be brought forward if possible. He reminded officers that the purpose of the report was to enable the Committee to understand the risks and challenges at that stage of the budget process.

The recommendations in the report were moved and seconded by Councillors Arnold Woolley and Martin White.

RESOLVED:

- (a) That the Forward Work Programme be amended as necessary; and
- (b) That the Internal Audit, Performance & Risk Manager, in consultation with the Chair and Vice-Chair of the Committee, be authorised to vary the Forward Work Programme between meetings, as the need arises.

55. ATTENDANCE BY MEMBERS OF THE PRESS AND PUBLIC

None.

The meeting started at 10am and finished at 11.05am

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Chair

Mae'r dudalen hon yn wag yn bwrpasol

Eitem ar gyfer y Rhaglen 4



GOVERNANCE AND AUDIT COMMITTEE

Date of Meeting	Monday, 14 March 2022
Report Subject	Annual Audit Summary for Flintshire County Council 2020/21
Report Author	Chief Executive

EXECUTIVE SUMMARY

This Annual Audit Summary sets out the the audit and regulatory work undertaken by Audit Wales of Flintshire County Council. It provided an update on the previous report which was published in was published in January 2021.

Overall the Auditor General for Wales has reached a positive conclusion. *“The Auditor General certified that the Council had met its remaining Local Government (Wales) Measure 2009 duties for the financial year 2020-21, as saved by an order made under the Local Government and Elections (Wales) Act 2021.”*

No formal recommendations have been made during the year.

There are a number of new proposals for improvement and proposals of development arising from the reviews undertaken by Audit Wales.

The Auditor General has provided an unqualified true and fair opinion on the Council’s financial statements on 29 September 2021, two months ahead of the statutory deadline.

RECOMMENDATIONS

1	That Governance and Audit Committee are assured by the content and observations of the Auditor General for Wales’ Annual Audit Summary Report for 2020/21.
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REPORT DETAILS

1.00	EXPLAINING THE ANNUAL AUDIT SUMMARY REPORT
1.01	The Auditor General under the Local Government (Wales) Measure 2009 (Measure) undertakes and publishes an annual summary report for all Welsh Councils, Fire and Rescue Authorities and National Park Authorities.
1.02	This is the second Annual Audit Summary Report for Flintshire County Council, combining the Annual Improvement Report and Annual Audit letter. This year's report is a summary of the audit, regulatory and inspection work carried out in 2020/21.
1.03	Overall the Auditor General has concluded that: <i>"The Auditor General certified that the Council had met its remaining Local Government (Wales) Measure 2009 duties for the financial year 2020-21, as saved by an order made under the Local Government and Elections (Wales) Act 2021."</i>
1.04	The Auditor General has not made any statutory recommendations with which the Council must comply.
1.05	There are two proposals for improvement from one of the reviews undertaken, namely; "Rental Income." Cabinet adopted the proposals for improvement at a meeting in October 2021. As part of our established protocol, all proposals for improvement and development from regulatory reports (both local and national) are assessed to establish if further improvements or developments need to be undertaken. The Council's response to these proposals for improvement is to be shared at March's meeting detailing the reports and responses.
1.06	The outcomes of the financial sustainability study have been taken into account in the planning of the Medium Term Financial Strategy.
1.07	The summary outlines the key findings from the audit of the Council's financial statements for 2020/21, reported in detail to Audit Committee in September 2021, and other audit work undertaken in 2020/21. The Auditor General gave an unqualified true and fair opinion on the Council's financial statements on 29 September 2020, two months ahead of the statutory deadline.
2.00	RESOURCE IMPLICATIONS
2.01	There are no specific resource implications as part of this report.

3.00	CONSULTATIONS REQUIRED / CARRIED OUT
3.01	<p>Cabinet will receive this report for endorsement. They will continue to receive future reports relating to external regulatory work as part of their Forward Work programme.</p> <p>Corporate Resources Overview and Scrutiny Committee will receive this report as part of their scrutiny role in February.</p> <p>Governance and Audit Committee will receive this report as part of their role of assurance in March.</p>

4.00	IMPACT ASSESSMENT AND RISK MANAGEMENT
4.01	<p>Ways of Working (Sustainable Development) Principles Impact Audit Wales assess if Public bodies are complying with sustainable development principles and taking steps to meet their well-being objectives. The principles are:</p> <ul style="list-style-type: none"> • Long-term • Prevention • Integration • Collaboration • Involvement <p>Well-being Goals Impact Audit Wales assess if Public bodies are complying with Well-being Goals and taking steps to meet their well-being objectives. The Well-being Goals are:</p> <ul style="list-style-type: none"> • Prosperous Wales • Resilient Wales • Healthier Wales • More equal Wales • Cohesive Wales • Vibrant Wales • Globally responsible Wales <p>Council's Well-being Objectives Audit Wales assess if Public bodies are taking steps to meet their well-being objectives. These were reviewed as part of a refresh of Council Plan for 2021/22.</p> <p>Risk Management Findings from the Audit Wales are risk managed as part of regular monitoring.</p>

5.00	APPENDICES
5.01	Appendix 1: Annual Audit Summary 2020/21

6.00	LIST OF ACCESSIBLE BACKGROUND DOCUMENTS
6.01	None

7.00	CONTACT OFFICER DETAILS
7.01	<p>Contact Officer: Jay Davies, Strategic Performance Advisor Telephone: 01352 702744 E-mail: jay.davies@flintshire.gov.uk</p>

8.00	GLOSSARY OF TERMS
8.01	<p>Annual Audit Summary: The Annual Audit Summary is publicised by Audit Wales (AW) on behalf of the Auditor General for Wales. It brings together, with the input of other inspectorates such as Estyn and the Care and Care Inspectorate Wales (CIW), a summary of the regulatory work of the past year.</p> <p>Audit Wales: works to support the Auditor General as the public sector watchdog for Wales. They aim to ensure that the people of Wales know whether public money is being managed wisely and that public bodies in Wales understand how to improve outcomes.</p>

Flintshire County Council

Annual Audit Summary 2021

This is our audit summary for Flintshire County Council. It shows the work completed since the last Annual Audit Summary, which was issued in January 2021. 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 70 councillors who represent the following political parties/groups:

- Welsh Labour 35
- Welsh Conservative 6
- Welsh Liberal Democrats 6
- Independent Alliance 16
- New Independents 3
- Independents 3
- Not a member of any political group within Flintshire County Council 1

The Council spent £271.8 million on providing services¹ during 2020-21, the sixth-highest spending of the 22 unitary councils in Wales.

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.

Key facts

As at 31 March 2021, the Council had £38.5 million of useable financial reserves². This is equivalent to 14.2% of the Council's annual spending on services, the fourth-lowest percentage of the 22 unitary councils in Wales³.

Flintshire County has three of its 92 areas deemed the most deprived 10% of areas in Wales, this is the fifth lowest of the 22 unitary councils in Wales⁴.

The population of Flintshire is projected to increase by 3.1% between 2020 and 2040 from 156,444 to 161,258, including a 5.1% decrease in the number of children, a 2.9% decrease in the number of the working-age population and a 27% increase in the number of people aged 65 and over⁵.

The Auditor General's duties

We completed work during 2020-21 to meet the following duties

- **Continuous improvement**

The Council had to put in place arrangements to make continuous improvements, including related plans and reports, and the Auditor General also had to assess whether the Council met these requirements during 2020-21.
- **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.

² 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.

³ Source: 2020-21 Statement of Accounts

⁴ An area in this context is defined as a 'Lower Super Output Area'. Source: Stats Wales

⁵ Source: Stats Wales



We continue to recognise the huge strain on public services and to work in a way that seeks to reduce the impact on public bodies' response to COVID-19, while still meeting our statutory duties.



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

What we found

Audit of Flintshire County Council Council's 2020-21 Accounts

Each year we audit the Council's financial statements.

For 2020-21:

- the Auditor General gave an unqualified true and fair opinion on the Council's financial statements on 29 September 2021, two months ahead of the statutory deadline.
- the Council's Annual Governance Statement and Narrative Report were prepared in line with the CIPFA Code and relevant guidance. They were also consistent with the financial statements prepared by the Council and with our knowledge of the Council.
- the quality of the draft statements presented for audit on 15 June 2021 was prepared to a good standard. This was a significant achievement given the ongoing challenges posed by the COVID-19 pandemic.
- a number of changes were made to the Council's financial statements arising from our audit work, which were reported to the Governance and Audit Committee on 27 September 2021.
- the Auditor General issued the certificate confirming that the audit of accounts for 2020-21 has been completed on 30 September 2021.
- In addition to the Auditor General's responsibilities for auditing the Council's financial statements, he also has responsibility for the certification of a number of grant claims and returns. Our work to date has not identified any significant issues.

Our work in response to the COVID-19 pandemic

In response to the COVID-19 pandemic, we changed the approach and focus of our performance audit work in local government and other bodies. Below is a summary of some of the work we have undertaken in response to the pandemic across a number of sectors, much of which is of relevance to local government.

We undertook a project to support public sector efforts by sharing learning through the pandemic. The project aims to help prompt some thinking, and practise exchange. [Further information is available on our website.](#)

In March 2021, we published a [national report](#) setting out an overview of progress to date on Test, Trace, Protect in Wales. In December 2020, we also published some [observations](#) of the Auditor General on the procurement and supply of PPE during the COVID-19 pandemic, followed by a [report](#) in April 2021. In June 2021, we also published our [report](#) on the rollout of the COVID-19 vaccination programme in Wales.

Continuous improvement

The Auditor General certified that the Council had met its remaining Local Government (Wales) Measure 2009 duties for the financial year 2020-21, as saved by an order made under the Local Government and Elections (Wales) Act 2021. As part of our examination of councils' performance assessments covering the 2020-21 financial year, we noted a reduced reference to comparative performance information although we recognise that the pandemic led to the suspension of some national data collection. The ability to compare data and performance with other organisations will continue to be an important element of arrangements to secure value for money and will be a challenge for councils to consider particularly as they continue to implement the requirements relating to self-assessment set out in the Local Government and Elections Act (Wales) 2021.

Financial sustainability

During 2020-21, we examined the financial sustainability of each council in Wales. In our [local report](#) published in July 2021 we concluded that the Council's focus is on improving its financial resilience by addressing budgetary pressures in key demand-led service areas.

We also published two national summary reports: the [first report](#) in October 2020 and the [second report](#) in September 2021.

Recovery planning

During 2020-21, we reviewed the arrangements that each council in Wales was putting in place to support recovery planning. We undertook this work on an ongoing basis, providing real-time and ongoing feedback where appropriate. Our key findings were the Council's communications with the public and residents during the pandemic have been consistent, clear, and innovative. The Council has now carefully 'unlocked' many of its key services in line with Welsh Government guidance and identified what will be different as staff return to work to keep them safe. The reopening of services has progressed well, once again helped by a clear communications strategy.

Flintshire County Council's recovery from the impact of the pandemic has benefited from strong and consistent leadership, particularly in planning and decision making. There has been a drive to engage and lead regional groups which is positive. Internal and external communication has been very strong and is to the Council's credit.

We consider that the Council's approach to recovery is well structured and well thought through. The Council has taken the time to reflect on its response actions and learn from them. As a result, should it be necessary to revert to response mode to manage any resurgence of the virus, the Council will be better placed to deal with the crisis than it was before.

We encourage the Council to look for opportunities for doing things differently as a result of what has been learned through the COVID-19 crisis, and not to automatically return services to how they were before.

There are opportunities to maintain the momentum and learn from 'digital democracy'. Most councillors have shown their ability to embrace the use of technology for online meetings. There may be further opportunities to gain insights from council members on any development and training that may help them to participate more effectively in online meetings.

There are some challenges in holding formal meetings exclusively online and at this stage there may be opportunities to gain insights about the effectiveness of these arrangements. Further engagement with the public to gather views about their experiences of observing meetings during this period could also help to provide timely feedback on the effectiveness of these arrangements from their perspective.

Rental Income

During 2020-21, we did a review to consider the effectiveness of the Council's rental income strategy. In March 2021, we concluded that the Council has stopped the increase in Council tenant rent arrears but has further opportunities for improving performance and engaging with tenants.

Commissioning Older People's Care Home Placements

During 2020-21, we examined whether North Wales councils and Betsi Cadwaladr University Health Board (the Health Board) as partners in the Regional Partnership Board were collaborating effectively in the strategic commissioning of older people's care home placements. We concluded that partners are working individually and collectively to provide care home placements for vulnerable service users, this is made more difficult by complex national processes, resulting in a significant focus on costs, which causes division amongst partners and has the potential to impact adversely on service users and their families. Strengthening accountability and developing a regional strategy and delivery plan have the potential to drive positive change and better partnership working, especially in relation to complex and more specialist care.

In concluding this work, we recognised that responsibility for the current challenges in the commissioning arrangements was widespread. The Welsh Government sets the national framework which is complex and local partners have responsibility for the way that national policy and guidance are implemented. We have therefore reported locally to councils and the Health Board, and nationally to the Welsh Government recommending actions that these bodies should take.

North Wales Economic Ambition Board – Progress Review of the North Wales Growth Deal

During 2020-21 we sought to answer the question: ‘In delivering its overall goals, is the North Wales Economic Ambition Board (NWEAB) ready and able to adjust to meet the changing economic circumstances?’ We concluded in our [report](#) that the NWEAB has clear and established governance arrangements and is supported by a developing Portfolio Management Office; external factors may impact on the planned ambitions and NWEAB is adapting to accommodate these.

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. CIW and Healthcare Inspectorate Wales published their joint National review of the use of Deprivation of Liberty Safeguards (DoLS) in Wales. They identified a number of key findings and recommendations in their report. In November 2021, CIW also published ‘Let me flourish’, a national review of early help, care and support and transition for disabled children in Wales. In November 2021 CIW published its [assurance check letter](#) for the Council which summarises the findings of the CIW assurance check carried out in April 2021. The purpose of this assurance check is to review how well the Council’s social services continue to help and support adults and children with a focus on safety and well-being. CIW have identified strengths and areas for priority improvement and they will review the progress of these areas through their performance evaluation review meetings with the Council’s heads of service and director. CIW expect the areas of improvement they have identified to be included in the Council’s improvement plans. There were no other Flintshire County Council inspections in this period, but Estyn has resumed its inspection of local schools in Flintshire, and services that are registered with CIW in Flintshire are subject to regular review.

Local government studies

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

Discretionary services (April 2021)

Financial pressures have led to councils reducing spending and cutting services, but the pandemic has shown local government services are essential to keeping people safe and healthy. We focussed on how councils define services, the systems and processes they have used to review services and how robust these are. Demand for some essential services is continuing to increase and councils are not confident that they can continue to deliver these services in the face of this rising and complex demand. 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. Our [report](#) was published in April 2021.

Regenerating town centres in Wales (September 2021)

Between 1950 and 1980, local authorities prioritised regeneration of town centres creating new and greater retail space. However, past policy choices, changing consumer expectations and technological advances are now adversely affecting many Welsh town centres. And the pandemic has created challenges for local government and central government, with one in seven shops on Welsh high streets now empty, despite the Welsh Government investing and leveraging in £892.6 million in the last seven years. Local authorities do not have the capacity to respond to this situation and are not always using the powers they have to help regenerate towns. To deliver the best local outcomes, policies and joint working need to be aligned and integrated, and resources prioritised on town centres. Our [report](#) was published in September 2021.

Planned work for 2021-22

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.

The most significant risk and issue facing councils and the wider public sector during 2021-22 continues to be the COVID-19 pandemic. We have shaped our work to provide assurance and challenge in a way which helps to support the Council through this period. Our planned work for 2021-22 includes:

- Assurance and risk assessment including a focus on:
 - The Local Government and Elections Act (Wales) 2021
 - Recovery planning
 - Carbon reduction plans
 - Self-assessment arrangements
 - Financial position
- Springing Forward – as the world moves forward, learning from the pandemic, this review looks at how effectively councils are strengthening their ability to transform, adapt and maintain the delivery of services, including those delivered in partnership with key stakeholders and communities.
- Improvement reporting audit.

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

The Auditor General audits local government bodies in Wales, including unitary authorities, police, 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.

Eitem ar gyfer y Rhaglen 5



GOVERNANCE AND AUDIT COMMITTEE

Date of Meeting	Monday, 14 March 2022
Report Subject	External Regulation Assurance
Report Author	Chief Executive

EXECUTIVE SUMMARY

The Council receives regular reports from our external regulators. Under its Terms of Reference, the Governance and Audit Committee ensures that effective systems are in place for setting and monitoring actions in response to these reports.

This report covers the national studies and bespoke local work of Audit Wales (AW) and the work of Care Inspectorate Wales and Estyn in 2021/22.

This summary report gives assurance that the regulatory reports have been considered and responded to.

RECOMMENDATIONS

1	To be assured by our response to external regulatory reports.
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REPORT DETAILS

1.00	EXPLAINING THE EXTERNAL REGULATORS AND INSPECTIONS REPORT
1.01	The Local Government (Wales) Measure contains provisions for the work of Governance and audit committees. Statutory guidance made under Section 85 of the Measure was issued in June 2012. That guidance advised that Governance and audit committees should receive and consider reports from external auditors, other regulators and inspectors.
1.02	<p>Since 2014 arrangements have been made for local reports issued by external auditors, regulators and inspectors to be tracked and reported to the Governance and Audit Committee once a year. This is done to assure the Committee that such reports have been considered and responded to.</p> <p>The Council's reporting protocol sets out the arrangements for a tri-partite system as follows:</p> <ul style="list-style-type: none"> • Cabinet – makes the Executive response to regulatory reports • Overview and Scrutiny – scrutinises the executive response • Audit Committee – assures the governance arrangements <p>The protocol is attached at Appendix 2.</p>
1.03	<p>Where reports by an external auditor, other regulator or inspector contain specific local recommendations it is important that they receive proper consideration by both officers and members and are responded to.</p> <p>The responses will, on occasion, require an action plan.</p> <p>It should be noted that there is no requirement to report or respond to recommendations within the AW national study reports, however the Council does respond as good practice under our protocol.</p>
1.04	It is within the Terms of Reference of the Governance and Audit Committee to ensure that effective processes are in place for setting and monitoring proportionate and effective action plans. The Governance and Audit Committee has the responsibility for ensuring that all external regulatory report recommendations issued by external regulators are implemented where accepted.
1.05	<p>Appendix 1 provides an overview of the reports received from the Audit Wales, Care Inspectorate for Wales and Estyn during 2021/22, and the summary findings and responses from the Council. The status of any actions is shown as follows:</p> <ul style="list-style-type: none"> • Green – on track / completed • Amber – on track, but within acceptable limits • Red – limited progress.

1.06	<p>The Executive response to the following two reports is to be scheduled within the Forward Work Programme for Cabinet and relevant Scrutiny Committees:</p> <ul style="list-style-type: none"> • Commissioning Older People’s Care Home Placements – North Wales Councils and Betsi Cadwaladr University Health Board (June/July 2022) • Care Home Commissioning for Older People (June/July 2022) <p>The Executive response to the following report is to be scheduled within the Forward Work Programme for Governance and Audit Committee:</p> <ul style="list-style-type: none"> • Care Inspectorate Wales (CIW) Local Authority - Assurance Check April 2021: Social Services (July 2022)
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2.00	RESOURCE IMPLICATIONS
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2.01	None
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3.00	CONSULTATIONS REQUIRED / CARRIED OUT
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3.01	External reports are considered by Chief Officers and senior managers to determine the actions needed. Cabinet and Overview and Scrutiny Committees perform the roles set out above.
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4.00	RISK MANAGEMENT
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4.01	<p>The work of the external regulators, and the actions in response to their reports provide assurance to the Council that adequate and effective controls are in place to mitigate risks.</p> <p>The Council’s protocol in relation to reporting of external assurance reports is attached at Appendix 2</p>
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5.00	APPENDICES
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5.01	Appendix 1: External Assurance Report Summary Appendix 2: External Assurance reports protocol
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6.00	LIST OF ACCESSIBLE BACKGROUND DOCUMENTS
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6.01	None
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7.00	CONTACT OFFICER DETAILS
7.01	<p>Contact Officer: Jay Davies, Strategic Performance Advisor Telephone: 01352 702744 E-mail: jay.davies@flintshire.gov.uk</p>

8.00	GLOSSARY OF TERMS
8.01	<p>Audit Wales: works to support the Auditor General as the public sector watchdog for Wales. They aim to ensure that the people of Wales know whether public money is being managed wisely and that public bodies in Wales understand how to improve outcomes.</p> <p>Care Inspectorate Wales (CIW): The powers and functions of CIW are enabled through legislation. CIW has the powers to review Local Authority social services at a local and national level, to inform the public whether services are up to standard, to promote improvement of services and to help safeguard the interests of vulnerable people who use services and their carers. They provide professional advice to Welsh Ministers and policy makers.</p> <p>Estyn: Estyn is the education and training inspectorate for Wales. Estyn is responsible for inspecting primary and secondary schools and nursery schools maintained by, or receiving funding from, local authorities.</p>

Summary of External Regulations and Inspections – 2021/22

Audit Wales

Date	Title	Recommendations / observations	Reporting Information	Response status RAG and note
April 2021	At Your Discretion Local Government Discretionary Services	<p>Report Link: https://www.audit.wales/sites/default/files/publications/At-your-discretion-English.pdf</p> <p>Recommendation/Proposals for improvement: None</p>	<p>O&SC: N/A</p> <p>Cabinet: N/A</p> <p>G&AC: N/A</p>	N/A
May 2021 Tudalen 27	Flintshire County Council – Rental Income	<p>Report Link: https://www.audit.wales/sites/default/files/publications/flintshire_council_rental_income_english.pdf</p> <p>Proposals for improvement:</p> <p>P1 - To better understand the overall income and rent arrears performance, the Council needs to collect and report additional performance indicators:</p> <ul style="list-style-type: none"> • total rent collected during the year from former and current tenants; and • the amount written off during the financial year. <p>P2 - To inform the delivery of the service, through a better understanding of the needs and experiences of tenants, the Council should collect a more comprehensive range of data including information on equalities</p>	<p>CRO&SC: 11/11/21</p> <p>Cabinet: 19/10/21</p> <p>G&AC: 17/11/21</p>	<p>P1 – Two additional indicators adopted by Cabinet were:</p> <ul style="list-style-type: none"> • Total rent collected during the year from both former and current tenants • the amount written off during the financial year in unpaid rents <p>P2 - The collection of more comprehensive datasets including strengthening integrated tenant engagement arrangements to better understand the needs and experiences of tenants and to inform future housing service delivery</p>

Date	Title	Recommendations / observations	Reporting Information	Response status RAG and note
Aug 2021	Flintshire County Council – Financial Sustainability Assessment	<p>Report Link: https://www.audit.wales/sites/default/files/publications/ffsa.pdf</p> <p>Recommendation/Proposals for improvement: None</p>	<p>CRO&SC: 16/09/21</p> <p>Cabinet: 21/09/21</p> <p>G&AC: 27/09/21</p>	N/A
Tudalen 28 Sept 2021	Regenerating Town Centres in Wales	<p>Report Link: https://www.audit.wales/sites/default/files/publications/town-centre-regeneration-eng.pdf</p> <p>Recommendation/Proposals for improvement:</p> <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>EE O&SC: 09/11/21</p> <p>Cabinet: 16/11/21</p> <p>G&AC: 17/11/21</p>	<p>R1 – Although the Council has not been asked to respond on this recommendation business rates are a frequent area for concern raised by businesses in town centres and the review process has been highlighted as needing action by Welsh Government.</p> <p>R2 – Parking has been free in Flintshire County Council operated car parks since March 2020 to support the local economy during the response to the pandemic. The normal charges remained suspended to help local businesses as they came out of lockdown last summer until recently. Now that the country is at Alert Level 0, and following the reopening of all town centre businesses and hospitality venues, parking charges were reintroduced from 1st October. As both Governments promote economic recovery and are bringing to a close national emergency funds on which</p>

Date	Title	Recommendations / observations	Reporting Information	Response status RAG and note
Tudalen 29				<p>public bodies have relied, councils can no longer continue to offset a resumption to some “normality”.</p> <p>Charging for designated public car parks is adopted Council policy. The rationale for the original policy covers easing potential congestion and ensuring fair access to parking spaces in the short-stay car parks through a local traffic control system that includes charging. Our charges remain very competitive and we will consider options of special seasonal arrangements e.g. pre-Christmas. We are also open to working in partnership with Town Councils on local options where they are workable.</p> <p>In Flintshire, we have been instrumental over the last four years in leading on North Wales Metro projects and promoting Active Travel across the County with successful bids made to the Welsh Government each year to deliver transport schemes across the county. We have our own countywide Integrated Transport Strategy for Flintshire, which forms a key element of the North East Wales Metro proposals which are supported and promoted by Welsh Government (WG). We recognise that, in order to provide a long term sustainable transport solution, it is essential that all modes of transport are successfully integrated, whilst maintaining and promoting at its heart, a sustainable, affordable and environmentally friendly public transport service, with links to all of Flintshire and the wider region.</p> <p>Active travel and sustainable travel options is a priority for us in the Council Plan and we will be looking to provide opportunities for increasing levels of walking and cycling, and enable access to other alternative and sustainable methods of travel. Additionally, ensuring effective transport connectivity and that the network facilitates and supports recovery and growth is a priority in the Council Plan.</p>

Date	Title	Recommendations / observations	Reporting Information	Response status RAG and note
Tudalen 30		<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</p>		<p>R3 – Although the Council has not been asked to respond on this recommendation the current system of funding for regeneration is in need of review. Annual bidding cycles considerably reduce the ability of the Council to plan long term regeneration work programmes and the delivery of capital projects within the structure of inflexible financial years hampers delivery and increases costs. In the absence of longer term revenue funding from Welsh Government local government capacity to develop and deliver regeneration projects is limited and forms a significant constraint to progress.</p> <p>R4 – The Council already uses a range of regulatory powers to tackle empty and problem properties. However, use of these powers can be extremely time consuming and can ultimately place considerable financial burdens on the Council which cannot always be recouped. The Welsh Government support is therefore welcomed. This approach is featured within the Council’s agreed strategic approach to town centre regeneration adopted in March 2020 and included in the current Council Plan.</p>

Date	Title	Recommendations / observations	Reporting Information	Response status RAG and note
Tudalen 31		<p>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, environmental health, planning and regeneration teams to make more effective use of existing skills and resources; and • 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 crosscutting policy frameworks and decision making to promote town centres above much else. We recommend that the Welsh Government sets 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>Following the training provided by Welsh Government earlier in the year, the Council has developed a panel of officers from the different regulatory and regeneration services to ensure that:</p> <ul style="list-style-type: none"> • a shared list of vacant or problem properties is maintained and reviewed regularly; • action by the Council is co-ordinated effectively across the different teams; • owners of properties are offered effective support and encouragement before enforcement action is commenced; and • limited resources are managed through the careful prioritization of enforcement action based on the length of time properties have been vacant and the scale of problems they are causing to neighbours and communities. <p>R5 – Although the Council has not been asked to respond on this recommendation the further clarity recommended by Audit Wales would be welcomed. The principle of “Town Centres First” is fully supported by the Council but a clear delivery plan and resources are needed to underpin the policy.</p>

Date	Title	Recommendations / observations	Reporting Information	Response status RAG and note
		<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</p>		<p>R6 - The Council has undertaken the self-assessment recommended by Audit Wales and has identified a number of areas for further development. Some of these are already in hand but not yet fully realised. Extra staff capacity to deliver these has been agreed by Cabinet and recruitment is underway. Particular areas for further development include:</p> <ul style="list-style-type: none"> • Further work is required to engage stakeholders in the individual towns and translate the County level strategic approach into local delivery plans. • Continue work on data gathering for town centres to improve Council, partner and business decision-making.
<p>Tudalen 32 Sept 2021</p>	<p>Financial Sustainability of Local Government</p>	<p>Report Link: https://www.audit.wales/sites/default/files/publications/Financial%20Sustainability%20of%20Local%20Government%20-%20English_1.pdf</p> <p>Four steps to help improve councils' financial sustainability:</p> <p>S1 – Financial Strategies - Understand short, medium and long-term challenges and clearly set out the overall priorities for the council's finances</p> <p>S2 – Reserves - Plan your approach to, and use of, reserves to ensure that it supports longer-term financial sustainability</p> <p>S3 – Performance against budget - Know what's realistic for services to achieve and then understand and act on areas of consistent overspends</p>	<p>O&SC: N/A Cabinet: N/A G&AC: N/A</p>	<p>Work is currently being undertaken in conjunction with the introduction of the CIPFA financial management code which will assist in identifying any improvements required to current financial management practices</p>

Date	Title	Recommendations / observations	Reporting Information	Response status RAG and note
		<p>S4 – Savings delivery - Understand what is realistic for services to deliver on savings or cost reductions and act on areas that do not consistently deliver planned savings</p>		
Nov 2021	The Welsh Government's Warm Homes Programme	<p>Report Link: https://www.audit.wales/sites/default/files/publications/The%20Welsh%20Governments%20Warm%20Homes%20Programme%20-%20English.pdf</p> <p>Recommendation/Proposals for improvement: None</p>	<p>O&SC: N/A Cabinet: N/A G&AC: N/A</p>	N/A

Care in Wales (CIW)

Date	Title	Recommendation	Reporting Information	Response
Tudalen 34 Apr 2024	Care Inspectorate Wales (CIW) Local Authority Assurance Check April 2021: Social Services	Actions arising from Assurance Check – Adult Services: None	O&SC: N/A Cabinet: N/A G&AC: N/A	N/A
		Actions arising from Assurance Check – Children’s Services: The following actions were identified as a result of the Assurance Check April 2021:	S&HC O&SC: 09/09/21 Cabinet: 13/07/21 G&AC: July 2022	
		C1. Promote and encourage the rights of children to be offered formal advocacy		C1 – Actions on track: Improve staff awareness of the independent advocacy provision and referral pathways; Systems in place to monitor and understand take up/decline
		C2. Strengthen the recording of the evidence of front door decision making and analysis on PARIS		C2 – Actions on track: Map front door recording processes to ensure that we are demonstrating the child’s journey and the associated decision making. Finalise and implement ‘Family Support Framework’ to ensure consistency of threshold decision making and the associated recording requirements
C3. Review of how we conduct our safeguarding enquiries, ensuring children are seen and seen alone within the enquiry period and that core groups for children on the child protection register are consistently conducted in line with statutory requirements.		C3 – Actions on track: Facilitated event with Team Managers and Senior Practitioners to review existing practice and approaches, any barriers to compliance and to re-process our approach as part of the wider Vanguard review, ensuring compliance with statutory requirements. A Practice Directive issued to staff to ensure that core groups are held within statutory timeframes Redistribute capacity to our front door to ensure timely processing of reports (referrals) on our IT system		

Information Commissioner’s Office (ICO)

Date	Title	Recommendations / observations	Reporting Information	Response Link
July 2021	Information Commissioner’s Annual Report 2020-21	<p>Report Link: https://ico.org.uk/media/about-the-ico/documents/2620166/hc-354-information-commissioners-ara-2020-21.pdf</p> <p>Recommendation/Proposals for improvement: None</p>	<p>O&SC: N/A Cabinet: N/A G&AC: N/A</p>	N/A

Mae'r dudalen hon yn wag yn bwrpasol

External Regulation – Reporting Protocol

External arrangements for regulation and assurance are provided by a number of statutorily appointed bodies such as the Audit Wales (AW), Estyn and the Care Inspectorate Wales (CIW), plus a number of other external regulatory bodies.

Their role is independent of government and they examine various aspects of how Welsh public bodies work. For example AW carries out financial audits and examines how the organisation manages and spends public money, including achieving value in the delivery of public services. Other bodies such as Estyn focus on the quality and standards in education and training providers in Wales.

According to the role and remit of each body, they produce either periodic or annual reports on their findings. All formal reports which are specific to the Council are presented to the Cabinet and Governance and Audit Committee and considered by the various Overview and Scrutiny Committees as appropriate.

The roles are as follows:

- i) Cabinet – the Executive response
- ii) Overview and Scrutiny – scrutiny of and assurance with the response
- iii) Governance and Audit Committee – assurance of the arrangements.

Progress against the resultant action plans are also monitored by Cabinet and Overview & Scrutiny. These action plans once agreed should be placed into the relevant forward work programmes. Some reports, such as the Annual Audit Summary Report are presented to the full Council.

National study reports published by AW are also considered by ourselves as to the relevance of the recommendations and responses made accordingly.

AW meets regularly with the Chief Executive to discuss the achievement of co-ordination and proportionality of external regulatory work, as well as the role that regulation can play in ‘adding value’ through supporting improvement.

Internal arrangements for co-ordinating regulatory activity is held by Governance (Performance and Risk Management Team). All external reports are to be shared with the Performance and Risk Management Team (if they have not already been sent direct from the external regulatory agency) and, agreement reached as to which Committee the report is to be presented. In addition a Council response should be prepared by the lead portfolio for presentation with each report. External Regulation is a standing item on monthly Performance Leads Meeting to ensure the protocol is being followed and coordination is effective.

Mae'r dudalen hon yn wag yn bwrpasol

Eitem ar gyfer y Rhaglen 6



GOVERNANCE AND AUDIT COMMITTEE

Date of Meeting	Monday, 14 th March 2022
Report Subject	Treasury Management Quarter 4 Update 2021/22
Report Author	Corporate Finance Manager

EXECUTIVE SUMMARY

The Governance and Audit Committee is responsible for scrutinising the Council's treasury management activity and this report provides an update on matters relating to the Council's Treasury Management Policy, Strategy and Practices 2021/22 to the end of February 2022.

The report details the Council's position in respect of investments and long and short term borrowing at the end of February, and provides an update on the economic context and an interest rate forecast.

RECOMMENDATIONS

1	Members review and endorse the Treasury Management 2021/22 quarterly update.
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REPORT DETAILS

1.00	EXPLAINING THE QUARTERLY UPDATE
1.01	The Council has nominated the Governance and Audit Committee to be responsible for ensuring effective scrutiny of Treasury Management Strategy and Policies. The Governance and Audit Committee has previously agreed to include treasury management as a standing item on each quarterly agenda to receive an update.

1.02	On 19 th February 2019 the Council approved the Treasury Management Policy Statement 2019/20 – 2021/22 and Treasury Management Practices 2019/20 – 2021/22, following the recommendation of the Cabinet and consideration by the Audit Committee.
1.03	On 16 th February 2021, the Council approved the Treasury Management Strategy 2021/22, following the recommendation of the Cabinet and consideration by the Audit Committee.
1.04	<p><u>Investments update</u></p> <p>A schedule setting out the Council’s investments at 28th February 2022 is attached at Appendix 1. The investment balance at this time was £34.4m across 11 counterparties with an average interest rate of 0.23%.</p>
1.05	<p><u>Borrowing update</u></p> <p>Appendix 2 shows the Council’s long-term borrowing portfolio as at 28th February 2022, a total of £296.2m with a weighted average interest rate of 4.52%. During quarter 4 the Council took out a new long-term loan with the Public Works Loan Board to support its strategy of fixing a portion of its long term borrowing requirement while interest rates are low. The loan was a 22-year Equal Instalments of Principal loan for £10m, with an interest rate of 2.07%.</p> <p>Appendix 3 shows the Council’s short-term borrowing portfolio as at 28th February 2022, a total of £5.0m with an average interest rate of 0.01%.</p> <p>The Council has a forecast borrowing requirement over and above the additional long-term borrowing already undertaken during the year which will continue into the new financial year.</p> <p>The borrowing strategy in 2021/22 has been to monitor capital expenditure to confirm the Council’s long-term borrowing need, ensuring that the Council does not commit to long-term borrowing too early and borrow unnecessarily, which will be costly. This is balanced against not compromising the long-term stability of the debt portfolio by securing low long-term interest rates when available. The amounts of short term borrowing undertaken throughout the year continue to assist in managing liquidity whilst confirming longer term borrowing requirements.</p> <p>The borrowing requirement will continue to be reviewed and monitored closely during the remainder of 2021/22 and into 2022/23 with support from Arlingclose, the Council’s treasury management advisors.</p>
1.06	<p><u>Economic update from Arlingclose, the Council’s treasury management advisors</u></p> <p>Global inflation is riding high. While some indicators suggest supply bottlenecks in goods markets are easing, oil and gas prices have risen significantly and threaten a more sustained level of uncomfortably high inflation than previously expected. In the UK, Ofgem has confirmed a significant rise in retail energy prices, which will maintain relatively high CPI rates throughout 2022.</p>

	<p>Supply constraints are also evident in the labour market. Underlying wage growth is running above pre-COVID levels despite employment being lower now than in early 2020. Evidence suggests that labour pools have diminished. Higher wage growth will be a contributory factor to sustained above-target inflation this year.</p> <p>The lower severity of Omicron means that the economic impact should be limited. The UK economy had a weak Q4 2021 due to the virus, but growth is likely to bounce back in Q1 2022.</p> <p>However, higher inflation will dampen demand. In the UK, households face a difficult outlook. Fiscal and monetary headwinds alongside a sharp reduction in real income growth will weigh on disposable income, ultimately leading to slower growth.</p> <p>The Bank of England will tighten policy further over the next few months to ensure that aggregate demand slows to reduce business pricing power and labour wage bargaining power. Markets have priced in a significant rise in Bank Rate, but we believe the Monetary Policy Committee (MPC) will be more cautious given the medium term outlook, assessing the impact of the first round of rises rather than following the market higher.</p> <p>Bond yields have risen sharply to accommodate tighter monetary policy, including the run off of central bank bond portfolios. The interplay between slowing growth and falling inflation, and tightening policy, will likely keep yields relatively flat.</p>
1.07	<p><u>Interest rate forecast</u></p> <p>The MPC will raise Bank rate further to dampen aggregate demand and reduce the risk of sustained higher inflation.</p> <p>Arlingclose therefore expects Bank Rate to rise to 0.75% in March and 1.0% in May. Despite this expectation, risks to the forecast remain weighted to the upside for 2022, becoming more balanced over time. The Arlingclose central forecast remains below the market forward curve.</p> <p>The Council's borrowing is linked to gilt yields which are expected to remain broadly flat from current levels, which have risen sharply since mid-December 2021. Significant volatility is, however, likely which should offer tactical opportunities for borrowing and investment.</p> <p>The risks around the gilt yield forecasts are broadly balanced. While gilt yields may face downward pressure as Bank Rate expectations ease from current levels, the run off of the Bank's corporate bond portfolio, and later the gilt portfolio, as it reverses Quantitative Easing (QE), could impact some upward pressure on yields.</p>

2.00	RESOURCE IMPLICATIONS
2.01	Financial implications are set out within this report and supporting appendices; there are no other resource implications directly as a result of this report.

3.00	CONSULTATIONS REQUIRED / CARRIED OUT
3.01	Arlingclose Ltd, being the Council's treasury management advisors.

4.00	RISK MANAGEMENT
4.01	Risk Management directly addressed within the appendices including identification of risks and measures to mitigate likelihood and impact of risks identified.

5.00	APPENDICES
5.01	<ol style="list-style-type: none"> 1. Investment Portfolio as at 28 February 2022 2. Long-term Borrowing Portfolio as at 28 February 2022 3. Short-term Borrowing Portfolio as at 28 February 2022

6.00	LIST OF ACCESSIBLE BACKGROUND DOCUMENTS
6.01	None

7.00	CONTACT OFFICER DETAILS
7.01	<p>Contact Officer: Chris Taylor - Strategic Finance Manager Telephone: 01352 703309 E-mail: christopher.taylor@flintshire.gov.uk</p>

8.00	GLOSSARY OF TERMS
8.01	<p>Authorised Limit: A statutory limit that sets the maximum level of external debt for the Council.</p> <p>Balances and Reserves: Accumulated sums that are held, either for specific future costs or commitments (known as earmarked) or generally held to meet unforeseen or emergency expenditure.</p> <p>Bank Rate: The official interest rate set by the Bank of England's Monetary Policy Committee and what is generally termed at the "base rate".</p>

Basis Point: A unit of measure used in finance to describe the percentage change in the value or rate of a financial instrument. One basis point is equivalent to 0.01% (1/100th of a percent). In most cases, it refers to changes in interest rates and bond yields. For example, if interest rates rise by 25 basis points, it means that rates have risen by 0.25% percentage points.

Bond: A certificate of debt issued by a company, government, or other institution. The bond holder receives interest at a rate stated at the time of issue of the bond. The price of a bond may vary during its life.

Capital Expenditure: Expenditure on the acquisition, creation or enhancement of capital assets.

Capital Financing Requirement (CFR): The Council's underlying need to borrow for capital purposes representing the cumulative capital expenditure of the local authority that has not been financed.

Certificates of Deposits (CD's): A savings certificate entitling the bearer to receive interest. A CD bears a maturity date, a specified fixed interest rate and can be issued in any denomination. CDs are generally issued by commercial banks. The term of a CD generally ranges from one month to five years.

Consumer Price Index (CPI): The UK's main measure of inflation (along with Retail Price Index or 'RPI') The Monetary Policy Committee of the Bank of England set the Bank Rate in order to try and keep CPI at or close to the target set by the Government. The calculation of CPI includes many items of normal household expenditure but excludes some items such as mortgage interest payments and Council Tax.

Corporate Bonds: Corporate bonds are bonds issued by companies. The term is often used to cover all bonds other than those issued by governments in their own currencies and includes issues by companies, supranational organisations and government agencies.

Cost of Carry: The "cost of carry" is the difference between what is paid to borrow compared to the interest which could be earned. For example, if one takes out borrowing at 5% and invests the money at 1.5%, there is a cost of carry of 3.5%.

Counterparty List: List of approved financial institutions with which the Council can place investments.

Credit Rating: Formal opinion by a registered rating agency of a counterparty's future ability to meet its financial liabilities; these are opinions only and not guarantees.

Debt Management Office (DMO): The DMO is an Executive Agency of Her Majesty's Treasury and provides direct access for local authorities into a government deposit facility known as the Debt Management Account Deposit Facility (DMADF). All deposits are guaranteed by HM Government and therefore have the equivalent of a sovereign credit rating.

Federal Reserve: The US central bank, the equivalent of the Bank of England. (Often referred to as “the Fed”).

Financial Instruments: Financial instruments are tradable assets of any kind. They can be cash, evidence of an ownership interest in an entity, or a contractual right to receive or deliver cash or another financial instrument.

Gilts: Gilts are bonds issued by the UK Government. They take their name from ‘gilt-edged’. They are deemed to be very secure as the investor expects to receive the full face value of the bond to be repaid on maturity.

IFRS: International Financial Reporting Standards.

LIBID: The London Interbank Bid Rate (LIBID) is the rate bid by banks on Eurocurrency deposits (i.e. the rate at which a bank is willing to borrow from other banks).

LIBOR: The London Interbank Offered Rate (LIBOR) is the rate of interest that banks charge to lend money to each other. The British Bankers' Association (BBA) work with a small group of large banks to set the LIBOR rate each day. The wholesale markets allow banks who need money to borrow from those with surplus amounts. The banks with surplus amounts of money are keen to lend so that they can generate interest which it would not otherwise receive.

LOBO: Stands for Lender Option Borrower Option. The underlying loan facility is typically very long-term - for example 40 to 60 years - and the interest rate is fixed. However, in the LOBO facility the lender has the option to call on the facilities at pre-determined future dates. On these call dates, the lender can propose or impose a new fixed rate for the remaining term of the facility and the borrower has the ‘option’ to either accept the new imposed fixed rate or repay the loan facility.

Maturity: The date when an investment or borrowing is repaid.

Maturity Structure / Profile: A table or graph showing the amount (or percentage) of debt or investments maturing over a time period.

MiFID II (Markets in Financial Instruments Directive): EU legislation that regulates firms who provide services to clients linked to ‘financial instruments’. As a result of MiFID II, from 3rd January 2018 local authorities will be treated as retail clients but can “opt up” to professional client status, providing that they meet certain qualitative and quantitative criteria.

Minimum Revenue Provision (MRP): An annual provision that the Council is statutorily required to set aside and charge to the Revenue Account for the repayment of debt associated with expenditure incurred on capital assets.

Monetary Policy Committee (MPC): A committee of the Bank of England, which meets to decide the Bank Rate. Its primary target is to keep CPI inflation within 1% of a central target of 2%. Its secondary target is to support the Government in maintaining high and stable levels of growth and employment.

Money Market Funds (MMF): Pooled funds which invest in a range of short term assets providing high credit quality and high liquidity.

Non Specified Investment: Investments which fall outside the WG Guidance for Specified investments (below).

Operational Boundary: This linked directly to the Council's estimates of the CFR and estimates of other day to day cash flow requirements. This indicator is based on the same estimates as the Authorised Limit reflecting the most likely prudent but not worst case scenario but without the additional headroom included within the Authorised Limit.

Premiums and Discounts: In the context of local authority borrowing,
(a) the premium is the penalty arising when a loan is redeemed prior to its maturity date and
(b) the discount is the gain arising when a loan is redeemed prior to its maturity date.

Prudential Code: Developed by CIPFA and introduced in April 2004 as a professional code of practice to support local authority capital investment planning within a clear, affordable, prudent and sustainable framework and in accordance with good professional practice.

Prudential Indicators: Indicators determined by the local authority to define its capital expenditure and asset management framework. They are designed to support and record local decision making in a manner that is publicly accountable; they are not intended to be comparative performance indicators.

Public Works Loans Board (PWLB): The PWLB is a statutory body operating within the United Kingdom Debt Management Office, an Executive Agency of HM Treasury. The PWLB's function is to lend money from the National Loans Fund to local authorities and other prescribed bodies, and to collect the repayments.

Quantitative Easing (QE): QE is a form of monetary policy where a Central Bank creates new money electronically to buy financial assets, like government bonds. This cash injection lowers the cost of borrowing and boosts asset prices to support spending.

Retail Price Index (RPI): A monthly index demonstrating the movement in the cost of living as it tracks the prices of goods and services including mortgage interest and rent.

Revenue Expenditure: Expenditure to meet the continuing cost of delivery of services including salaries and wages, the purchase of materials and capital financing charges.

Specified Investments: Term used in the Welsh Assembly Guidance for Local Authority Investments. Investments that offer high security and high liquidity, in sterling and for no more than one year. UK government, local authorities and bodies that have a high credit rating.

Supported Borrowing: Borrowing for which the costs are supported by the government or third party.

Supranational Bonds: Instruments issued by supranational organisations created by governments through international treaties (often called multilateral development banks). The bonds carry an AAA rating in their own right. Examples of supranational organisations are the European Investment Bank, the International Bank for Reconstruction and Development.

Temporary Borrowing: Borrowing to cover peaks and troughs of cash flow, not to fund capital spending.

Term Deposits: Deposits of cash with terms attached relating to maturity and rate of return (Interest).

Treasury Bills (T-Bills): Treasury Bills are short term Government debt instruments and, just like temporary loans used by local authorities, are a means to manage cash flow. They are issued by the Debt Management Office and are an eligible sovereign instrument, meaning that they have an AAA-rating.

Treasury Management Code: CIPFA's Code of Practice for Treasury Management in the Public Services, initially brought in 2003, subsequently updated in 2009 and 2011.

Treasury Management Practices (TMP): Treasury Management Practices set out the manner in which the Council will seek to achieve its policies and objectives and prescribe how it will manage and control these activities.

Unsupported Borrowing: Borrowing which is self-financed by the local authority. This is also sometimes referred to as Prudential Borrowing.

Yield: The measure of the return on an investment instrument.

FLINTSHIRE COUNTY COUNCIL - INVESTMENT PORTFOLIO

At 28th February 2022

APPENDIX 1

Counterparty Name	Amount Invested £m	Start Date	Maturity Date	Interest Rate	Investment Interest £	Type of Investment	Period to Maturity
LLOYDS BANK	2.0	16/10/20	31/03/22	0.01%	291	UK BANK	1 month or less
LLOYDS BANK	2.0						
NATIONAL WESTMINSTER BANK	2.0	04/01/21	31/03/22	0.01%	247	UK BANK	1 month or less
NATIONAL WESTMINSTER BANK	2.0						
DEBT MANAGEMENT OFFICE	5.0	01/12/21	01/06/22	0.09%	2,244	UK GVT	3 months +
DEBT MANAGEMENT OFFICE	2.4	24/02/22	01/03/22	0.30%	99	UK GVT	1 month or less
DEBT MANAGEMENT OFFICE	7.4						
ABERDEEN LIQUIDITY FUND	3.0	01/09/21	31/03/22	0.27%	4,682	MMF	1 month or less
ABERDEEN LIQUIDITY FUND	3.0						
AVIVA INVESTORS	3.0	01/09/21	31/03/22	0.27%	4,682	MMF	1 month or less
AVIVA INVESTORS	3.0						
BNP PARIBAS SECURITIES SVCS	3.0	01/09/21	31/03/22	0.28%	4,856	MMF	1 month or less
BNP PARIBAS SECURITIES SVCS	3.0						
CCLA PUBLIC SECTOR DEPOSIT	3.0	01/09/21	31/03/22	0.35%	6,070	MMF	1 month or less
CCLA PUBLIC SECTOR DEPOSIT	3.0						
FEDERATED INVESTORS (UK)	3.0	01/09/21	31/03/22	0.31%	5,376	MMF	1 month or less
FEDERATED INVESTORS (UK)	3.0						
INSIGHT	3.0	01/09/21	31/03/22	0.34%	5,896	MMF	1 month or less
INSIGHT	3.0						
INVESCO	3.0	01/09/21	31/03/22	0.28%	4,856	MMF	1 month or less
INVESCO	3.0						
SSGA	2.0	01/09/21	31/03/22	0.27%	3,122	MMF	1 month or less
SSGA	2.0						
TOTAL	34.4			0.23%	42,421		
PREVIOUS REPORTS TOTALS (31st December 2021)	27.3			0.07%	8,135		
PREVIOUS YEARS REPORTS TOTALS (28th February 2021)	33.2			0.01%	1,337		

FLINTSHIRE COUNTY COUNCIL - INVESTMENTS SUMMARISED BY TYPE & MATURITY

At 28th February 2022

APPENDIX 1

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Type of Investment	Total Amount Invested £m	% of Total Portfolio	Period to Investment Maturity			
			1 month or less £m	1 - 3 months £m	3 months + £m	12 months + £m
Debt Management Office (DMO)	7.4	22%	2.4		5	
UK Bank	4.0	12%	4.0			
UK Building Society (UK BS)	0.0	0%				
Overseas	0.0	0%				
Local Authorities	0.0	0%				
CD's	0.0	0%				
T-Bills	0.0	0%				
Money Market Funds (MMF)	23.0	67%	23.0			
Total (£)	34.4		29.4	0.0	5.0	0.0
Total (%)		100%	85%	0%	15%	0%

FLINTSHIRE COUNTY COUNCIL - LONG TERM BORROWING ANALYSIS

At 28th February 2022

APPENDIX 2

Loan Start Date	Principal Loan Outstanding £	Interest Rate %	Annual Interest £	Loan Maturity Date
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PWLB Fixed Rate Maturity Loans				
20/03/86	2,436,316	9.50	231,450	30/11/25
01/04/86	1,392,181	9.13	127,036	30/11/23
24/03/88	696,090	9.13	63,518	30/11/27
25/08/88	696,090	9.50	66,129	31/03/28
26/10/88	870,113	9.25	80,485	30/09/23
26/05/89	1,044,135	9.50	99,193	31/03/25
26/05/89	1,044,135	9.50	99,193	31/03/29
28/09/95	561,642	8.25	46,335	30/09/32
28/09/95	181,120	8.63	15,622	30/09/32
28/09/95	348,045	8.25	28,714	30/09/27
28/09/95	696,090	8.25	57,427	30/09/28
28/09/95	1,740,226	8.25	143,569	30/09/29
28/09/95	1,740,226	8.25	143,569	30/09/30
28/09/95	1,740,226	8.25	143,569	30/09/31
28/09/95	696,090	8.25	57,427	30/09/24
28/09/95	1,740,226	8.25	143,569	30/09/26
28/09/95	1,000,282	8.63	86,274	30/09/22
18/04/97	2,000,000	7.75	155,000	18/10/27
18/04/97	2,000,000	7.75	155,000	18/10/28
18/04/97	2,000,000	7.75	155,000	18/10/29
18/04/97	2,000,000	7.75	155,000	18/10/30
17/07/97	4,000,000	7.13	285,000	31/03/55
17/07/97	4,000,000	7.13	285,000	31/03/56
17/07/97	4,492,873	7.13	320,117	31/03/57
17/07/97	3,500,000	7.00	245,000	31/03/55
17/07/97	3,500,000	7.00	245,000	31/03/56
17/07/97	3,278,252	7.00	229,478	31/03/57
20/05/98	1,333,332	5.75	76,667	18/04/31
20/05/98	1,050,000	6.00	63,000	18/04/26
09/06/98	2,000,000	5.75	115,000	30/09/32
09/06/98	3,000,000	5.75	172,500	30/09/33
09/06/98	4,000,000	5.75	230,000	30/09/34
17/09/98	3,850,000	5.25	202,125	31/03/58
08/12/98	1,200,000	4.75	57,000	31/03/54
08/12/98	2,500,000	4.75	118,750	31/03/58
08/12/98	4,800,000	4.50	216,000	31/03/54
01/04/99	6,000,000	4.63	277,500	31/03/53
22/04/99	4,000,000	4.50	180,000	31/03/52
10/08/99	1,700,000	4.50	76,500	31/03/53
10/08/99	3,700,000	4.50	166,500	31/03/52
10/08/99	7,700,000	4.50	346,500	31/03/51
10/08/99	7,700,000	4.50	346,500	31/03/50
10/08/99	7,700,000	4.50	346,500	31/03/49
10/08/99	7,700,000	4.50	346,500	31/03/48
05/04/01	2,500,000	4.75	118,750	31/03/25
15/11/01	1,400,000	4.50	63,000	21/03/23
15/11/01	1,350,000	4.50	60,750	21/03/22
02/08/05	1,700,000	4.45	75,650	18/04/31
02/08/05	4,900,000	4.45	218,050	18/04/32
02/08/05	4,600,000	4.45	204,700	18/04/33
02/08/05	1,800,000	4.45	80,100	18/04/34
02/08/05	2,244,611	4.45	99,885	18/04/35
02/04/15	8,000,000	4.17	333,600	02/10/36
02/04/15	7,000,000	4.18	292,600	02/04/37
02/04/15	7,000,000	4.19	293,300	02/10/37
02/04/15	7,000,000	4.20	294,000	02/04/38
02/04/15	7,000,000	4.21	294,700	02/10/38
02/04/15	5,448,094	4.22	229,910	02/04/39
02/04/15	10,800,000	4.11	443,880	02/10/34
02/04/15	9,000,000	4.13	371,700	02/04/35
02/04/15	9,000,000	4.14	372,600	02/10/35
02/04/15	9,000,000	4.16	374,400	02/04/36
06/12/18	10,000,000	2.64	264,000	06/12/68
Total	229,070,395	5.10	11,685,790	

PWLB Fixed Rate Annuity Loans				
06/12/18	7,266,756	2.79	202,742	06/01/63
07/01/20	568,597	3.06	17,399	07/01/60
30/03/20	288,049	2.65	7,633	30/03/60
30/03/20	1,047,658	2.65	27,763	30/03/60
02/11/20	1,383,063	2.55	35,310	02/11/57
09/02/21	2,303,373	1.79	44,810	09/02/58
30/04/21	577,563	2.15	12,418	30/04/61
Total	13,635,058	2.55	348,075	

PWLB Fixed Rate Equal Instalment of Principal Loans				
01/04/19	8,333,333	1.65	162,250	01/04/34
13/08/19	6,666,667	1.28	85,333	13/08/37
16/12/20	4,772,727	1.16	55,364	16/12/42
28/01/22	10,000,000	2.07	307,000	28/01/44
Total	29,772,728	1.63	509,947	

Market Fixed Rate Loans (LOBOS)				
24/07/07	6,350,000	4.48	284,480	24/01/40
24/07/07	6,300,000	4.53	285,075	24/01/41
24/07/07	6,300,000	4.58	288,540	24/01/42
Total	18,950,000	4.53	858,095	

Other Government Loans				
21/09/17	193,544	0.00	0.00	01/04/22
19/12/17	267,718	0.00	0.00	01/04/23
27/03/18	1,729,128	0.00	0.00	01/10/28
21/10/15	460,000	0.00	0.00	21/03/30
20/10/16	400,000	0.00	0.00	21/03/31
04/12/18	30,750	0.00	0.00	01/10/22
27/03/19	1,109,224	0.00	0.00	01/04/29
05/05/20	461,500	0.00	0.00	31/03/26
09/07/21	103,000	0.00	0.00	31/03/29
18/01/22	60,092	0.00	0.00	01/10/25
Total	4,814,956	0	0	

Totals			
Fixed Rate	272,478,181		12,543,812
Variable Rate	0		0
LOBOs	18,950,000		858,095
Other	4,814,956		0
Grand Total	296,243,137	4.52	13,401,907

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FLINTSHIRE COUNTY COUNCIL - SHORT TERM BORROWING

At 28th February 2022

APPENDIX 3

Counterparty Name	Amount Borrowed £m	Start Date	Maturity Date	Interest Rate	Interest due £	Brokerage due £	Period to Maturity
CHESHIRE WEST & CHESTER COUNCIL	5.0	23/12/21	01/03/22	0.01%	93	652	1 month or less
CHESHIRE WEST & CHESTER COUNCIL	5.0						
TOTAL	5.0			0.01%	93	652	
PREVIOUS REPORTS TOTALS (31st December 2021)							
	20.0			0.02%	1,157	4,836	
PREVIOUS YEARS REPORTS TOTALS (28th February 2021)							
	38.0			0.03%	2,910	7,496	

SHORT TERM BORROWING SUMMARISED BY TYPE & MATURITY

At 28th February 2022

APPENDIX 3

SHORT TERM BORROWING TYPE	Total Amount Borrowed £m	% of Total Portfolio	Period to Maturity			
			1 month or less £m	1 - 3 months £m	3 months + £m	12 months + £m
UK Bank	0.0	0%				
UK Building Society (UK BS)	0.0	0%				
Local Authorities	5.0	100%	5.0			
Total (£)	5.0		5.0	0.0	0.0	0.0
Total (%)		100%	100%	0%	0%	0%

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GOVERNANCE & AUDIT COMMITTEE

Date of Meeting	Monday, 14 th March 2022
Report Subject	Internal Audit Strategic Plan
Report Author	Internal Audit, Performance and Risk Manager
Type of Report	Assurance

EXECUTIVE SUMMARY

All principle local authorities subject to the Accounts and Audit (Wales) Regulations must maintain an adequate and effective system of internal audit of its accounting records and of its system of internal control. It must make provision for internal audit in accordance with the Public Sector Internal Audit Standards (PSIAS) and the Local Government Application Note issued alongside it.

In line with the Standards, internal audit must produce a risk based plan taking into account the need to produce an annual audit opinion and linked to the organisation's objectives and priorities.

The three year Flintshire Internal Audit Strategic Plan is attached, Appendix A. The first year of the plan is completed in greater detail highlighting high priority audits and annual reviews to be completed during the financial year 2022/23. Medium priority audits will be scheduled to audit subsequently, unless higher priority work is identified through the quarterly monitoring of the plan.

RECOMMENDATIONS

1	<p>The Committee is requested to consider the Flintshire Internal Audit Strategic Plan and to make comments on its content. In doing so the committee is asked to consider:</p> <ul style="list-style-type: none">• Does the three year plan for Internal Audit as set out in Appendix A reflect the areas that the Committee believe should be covered?• Does the first year of the plan reflect the areas that should be prioritised?• Is the level of audit resources accepted by the Committee and agreed as appropriate, given the level of assurance required?
2	<p>The Committee is required to approve the Flintshire Internal Audit Strategic Plan for 2022-2025.</p>

REPORT DETAILS

1.00	EXPLAINING THE INTERNAL AUDIT STRATEGIC PLAN
1.01	Each year Flintshire Internal Audit prepares a three year audit plan, with the first year completed in more detail. This plan is designed to meet the professional standards required of us in order to review and evaluate the risk management, control, and governance arrangements within the Authority.
1.02	The Flintshire Internal Audit plan, which is attached, takes into account the Council's objectives and risks in addition to materiality of spend, reputational risk, and discussions with management.
1.03	The final plan was produced after consultation with the Portfolio management teams, the Chief Executive and Audit Wales (AW). The plan covers various types of work including, but not limited, to risk based, system based, advice & consultancy, and value for money projects as well as our involvement in development projects.
1.04	<p>The plan for 2022/23 has been formulated for the current level of resources, 1,330 productive days. Days per audit have not been recorded within the plan set out in Appendix A, as days will be allocated to each audit following the opening meeting to ensure appropriate resources are allocated.</p> <p>All high priority audits and annual reviews detailed within the plan will be undertaken within 2022/23. Those medium priority audits will be kept under constant review during quarterly meetings with Chief Officers and their management teams, AW and bimonthly meetings with the Chief Executive. Any work required to respond to emerging issues or risks may take precedence over the medium priority reviews.</p> <p>Where still relevant those audits deferred in 2021/22 have been included within the 2022-25 Internal Audit Strategic Plan.</p>

2.00	RESOURCE IMPLICATIONS
2.01	None from this report. The resources needed for the plan use the resources available.

3.00	CONSULTATIONS REQUIRED / CARRIED OUT
3.01	Consultation carried out with Portfolio management teams, Chief Officers, the Chief Executive and Audit Wales.

4.00	RISK MANAGEMENT
4.01	Flintshire Internal Audit is part of the governance framework and provide assurance on governance, risk management and internal control. The plan needs to provide the basis for that assurance over the coming years.

5.00	APPENDICES
5.01	Appendix A – Draft Flintshire Internal Audit Strategic Plan – 2021/2024

6.00	LIST OF ACCESSIBLE BACKGROUND DOCUMENTS
6.01	<p>None.</p> <p>Contact Officer: Lisa Brownbill, Internal Audit, Performance and Risk Manager</p> <p>Telephone: 01352 702231</p> <p>E-mail: Lisa.brownbill@flintshire.gov.uk</p>

7.00	GLOSSARY OF TERMS
7.01	<p>Improvement Plan: the document which sets out the priorities of the Council. It is a requirement of the Local Governance (Wales) Measure 2009 to set Improvement Objective and publish an Improvement Plan.</p> <p>Audit Wales: works to support the Auditor General as the public sector watchdog for Wales. They aim to ensure that the people of Wales know whether public money is being managed wisely and that public bodies in Wales understand how to improve outcomes.</p> <p>Corporate Governance: the system by which local authorities direct and control their functions and relate to their communities. It is founded on the basic principles of openness and inclusivity, integrity and accountability together with the overarching concept of leadership. It is an inter-related system that brings together the underlying set of legislative requirements, governance principles and management processes.</p> <p>Wales Chief Auditors Group: An informal meeting group of Chief Auditors to discuss items of mutual interest.</p> <p>Operational Plan: the annual plan of work for the Internal Audit team.</p> <p>Alternative Delivery Models: operating models which are different from currently or traditional methods of service delivery and which are responding to changed situations to sustain important services.</p>

Risk Management: the process of identifying risk, evaluating their potential consequence and managing them. The aim is to reduce the frequency of risk events occurring (wherever this is possible) and minimise the severity of their consequences if they occur. Threats are managed by process of controlling, transferring or retaining the risk. Opportunities are managed by identifying strategies to maximise the opportunity or reward for the organisation.

P2P: Purchase to Pay. An electronic system used within the Authority to manage purchasing.

IDEA: Audit sampling software that enables us to compare large amounts of data to identify matches or duplicates.

Root Cause Analysis: a method of problem solving used for identifying the root causes of faults or problems.

Flintshire Internal Audit

Strategic Plan



DRAFT
2022/23 –
2024/25

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Presented to Governance and Audit Committee, 14 March 2022

Section One: Introduction

- 1.1 This document summarises the work undertaken to develop the Internal Audit Strategic Plan for 2022-2025. It covers:
- Role, Responsibilities and Scope of Internal Audit
 - Available Resources
 - Reporting Arrangements
 - Proposed detailed programme of work for 2022/23 and summary of work for 2023/24 – 2024/25

- 1.2 As required the strategic plan has been prepared in accordance with the best practice requirements set out in the Public Sector Internal Audit Standards (PSIAS).

- 1.3 The Council has adopted the PSIAS definition of Internal Auditing:

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'.

- 1.4 In accordance with PSIAS, the mission of Internal Audit is to *'enhance and protect organisational value by providing risk based and objective assurance, advice and insight'*.

- 1.5 In line with these requirements, we perform our internal audit work with a view to reviewing and evaluating risk management, control and governance arrangements that the organisation has in place, and to support the Council in achieving its aims, objectives and priorities set out in the Council Plan.

- 1.6 The work is designed to enable the Internal Audit Manager to arrive at her year-end annual audit opinion on the adequacy and effectiveness of governance, risk management and the control environment. The Annual Audit Report provides evidence to support the Annual Governance Statement.

- 1.7 As required by the PSIAS, the Internal Audit Service is delivered and developed in accordance with the Internal Audit Charter. The Charter defines the role, scope, independence, authority, and responsibility of the Internal Audit Service. The Council has formally agreed these provisions and sets out the Internal Audit Charter in Section 29.1 of the Council's Constitution.

Section Two: Role, Responsibilities and Scope

2.1 Role and Responsibilities of Internal Audit

- Review and develop the Council's governance processes.
- Assist in the development of an effective internal control environment.
- Provide advice, consultancy and insight on all operations within the Council and provide added corporate value.
- Evaluate the effectiveness of the Council's internal control, risk management and governance arrangements by providing independent and objective assurance to management and the Governance and Audit Committee.

2.2 Scope of Internal Audit

- Covers the entire control environment within the Council including both financial and non-financial systems.
- Reviews controls that protect the interests of the Council when dealing with strategic partnerships that the Council has an involvement with.
- Provides an internal audit service to 3rd parties via Service Level Agreements.

2.3 Responsibilities of Management

- To establish and maintain adequate systems of controls and to implement those actions identified by internal audit to improve systems of controls and mitigate risks. The implementation of agreed action cannot eliminate risk entirely.

2.4 Responsibilities of Governance and Audit Committee

- Approve the Internal Audit Charter
- Approve, but not direct, the Internal Audit Strategic Plan. In approving the plan, consideration has been given to:
 - Does the three year Strategic Plan for Internal Audit (as set out Section Six) reflect the areas that the Governance and Audit Committee believe should be covered?
 - Does the first year of the plan reflect the areas that should be prioritised?
 - Is the level of audit resource accepted by the Committee and agreed as appropriate, given the level of assurance required?
- Receive quarterly reports summarising internal audit's work to seek assurance and take action where necessary.
- Make appropriate enquiries of management and the Internal Audit Manager to determine where there are inappropriate scope or resource limitations.
- Receive and consider the Annual Internal Audit Report.

2.5 Responsibilities for Fraud and Corruption

- Undertake investigations into reports of breaches of the Council's regulations or criminal activities i.e. fraud against the Council.
- Undertake investigations of reports from staff, other persons engaged in activities on behalf of the Council, and members of the public, regarding perceived cases of possible breach of rules or regulations, mismanagement, misconduct, or fraudulent abuse of authority.
- Refer to the police suspected criminal activity, in accordance with the Anti-Fraud and Corruption Policy and the Fraud Response Plan.
- Maintain the Council's Anti-Fraud and Corruption Policy, Fraud Response Plan and the Whistleblowing Policy.
- Administer CIPFA's National Fraud Initiative.

Section Three: Resources

3.1 Delivery of the Internal Audit Service

The audit plan will be delivered by experienced and suitably qualified in-house team comprising of 8.6 FTE auditors giving 1,330 productive days, this includes 1 FTE Graduate Trainee. The level of resource is considered sufficient to deliver the annual assurance opinion, however it may be necessary to use external resource to deliver more technical ICT audits should the need arise.

Where opportunities arise collaborative working is undertaken with internal audit colleagues from neighbouring authorities to deliver particular audit assignments.

3.2 Resource Requirements

The level of resource requirements has been assessed to ensure the delivery of an effective and efficient internal audit service to the Council. This has been based on the need to provide assurance over:

- Key financial systems
- Risk management, performance management and governance arrangements
- Front line and support services, including schools
- Procurement
- Information Governance
- Provision of advice and consultancy
- Anti-Fraud and Corruption arrangements

Section Four: Reporting Arrangements

4.1 Audit Reports

Following each audit, a draft report is issued to the manager responsible for the area for consideration. The final report issued contains managements' agreed actions to address the audit findings together with a proposed date of implementation. A copy of the report is distributed to the relevant:

- Responsible Officer for implementing agreed actions
- Service Manager
- Chief Officer accountable for the implementation of agreed actions

It is the responsibility of management to ensure all agreed actions are implemented.

4.2 Assurance Opinion

Following each audit, an assurance opinion is provided based on the information and evidence obtained during the course of the review. The purpose of the assurance opinion is to provide an assessment of the effectiveness of the risk management, control and governance arrangements in place within the area audited. The assurance opinions used by internal audit are:

Levels of Assurance	Explanation
Green / Substantial	Strong controls in place
Amber Green / Adequate	Key controls in place but some fine tuning required
Amber Red / Some	Significant improvement in control environment required
Red / Limited	Urgent system revision required

4.3 Reporting to Governance and Audit Committee

On a regular basis Governance and Audit Committee receive internal audit progress reports for consideration. These reports identify:

- Those audits completed during the period together with the assurance opinion given.
- Details of those audits issued with a Red / Limited assurance opinion.
- Details of those audits issued with an Amber Red / Some assurance opinion.
- Progress by management on the implementation of agreed actions.
- Measurement of internal audits performance against internal performance targets and progress against the audit plan.
- An update on any investigations internal audit is involved with.
- Progress against the annual audit plan.

Where a Red / Limited assurance opinion has been given, the relevant Chief Officer and Service Manager are asked to attend Governance and Audit Committee to provide further update on progress to address the findings.

Any Amber Red / Some or Red / Limited assurance opinions provided, the service will be requested to include the audit report within their respective overview and scrutiny committee.

4.4 Annual Audit Opinion

An annual report is presented to Governance and Audit Committee for consideration. This report includes the Internal Audit Manager's overall opinion on the effectiveness of the Council's risk management, control and governance arrangements. This opinion forms only one of the sources of assurance to support the Annual Governance Statement.

Section Five: Development of the Strategic Plan

5.1 Requirements of Internal Audit

In accordance with the PSIAS, it is a requirement of the Internal Audit Manager to establish a risk-based audit plan to determine the priorities of the internal audit activity, consistent with the organisation's goals.

5.2 Development and Prioritisation of Audit Coverage

An assurance mapping exercise was undertaken to develop the 2022/23-2024/25 Strategic Plan. This exercise took into consideration:

- Results of previous audit work (last audit opinion and time since last audit)
- Any changes to the Council's systems, processes, controls or service delivery
- New and emerging risks affecting the Council, including the Covid Risk recovery registers
- Priorities within the Council Plan
- Materiality of budget
- The Council's risk management processes
- Senior management's views of risks and priorities within their area of responsibility
- Annual Governance Statement
- Other sources of external assurance and the results of this external assurance
- The requirement to ensure there is sufficient coverage to support an annual audit opinion
- Audit work deferred from 2021/22

Each area has been assessed and all audits identified as high priority within the plan will be undertaken within the financial year 2022/23 together with those annual audits. Audits rated as medium priority will be kept under constant review through formal quarterly meetings with Chief Officers and their management team, Chief Executive and Audit Wales. Any new priorities or emerging risks may take precedence over those medium priority audits.

The outline scope for each audit and type of audits undertaken is detailed within the plan.

The strategic plan will be revisited each year to confirm current priorities for internal audit coverage and to develop a detailed internal audit plan for the forthcoming year.

5.3 Alignment of the Audit Plan to the Council's Plan and Strategic Risks

The audit plan has been developed to align audit work to support the priorities within the Council's Plan and strategic risks and the emergency recovery risk registers.

5.4 Budgeted Time

To ensure the appropriate resources are allocated for each review, the audit days will be assigned following the scoping meeting.

5.5 Significant Changes to Planned Work

The audit plan will be kept under continuous review through formal quarterly meetings with Chief Officers and their management team, Chief Executive and Audit Wales. All will be reported to Governance and Audit Committee within the internal audit progress report.

SECTION SIX: STRATEGIC PLAN FOR INTERNAL AUDIT 2022/23 – 2024/25

Audit	Outline Scope	Priority	Expected Output	2022 / 23	2023 / 24	2024 / 25
Corporate						
Climate Change & Environmental Sustainability / ESG (Environmental Social Governance)	Review of the governance and reporting Framework. Consideration of the risk of 'green washing' and the potential impact on Finance, Treasury Management; Pensions and impact on delivering climate change by 2030	H	Audit Report	■		
Supply and Demand Risk and Shocks	Assessment of the controls and processes put in place to manage supply chain risks (resources).	H	Audit Report	■		
Social Value / Community Benefits	Evaluation of the controls and processes in place to ensure maximisation of community benefits across new contracts / projects	M	Audit Report	■		
Core Funding 3 rd Sector	Evaluation of the controls in place to ensure delivery of service objectives	M	Audit Report	■		
Performance Indicators / Scrutiny & performance linked to Risk Management	Review of performance indicators and performance reporting measures which provide assurance that risks identified in portfolio risk registers are being effectively managed	-	Audit Report		■	
Section 106 Agreements (cross cutting)	Cross cutting review of the management of S106 agreement across portfolios (Planning / Education / Housing & Assets)		Audit Report	■		
Public Service Board	Evaluation of the controls in place to ensure delivery of service objectives	-	Audit Report		■	
Use of Consultants	Short review to ensure ongoing compliance with agreed procedures		Audit Report	■		
Education & Youth						
Schools Risk Based Thematic Reviews	To perform four regulatory school audits	H	Audit Report	■	■	■
School Funds	To review compliance with school fund regulations; consider any impact on the school budget and review accumulation of funds	H	Audit Report	■		
After School Club Salary Payments	To ensure primary school Breakfast Club and After School Club salary payments are met through the external provider and not through the school payroll	H	Audit Report	■		
Integrated Youth Service	To review the National Standards Internal Assessment process and the Actions Plans put in place to address any areas of non-compliance	M	Audit Report	■		
Scheme for Financing Schools / School Financial Regulations	To undertake a piece of consultancy work to support the planned update of the Scheme and Financial Regulations	M	Consultancy Report	■		
Schools Control Risk Self-Assessment (CRSA)	Focused questionnaires to all schools to identify cross cutting themes / issues	Annual	Advisory Note	■	■	■

Audit	Outline Scope	Priority	Expected Output	2022 / 23	2023 / 24	2024 / 25
Education Grants – Education Improvement Grant (EIG)	To provide assurance on the grant claim preparation and authorisation process	Annual	Advisory Note	■	■	■
Youth Justice Service	Review arrangements in place following the internal peer assessment	-	Audit Report		■	
Governance						
Protection against Ransomware Attack	To review how robust arrangements in place are to detect and prevent attacks to the Council's infrastructure through ransomware - External	H	Audit Report	■		
Corporate Debt Management (including bad debt provision and write offs)	Review of effectiveness of debt management processes & procedures (Council Tax & sundry debt) including adequacy of bad debt provision & capacity to recover increasing levels of debt. The review will also look at the invoice dispute resolution process across the Council	H	Audit Report	■		
Information Technology Governance	Assessment of information technology governance to ensure it supports the organisations strategies and objectives (to ensure compliance with PSIAS Standard 2110.A2)	H	Audit Report	■		
Corporate Complaints	Review of the Corporate Complaints process to ensure it is achieving its intended outcomes	H	Audit Report	■		
Enforcement Agents / Bailiffs	To ensure compliance with regulation and best practice, with particular focus on the supporting financial systems, procures, controls and reconciliations	M	Audit Report	■		
Procurement Legal Advice	To assess the recently change of process to ensure risks are effectively managed	M	Audit Report	■		
Cyber Security & Data Security	Review of external assurance provided by PSW work, Cyber Essentials Plus work and work around the cyber risk insurance, together with consideration of the adequacy of Action Plans put in place following these pieces of work	M	Audit Report	■		
Data Protection (GDPR)	Review compliance with the Data Protection Regulations 2018	Annual	Audit Report	■	■	■
Customer Services – Contact Centre	Review the arrangements in place within the Contact Centre to ensure they are delivering their intended outcome	-	Audit Report		■	
Procurement	Review of the processes in place for managing the procurement contract in place and consideration of the impact of changes to the staffing structure within Denbighshire County Council	-	Audit Report		■	
Declaration of Interests	To follow up on the advisory review to examine the effectiveness of the implementation of the Declaration of Interests system across the Council	-	Audit Report		■	
Cash Management System	Review of the upgraded cash management system (and new payment module)	-	Audit Report		■	

Audit	Outline Scope	Priority	Expected Output	2022 / 23	2023 / 24	2024 / 25
Housing & Assets						
Housing Rent & Arrears	Review of controls and processes in place for managing housing rent arrears	H	Audit Report	■		
Maes Gwern Follow Up	Follow up of previous Red (Limited) audit report to ensure actions implemented by the service address identified risks	H	Follow Up	■		
Carelink / Telecare	Review of controls in place to ensure the success of the handover and accuracy of charging	H	Audit Report	■		
Housing Demand	Review of the strategies in place across the Council and wider partner agencies to address housing demand	H	Audit Report	■		
Complaints (Housing and Assets)	Evaluation of the controls in place to ensure delivery of service objectives, with a focus on responsive repairs	M	Audit Report	■		
Temporary Accommodation	Follow up evaluation of the controls in place to ensure delivery of service objectives	M	Audit Report	■		
Capital Components	Evaluation of process by which housing components (which are material for servicing / responsibility / part of asset value) are identified and recorded in both new and existing stock, and the quality of data to support investment decisions / landlord compliance, etc	M	Audit Report	■		
Supporting People Grant	The audit will provide assurance on the grant claim preparation and authorisation process	Annual	Audit Report	■	■	■
Housing Benefit (including Subsidy Grant)	Annual review to assess the effectiveness of internal controls within the Council financial systems. The review will also focus on the Subsidy Grant. Specific focus for 22/23 will be confirmed at scope	Biennial	Audit Report		■	
Right to Buy (Buyback) Home Loans	Evaluation of the controls in place to ensure delivery of service objectives	-	Audit Report		■	
Disabled Facilities Grant (DFG)	Evaluation of the controls in place to ensure delivery of service objectives	-	Audit Report		■	
Rent Income / Arrears Management - Industrial Units	Assurance on actions taken in relation to industrial rent arrears and COVID19 rent holiday. Assurance around arrears management controls and performance in terms of industrial and commercial rent	-	Audit Report		■	
Landlord H&S Compliance – Fire Risk	Data analysis to ensure compliance with legislation / regulation and policy	-	Audit Report		■	
Landlord H&S Compliance – Asbestos Risk	Data analysis to ensure compliance with legislation / regulation and policy	-	Audit Report		■	
Landlord H&S Compliance – Legionella Risk	Data analysis to ensure compliance with legislation / regulation and policy	-	Audit Report		■	

Audit	Outline Scope	Priority	Expected Output	2022 / 23	2023 / 24	2024 / 25
Landlord H&S Compliance – Electrical Risk	Data analysis to ensure compliance with legislation / regulation and policy	-	Audit Report		■	
Housing Management	Evaluation of the controls in place to ensure delivery of service objectives	-	Audit Report		■	
People & Resources						
MFTS & supporting Method Statements / Budget Challenge	The review to focus on the more complex harder to method areas during the update to the MTFS work	H	Audit Report	■		
Housing Revenue Account	Review of assumptions and quality of modelling in the HRA Business Plan	H	Audit Report	■		
Main Accounting – General Ledger	Review of the robustness of general ledger controls and processes, including review of the accuracy of data uploaded into feeder systems at the service end	H	Audit Report	■		
Financial Management Accounting within Portfolios	Focus on budgetary control / budgetary management within portfolios and the key challenges faced by the portfolio accountants. Also picking up on the impact of inflation (including increasing energy costs) on financial resilience within portfolios and revisiting the findings of the previous audit	H	Audit Report	■		
Compliance with the CIPFA FM Code	Review of compliance with the code and the criteria and evidence base used to assess compliance	M	Audit Report	■		
Corporate Grants (replacement of AW work)	To provide assurance that a sample of 2 corporate grants are meeting the grant conditions set by Welsh Government	Annual	Audit Report	■	■	■
Main Accounting – Accounts payable (AP) & P2P	Biennial review to assess the effectiveness of the internal controls within the Councils financial systems	Biennial	Audit Report		■	
Masterpiece Business Case	Following on from the WCBC review of use of Masterpiece, this will be an advisory piece of work looking at issues within Masterpiece that directly impact FCC	-	Advisory		■	
Treasury Management	Review to ensure compliance with Strategy and appropriate management of risk	-	Audit Report		■	
Pay Modelling	Provision of assurance around the data and assumptions used as the basis of the Pay Modelling Options Appraisal report to Informal Cabinet in June 22	H	Advisory	■		
Payroll	Annual review to assess the effectiveness of internal controls within the Council's financial systems	Biennial	Audit Report	■		■
Supply Teachers (previously E Teach)	Review the effectiveness and value for money of the current arrangements	M	Audit Report	■		
Learning & Development	Review of the overlap between Workforce Development and other Learning & Development Teams across the Council, the risk of duplication and the impact on VFM	M	Audit Report	■		

Audit	Outline Scope	Priority	Expected Output	2022 / 23	2023 / 24	2024 / 25
Apprenticeships / Apprentice Levy	Review of the relationship with Coleg Cambria which allows the drawdown of funding (previously EU funding) to meet the costs of training	M	Audit Report	■		
Test Trace Protect	Consultancy piece of work looking as lessons learned / lessons to carry forward	-	Advisory		■	
DBS Renewal	Review of DBS processes (including management of new contract) for robustness and consistency of application	-	Audit Report		■	
Planning, Environment & Economy						
Flood Alleviation Scheme	To review the Council's approach to Flood Alleviation; assess the effectiveness of procedures in place to monitor and manage the risk of flooding across the County. Focus on the identification of risks and identification of areas in which we are unable to mitigate / deliver	H	Advisory	■		
Houses of Multiple Occupancy	Review to provide assurance that the key controls are operating effectively and statutory / regulatory risks presented by HMOs are being managed effectively. Scope to be defined with management	H	Audit Report	■		
Corporate Health & Safety	Review to ensure appropriate compliance with the terms of the SLA's with Aura / Theatre Clwyd and NEWydd and the effective management of associated risks	H	Audit Report	■		
Domestic Energy	Review management's monitoring arrangements in place to ensure controls mitigate the risks facing the service	H	Audit Report	■		
Planning – Prioritisation & Activities (including Enforcement)	Assurance piece of work to ensure actions recommended in the recent consultancy review have been implemented and are working effectively	H	Audit Report	■		
Carbon Emissions – Data Collection methodology	Evaluation of the data collection methodology to ensure consistency across the Council. Risk to be reflected in terms of requirements of Environmental/Social/Governance and impact on funding	M	Audit Report	■		
Countryside Management (including Rights of Way)	Mid-point evaluation of the achievement of objectives within the Improvement Plan. Rights of Way to be separated out	-	Audit Report		■	
Section 106 Agreements	Evaluation of the controls in place to ensure delivery of service objectives	-	Audit Report		■	
Bailey Hill	Evaluation of the controls in place to ensure delivery of service objectives	-	Audit Report		■	
Greenfield Valley Heritage Park	Evaluation of the controls in place to ensure delivery of service objectives	-	Audit Report		■	
Environmental Health Strategy	Review of the recently developed Environmental Health Strategy	-	Audit Report		■	
Home Improvement Loans	Evaluation of the controls in place to ensure delivery of service objectives	-	Audit Report		■	

Audit	Outline Scope	Priority	Expected Output	2022 / 23	2023 / 24	2024 / 25
Licencing & Permits	Evaluation of the controls in place to ensure delivery of service objectives	-	Audit Report		■	
Trading Standards	Evaluation of the controls in place to ensure delivery of service objectives	-	Audit Report		■	
Building Control	Evaluation of the controls in place to ensure delivery of service objectives	-	Audit Report		■	
PE&E Income	Evaluation of the controls in place to ensure delivery of service objectives	-	Audit Report		■	
Social Services						
Placements	Evaluate the controls in place to ensure placements are in line with statutory obligations, risks to clients mitigated and decision making is evidenced	H	Audit Report	■		
Safeguarding	Evaluate the controls in place to ensure learning identified from Adult and Child Practice reviews (APR & CPR) and domestic Homicide Reviews (DHR) are identified and embedded across the Portfolio and Council	H	Audit Report	■		
Childcare Development	Evaluate the controls in place to ensure Council obligations in relation to Welsh Government childcare offer to 3yr and now 2 yr olds is delivered	M	Audit Report	■		
Deputyship	Evaluate the changes proposed by management to ensure the control remain sufficient and risks to client are effectively mitigated	M	Audit Report	■		
Single Point of Access (SPOA)	Evaluate options appraisal currently being undertaken by management - combination of First Contact and SPOA	M	Audit Report	■		
Deprivation of Liberty Safeguards (DoLS)	Following the introduction of new legislation in October to review the impact to the service and the effectiveness in complying with legislation.	-	Audit Report		■	
Streetscene & Transportation						
Integrated Transport Unit	Consultancy piece of work to ensure lessons learned from the last Internal Audit review	H	Advisory	■		
Loss of O Licence	Follow up of previous Amber Red (Some) audit report to ensure actions implemented by the service address identified risks	H	Follow Up	■		
Regional Transport / Transport Operator Supply Chain Risks	Consultancy piece of work. The review will focus on the actions taken by the service to monitor and review transport agreements, routes, reporting and financial spend to ensure that the Council can continue to support transport service operators in provision of school bus routes. In addition the mitigations in place to address strategic supply chain risks will be assessed	H	Audit Report	■		
Recycling Targets	Evaluation of the controls in place to ensure delivery of service objectives. In addition the possible links to funding via corporate grants will be explored	M	Advisory	■		

Audit	Outline Scope	Priority	Expected Output	2022 / 23	2023 / 24	2024 / 25
Complaints Handling	Evaluation of the controls in place to ensure delivery of service objectives	M	Audit Report	■		
Parc Adfer	Annual assurance to review the control framework in place	Annual	Audit Report	■	■	■
School Bus Passes	Assess compliance with policy (E&Y) and eligibility requirements, including faith schools	-	Audit Report		■	
Assisted Collections	Evaluate the adequacy of the controls in place following the Public Sector Ombudsman complaint recently upheld	-	Audit Report		■	
External						
Clwyd Pension Fund - Investment, Management & Accounting	Review of the Pensions Finance Function to understand the impact of changes to the team structure	Biennial	Audit Report	■		■
Clwyd Pension Fund – Pension Administration & Contributions	To provide assurance around the robustness of processes & controls in place for the management of pensioner payroll & other payments whilst staff are working from home.	Biennial	Audit Report		■	
SLA - Aura - 10 days per annum	Through the SLA with Aura, provide 20 days auditable service (being 10 days from the 22/23 SLA plus 10 days unused from previous years	Annual	Audit Report	■	■	■
SLA - NEWydd - 10 days per annum	Through the SLA with NEWydd, provide 10 days auditable service.	Annual	Audit Report	■	■	■
Advisory / Project Groups						
Pay Modelling Project Board	Internal Audits' contribution to the Pay Modelling Project Board to ensure appropriate consideration of risk in the determination of a new pay model	Ongoing	Advice	■		
GDPR Project Board	Internal Audits' contribution to the review and compliance with the requirements of the Data protection Act 2018	Ongoing	Advice	■	■	■
Corporate Governance Working Group	As part of the group, undertake a self-assessment against CIPFA / SOLACE 'Delivering Good Governance, Wales'.	Ongoing	Advice	■	■	■
Accounts Governance Group	Continuing participation in the Account Governance Group and contribute to the development of the Annual Governance Statement.	Ongoing	Advice	■	■	■
Financial Procedures Rules	Internal Audits' contribution to the revision of policies and procedures within the Council's Financial Procedural Rules.	Ongoing	Biennial		■	
Programme Coordinating Group	Continuing participation in the Programme Coordinating Group.	Ongoing	Advice	■	■	■
Corporate Health & Safety Group	To Chair the Corporate Services Health and Safety Group.	Ongoing	Advice	■	■	■

Audit	Outline Scope	Priority	Expected Output	2022 / 23	2023 / 24	2024 / 25
Corporate Data Protection Group	Continuing participation at the Corporate Data Protection Group.	Ongoing	Advice	■	■	■
Financial System	Provide Internal Audit advice and support over the options appraisal of a new financial system to replace Masterpiece.	Ongoing	Advice	■	■	■
Regional Anti-Fraud and Corruption Network	To host the regional North West Anti-Fraud and Corruption Network	Ongoing	Advice	■	■	■
COVID19 - TTP Regional Tracing, Operation and Performance Group	COVID19 - As Test Trace Project Lead for Flintshire County Council contribute to the regions approach to the Test Trace Protect Strategy	Ongoing	Advice	■		
COVID19 - TTP Regional Oversight Group	COVID19 - As Test Trace Project Lead for Flintshire County Council contribute to the regions approach to the Test Trace Protect Strategy	Ongoing	Advice	■		
COVID19 – TTP Flintshire Project Group	COVID19 - As Test Trace Project Lead for Flintshire County Council contribute to the regions approach to the Test Trace Protect Strategy	Ongoing	Advice	■		
COVID19 – TTP FCC Oversight Group	COVID19 - Chair Flintshire’s Test Trace Project Oversight Group.	Ongoing	Advice	■		
Counter Fraud						
Investigation of Fraud and Irregularities				■	■	■
Proactive Fraud				■	■	■
Regional Fraud Network				■	■	■
National Fraud Initiative (NFI)				■	■	■
Fraud Risk Awareness				■	■	■
Fraud Risk Assessment				■	■	■
Develop and Management of On-line Fraud Reporting Solution				■	■	■
Review and Update the Counter Fraud Policies and Plans				■		■

6.2 Types Audit Coverage

The following types of audit work will be completed to support the audit coverage above:

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Type of Audit	Explanation of Audit
Risk Based Audit:	This work is based on the strategic or operational risks. The audits examine the objectives of the area under consideration, the risks that may affect the achievement of those objectives and the adequacy and effectiveness of the controls around those risks.
System Based Audit:	Predominantly of key financial systems to give assurance that they are operating effectively. Key control reviews will be carried out on all core financial systems with continuing close liaison with our external auditors to maximise audit efficiency.
Follow Up Audit:	Specific follow up audits have been planned where there have been a number of recommendations made in previous reviews.
Consultancy Services:	The nature and scope of consultancy engagements are agreed by the portfolio / service. The work is intended to add value and improve an organisations governance, risk management and control processes without the auditor assuming management responsibility.
Advisory Work:	Audit time to take part in specific projects or developments, as already requested/agreed with management.
Value For Money:	Value for money is considered as part of each audit review. In addition, there may be a few specific reviews in the plan where that is the focus of the audit.
Schools:	We will visit a number of school based on risk and date of last review. The audit will comprise of an establishment audit covering aspects of governance, personnel, financial, information
Grant Claims:	As in previous years, time has been assigned to carry out reviews of grant claims.
Counter Fraud:	We will continue to conduct investigations in fraud and irregularity during the year. In addition we will continue to participate in the National Fraud Initiative. This matches data across organisations and systems to help identify potentially fraudulent or erroneous claims and transactions. The amount of time allocated, 100 days, is based on experience in previous years, but there is no guarantee that it is accurate. If further resource is needed it may impact on the plan. Conversely, if this amount is not required then it will be allocated to other specific audit tasks.

Eitem ar gyfer y Rhaglen 8



GOVERNANCE & AUDIT COMMITTEE

Date of Meeting	Monday, 14 th March 2022
Report Subject	Public Sector Internal Audit Standards
Report Author	Internal Audit, Performance and Risk Manager
Type of Report	Assurance

EXECUTIVE SUMMARY

Internal Audit must conform to the Public Sector Internal Audit Standards (PSIAS). There must be an assessment every year which must be reported to Governance & Audit Committee. These assessments are normally carried out internally as self-assessments, but there must be an external assessment every five years.

An Internal assessment has been carried out every year since the standards were introduced. The external assessment was last undertaken in March 2017 and a further external assessment is due to take place in May 2022. In order to minimise costs, the Chief Auditors within the Wales Chief Auditors Group, for 18 Councils in Wales, have agreed to undertake a peer review, each one reviewing the other Council. The Chief Internal Auditor from Pembrokeshire is due to review Flintshire in May.

This report shows the results of the current internal self-assessment, the progress against actions arising from last years' assessment, and further actions being undertaken on an ongoing basis to maintain compliance with the components of the standards and improve the operation of the service. This is reflected in Appendices A to C.

RECOMMENDATIONS

1	The committee is requested to note the report.
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REPORT DETAILS

1.00	EXPLAINING THE PUBLIC SECTOR INTERNAL AUDIT STANDARDS
1.01	In December 2012 the Chartered Institute of Public Finance and Accountancy (CIPFA) and the Chartered Institute of Internal Auditors (CIIA) published new Public Sector Internal Audit Standards (PSIAS) for

	<p>internal audit across the public sector. The Standards apply to Central Government departments including Scotland, Wales and Northern Ireland, Local Authorities across the UK, the NHS, Police and Fire Authorities, and National Parks. These Standards replaced the CIPFA Code of Practice for Internal Audit in Local Government published in 2006. The standards are based on the CIIA standards and came into force on 1st April 2013 and were last updated 2019. The standards and the Local Government application note set out the basis for an adequate and effective internal audit function.</p>
1.02	<p>PSIAS includes the Mission of Internal Audit, Definition of Internal Auditing, Core Principles of the Professional Practice for Internal Auditing, Code of Ethics, four Attribute Standards and seven Performance Standards, leading to the overall level of conformance. Internal Audit departments should achieve General Conformance (definition given in Appendix A) overall with the PSIAS.</p>
1.03	<p>There is a requirement within the PSIAS for a Quality Assurance and Improvement Programme (QAIP). The requirement is for the Internal Audit Manager to develop and maintain a QAIP to enable the audit activity to be assessed against the PSIAS. The QAIP is documented in Appendix B. External assessments should be carried out at least once every five years, with internal assessments carried out on an annual basis. Flintshire's external assessment was last undertaken in March 2017. The next external assessment is due to take place in May 2022.</p>
1.04	<p>Internal assessments must include:</p> <ul style="list-style-type: none"> • Ongoing monitoring of the performance of the internal audit activity; and • Periodic self-assessment, or assessment by other persons within the organisation with sufficient knowledge of internal audit practices.
1.05	<p>Internal Audit departments must report their level of conformance with the PSIAS to the Governance & Audit Committee. It should then be reported in the Internal Audit Annual Report.</p>
1.06	<p>Based on the outcome of both the internal self-assessment for 2021/22 and the external assessment in 2016/17, overall Flintshire Internal Audit Service generally conforms to the PSIAS. The external assessor stated that 'Flintshire County Council complies with the standards in all significant areas and operates independently and objectively'.</p>
1.07	<p>Overall Flintshire Internal Audit generally conforms to the PSIAS. Where the previous external assessment identified there were some elements with partial conformance, one non-conformance and suggestions made, these actions have all been implemented. The status of actions to date are shown within the Quality Assurance Improvement Programme (QAIP), Appendix B.</p>

2.00	RESOURCE IMPLICATIONS
2.01	None.

3.00	CONSULTATIONS REQUIRED / CARRIED OUT
3.01	None.

4.00	RISK MANAGEMENT
4.01	Internal Audit is part of the governance framework for the Council. It is important that it meets the required operational standards to give assurance to the Council that it is functioning properly. This paper shows the results of the assessment of the department against those standards.

5.00	APPENDICES
5.01	Appendix A – Checklist for compliance with PSIAS Appendix B – QAIP Actions Appendix C – QAIP Components

6.00	LIST OF ACCESSIBLE BACKGROUND DOCUMENTS
6.01	None. Contact Officer: Lisa Brownbill, Internal Audit, Performance and Risk Manager Telephone: 01352 702231 E-mail: Lisa.brownbill@flintshire.gov.uk

7.00	GLOSSARY OF TERMS
7.01	Public Sector Internal Audit Standard A set of standards that all Internal Audit teams working in the public sector must comply with.

Mae'r dudalen hon yn wag yn bwrpasol

CHECKLIST FOR ASSESSING CONFORMANCE WITH THE PUBLIC SECTOR INTERNAL AUDIT STANDARDS AND THE LOCAL GOVERNMENT APPLICATION NOTE (LGAN)

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Glossary	
GC	Generally Conforms with PSIAS - The relevant structures, policies and procedures of the activity, as well as the processes by which they are applied, comply with the requirements of individual Standard or element of the Code of Ethics in all material respects. For the sections and major categories, this means that there is general conformance to a majority of the individual Standards or elements of the Code of Ethics, and at least partial conformance to the others, within the section / category. General conformance does not require complete / perfect conformance, the ideal situation, successful practice, etc.
PC	Partially Conforms with PSIAS - The activity is making good-faith efforts to comply with the requirements of the individual Standard or element of the Code of Ethics, section or major category, but falls short of achieving some major objectives. These will usually represent significant opportunities for improvement in effectively applying the Standards or Code of Ethics and / or achieving their objectives.
DNC	Does Not Conform with PSIAS - The activity is not aware of, is not making good-faith efforts to comply with, or is failing to achieve many / all of the objectives of the individual Standard or element of the Code of Ethics, section, or major category. These deficiencies will usually have a significant negative impact on the activity's effectiveness and its potential to add value to the organisation. These may also represent significant opportunities for improvement, including actions by senior management or the board.
N/A	Not Applicable - The sections marked N/A do not apply to this assessment, i.e. there has not yet been an external assessment, the use of 'conforms with International Standards' or disclosure of non-conformance can only be used after this assessment, there are no external providers of audit services.
CAE	Chief Audit Executive - A generic title used to describe the person responsible for managing the internal audit activity. In Flintshire, it is the Internal Audit Manager

	SUMMARY OF RESULTS	GC	PC	DNC
1	Mission of Internal Audit	✓		
2	Definition of Internal Auditing	✓		
3	Core Principles for the Professional Practice of Internal Auditing	✓		
4	Code of Ethics	✓		
5	Attribute Standards	✓		
Ref				
1000	Purpose, Authority and Responsibility	✓		
1010	Recognition of the Definition of Internal Auditing, the Code of Ethics, and the Standards in the Internal Audit Charter	✓		
1100	Independence and Objectivity (The sum of <i>Standards</i> 1100-1130)	✓		
1110	Organisational Independence	✓		
1111	Direct Interaction with the Board	✓		
1120	Individual Objectivity	✓		
1130	Impairments to Independence or Objectivity	✓		
1200	Proficiency and Due Professional Care (The sum of <i>Standards</i> 1210-1230)	✓		
1210	Proficiency	✓		
1220	Due Professional Care	✓		
1230	Continuing Professional Development	✓		
1300	Quality Assurance and Improvement Programme (The sum of <i>Standards</i> 1310-1320)	✓		
1310	Requirements of the Quality Assurance and Improvement Programme	✓		
1311	Internal Assessments	✓		
1312	External Assessments	✓		

1320	Reporting on the Quality Assurance and Improvement Programme	✓		
1321	Use of Conforms with the International Standards for the Professional Practice of Internal Auditing	✓		
	SUMMARY OF RESULTS	GC	PC	DNC
1322	Disclosure of Non-conformance	✓		
2000	Managing the Internal Audit Activity (Sum total of <i>Standards</i> 2010 – 2060)	✓		
2010	Planning	✓		
2020	Communication and Approval	✓		
2030	Resource Management	✓		
2040	Policies and Procedures	✓		
2050	Coordination	✓		
2060	Reporting to Senior Management and the Board	✓		
2070	External service Provider and Organisational Responsibility for Internal Audit	N/A	N/A	N/A
2100	Nature of Work (Sum of <i>Standards</i> 2110 – 2130)	✓		
2110	Governance	✓		
2120	Risk Management	✓		
2130	Control	✓		
2200	Engagement Planning (Sum of <i>Standards</i> 2201-2240)	✓		
2201	Planning Considerations	✓		
2210	Engagement Objectives	✓		
2220	Engagement Scope	✓		
2230	Engagement Resource Allocation	✓		
2240	Engagement Work Programme	✓		
2300	Performing the Engagement (The sum of <i>Standards</i> 2300-2340)	✓		

2310	Identifying Information	✓		
2320	Analysis and Evaluation	✓		
	SUMMARY OF RESULTS	GC	PC	DNC
2240	Engagement Work Programme	✓		
2300	Performing the Engagement (The sum of <i>Standards</i> 2300-2340)	✓		
2310	Identifying Information	✓		
2320	Analysis and Evaluation	✓		
2330	Documenting Information	✓		
2340	Engagement Supervision	✓		
2400	Communicating Results (Sum of <i>Standards</i> 2410-2440)	✓		
2410	Criteria for Communicating	✓		
2420	Quality of Communications	✓		
2421	Errors and Omissions	✓		
2430	Use of 'conducted in conformance with the International Standards for the Professional Practice of Internal Auditing'.	✓		
2431	Engagement Disclosure of Non-conformance	N/A	N/A	N/A
2440	Disseminating Results	✓		
2450	Overall Opinions	✓		
2500	Monitoring Progress	✓		
2600	Resolution of Senior Managements Acceptance of Risks	✓		
	OVERALL CONCLUSION – CONFORMANCE WITH PSIAS	✓		

Ref	Conformance with the Standard	GC	PC	DNC	Evidence	Ref to Evidence
A	Mission of Internal Audit					
1	Based on your review of conformance with other requirements of the Public Sector Internal Audit Standards (PSIAS) and Local Government Application Note (LGAN), does the internal audit activity aspire to accomplish the Mission of Internal Audit as set out in the PSIAS? <i>To enhance and protect organisational value by providing risk-based and objective assurance, advice and insight.</i>	✓			Compliance with the International Professional Practices Framework (IPPF) - as demonstrated below - supports our achievement of the Mission of Internal Audit ('to enhance and protect organisational value through the provision of risk based and objective assurance, advice and insight'.	-
	Mission of Internal Audit	✓				
B	Definition of Internal Auditing					
2	Based on your review of conformance with other requirements of the PSIAS and LGAN, is the internal audit activity independent and objective?	✓			Yes, see questions and answers below Charter refreshed and approved by Governance & Audit Committee January 2022 to reflect the bases on which independence and objectivity are assured.	1,2,
3	Based on your review of conformance with other requirements of the PSIAS and LGAN, does the internal audit activity use a systematic and disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes within the organisation?	✓			Yes, see questions and answers below Prioritisation of work through risk based approach and action tracking. Furthermore the work we undertake provides insight, is proactive and future focused.	3,4,4a, 5,6,25
	Definition of Internal Audit Conclusion	✓				
C	Core Principles for the Professional Practice of Internal Auditing					
4	Having regard to your review of conformance with the Code of Ethics (Integrity, Seven				Yes, see questions and answers below. As professional officers, each internal auditor is expected to	6,7,22,25, 26,41

Ref	Conformance with the Standard	GC	PC	DNC	Evidence	Ref to Evidence
	Principles of Public Life), do you consider that the internal audit activity fully conforms with the PSIAS and LGAN by demonstrating integrity?				<p>perform their duties in accordance with the CIAA's code of ethics, as well as Flintshire County Council's code of conduct.</p> <p>Documented audit processes in place supported by the audit manual and documented Pentana procedures to guide the internal audit activity.</p> <p>Engagement supervision is in place alongside periodic appraisals to review auditor performance. This provides an opportunity to discuss any situations that can call integrity into question and to guide auditors.</p> <p>Council wide policies are in place to ensure clarity around appropriate behaviours (e.g. Dignity at Work Policy and other HR policies; IT acceptable usage policy, etc.).</p> <p>Ethics focused CPD undertaken by auditors in line with the requirements of their professional bodies.</p> <p>QAIP and annual internal self-assessment process in place, reported to senior management and the Governance and Audit Committee.</p> <p>Questionnaires issued to services after audits have been completed to assess the approach to the audit and allow any issues around conformance with the code of ethics to be raised.</p>	
5	Having regard to your review of conformance with the Code of Ethics (Competence, Confidentiality, Seven Principles of Public Life) and any other evidence from the review of conformance with Standards, do you consider that the internal audit activity fully conforms with the PSIAS and LGAN by demonstrating competence and due professional care?				<p>Yes, see questions and answers below.</p> <p>As professional officers, each internal auditor is expected to perform their duties in accordance with the CIAA's code of ethics, as well as Flintshire County Council's code of conduct.</p> <p>Engagement supervision is in place alongside periodic appraisals to review auditor performance and weekly 121s between auditors and Principal Auditors. These are opportunities to discuss approach to audits, confirm ongoing due professional care in the delivery of assurance and consultancy work and identify training needs.</p> <p>Training opportunities are encouraged alongside attendance at conferences and seminars, etc. and staff are required to maintain</p>	3,4,4a,6 7,10,22,25, 26,41,

Ref	Conformance with the Standard	GC	PC	DNC	Evidence	Ref to Evidence
					<p>their CPD in line with the requirements of their professional bodies.</p> <p>The skills and experience of individual auditors are aligned with the competencies needed to fulfil the Internal Audit Plan, with gaps in coverage identified through 121s and appraisal process and deficiencies addressed through training, rotating staff or buying in expertise (e.g. IT audits).</p> <p>Questionnaires issued to services after audits have been completed to assess the approach to the audit and allow any issues around conformance with the code of ethics to be raised.</p> <p>QAIP and annual internal self-assessment process in place, reported to senior management and the Governance and Audit Committee.</p>	
6	Having regard to your review of conformance with the Code of Ethics (Objectivity, Seven Principles of Public Life) and any other evidence from the review of conformance with standards, do you consider that the internal audit activity fully conforms with the PSIAS and LGAN by being objective and free from undue influence (independent)?				<p>As professional officers, each internal auditor is expected to perform their duties in accordance with the CIIA's code of ethics, as well as Flintshire County Council's code of conduct.</p> <p>Auditors are required to complete a Certificate of Independence on an annual basis, considering these disclosures when assigning auditors to engagements.</p> <p>Internal Audit engagements in those areas for which the Internal Audit, Performance and Risk Manager has management responsibility (Performance & Risk Team, Central Despatch and TTP) are overseen by the Chief Officer Governance (Monitoring Officer) as detailed in the Audit Charter.</p> <p>Documented audit processes in place supported by the audit manual and documented Pentana procedures to guide the internal audit activity.</p> <p>Engagement supervision is in place alongside periodic appraisals to review auditor performance and weekly 121s between auditors and Principal Auditors. These are opportunities to discuss approach to audits, confirming ongoing objectivity is maintained and a balanced, objective review of the evidence obtained has</p>	1,6,7,8, 22,25,26, 41

Ref	Conformance with the Standard	GC	PC	DNC	Evidence	Ref to Evidence
					<p>been conducted.</p> <p>Questionnaires issued to services after audits have been completed to assess the approach to the audit and allow any issues around conformance with the code of ethics to be raised.</p> <p>QAIP and annual internal self-assessment process in place, reported to senior management and the Governance and Audit Committee.</p>	
7-13	<p>Based on your review of conformance with standards, do you consider that the internal audit activity fully conforms with the PSIAS and LGAN</p> <p>a) By being aligned with the strategies, objectives, and risks of the organisation by?</p> <p>b) Being appropriately positioned and adequately resourced?</p> <p>c) Demonstrating quality and continuous improvement?</p> <p>d) Communicating effectively?</p> <p>e) Providing risk-based assurance, based on adequate risk assessment?</p> <p>f) Being insightful, proactive, and future-focused?</p> <p>g) Promoting organisational improvement?</p>	✓			<p>Yes, see questions and answers below.</p> <p>As professional officers delivering a service to the Council, it is an essential that the core principles are followed at all times. This is monitored and evaluated through the planning process, quality assurance reviews and regular supervision and competency based appraisal process.</p>	-
	Core Principles for the Professional Practice of Internal Auditing	✓				
4	Code of Ethics					
14-17	<p>Integrity</p> <p>Based on your review of conformance with other requirements of the PSIAS and</p>				<p>Yes, see questions and answers below.</p> <p>As professional officers, each internal auditor is expected to</p>	1,7,25

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Ref	Conformance with the Standard	GC	PC	DNC	Evidence	Ref to Evidence
	<p>LGAN, do you consider that internal auditors display integrity by:</p> <p>a) Perform their work with honesty, diligence and responsibility? ✓</p> <p>b) Observe the law and make disclosures expected by the law and the profession? ✓</p> <p>c) Not knowingly partake in any illegal activity nor engage in acts that are discreditable to the profession of internal auditing or to the organisation? ✓</p> <p>d) Respect and contribute to the legitimate and ethical objectives of the organisation? ✓</p>				<p>perform their duties in accordance with the CIAA's code of ethics, as well as Flintshire County Council code of conduct.</p> <p>The CIAA's code of Ethics has been adopted for all and included within the Audit Manual and Charter. Anyone delivering internal audit work for FCC must comply with the PSIAS Code of Ethics. The PSIAS also require that if an individual internal auditor is a member of another professional body then they must also comply with the relevant requirements of that body.</p>	
18-20	<p>Objectivity</p> <p>Based on your review of conformance with other requirements of the PSIAS and LGAN, do you consider that internal auditors display objectivity by</p> <p>a) Not taking part in any activity or relationship that may impair or be presumed to impair their unbiased assessment? ✓</p> <p>b) Not accepting anything that may impair or be presumed to impair their professional judgement? ✓</p> <p>c) Disclosing all material facts known to them that, if not disclosed, may distort the reporting of activities under review? ✓</p>				<p>Yes, see questions and answers below</p> <p>All members of the team complete an annual declaration of interest (Independence Certificate) and comply with Flintshire County Council's Code of Conduct. Last updated Feb 2021.</p>	7,8
21-22	<p>Confidentiality</p> <p>Based on your review of conformance with other requirements of the PSIAS and LGAN, do you consider that internal auditors display due</p>				<p>Yes, see questions and answers below.</p> <p>All work is undertaken in a confidential manner. All documentation is held securely with retention policies in place. Laptops all encrypted. The IA door has a secure key pad and swipe access.</p>	1,7,9, 25

Ref	Conformance with the Standard	GC	PC	DNC	Evidence	Ref to Evidence
	respect and care by: a) Acting prudently when using information acquired in the course of their duties and protecting that information? b) Not using information for any personal gain or in any manner that would be contrary to the law or detrimental to the legitimate and ethical objectives of the organisation?	✓ ✓			During the Pandemic, all officers have been home working. All meetings are conducted remotely via Teams or WebEx. There is a requirement for all staff to ensure data is held securely and information treated confidentially including the safe storage of their laptop. As professional officers, each internal auditor is expected to perform their duties in accordance with the adopted CIIA's code of ethics. The Code of Ethics is included within the Audit Manual and Audit Charter	
23-25	Competency Based on your review of conformance with other requirements of the PSIAS and LGAN, do you consider that internal auditors display competence by: a) Only carrying out services for which they have the necessary knowledge, skills and experience? b) Performing services in accordance with the PSIAS? c) Continually improving their proficiency and effectiveness and quality of their services, for example through CPD schemes?	✓ ✓ ✓			Yes, see questions below. Ongoing training and CPD for all staff. Expertise developed over time in complex areas and experienced staff assigned to those areas. Training plans based on appraisals, now competency based. Development Plan compiled from latest appraisals and training provided. Qualified Certified Internal Auditors also have to undertake mandatory 30 hours CPE per year.	10,11
26	Seven Principles of Public Life Based on your review of conformance with other requirements of the PSIAS and LGAN, do you consider that internal auditors, whether consciously or through conformance with organisational procedures and norms, have due regard to the Committee on Standards of Public Life's <i>Seven Principles of Public Life</i> ?	✓			As stated within the Audit Manual: Internal auditors who work in the public sector must have regard to the Committee on Standards of Public Life's Seven Principles of Public Life: <ul style="list-style-type: none"> • Selflessness; • Integrity; • Objectivity; • Accountability; 	7,8,25

Ref	Conformance with the Standard	GC	PC	DNC	Evidence	Ref to Evidence
					<ul style="list-style-type: none"> • Openness; • Honesty; and • Leadership. <p>Anyone delivering internal audit work for FCC must comply with the PSIAS Code of Ethics. This includes being aware and flagging any potential conflicts of interest, including friends or family who may be employed by FCC.</p>	
	Code of Ethics Conclusion	✓				
	Standards					
E	Attribute Standards					
	1000 Purpose, Authority and Responsibility					
27-29	Does the internal audit charter include a formal definition of: a) the purpose b) the authority, and c) the responsibility of the internal audit activity consistent with the Public Sector Internal Audit Standards (PSIAS)?	✓ ✓ ✓			The Internal Audit Charter includes the responsibilities, independence, role and rights of access. It is part of the Constitution. These are also included in the Council's Financial Regulations.	1,2,12
30	Does the internal audit charter define the terms 'board' and 'senior management', for the purposes of the internal audit activity? Note that it is expected that the Audit Committee will fulfil the role of the board in the majority of instances.	✓			The Charter sets out each of the functions of the board and where it lies. The Charter defines the term 'senior manager' and includes reference to auditing third parties (Aura and NEWydd), addressing the QAIP action. The Charter was last updated and approved by Governance & Audit Committee in January 2022.	1,2
31-45	Does the internal audit charter also: a) Set out the internal audit activity's position within the organisation?	✓			The Charter includes sections on the Role and Scope of IA, Authority, Independence and Objectivity, Audit Responsibility, Resources, Training, Reporting and Performance Reporting. It also	1,2, 13, 14

Ref	Conformance with the Standard	GC	PC	DNC	Evidence	Ref to Evidence
	b) Establish the CAE's functional reporting relationship with the board? c) Establish the accountability, reporting line and relationship between the CAE and those to whom the CAE may report administratively? d) Establish the responsibility of the board and also the role of the statutory officers (such as the CFO, the monitoring officer and the head of paid service) with regards to internal audit? e) Establish internal audit's right of access to all records, assets, personnel and premises and its authority to obtain such information and explanations as it considers necessary to fulfil its responsibilities? f) Define the scope of internal audit activities? g) Recognise that internal audit's remit extends to the entire control environment of the organisation? h) Establish the organisational independence of internal audit? i) Cover the arrangements for appropriate resourcing? j) Define the role of internal audit in any fraud-related work? k) Set out the existing arrangements within the organisation's anti-fraud and anti-corruption policies, to be notified of all suspected or detected fraud, corruption or impropriety? l) Include arrangements for avoiding conflicts of interest if internal audit undertakes non-audit activities?	✓ ✓ ✓ ✓ ✓ ✓ ✓ ✓ ✓ ✓ ✓ ✓ ✓ ✓			includes sections on third party auditing of NEWydd and Aura. It includes the reporting relationships of the Internal Audit, Performance and Risk Manager to statutory officers and the Governance & Audit Committee. The Charter establishes unrestricted access to all activities, functions, records and property And the right to require information from officers. The Charter sets out the requirements as detailed in sections 31-45. The Internal Audit, Performance and Risk Manager is a member of the Corporate Governance Working Group. The Charter was last updated and approved by Governance & Audit Committee in January 2022. PSIAS recognised within the scope.	

Ref	Conformance with the Standard	GC	PC	DNC	Evidence	Ref to Evidence
	m) Define the nature of assurance services provided to the organisation, as well as assurances provided to parties external to the organisation? n) Define the nature of consulting services? o) p) Recognise the mandatory nature of the PSIAS?	✓ ✓ ✓				
46	Does the chief audit executive (CAE) periodically review the internal audit charter and present it to senior management and the board for approval?	✓			The Charter was last updated and approved by Governance & Audit Committee in January 2022.	2
	1000 Conclusion	✓				
	1100 Independence and Objectivity					
47	Does the CAE have direct and unrestricted access to senior management and the board?	✓			The Internal Audit, Performance and Risk Manager reports functionally to the Governance & Audit Committee and Administratively to the Chief Officer Governance. Bi monthly meeting are held with the Chief Executive. Quarterly meetings with Chief Officers take place to discuss audit progress and emerging risk, and Chief Officers were consulted as part of the development of the annual risk based audit plan presented to the Governance & Audit Committee for approval in March 2022. The Audit Manager can contact the s151 Officer, any Chief Officer or the Chief Officer Team as a whole at any time, and also can contact the Governance & Audit Committee at any time.	1,3,4
48	Does the CAE have free and unfettered access to, as well as communicate effectively with, the chief executive or equivalent and the chair of the Audit Committee?	✓			The Internal Audit, Performance and Risk Manager can contact the Chief Executive and Chair of the Governance & Audit Committee at any time.	1
49	Does the CAE attend Audit Committee	✓			Attendance at all meetings.	

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Ref	Conformance with the Standard	GC	PC	DNC	Evidence	Ref to Evidence
	meetings?					
50	Does the CAE contribute to Audit Committee agendas?	✓			Produces the Forward Work Programme and Actions Carried Forward. Both of which form the basis of the agenda.	47,48
51-54	Are threats to objectivity identified and managed at the following levels: a) Individual auditor? b) Engagement? c) Functional? d) Organisation?	✓ ✓ ✓ ✓			Declarations of Interest forms completed on an annual basis. Auditors identify any conflict and report them to audit management. All other levels included in the Charter and Constitution. The Charter also sets out how objectivity will be maintained in relation to the Internal Audit, Performance & Risk Managers line management responsibilities for other services within the Council. All employees are required to comply with the Council's Code of Conduct.	8,1,7
	1100 Conclusion	✓				
	<i>1110 organisational Independence</i>					
55	Does the CAE report to an organisational level equal or higher than the corporate management team?	✓			See above – Internal Audit, Performance and Risk Manager reports to the Chief Officer Governance.	15
56	Does the CAE report to a level within the organisation that allows the internal audit activity to fulfil its responsibilities?	✓			See above - Internal Audit, Performance and Risk Manager reports to the Chief Officer Governance.	15
57-58	Does the CAE's position in the management structure: a) Provide the CAE with sufficient status to ensure that audit plans, reports and action plans are discussed effectively with the board? b) Ensure that he or she is sufficiently senior and independent to be able to provide credibly constructive challenge to senior	✓ ✓			Internal Audit, Performance and Risk Manager is a member of the Governance Management Team. Audit plans are agreed with COT and Governance & Audit Committee. Audit Reports, including action plans, are issued to the relevant Chief Officer. All Red audit reports are shared with the Chief Executive.	15

Ref	Conformance with the Standard	GC	PC	DNC	Evidence	Ref to Evidence
	management?					
59	Does the CAE confirm to the board, at least annually, that the internal audit activity is organisationally independent?	✓			Within the Annual Report. Also in annual meeting with the AC.	27
60	<p>Is the organisational independence of internal audit realised by functional reporting by the CAE to the board?</p> <p><i>The 'Interpretation' to PSIAS 1110 provides examples of factors which may indicate that the CAE reports functionally to the Board, which include where the board:</i></p> <p><i>a) approves the internal audit charter</i></p> <p><i>b) approves the risk-based audit plan</i></p> <p><i>c) approves the internal audit budget and resource plan</i></p> <p><i>d) receives communications from the CAE on the activity's performance (in relation to the plan, for example)</i></p> <p><i>e) approves decisions relating to the appointment and removal of the CAE</i></p> <p><i>f) approves the remuneration of the CAE</i></p> <p><i>g) seeks reassurance from management and the CAE as to whether there are any inappropriate scope or resource limitations.</i></p>	<p>✓</p> <p>✓</p> <p>✓</p> <p>✓</p> <p>✓</p> <p>✓</p> <p>✓</p>			<p>The Governance & Audit Committee carry out all activities listed at (a) to (g).</p> <p>a) Annual approved of the Charter, most recently in Jan 22.</p> <p>b) Approval of the risk based audit plan for 21/22 in March 2021 and for 22/23 in March 22. The plans are also approved by the Chief Officer Team.</p> <p>c) The Internal Audit resources are considered and monitored by the Governance & Audit Committee.</p> <p>d) Reports tabled at each G&AC meeting around performance in relation to the plan.</p> <p>e) Decisions around the appointment and removal of the CAE are made by the Chief Officer Governance / Chief Executive / Chair of the Governance and Audit Committee.</p> <p>f) Remuneration of the CAE is determined as part of the Councils pay structures.</p> <p>g) Issues around inappropriate scope or resource limitations are reported to the G&AC as and when they occur. The Annual Report also makes reference to resource limitations.</p>	2,3,4,27,29,45,46

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Ref	Conformance with the Standard	GC	PC	DNC	Evidence	Ref to Evidence
	1110 Conclusion	✓				
	<i>1111 Direct Interaction with the Board</i>					
61	Does the CAE communicate and interact directly with the board?	✓			Reports to each Governance & Audit Committee meeting. Private meeting takes place annually. If necessary, Internal Audit, Performance and Risk Manager can meet with the Committee or Chair at any time.	
	1111 Conclusion	✓				
	<i>1112 Chief Audit Executive Roles Beyond Internal Auditing</i>					
62	Where the CAE has roles or responsibilities that fall outside of internal auditing, are adequate safeguards in place to limit impairments to independence or objectivity?				Charter updated to reflect safeguards which are in place to limit impairment to independence or objectivity as a result of CAE responsibilities outside Internal Audit. The Internal Audit, Performance & Risk Manager will not scope of review internal audit activity relating to these service areas. The Chief Officer Governance (Monitoring Officer) will oversee any internal audit work in these areas and will approve final audit reports.	1
63	Does the board periodically review these safeguards?				Reviewed on an annual basis as part of the refresh and update of the Audit Charter.	2
	1112 Conclusion					
	<i>1120 Individual Objectivity</i>					
64	Do internal auditors have an impartial, unbiased attitude?	✓			Ensured through training and CPD. Review of working papers / audit files and audit reports also ensures appropriate challenge to ensure work carried out is impartial and unbiased.	6,8,10,11, 16,25
65	Do internal auditors avoid any conflict of interest, whether apparent or actual?	✓			Auditors complete annual declaration (Auditor Independence Certificate February 2022) of interests. Auditors report any potential conflict to audit management. Also considered during	8

Ref	Conformance with the Standard	GC	PC	DNC	Evidence	Ref to Evidence
					the allocation of work to auditors.	
	1120 Conclusion	✓				
	<i>1130 Impairment to Independence or Objectivity</i>					
66	If there has been any real or apparent impairment of independence or objectivity, has this been disclosed to appropriate parties (depending on the nature of the impairment and the relationship between the CAE and senior management/the board as set out in the internal audit charter)?	N/A	N/A	N/A	N/A. None has arisen.	-
67	Have internal auditors assessed specific operations for which they have been responsible within the previous year?	✓			The Internal Audit Graduate Trainee previously worked within another service area. This auditor would not be required to carry out audits within that service to maintain independence. In January 2021 one of the Senior Auditors returned to the Internal Audit team following a secondment to another service area. The auditor has not carried out any assurance or consultancy work in that areas since their return.	-
68	If there have been any assurance engagements in areas over which the CAE also has operational responsibility, have these engagements been overseen by someone outside of the internal audit activity?	✓			The Internal Audit, Performance and Risk Manager has the responsibility for managing Central Despatch, the Performance & Risk team and the Test Trace Protect service. Findings from the current Risk Management audit will be reported direct to the Chief Officer for Governance rather than the Internal Audit, Performance & Risk manager (in line with the Audit Charter). At this stage there has been no requirement for an audit of Central Despatch. In relation to Test Trace Protect – Audit Wales undertook an audit of the Service in 2020.	1
69	Are assignments for ongoing assurance engagements and other audit responsibilities	✓			The team is large enough to allow this. However this would limit specialist development and increase audit time, as such there is no	-

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Ref	Conformance with the Standard	GC	PC	DNC	Evidence	Ref to Evidence
	rotated periodically within the internal audit team?				annual rotation.	
70	Have internal auditors declared interests in accordance with organisational requirements?	✓			Auditors sign declarations of interest forms annually (February 2022).	8
71	Where any internal auditor has accepted any gifts, hospitality, inducements or other benefits from employees, clients, suppliers or other third parties (other than as may be allowed by the organisation's own policies), has this been declared and investigated fully?	N/A	N/A	N/A	N/A. None accepted. If this happened, they would be reported to the Internal Audit, Performance and Risk Manager via the new gifts and hospitality declaration form.	-
72	Have any instances been discovered where an internal auditor has used information obtained during the course of duties for personal gain?	✓			No. This has not happened.	-
73	Have internal auditors disclosed all material facts known to them which, if not disclosed, could distort their reports or conceal unlawful practice, subject to any confidentiality agreements?	✓			Auditors sign declaration of interest forms annually and report any conflicts of interest if they arise. All employees are required to comply with the Councils Code of Conduct. Review of working papers and audit reports by Principal Auditors ensures appropriate challenge around audit and consultancy work carried out.	6,7,8, 25
74	If there has been any real or apparent impairment of independence or objectivity relating to a proposed consulting services engagement, was this disclosed to the engagement client before the engagement was accepted?	N/A	N/A	N/A	N/A. None has arisen.	-
75	Where there have been significant additional consulting services agreed during the year that were not already included in the audit plan, was approval sought from the board before the engagement was accepted?	N/A	N/A	N/A	N/A. Plan allows time for consulting work.	-

Ref	Conformance with the Standard	GC	PC	DNC	Evidence	Ref to Evidence
	1130 Conclusion	✓				
	1200 Proficiency and Due Professional Care					
	<i>1210 Proficiency</i>					
76	Does the CAE hold a professional qualification, such as CMIIA/CCAB or equivalent?	✓			CMIIA	16
77	Is the CAE suitably experienced?	✓			The Internal Audit, Performance and Risk Manager has worked within Internal Audit since 1992, Management positions since 2012 with Flintshire County Council. Interim Audit Manager since October 2016 and Internal Audit, Performance and Risk Manager since July 2017.	16
78	Is the CAE responsible for recruiting appropriate internal audit staff, in accordance with the organisation's human resources processes?	✓			Internal Audit, Performance and Risk Manager fully responsible for recruitment within Internal Audit.	-
79	Does the CAE ensure that up-to-date job descriptions exist that reflect roles and responsibilities and that person specifications define the required qualifications, competencies, skills, experience and personal attributes?	✓			Job descriptions (JD) and person specifications (PS) redefined as part of Finance Function Review, 2012. The JD and SP for the Principal Auditor was reviewed as part of the recruitment process in February 2022.	18
80	Does the internal audit activity collectively possess or obtain the skills, knowledge and other competencies required to perform its responsibilities?	✓			Auditor competencies assessed. Annual competency based appraisals carried out. Next due November 2022	16,17
81	Where the internal audit activity does not possess the skills, knowledge and other competencies required to perform its responsibilities, does the CAE obtain competent advice and assistance?	✓			If necessary can buy in expertise, e.g. IT audit	-
82	Do internal auditors have sufficient knowledge to evaluate the risk of fraud and anti-fraud	✓			Internal Audit, Performance and Risk Manager, Principal Auditors and some Senior Auditors keep up to date on fraud requirements and attend training days. A Principal Auditor chairs the North &	16,17

Ref	Conformance with the Standard	GC	PC	DNC	Evidence	Ref to Evidence
	arrangements in the organisation?				Mid Wales Counter Fraud Sub Group. . One member of the team has recently become a qualified Counter Fraud Specialist and another officer holds the following qualifications Certified Counter Fraud Specialist (CCFS); Counter Fraud and Criminal Justice (HNC).	
83	Do internal auditors have sufficient knowledge of key information technology risks and controls?	✓			The Internal Audit, Performance and Risk Manager is a qualified IT Auditor. Expertise is bought in where we do not have appropriate in house knowledge and skills.	16
84	Do internal auditors have sufficient knowledge of the appropriate computer-assisted audit techniques that are available to them to perform their work, including data analysis techniques?	✓			Members of the team have access to Computer Assisted Audit Techniques through the use of Active Data	-
	1210 Conclusion	✓				
	<i>1220 Due Professional Care</i>					
85-89	Do internal auditors exercise due professional care by considering the: a) Extent of work needed to achieve the engagement's objectives? b) Relative complexity, materiality or significance of matters to which assurance procedures are applied? c) Adequacy and effectiveness of governance, risk management and control processes? d) Probability of significant errors, fraud, or non-compliance? e) Cost of assurance in relation to potential benefits?	✓ ✓ ✓ ✓ ✓			a) Overall consideration for the organisation takes place as part of the annual planning cycle. Scoping documents for individual engagements completed by auditors and reviewed by Principal Auditors. b) Analysis of these factors takes place in the planning stage where appropriate. CAATs used (Active Data for Excel). Audit testing templates are developed for each engagement, completed by the auditors and reviewed by the Principal Auditors. c) Test templates developed for each assurance engagement consider the adequacy and effectiveness of governance, risk management and control processes. d) Built into the test template for each engagement (reviewed by the Principal Auditors) to ensure appropriateness of testing. . e) Considered in determining the time budget for each audit at the planning stage...	6, 25

Ref	Conformance with the Standard	GC	PC	DNC	Evidence	Ref to Evidence
90-92	Do internal auditors exercise due professional care during a consulting engagement by considering the: a) Needs and expectations of clients, including the nature, timing and communication of engagement results? b) Relative complexity and extent of work needed to achieve the engagement's objectives? c) Cost of the consulting engagement in relation to potential benefits?	✓ ✓ ✓			Yes. Considered during the planning of any work by Senior Auditors and Principal Auditors (see notes above)	6,25
	1220 Conclusion	✓				
	<i>1230 Continuing Professional Development</i>					
93	Has the CAE defined the skills and competencies for each level of auditor?	✓			Defined in the person specification for each position.	18
94	Does the CAE periodically assess individual auditors against the predetermined skills and competencies?	✓			Annual competency based appraisal process. Most recently undertaken in November 2021.	-
95	Do internal auditors undertake a programme of continuing professional development?	✓			Each auditor is responsible for identifying their own CPD to meet the requirements of their professional body.	-
96	Do internal auditors maintain a record of their professional development and training activities?	✓			Training log maintained by the department. However, each auditor is responsible for identifying their own CPD to meet the requirements of their professional body.	10
	1230 Conclusion	✓				
	1300 Quality Assurance and Improvement Programme					
97	Has the CAE developed a Quality Assurance and Improvement Programme (QAIP) that covers all aspects of the internal audit activity and enables	✓			QAIP in place based on overall requirements and results of last year's internal assessment.	23,26

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Ref	Conformance with the Standard	GC	PC	DNC	Evidence	Ref to Evidence
	conformance with all aspects of the PSIAS to be evaluated?					
98	Does the QAIP assess the efficiency and effectiveness of the internal audit activity and identify opportunities for improvement?	✓			Yes.	23,26
99	Does the CAE maintain the QAIP?	✓			Yes.	23,26
100	Are any statutory requirements for review of the internal audit activity satisfied?	✓			Now also a requirement in Wales. This review meets the requirement.	-
	1300 Conclusion	✓				
	<i>1310 Requirements of the Quality Assurance and Improvement Programme</i>					
101	Does the QAIP include both internal and external assessments?	✓			Internal assessments completed each year. The last external assessment was completed in March 2017. Flintshire is due to be externally assessed in May 2022.	-
	1310 Conclusion	✓				
	<i>1311 Internal Assessments</i>					
102	Does the CAE ensure that audit work is allocated to staff with the appropriate skills, experience and competence?	✓			Part of the planning process annually and for individual assignments. Consideration of personal development and rotation of work.	-
103-104	Do internal assessments include ongoing monitoring of the internal audit activity such as: a) Routine quality monitoring processes? b) Periodic assessments for evaluating conformance with the PSIAS?	✓ ✓			All work is subject to quality review by Principal Auditors. Annual internal assessments during the appraisal process. Annual assessment of conformance with PSIAS reported to the Governance & Audit Committee (most recently in March 22).	6,23,25 41
105	Does ongoing performance monitoring include comprehensive performance targets?	✓			There are performance targets for the department and each staff member. Departmental performance targets are reported at each Governance & Audit Committee. Staff performance is considered	29

Ref	Conformance with the Standard	GC	PC	DNC	Evidence	Ref to Evidence
					as part of the annual appraisal process.	
106	Is there a set of comprehensive targets which between them encompass all significant internal audit activities?				Suite of departmental performance targets reported to each Governance & Audit Committee. The departmental performance targets inform individual staff performance targets assessed as part of the annual appraisal process.	29
107	Are the performance targets developed in consultation with appropriate parties and included in any service level agreement?	✓			Departmental targets agreed with Governance & Audit Committee. Detailed within the Strategic Plan. Individual performance targets assessed as part of the annual appraisal process in November 2021.	4a,29
108	Does the CAE measure, monitor and report on progress against these targets?	✓			Progress against departmental targets reported to Governance & Audit Committee usually quarterly.	29
109	Does ongoing performance monitoring include obtaining stakeholder feedback?	✓			Feedback questionnaires issued on completion of every assignment. Results are positive. Client questionnaires now form part of the audit management system.	22
110	Are the periodic self-assessments or assessments carried out by people external to the internal audit activity undertaken by those with a sufficient knowledge of internal audit practices? Sufficiency would require knowledge of the PSIAS and the wider guidance available such as the Local Government Application Note and/or IIA practice advisories, etc.	✓			Self- Assessments have been carried out against these Standards by the Internal Audit, Performance and Risk Manager and Principal Auditors.	15,16,41
111	Does the periodic assessment include a review of the activity against the risk-based plan and the achievement of its aims and objectives?	✓			Yes	41
	1311 Conclusion	✓				

Ref	Conformance with the Standard	GC	PC	DNC	Evidence	Ref to Evidence
	<i>1312 External Assessments</i>					
112	Has an external assessment been carried out, or is planned to be carried out, at least once every five years?	✓			The last external assessment was completed in March 2017. The next programme of external assessment has been devised by the Wales Chief Internal Auditors Group and is scheduled to take place in May 2022.	-
113	Has the CAE discussed the alternative approaches to external assessment with the board? <i>This should reflect the relative costs of the different approaches, the potential advantages of an external viewpoint, and whether there are factors which might be considered to warrant a demonstrably independent assessment.</i>	✓			Yes. Self-assessment plus independent validation completed. Organised via the Wales Chief Internal Auditors Group. The last external assessment was performed by the Head of Internal Audit Ceredigion (2017). The next external assessment is due to take place in May 2022 and will be carried out by the Head of Internal Audit Pembrokeshire. This approach was agreed by the Governance & Audit Committee when the PSIAS were launched.	-
114	Has the CAE properly discussed the qualifications and independence of the assessor or assessment team with the board? <i>In doing this, the CAE should consider whether the assessor or assessment team has demonstrated its competence in both the professional practice of internal auditing and the external assessment process. Competence can be demonstrated through both experience and theoretical learning. Experience of similar organisations or sectors is more valuable than less relevant experience. In the case of an assessment team, not all members need to have all the competencies – it is the team as a whole that is qualified.</i>	✓			See above.	-

Ref	Conformance with the Standard	GC	PC	DNC	Evidence	Ref to Evidence
	<p><i>If the capability of the assessor or assessment team is not immediately obvious, the CAE should document how they used professional judgement to decide whether this is sufficient to carry out the external assessment.</i></p> <p><i>If the assessor or assessment team has any real or apparent conflicts of interest with the organisation, this should be clearly explained to the board, and safeguards should be put in place to minimise the effect of this on the conduct of the external assessment.</i></p> <p><i>Conflict of interest may include, but is not limited to, being a part of or under the control of the organisation to which the internal audit activity belongs.</i></p>					
115	<p>Has the CAE agreed the scope of the external assessment with an appropriate sponsor, such as the chair of the Governance & Audit Committee, the CEO or the chief executive?</p> <p><i>The CAE should also agree this scope with the external assessor or assessment team.</i></p>	✓			As determined by the Standard.	-
	1312 Conclusion	✓			N/A	
	<i>1320 Reporting on the Quality Assurance and Improvement Programme</i>					
116	<p>Has the CAE reported the results of the QAIP to senior management and the board?</p> <p>Note that:</p>	✓			<p>Annually.</p> <p>This report for 2021/22, to be considered by the Governance & Audit Committee in March 2022..</p>	23,26,41

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Ref	Conformance with the Standard	GC	PC	DNC	Evidence	Ref to Evidence
	<p>a) the results of both external and periodic internal assessment must be communicated upon completion</p> <p>b) the results of ongoing monitoring must be communicated at least annually</p> <p>c) the results must include the assessor's or assessment team's evaluation with regards to the degree of the internal audit activity's conformance with the PSIAS.</p>				Progress against action plan also reported to the Governance & Audit Committee (March 2022)..	
117	Has the CAE included the results of the QAIP and progress against any improvement plans in the annual report?	✓			Included in the report to this meeting (March 2022) and Annual Report (last published June 2021).	27
	1320 Conclusion	✓				
	<i>1321 Use of 'Conforms with the International Standards for the Professional Practice of Internal Auditing'</i>					
118	Has the CAE stated that the internal audit activity conforms with the PSIAS only if the results of the QAIP support this?	✓			Stated in each audit report (Front cover)	20
	1321 Conclusion	✓				
	<i>1322 Disclosure of Non-conformance</i>					
119	Has the CAE reported any instances of non-conformance with the PSIAS to the board?	✓			N/A. This report shows conformance.	-
120	Has the CAE considered including any significant deviations from the PSIAS in the governance statement and has this been evidenced?	✓			Would do if relevant.	-
	1322 Conclusion	✓				
	Performance Standards					

Ref	Conformance with the Standard	GC	PC	DNC	Evidence	Ref to Evidence
	2000 Managing the Internal Audit Activity					
120	Do the results of the internal audit activity's work achieve the purposes and responsibility of the activity, as set out in the internal audit charter and the internal audit activity add value to the organisation and its stakeholders by a) Providing objective and relevant assurance? b) Contributing to the effectiveness and efficiency of the governance, risk management and internal control processes?	✓			Through the audit plan, as reported in the annual report. Audit plan is based on the Council's priorities. Audit reports contain actions for improving effectiveness and efficiency. Additional advisory work and presence on project groups requested by management.	3,4,27
	2000 Conclusion	✓				
	<i>2010 Planning</i>					
121	Has the CAE determined the priorities of the internal audit activity in a risk-based plan and are these priorities consistent with the organisation's goals?	✓			RBIA in place. Strategic and operational audit plan consistent with the organisations objectives as included in the Council Plan.	3,4,4a 31
122	Does the risk-based plan take into account the requirement to produce an annual internal audit opinion?	✓			Strategic and operational plan designed to provide evidence needed for annual opinion.	3,4,4a
123-25	Does the risk-based plan incorporate or is it linked to a strategic or high-level statement of: a) How the internal audit service will be delivered? b) How the internal audit service will be developed in accordance with the internal audit charter? c) How the internal audit service links to organisational objectives and priorities?	✓ ✓ ✓			Sections a & c are included within the Strategic Plan.	4a

Ref	Conformance with the Standard	GC	PC	DNC	Evidence	Ref to Evidence
126	Does the risk-based plan set out how internal audit's work will identify and address local and national issues and risks?	✓			Strategic Plan includes how the plan was developed, including links to risk management.	4a
127	In developing the risk-based plan, has the CAE taken into account the organisation's risk management framework and relative risk maturity of the organisation?	✓			Risk management framework assessed by internal audit. Audit Universe given audit risk/priority ratings.	4a
128	If such a risk management framework does not exist, has the CAE used his or her judgement of risks after input from senior management and the board and evidenced this?	N/A	N/A	N/A	N/A	
129-131	Does the risk-based plan set out the: a) Audit work to be carried out? b) Respective priorities of those pieces of audit work? c) Estimated resources needed for the work?	✓ ✓ ✓			All included in the plan for 2021/22 & 22/23	3,4
132	Does the risk-based plan differentiate between audit and other types of work?	✓			All work is included within the plan.	3,4
133	Is the risk-based plan sufficiently flexible to reflect the changing risks and priorities of the organisation?	✓			The plan is reviewed quarterly and updated to reflect emerging issues. .	3,4
134	Does the CAE review the plan on a regular basis and has he or she adjusted the plan when necessary in response to changes in the organisation's business, risks, operations, programmes, systems and controls?	✓			The plan is subject to review throughout the year, with amendments reported to the Governance & Audit Committee. The impact of COVID pandemic has also been reported to the Governance & Audit Committee, include the work Internal Audit has been involved in during this period.	-
135	Is the internal audit activity's plan of engagements based on a documented risk assessment?	✓			The Council's strategic and operational risks are assessed and used in audit planning, The risk register forms part of the planning process.	3,4,4a

Ref	Conformance with the Standard	GC	PC	DNC	Evidence	Ref to Evidence
136	Is the risk assessment used to develop the plan of engagements undertaken at least annually?	✓			The Council's strategic and operational risks are usually assessed at least annually. However during the pandemic there was a regular review of the emergency and recovery risk registers.	-
137-140	In developing the risk-based plan, has the CAE also considered the following: a) Any declarations of interest (for the avoidance for conflicts of interest)? b) The requirement to use specialists, e.g. IT or contract and procurement auditors? c) Allowing contingency time to undertake ad hoc reviews or fraud investigations as necessary? d) The time required to carry out the audit planning process effectively as well as regular reporting to and attendance of the board, the development of the annual report and the CAE opinion?	✓ ✓ ✓ ✓			a) Considered in strategic and assignment planning. b) Considered in strategic and assignment planning. c) Included in the plan. d) Annual audit plan based on available time calculations which take into account planning and reporting processes. The Internal Audit, Performance & Risk is not allocated any audit engagements, ensuring appropriate time for strategic activities including planning and reporting,	3,4,4a 49
141	In developing the risk-based plan, has the CAE consulted with senior management and the board to obtain an understanding of the organisation's strategies, key business objectives, associated risks and risk management processes?	✓			Consultation takes place with senior management whilst producing the audit plan. Governance & Audit Committee views also taken into account.	-
142	Does the CAE identify and consider the expectations of senior management, the board and other stakeholders for internal audit opinion and any other conclusions?	✓			During audit planning.	-
143	Does the CAE take into consideration any proposed consulting engagement's potential to improve the management of risks, to add value and to improve the organisation's operations	✓			All proposed consulting work is considered before it is accepted.	-

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Ref	Conformance with the Standard	GC	PC	DNC	Evidence	Ref to Evidence
	before accepting them?					
144	Are consulting engagements that have been accepted included in the risk-based plan?	✓			Added to the plan and reported to the Governance & Audit Committee.	3,4
	2010 Conclusion	✓				
	<i>2020 Communication and Approval</i>					
145	Has the CAE communicated the internal audit activity's plans and resource requirements to senior management and the board for review and approval?	✓			Reported to Chief Officer Team and Governance & Audit Committee. Resource level supported by senior management and Governance & Audit Committee. This is evidenced in committee meeting minutes.	-
146	Has the CAE communicated any significant interim changes to the plan and/or resource requirements to senior management and the board for review and approval, where such changes have arisen?	✓			Updated to Governance & Audit Committee as and when.	-
147	Has the CAE communicated the impact of any resource limitations to senior management and the board?	✓			Reported to the Governance & Audit Committee and COT. Annual plan includes possible deferrals.	-
	2020 Conclusion	✓				
	<i>2030 Resource Management</i>					
148	Does the risk-based plan explain how internal audit's resource requirements have been assessed?	✓			Yes.	3,4,4a, 49
149	Has the CAE planned the deployment of resources, especially the timing of engagements, in conjunction with management to minimise disruption to the functions being audited, subject to the requirement to obtain sufficient assurance?	✓			Discussed in planning meetings and planned throughout the year	-
150	If the CAE believes that the level of agreed	✓			Audit plan uses the resources available, sufficient to provide the	-

Ref	Conformance with the Standard	GC	PC	DNC	Evidence	Ref to Evidence
	resources will impact adversely on the provision of the internal audit opinion, has he or she brought these consequences to the attention of the board?				audit opinion. May need to bring in specialised external resource for IT reviews. Budget allocation based on historic allocation however if additional resources are required the Governance & Audit Committee will give consideration.	
	2030 Conclusion	✓				
	<i>2040 Policies and Procedures</i>					
151	Has the CAE developed and put into place policies and procedures to guide the internal audit activity? Examples include maintaining an audit manual and/or using electronic management systems.	✓			Policies and procedures are in place. The Audit Manual was last updated in February 2022. The Pentana Audit checklist has been updated during 2021/22 to reflect changes to process and to the Audit Management software system. The Pentana user guide developed for use by auditors is updated regularly as and when changes to the system / processes occur.	6,25 32
152	Are the policies and procedures regularly reviewed and updated to reflect changes in working practices and standards?	✓			See above – updated during 2021 and 2022.	6,25
	2040 Conclusion	✓				
	<i>2050 Coordination</i>					
153	Does the risk-based plan include the approach to using other sources of assurance and any work that may be required to place reliance upon those sources?	✓			Reliance placed on external auditors and regulators.	21,43,44
153 a	Does the CAE share information and coordinate activities with other internal and external providers of assurance and consulting services? They may also carry out carry out an assurance mapping exercise or make use of assurance mapping carried out by other assurance providers?	✓			Regular meetings with external auditors. An assurance mapping exercise was undertaken as part of the 2020/21 Strategic Planning process and the subsequent annual planning processes. The 21/22 Annual Plan was presented to the Governance and Audit Committee in March 2021, the 22/23 Annual Plan is due to be considered by the Governance and Audit Committee at their meeting in March 2022.	3,4,4a,
153	Does the CAE meet regularly with the	✓			Regular meetings with external auditors. A Joint Working Protocol	21

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Ref	Conformance with the Standard	GC	PC	DNC	Evidence	Ref to Evidence
b	nominated external audit representative to consult on and coordinate their respective audit plans?				is in place with Audit Wales. This was approved by the Governance & Audit Committee in 2017.	
153 c	Where key organisational risks relate to work undertaken through partnerships, the auditor may be able to take assurance from work undertaken by others, or by obtaining assurance directly.				As detailed in the Audit Charter, where the Council enters into a partnership with another organisation the partnerships arrangement will be subject to review, in addition where the Council is the lead authority of a partnership or collaboration the work undertaken will be subject to review by Flintshire Internal Audit. Reliance on work undertaken by others is considered as part of the annual assurance mapping and planning process. In making a decision as to whether reliance can be placed on the work of others we consider the qualifications of the external assurance provider, the basis on which the audit is undertaken (risk based) and the scope of the work undertaken.	2
	2050 Conclusion	✓				
	<i>2060 Reporting to Senior Management and the Board</i>					
154	Does the CAE report periodically to senior management and the board on the internal audit activity's purpose, authority, responsibility and performance relative to its plan?	✓			Quarterly performance reports to Governance & Audit Committee. .Annual report to Governance and Audit Committee in June 2021.	27,29
155	Does the periodic reporting also include significant risk exposures and control issues, including fraud risks, governance issues and other matters needed or requested by senior management and the board?	✓			Major findings reported. In addition, reports provided as requested by the Governance & Audit Committee.	-
156	Is the frequency and content of such reporting determined in discussion with senior management and the board and are they dependent on the importance of the	✓			Standard reporting to Governance & Audit Committee. However, additional reporting would take place if there was sufficient importance and urgency. Major reports dealt with in full and management called to attend AC meetings.	-

Ref	Conformance with the Standard	GC	PC	DNC	Evidence	Ref to Evidence
	information to be communicated and the urgency of the related actions to be taken by senior management or the board?					
	2060 Conclusion	✓				
	<i>2070 External Service Provider and Organisational Responsibility for Internal Auditing</i>					
157	Where an external internal audit service provider acts as the internal audit activity, does that provider ensure that the organisation is aware that the responsibility for maintaining and effective internal audit activity remains with the organisation?	N/A	N/A	N/A	N/A	-
	2070 Conclusion	N/A	N/A	N/A	N/A	
	2100 Nature of Work					
	<i>2110 Governance</i>					
158-163	Does the internal audit activity assess and make appropriate recommendations to improve the organisation's governance processes for: a) Making strategic and operational decisions? b) Overseeing risk management and control? c) Promoting appropriate ethics and values within the organisation? d) Ensuring effective organisational performance management and accountability?	✓ ✓ ✓ ✓			Through the completion of the audit plan and communication of findings to management. Through individual assignments and by the input of the Internal Audit, Risk and Performance Manager to the Corporate Governance Working Group.	3,4,4a, 13,14

Ref	Conformance with the Standard	GC	PC	DNC	Evidence	Ref to Evidence
	e) Communicating risk and control information to appropriate areas of the organisation? f) Coordinating the activities of and communicating information among the board, external and internal auditors and management?	✓ ✓				
164	Has the internal audit activity evaluated the design, implementation, and effectiveness of the organisation's ethics-related objectives, programmes and activities? This is an area where the CAE may be able to use other sources of assurance.	✓			Audit work is based on the Council's objectives, priorities and risks and covers some of the areas in the Code of Corporate Governance such as organisational performance management and communication of risk and control information. An audit of Organisational Ethics and Values was undertaken in Autumn 2021 (report issued in Nov 21).	-
165	Has the internal audit activity assessed whether the organisation's information technology governance supports the organisation's strategies and objectives? This is an area where the CAE may be able to use other sources of assurance.	✓			Information technology governance included in the 2022/22 Internal Audit plan.	-
	2110 Conclusion	✓				
	<i>2120 Risk Management</i>					
166-169	Has the internal audit activity evaluated the effectiveness of the organisation's risk management processes by determining that: a) Organisational objectives support and align with the organisation's mission? b) Significant risks are identified and assessed? c) Appropriate risk responses are selected that	✓ ✓			Risk management included in the audit plan every year. Risks now aligned within the Council Plan. During 2020/21 both emergency and recovery risk registers were established together with supporting risk mitigation statements. These were reviewed in 'real time' by Internal Audit and reported to O&S in	3,4,4a 31

Ref	Conformance with the Standard	GC	PC	DNC	Evidence	Ref to Evidence
	align risks with the organisation's risk appetite? d) Relevant risk information is captured and communicated in a timely manner across the organisation, thus enabling the staff, management and the board to carry out their responsibilities?	✓ ✓			Performance Reports. Internal Audit are currently supporting the role out of the updated Risk Management Framework. An audit of Risk Management was undertaken in Feb / March 2022.	
170 - 175	Has the internal audit activity evaluated the risks relating to the organisation's governance, operations and information systems regarding the: a) Achievement of the organisation's strategic objectives? b) Reliability and integrity of financial and operational information? c) Effectiveness and efficiency of operations and programmes? d) Safeguarding of assets? e) Compliance with laws, regulations, policies, procedures and contracts?	✓ ✓ ✓ ✓ ✓			As part of audit planning and the completion of individual audit assignments. Evaluated and reported to O&S in Performance Reports and within specific audits. Sections b to e within specific audits.	3,4,4a
176	Has the internal audit activity evaluated the potential for fraud and also how the organisation itself manages fraud risk?	✓			The Internal Audit department is responsible for the maintenance of the Corporate Anti-Fraud and Corruption Strategy, Fraud Response Plan and Whistleblowing policy. All updated and approved in December 2019. Fraud risks considered for each review / considered at the scoping stage of each audit. A workshop on Whistleblowing has previously been delivered to Social Services at their request. The service takes part in the national fraud initiative's data matching exercise. The service has recently developed a fraud reporting tool which will be available to members of the public and staff in the new	33,34,35 36

Ref	Conformance with the Standard	GC	PC	DNC	Evidence	Ref to Evidence
					financial year (22/23). The service hosts a regional fraud networking group for the six LAs in North Wales.	
177	Do internal auditors address risk during consulting engagements consistently with the objectives of the engagement?	✓			Yes.	-
178	Are internal auditors alert to other significant risks when undertaking consulting engagements?	✓			Any other risks are reported to audit management. It would be the requirement of management to alert audit to emerging risks that would affect our consultancy engagements.	-
179	Do internal auditors successfully avoid managing risks themselves, which would in effect lead to taking on management responsibility, when assisting management in establishing or improving risk management processes?	✓			Terms of engagement are clear from the outset as evidenced by the "scope" Auditors do not take on management responsibility or risk management roles. Reports are produced with the following statement "advice / recommendations are provided without prejudice to the right of Internal Audit to review and make further recommendations at a later date" after providing a consultation service in an area that may be later audited."	39
	2120 Conclusion	✓				
	<i>2130 Control</i>					
180-184	Has the internal audit activity evaluated the adequacy and effectiveness of controls in the organisation's governance, operations and information systems regarding the: a) Achievement of the organisation's strategic objectives? b) Reliability and integrity of financial and operational information? c) Effectiveness and efficiency of operations and programmes? d) Safeguarding of assets? e) Compliance with laws, regulations, policies,	✓ ✓ ✓ ✓ ✓			As part of audit planning and the completion of individual risk based audit assignments.	-

Ref	Conformance with the Standard	GC	PC	DNC	Evidence	Ref to Evidence
	procedures and contracts?					
185	Do internal auditors utilise knowledge of controls gained during consulting engagements when evaluating the organisation's control processes?	✓			All relevant knowledge is used.	-
	2130 Conclusion	✓				
	2200 Engagement Planning					
186	Do internal auditors develop and document a plan for each engagement?	✓			Scope Document developed and agreed for each audit, most recently revised July 2021.	39
187-190	Does the engagement plan include the engagement's: a) Objectives? b) Scope? c) Timing? d) Resource allocations?	✓ ✓ ✓ ✓			Standard format that includes all these.	39
191-198	Do internal auditors consider the following in planning an engagement, and is this documented: a) The objectives of the activity being reviewed? b) The means by which the activity controls its performance? c) The significant risks to the activity being audited? d) The activity's resources? e) The activity's operations? f) The means by which the potential impact of risk is kept to an acceptable level? g) The adequacy and effectiveness of the activity's governance, risk management and	✓ ✓ ✓ ✓ ✓ ✓ ✓			All considered and documented in the scope document where relevant. Not all are relevant to each audit.	39

Ref	Conformance with the Standard	GC	PC	DNC	Evidence	Ref to Evidence
	control processes compared to a relevant framework or model? h) The opportunities for making significant improvements to the activity's governance, risk management and control processes?	✓				
199-201	Where an engagement plan has been drawn up for an audit to a party outside of the organisation, have the internal auditors established a written understanding with that party about the following: a) Objectives? b) Scope? c) The respective responsibilities and other expectations of the internal auditors and the outside party (including restrictions on distribution of the results of the engagement and access to engagement records)?	✓			NWRWTP – objectives and scope of the audits agreed. Responsibility of IA included in Inter-Authority Agreement. Aura/Newydd - SLA in place.	-
202-204	For consulting engagements, have internal auditors established an understanding with the engagement clients about the following: a) Objectives? b) Scope? c) The respective responsibilities of the internal auditors and the client and other client expectations?	✓ ✓ ✓			Agreed with management at the start of the work. Scope document includes the respective responsibilities of the internal auditors and the client and other client expectations	-
205	For significant consulting engagements, has this understanding been documented?	✓			As part of the scope document.	-
	2200 Conclusion	✓				
	<i>2210 Engagement Objectives</i>					

Ref	Conformance with the Standard	GC	PC	DNC	Evidence	Ref to Evidence
206	Have objectives been agreed for each engagement?	✓			Part of the Scope Document.	39
207	Have internal auditors carried out a preliminary risk assessment of the activity under review?	✓			Where applicable. Strategic and operational risks considered. Carried out at the Scoping Meeting	-
208	Do the engagement objectives reflect the results of the preliminary risk assessment that has been carried out?	✓			Where applicable.	-
209-212	Have internal auditors considered the probability of the following, when developing the engagement objectives: a) Significant errors? b) Fraud? c) Non-compliance? d) Any other risks?	✓ ✓ ✓ ✓			When developing the Scope Document.	-
213	Have internal auditors ascertained whether management and/or the board have established adequate criteria to evaluate and determine whether objectives and goals have been accomplished?	✓			PI's included within the audits.	-
214	If the criteria have been deemed adequate, have the internal auditors used the criteria in their evaluation of governance, risk management and controls?	✓			Part of overall evaluation.	-
215	If the criteria have been deemed inadequate, have the internal auditors worked with management and/or the board to develop appropriate evaluation criteria?	✓			Part of the review and appropriate actions would be put in place.	-
216	If the value for money criteria have been referred to, has the use of all the organisation's	✓			Where referred to. Increased focus on value for money assignments during the year.	50

Ref	Conformance with the Standard	GC	PC	DNC	Evidence	Ref to Evidence
	main types of resources been considered; including money, people and assets?					
217	Do the objectives set for consulting engagements address governance, risk management and control processes as agreed with the client?	✓			Yes would be. Objectives agreed with the client.	-
218	Are the objectives set for consulting engagements consistent with the organisation's own values, strategies and objectives?	✓			Yes would be. Objectives agreed with the client.	-
	2210 Conclusion	✓				
	<i>2220 Engagement Scope</i>					
219	Is the scope that is established for the engagement sufficient to satisfy the engagement's objectives?	✓			Recorded in Scope Document	39
220	Does the scope for each engagement include consideration of relevant systems, records, personnel and physical properties?	✓			All include consideration of systems. Others considered when appropriate,	-
221	Does this consideration include areas under the control of outside parties, where appropriate?	✓			NWRWTP – objectives and scope of the audits agreed. Responsibility of IA included in Inter-Authority Agreement. Aura/Newydd - SLA in place.	-
222	Where significant consulting opportunities have arisen during an assurance engagement, was a specific written understanding as to the objectives, scope, respective responsibilities and other expectations drawn up?	✓			N/A	-
223	Where significant consulting opportunities have arisen during an assurance engagement, were the results of the subsequent engagement	✓			N/A	-

Ref	Conformance with the Standard	GC	PC	DNC	Evidence	Ref to Evidence
	communicated in accordance with the relevant consulting Standards?					
224	For a consulting engagement, was the scope of the engagement sufficient to address any agreed-upon objectives?	✓			Scope agreed at the start of the audit.	-
226	If the internal auditors developed any reservations about the scope of a consulting engagement while undertaking that engagement, did they discuss those reservations with the client and therefore determine whether or not to continue with the engagement?	✓			This would be and has been raised with Service managers.	-
227	During consulting engagements, did internal auditors address the controls that are consistent with the objectives of those engagements?	✓			As normal procedure.	-
228	During consulting engagements, were internal auditors alert to any significant control issues?	✓			As normal procedure.	-
	2220 Conclusion	✓				
	<i>2230 Engagement Resource Allocation</i>					
229-231	Have internal auditors decided upon the appropriate and sufficient level of resources required to achieve the objectives of the engagement based on: a) The nature and complexity of each individual engagement? b) Any time constraints? c) The resources available?	✓ ✓ ✓			Planned at start of the year, then amended with detailed planning.	3,4,49
	2230 Conclusion	✓				
	<i>2240 Engagement Work Programme</i>					

Ref	Conformance with the Standard	GC	PC	DNC	Evidence	Ref to Evidence
232	Have internal auditors developed and documented work programmes that achieve the engagement objectives?	✓			Work programmes developed by auditors and reviewed by PAs for each engagement.	-
233-236	Do the engagement work programmes include the following procedures for: a) Identifying information? b) Analysing information? c) Evaluating information? d) Documenting information?	✓			Information, including analysis and evaluation, recorded in the engagement file, held within Pentana.	-
237	Were work programmes approved prior to implementation for each engagement?	✓			Yes. Reviewed by Principal Auditors.	-
238	Were any adjustments required to work programmes approved promptly?	✓			If applicable. By Principal Auditors.	-
	2240 Conclusion	✓				
	2300 Performing the Engagement					
	<i>2310 Identifying In formation</i>					
239	Do internal auditors generally identify (sufficient, reliable, relevant and useful) information which supports engagement results and conclusions? a) Sufficient information? b) Reliable information? c) Relevant information? d) Useful information?	✓			Information requested prior to the audit. All working papers and evidence contained within the IA Audit Management Software (Pentana). Standard methodology, trained and experienced staff, files reviewed by Principal Auditors and retained. CAATs (Active Data) used where applicable.	-
	2310 Conclusion	✓				
	<i>2320 Analysis and Evaluation</i>					
240	Have internal auditors based their conclusions	✓			Requirements set out in audit manual. Electronic files contain test	25

Ref	Conformance with the Standard	GC	PC	DNC	Evidence	Ref to Evidence
	and engagement results on appropriate analyses and evaluations?				sheets and results. Files reviewed by Principal Auditors and retained. All findings based on evidence. Audit Management Software generates findings based on tests, working papers and evidence.	
241-245	Have internal auditors generally remained alert to the possibility of the following when performing their individual audits, and has this been documented: a) Intentional wrongdoing? b) Errors and omissions? c) Poor value for money? d) Failure to comply with management policy? e) Conflicts of interest?	✓			Requirements set out in audit manual, standard methodology. Electronic files reviewed by Principal Auditors. Auditors are trained and experienced.	25
	2320 Conclusion	✓				
	<i>2330 Documenting Information</i>					
246	Have internal auditors documented the relevant information required to support engagement conclusions and results?	✓			Requirements set out in audit manual. Files reviewed by Principal Auditors.	25
247	Are working papers sufficiently complete and detailed to enable another experienced internal auditor with no previous connection with the audit to ascertain what work was performed, to re-perform it if necessary and to support the conclusions reached?	✓			Requirements set out in audit manual. Files contain test sheets and results, reviewed by Principal Auditors and retained electronically – checklist in place.	25
248	Does the CAE control access to engagement records?	✓			Electronic files used. Security and backup arrangements for the new software approved by ICT before procurement. Each auditor has their own unique user ID, password and security settings.	51
249	Has the CAE obtained the approval of senior management and/or legal counsel as	✓			Yes documents released to AW under their role as external auditors. Documentation has also been provided to the Police as	-

Ref	Conformance with the Standard	GC	PC	DNC	Evidence	Ref to Evidence
	appropriate before releasing such records to external parties?				part of investigation. This has only taken place when a Section 29 request is made. This request was referred to the Information Governance Manager for approval. Documentation has also been released as part of Subject Access Requests. This is managed by the Internal Audit, Performance and Risk Manager in conjunction with the Information Governance Manager. To ensure the work of internal audit is not compromised, there have been occasions where the appropriate exceptions have been applied. This has been authorised by the Council Single Information Risk Owner (SIRO).	
250	Has the CAE developed and implemented retention requirements for all types of engagement records?	✓			IA has developed its own Documents Retention document which is included as an Appendix within the Audit Manual.	9,25
251	Are the retention requirements for engagement records consistent with the organisation's own guidelines as well as any relevant regulatory or other requirements?	✓			Retention in line with Flintshire County Council and Data Protection guidelines. As above.	9
	2330 Conclusion	✓				
	<i>2340 Engagement Supervision</i>					
252	Are all engagements properly supervised to ensure that objectives are achieved, quality is assured and that staff are developed?	✓			Supervised by Principal Auditors – scope agreed, work reviewed	-
253	Is appropriate evidence of supervision documented and retained for each engagement?	✓			Recorded in the files in Audit Management software.	-
	2340 Conclusion	✓				
	2400 Communicating Results					
	<i>2410 Criteria for Communicating</i>					
254-	Do the communications of engagement results				Opening meeting held, and included in scoping document.	20,39

Ref	Conformance with the Standard	GC	PC	DNC	Evidence	Ref to Evidence
257	include the following: a) The engagement's objectives? b) The scope of the engagement? c) Applicable conclusions? d) Recommendations and action plans, if appropriate?	✓			Debrief meeting held to discuss all findings. Included in all reports. Recommendations are not made by internal audit. Whilst informal suggestions are made, management are responsible for ensuring appropriate actions are identified and implemented based on the findings articulated to management.	
258	Has the internal auditor discussed the contents of the draft final report with the appropriate levels of management to confirm factual accuracy, seek comments and confirm the agreed management actions?	✓			Standard practice to have a closing meeting with relevant managers and Chief Officer to agree draft report.	-
259	If recommendations and an action plan have been included, are recommendations prioritised according to risk?	✓			Findings prioritised as Red (high), Amber (medium), Green (low).	20
260	If recommendations and an action plan have been included, does the communication also state agreements already reached with management, together with appropriate timescales?	✓			Management actions in response to the findings are included in final report.	20
261	If there are any areas of disagreement between the internal auditor and management, which cannot be resolved by discussion, are these recorded in the action plan and the residual risk highlighted?	✓			Management are free to highlight those findings where they disagree, this is recorded as the management action in Audit Management software (Pentana).	20
262	Do communications disclose all material facts known to them in their audit reports which, if not disclosed, could distort their reports or conceal unlawful practice, subject to confidentiality requirements?	✓			All material known facts disclosed.	-
263	When an opinion or conclusion is issued, are the	✓			Prior communication via the debrief meeting and draft report.	-

Ref	Conformance with the Standard	GC	PC	DNC	Evidence	Ref to Evidence
	expectations of senior management, the board and other stakeholders taken into account?				Views considered, but the opinion remains the auditors.	
	When an opinion or conclusion is issued, is it supported by sufficient, reliable, relevant and useful information?	✓			Reports supported by evidence in the file. All working papers reviewed by the Principal Auditors	-
264	Where appropriate, do engagement communications acknowledge satisfactory performance of the activity in question?	✓			Included in report.	20
265	When engagement results have been released to parties outside of the organisation, does the communication include limitations on the distribution and use of the results?	✓			AW only. Status of reports included in communications.	-
266	If the CAE has been required to provide assurance to other partnership organisations, has he or she also demonstrated that their fundamental responsibility is to the management of the organisation to which they are obliged to provide internal audit services?	✓			NWRWTP – Responsibility of IA included in Inter-Authority Agreement. Aura / Newydd – SLA in place	-
	2410 Conclusion	✓				
	<i>2420 Quality of Communications</i>					
267	Are internal audit communications generally accurate, objective, clear, concise, constructive, complete and timely?	✓			Aim for all of these, through specified report format, audit manual requirements, training and experience, review of files and reports. Assurance opinion reviewed in Sept 2019 to ensure it remained appropriate.	-
	2420 Conclusion	✓				
	<i>2421 Errors and Omissions</i>					
268	If a final communication has contained a significant error or omission, did the CAE	✓			The report would be re-issued with updated information.	-

Ref	Conformance with the Standard	GC	PC	DNC	Evidence	Ref to Evidence
	communicate the corrected information to all parties who received the original communication?					
	2421 Conclusion	✓				
	<i>2430 Use of 'Conducted in Conformance with the International Standards for the Professional Practice of Internal Auditing'</i>					
269	Do internal auditors report that engagements are 'conducted in conformance with the PSIAS' only if the results of the QAIP support such a statement?	✓			Included in all reports (Front Page).	20
	2430 Conclusion	✓				
	<i>2431 Engagement Disclosure of Non conformance</i>					
270-272	Where any non-conformance with the PSIAS has impacted on a specific engagement, do the communication of the results disclose the following: a) The principle or rule of conduct of the Code of Ethics or Standard(s) with which full conformance was not achieved? b) The reason(s) for non-conformance? c) The impact of non-conformance on the engagement and the engagement results?	N/A	N/A	N/A	N/A. Not happened.	-
	2431 Conclusion	N/A	N/A	N/A	N/A	
	<i>2440 Disseminating Results</i>					
273	Has the CAE determined the circulation of audit reports within the organisation, bearing in mind confidentiality and legislative requirements?	✓			Reports issued to Chief Officers, relevant managers and individuals responsible for the implementation of agreed actions.	-

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Ref	Conformance with the Standard	GC	PC	DNC	Evidence	Ref to Evidence
274	Has the CAE communicated engagement results to all appropriate parties?	✓			Through debrief meetings, draft and final reports.	-
275-277	Before releasing engagement results to parties outside the organisation, did the CAE: a) Assess the potential risk to the organisation? b) Consult with senior management and/or legal counsel as appropriate? c) Control dissemination by restricting the use of the results?	✓			AW only for Flintshire Audit reports. NWRWTP and Clwyd Pensions Fund reports seen by senior management before they are issued.	-
278	Where any significant governance, risk management and control issues were identified during consulting engagements, were these communicated to senior management and the board?	✓			Included in reports and issued to Chief Officers. Also reported to Governance & Audit Committee, in summary or in total.	-
	2440 Conclusion	✓				
	<i>2450 Overall Opinion</i>					
279	Has the CAE delivered an annual internal audit opinion?	✓			Annual Report.	27
280	Does the annual internal audit opinion conclude on the overall adequacy and effectiveness of the organisation's framework of governance, risk management and control?	✓			Annual Report includes these opinions. The opinion for 2020/21 (reported in June 2021) included the impact of the pandemic and confirmed reliance was placed on direct assurance and the alternative work undertaken by the service during April to September 2020. The opinion for 21/22 will be reported to the Governance and Audit Committee in June 2022.	27
281	Does the annual internal audit opinion take into account the expectations of senior management, the board and other stakeholders?	✓			Expectations taken into account, but it remains the audit opinion.	27
282	Is the annual internal audit opinion supported by sufficient, reliable, relevant and useful	✓			Built up from all reports in the year and for 2021/22.	27

Ref	Conformance with the Standard	GC	PC	DNC	Evidence	Ref to Evidence
	information (having regard to the answers to questions on PSIAS 2300)?					
283-286	Does the communication identify the following: a) The scope of the opinion, including the time period to which the opinion relates? b) Any scope limitations? c) The consideration of all related projects including the reliance on other assurance providers? d) The risk or control framework or other criteria used as a basis for the overall opinion?	✓			All included in the Annual Report.	27
287	Where a qualified or unfavourable annual internal audit opinion is given, are the reasons for that opinion stated?	N/A	N/A	N/A	N/A to date. If this were the case, reasons would be included and the Governance & Audit Committee fully briefed.	27
288	Has the CAE delivered an annual report that can be used by the organisation to inform its governance statement?	✓			Used and quoted in the AGS.	27,42
289-299	Does the annual report incorporate the following: a) The annual internal audit opinion? b) A summary of the work that supports the opinion? c) A disclosure of any qualifications to the opinion? d) The reasons for any qualifications to the opinion? e) A disclosure of any impairments or restriction in scope? f) A comparison or work actually carried out with the work planned?	✓ ✓ ✓ ✓ ✓ ✓			Yes to all (where applicable – see above)	27

Ref	Conformance with the Standard	GC	PC	DNC	Evidence	Ref to Evidence
	g) A statement on conformance with the PSIAS? h) The results of the QAIP? i) Progress against any improvement plans resulting from the QAIP? j) A summary of the performance of the internal audit activity against its performance measures and targets? k) Any other issues that the CAE judges is relevant to the preparation of the governance statement?	✓ ✓ ✓ ✓ ✓				
	2450 Conclusion	✓				
	2500 Monitoring Progress					
300	Has the CAE established a process to monitor and follow up management actions to ensure that they have been effectively implemented or that senior management have accepted the risk of not taking action?	✓			Action tracking in operation for all actions using audit software which gives direct access to managers to update and monitor progress. Managers are required to provide evidence to support implementation which is validated by auditors before actions are closed on the system. Monthly reports issued to management on outstanding actions. All high risk reports are followed up and a new report is produced based on follow up testing performed. Also some follow up reviews. Managers called to Governance & Audit Committee if inadequate action. Action tracking report to Chief Officers monthly and to each Governance & Audit Committee.	5,40
301	Where issues have arisen during the follow-up process, has the CAE considered revising the internal audit opinion?	✓			All high risk reports are followed up and a new report is produced based on follow up testing performed.	40
302	Do the results of monitoring management actions inform the risk-based planning of future	✓			Included in planning for the year.	-

Ref	Conformance with the Standard	GC	PC	DNC	Evidence	Ref to Evidence
	audit work?					
303	Does the internal audit activity monitor the results of consulting engagements as agreed with the client?	✓			At a later time by a different auditor, to ensure independence is maintained.	-
	2500 Conclusion	✓				
	2600 Communicating the Acceptance of Risks					
304	If the CAE has concluded that management has accepted a level of risk that may be unacceptable to the organisation, has he or she discussed the matter with senior management?	✓			Where management has disagreed with a finding, this is identified via the final report to senior management.	-
305	If, after discussion with senior management, the CAE continues to conclude that the level of risk may be unacceptable to the organisation, has he or she communicated the situation to the board?	✓			If they occurred any risks accepted by management would be detailed in the annual audit plan.	-
	2600 Conclusion	✓				

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Quality Assurance and Improvement Plan (QAIP) - Actions – 2020/21

Appendix B

Actions Outstanding from External Assessment (EA) March 2017 and or Self-Assessment (SA) February 2021 (questions not scored as conforming)

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Ref	Conformance with the Standard	Compliance	Planned Actions	Person Resp.	Timescale	Comment
2120 (SA)	Has the internal audit activity evaluated the potential for fraud and also how the organisation itself manages fraud risk?	Partial	Improve awareness of fraud. Collect data on fraud risk.(2120)	LB	Implemented Implemented Implemented	Anti-Fraud and Corruption Strategy and Fraud Response Plan has been updated and presented to audit Committee in February 2019. Fraud risk assessment has been undertaken with each of the key service areas. Develop an online reporting solution which supports digital and customer strategies. The privacy notice is currently being finalised and it will be ready to go live in the new financial year.
2110 (SA & EA)	Internal Audit reviews the activities in place that manage and monitor the effective implementation of the organisation's ethics and values.	Partial	(SA) Review as part of CGWG – review of Code of Corporate Governance. (EA) The Service needs to undertake a review to evaluate the design, implementation and effectiveness of the Council's ethics related	LB	Implemented	Audit work is based on the Council's objectives and priorities and covers areas in the Code of Corporate Governance such as organisational, performance management, and communication of risk and control information. Whilst ethics is considered as part of routine audits, a specific review on ethics and values has been undertaken

Ref	Conformance with the Standard	Compliance	Planned Actions	Person Resp.	Timescale	Comment
			objectives, programs & activities. (2110.A1)			as part of the 2021/22 plan and a copy of the report provided to members of the Governance and Audit Committee for information.

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Quality Assurance Improvement Programme – Components (CIIA) 2021/22 Appendix C

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Ref	Component	2021/22 Planned Actions following 2020/21 Assessment	Status of 2021/22 Actions	2022/23 Planned Actions following 2021/22 Assessment
1	Develop and maintain audit policies and procedures.	Ongoing review of policies and procedures to ensure most effective working arrangements are in place. Review and update the Audit Charter as required.	Completed – Action to Remain Open The Audit Charter was updated to address the actions within the Quality Assurance Improvement Programme (QAIP). The updated Charter was presented and approved by Governance and Audit Committee in January 2022.	Ongoing review of policies and procedures to ensure most effective working arrangements are in place. Review and update the Audit Charter as required.
2	Administer and maintain the Internal Audit Manual.	Review and reissue, if amended, in 2021.	Completed – Action to Remain Open The manual has been updated to include Internal Audits document retention policy as an appendix. It was last reviewed in February 2022.	Review and reissue, if amended, in 2022.
3	Ensure the financial and budgetary management of the department.	Continue to maintain financial budget through monthly monitoring via CP Software.	Completed – Action to Remain Open Monthly financial budget monitoring has been undertaken using CP Software.	Continue to maintain financial budget through monthly monitoring via CP Software and monthly meetings with Finance.
4	Maintain the audit risk universe, gather and	Continue to maintain an up to date audit universe which	Completed – Action to Remain Open	Continue to maintain an up to date audit universe which mirrors the

Ref	Component	2021/22 Planned Actions following 2020/21 Assessment	Status of 2021/22 Actions	2022/23 Planned Actions following 2021/22 Assessment
	incorporate new information impacting the universe.	mirrors the Council's Priorities and Strategic Risks. Continue to monitor the plan on a quarterly basis with Chief Officers and their Portfolio Senior Management Team and bimonthly with the Chief Executive to ensure the audit plan can respond to emerging issues.	Assurance mapping exercise has been undertaken of the Audit Universe, taking into account past audits, the Council Plan, Strategic Risk and external assurance etc. Quarterly meetings continue to be held with Chief Officers and their Portfolio Senior Management Team and bimonthly with the Chief Executive to ensure the audit plan remains a live document.	Council's Priorities and Strategic Risks. Continue to monitor the plan on a quarterly basis with Chief Officers and their Portfolio Senior Management Team and bimonthly with the Chief Executive to ensure the audit plan can respond to emerging issues.
5	Evaluate audit risk and produce the strategic plan.	Continue to produce the Strategic Plan using the risk based approach undertaken in 2021/22.	Completed – Action to Remain Open Strategic Plan produced using the Council Plan, strategic risks, operational intelligence and consultation with Chief Officers, their Senior Management Teams and Chief Executive.	Continue to produce the Strategic Plan using the risk based approach undertaken in 2022/23.
6	Agree and implement an annual plan.	Strategic Plan (including annual plan) to be presented for approval by Audit Committee on 24 March 2021.	Completed – Action to Remain Open The Strategic Plan and Annual Plan was approved by the then Audit Committee on 24 March 2021.	Strategic Plan (including annual plan) to be presented for approval by Governance & Audit Committee on 14 March 2022.

Ref	Component	2021/22 Planned Actions following 2020/21 Assessment	Status of 2021/22 Actions	2022/23 Planned Actions following 2021/22 Assessment
7	Operate audit tools and use up to date technology.	Continue to use Pentana Audit for all stages of the audit process. Continue to develop the teams' skills in using Computer Assisted Auditing Techniques Software (CAATS) using Active Data.	Pentana Audit used for all audit work undertaken.	Continue to use Pentana Audit for all stages of the audit process. Continue to develop the teams' skills in using Computer Assisted Auditing Techniques Software (CAATS) using Active Data.
8	Manage recruitment to meet staffing needs.	Continue to monitor the staffing needs of the team.	Completed – Action to Remain Open Staffing within the team has been continuously monitored throughout the year given the LTS of two members of the team.	Continue to monitor the staffing needs of the team.
9	Complete annual performance appraisals.	Continue to undertake annual appraisals, due June / July 2021.	Completed – Action to Remain Open All appraisals were completed during June / July 2021 apart from two officers who were on long term sickness at the time.	Continue to undertake annual appraisals, due June / July 2022.
10	Maintain training and development of staff.	Continue to maintain training and development plan following appraisals. Continue to support existing officers to study for the professional qualifications.	Completed – Action to Remain Open Training continues to be undertaken by the services, with the CIA qualified auditors undertaking their mandatory 20	Continue to maintain training and development plan following appraisals. Continue to support existing officers to study for the professional qualifications.

Ref	Component	2021/22 Planned Actions following 2020/21 Assessment	Status of 2021/22 Actions	2022/23 Planned Actions following 2021/22 Assessment
		<p>Continue to support the team with their training needs.</p> <p>Revisit the succession planning exercise undertaken to identify future workforce development requirements.</p>	<p>hours per annum continued professional development (CPD)</p> <p>As part of succession planning, one member of the team is studying for the qualification of Chartered Internal Auditor.</p> <p>A Senior Auditor and the graduate trainee are currently studying the Chartered Institute of Public Financial & Accountancy's professional qualification (CIPFA).</p> <p>Another officer has just completed qualification as a Counter Fraud Specialist.</p>	<p>Continue to support the team with their training needs.</p> <p>Revisit the succession planning exercise undertaken to identify future workforce development requirements.</p>
11	Evaluate post-audit questionnaires.	Continue to issue questionnaires via Pentana Audit.	<p>Completed - Action to Remain Open</p> <p>Questionnaires continue to be issued via Pentana Audit.</p>	Continue to issue questionnaires via Pentana Audit.
12	Complete quarterly progress reports to audit committee.	Continue to present progress reports to Audit Committee every quarter.	<p>Completed – Action to Remain Open</p> <p>Progress reports presented to the Governance & Audit Committee every quarter.</p>	Continue to present progress reports to Governance & Audit Committee every quarter.
13	Monitor the implementation of audit recommendations.	Continue to track actions due for implementation through Pentana Audit and report progress to	<p>Completed – Action to Remain Open</p> <p>All actions are tracked through</p>	Continue to track actions due for implementation through Pentana Audit and report progress to Governance &

Ref	Component	2021/22 Planned Actions following 2020/21 Assessment	Status of 2021/22 Actions	2022/23 Planned Actions following 2021/22 Assessment
		Audit Committee as part of the quarterly update report.	<p>Pentana.</p> <p>It is the responsibility of management to ensure actions are implemented, a monthly report continues to be issued of all outstanding actions to Chief Officers and presented to Governance & Audit Committee.</p> <p>Chief Officers are also be notified when a high priority action is implemented.</p>	Audit Committee as part of the quarterly update report.
14	Keep the audit team up to date with professional best practice.	Continue to invest in the professional development of the Internal Auditors through attendance on training courses, seminars, and webinars where budget allows.	<p>Completed – Action to Remain Open</p> <p>Training courses, seminars, etc. are monitored. Manager, Principals and Senior Auditors attend where relevant.</p> <p>During 2021 the following courses / seminars have been attended by staff within the Team:</p> <ul style="list-style-type: none"> 20 hours CIA training CIA study and exams CIPFA Studies and Exams Counter Fraud Specialist Exam Attendance Management Disciplinary Policy / Investigation 	Continue to invest in the professional development of the Internal Auditors through attendance on training courses, seminars, and webinars where budget allows.

Ref	Component	2021/22 Planned Actions following 2020/21 Assessment	Status of 2021/22 Actions	2022/23 Planned Actions following 2021/22 Assessment
			Officer Training Understanding Hate Crime Tenancy Fraud Awareness Cyber Security Seminar Think before you Click Well-Being Future Generations (WFG) & Environment Social Governance (ESG)	

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Eitem ar gyfer y Rhaglen 9



GOVERNANCE AND AUDIT COMMITTEE

Date of Meeting	Monday, 14 th March 2022
Report Subject	Internal Audit Progress Report
Report Author	Internal Audit, Performance and Risk Manager
Type of Report	Assurance

EXECUTIVE SUMMARY

Internal Audit produces a progress report for the Governance and Audit Committee every quarter. This shows the position of the team against the plan, changes to the plan, final reports issued, action tracking, performance indicators and current investigations. This meets the requirements of the Public Sector Internal Audit Standards, and also enables the Committee to fulfil the Terms of Reference with regards to Internal Audit. The current progress report is attached.

RECOMMENDATIONS

1	To consider and accept the report.
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REPORT DETAILS

1.00	EXPLAINING THE INTERNAL AUDIT PROGRESS REPORT
1.01	Internal Audit gives a progress report to the Governance and Audit Committee every quarter as part of the usual reporting process. The report is divided into several parts.
1.02	The level of audit assurance for standard audit reviews is detailed within Appendix A. All reports finalised since the last committee meeting are shown in Appendix B.
1.03	Appendix C provides an oversight to Audit Committee on the cumulative assurance throughout the year; however, it should be noted this will be fluid. A footnote has been included to list those reports issued with a Red / Amber Red assurance opinion.

1.04	<p>Since the last report on progress to committee in January, there has been one Red / Limited assurance report. Appendix D shows details the Red / Limited Assurance report. Copies of all final reports are available for members if they wish to see them.</p>	
1.05	<p>The automated tracking of actions is completed through the use of the integrated audit software. All actions are tracked automatically and the system allows Managers and Chief Officers to monitor their own teams' outstanding actions and confirm they are being implemented.</p> <p>At the last committee in January, 51 actions were overdue. This has increased slightly to 52 for this reporting period. Overall 48% of live actions are overdue of which five are High priority actions and 29 Medium priority actions. Overall 108 actions are live.</p> <p>As agreed, only those High or Medium priority actions are to be reported to Committee, of which there are 34. Actions overdue are listed in Appendix F. Appendix G lists 8 high or medium actions that are older than six months from the original due date.</p>	
1.06	<p>Appendix I shows the status of current investigations into alleged fraud or irregularities. There are no ongoing investigations.</p>	
1.07	<p>Appendix I shows the range of performance indicators for the department.</p> <p>Overall performance remains good however there are three PIs where performance has reduced this being:</p> <ol style="list-style-type: none"> 1. Audit Completed within planned time 2. Return rate of client Satisfaction Questionnaires <p>Monitoring will continue to ensure where possible work is completed within time. The last PIs is reliant on the business providing information to Internal Audit.</p>	
1.08	<p>Appendix J shows the current position of the 2021/22 audit plan. The plan will continue to be reviewed on a regular basis and reprioritised to accommodate any new requests for work, or to respond to emerging issues. Since the last committee in January, there has been some movement in the plan. This being:</p>	
	Audit	Reason
	Protection against Ransomware Attack	Deferred until 2022/23 due to available resources within the service to accommodate the audit
	Environmental Health Strategy	As above
	Single Point of Access (SPOA)	As above
	SLA - NEWydd	As above
	Direct Payments to Children	New audit
	Employment Support Allowance	No longer required following a review of the plan
	Micro Care	As above
	Environmental Permits	As above
2.00	RESOURCE IMPLICATIONS	
2.01	None	

3.00	CONSULTATIONS REQUIRED / CARRIED OUT
3.01	None required.

4.00	RISK MANAGEMENT
4.01	The work of Internal Audit provides assurance to the Council that adequate and effective controls are in place to mitigate risks.

5.00	APPENDICES
5.01	<p>Appendix A Levels of Audit Assurance</p> <p>Appendix B Final Reports Issued Since November 2021</p> <p>Appendix C Audit Assurance Summary</p> <p>Appendix D Red / Limited Assurance Provided</p> <p>Appendix E Action Tracking – Portfolio Statistics</p> <p>Appendix F High & Medium Overdue Actions (including actions older than 6 months if overdue)</p> <p>Appendix G Actions older than six months from original due date and not overdue</p> <p>Appendix H Investigation Update</p> <p>Appendix I Performance Indicators</p> <p>Appendix J Operational Plan 2021/22</p>

6.00	LIST OF ACCESSIBLE BACKGROUND DOCUMENTS
6.01	<p>Contact Officer: Lisa Brownbill, Internal Audit, Performance and Risk Manager</p> <p>Telephone: 01352 702231</p> <p>E-mail: Lisa.brownbill@flintshire.gov.uk</p>

7.00	GLOSSARY OF TERMS
7.01	<p>Internal Audit:</p> <p>Audit Wales: works to support the Auditor General as the public sector watchdog for Wales. They aim to ensure that the people of Wales know whether public money is being managed wisely and that public bodies in Wales understand how to improve outcomes.</p> <p>Corporate Governance: the system by which local authorities direct and control their functions and relate to their communities. It is founded on the basic principles of openness and inclusivity, integrity and accountability together with the overarching concept of leadership. It is an inter-related</p>

	system that brings together the underlying set of legislative requirements, governance principles and management processes.
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	Operational Plan: the annual plan of work for the Internal Audit team.
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Flintshire Internal Audit

Progress Report



March 2022

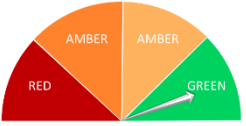
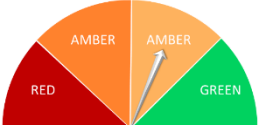
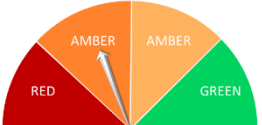
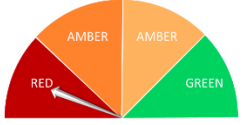
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Levels of Assurance – Standard Audit Reports

Appendix A

The audit opinion is the level of assurance that Internal Audit can give to management and all other stakeholders on the adequacy and effectiveness of controls within the area audited. It is assessed following the completion of the audit and is based on the findings from the audit. Progress on the implementation of agreed actions will be monitored. Findings from **Red** assurance audits, and summary findings from Amber Red audits will be reported to the Governance and Audit Committee.

Level of Assurance	Explanation
<p style="text-align: center;">Green – Substantial</p> 	<p>Strong controls in place (all or most of the following)</p> <ul style="list-style-type: none"> • Key controls exist and are applied consistently and effectively • Objectives achieved in a pragmatic and cost effective manner • Compliance with relevant regulations and procedures • Assets safeguarded • Information reliable <p>Conclusion: key controls have been adequately designed and are operating effectively to deliver the key objectives of the system, process, function or service.</p> <p>Follow Up Audit: 85%+ of actions have been implemented. All high priority actions have been implemented.</p>
<p style="text-align: center;">Amber Green – Reasonable</p> 	<p>Key Controls in place but some fine tuning required (one or more of the following)</p> <ul style="list-style-type: none"> • Key controls exist but there are weaknesses and / or inconsistencies in application though no evidence of any significant impact • Some refinement or addition of controls would enhance the control environment • Key objectives could be better achieved with some relatively minor adjustments <p>Conclusion: key controls generally operating effectively.</p> <p>Follow Up Audit: 51-85% of actions have been implemented. All high priority actions have been implemented.</p>
<p style="text-align: center;">Amber Red – Some</p> 	<p>Significant improvement in control environment required (one or more of the following)</p> <ul style="list-style-type: none"> • Key controls exist but fail to address all risks identified and / or are not applied consistently and effectively • Evidence of (or the potential for) financial / other loss • Key management information exists but is unreliable • System / process objectives are not being met, or are being met at an unnecessary cost or use of resources. <p>Conclusion: key controls are generally inadequate or ineffective.</p> <p>Follow Up Audits - 30-50% of actions have been implemented. Any outstanding high priority actions are in the process of being implemented.</p>
<p style="text-align: center;">Red – Limited</p> 	<p>Urgent system revision required (one or more of the following)</p> <ul style="list-style-type: none"> • Key controls are absent or rarely applied • Evidence of (or the potential for) significant financial / other losses • Key management information does not exist • System / process objectives are not being met, or are being met at a significant and unnecessary cost or use of resources. <p>Conclusion: a lack of adequate or effective controls.</p> <p>Follow Up Audit - <30% of actions have been implemented. Unsatisfactory progress has been made on the implementation of high priority actions.</p>
<p>Categorisation of Actions</p>	<p>Actions are prioritised as High, Medium or Low to reflect our assessment of risk associated with the control weaknesses</p>
<p>Value for Money</p>	<p>The definition of Internal Audit within the Audit Charter includes ‘It objectively examines, evaluates and reports on the adequacy of the control environment as a contribution to the proper economic, efficient and effective use of resources.’ These value for money findings and recommendations are included within audit reports.</p>

Final Reports Issued Since January 2022

Appendix B

The following reports and advisory work have been finalised since the last Governance and Audit Committee. Action plans are in place to address the weaknesses identified.

Project Reference	Portfolio	Project Description	Audit Type	Level of Assurance	New Actions		
					High	Med	Low
26-2021/22	H&A	Homelessness & Temporary Accommodation	Risk Based	R	3	3	1
21-2021/22	P&R	Main Accounting – Accounts payable (AP) & P2P	Risk Based	AG	0	1	2
11-2021/22	GOV	Council Tax and NDR	Risk Based	G	0	0	1
32-2021/22	P&R	Corporate Grants (replacement of AW work)	Advisory	Advisory	-	-	-
AC 02-2021/22	GOV	Implementation of the Local Government and Elections (Wales) Act 2021	Advisory	Advisory	-	-	-

Audit Assurance Summary

Appendix C

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Portfolio	Number of Reports & Assurance						Priority & Number of Agreed Actions			
	Red	Amber Red	Amber Green	Green	Advisory / Grant - No Opinion Given	In Total	High	Medium	Low	In Total
Corporate			3			3		5	4	9
Education & Youth			1		2	3		3		3
Governance				1	1	2			1	1
Housing & Assets	1	1			1	3	3	8	2	13
People & Resources		1	2		2	5	2	5	6	13
Planning, Environment & Economy		1				1	2	2		4
Social Services			2			2	1	4	5	10
Streetscene & Transportation		1	1	1		3	2	5	3	10
Cross Cutting Portfolio's	1	1				2	3	8	1	12
External			1			1		1	2	3
Total	2	5	10	2	6	25	13	41	24	78

Footnote:	
Red Assurance:	Maes Gwern; and Homelessness & Temporary Accommodation
Amber Red Assurance:	CCTV (cross cutting); Notification of Leavers to CPF; Landlord Health & Safety; Statutory Training and Ash Die Back

Housing & Assets - Homelessness & Temporary Accommodation

The Temporary Accommodation audit was carried out as part of the Internal Audit Annual Plan for 2021/22 which was agreed with Chief Officers and approved by the Council's Governance and Audit Committee.

Temporary Accommodation is a key mitigation should levels of homelessness increase and enables the authority to meet its statutory duties to accommodate eligible homeless households. This is underpinned by the North Wales Regional Homelessness Strategy 18/22, which complies with Section 50 of Part 2 of the Housing (Wales) Act 2014, for achieving the following objectives in the local housing authority's area:

- The prevention of homelessness;
- That suitable accommodation is and will be available for people who are or may become homeless;
- That satisfactory support is available for people who are or may become homeless.

The Housing & Prevention Service Manager came into post in March 2020. He requested this audit as this has been identified as an area of risk for current service delivery in light of the increase demands placed on the service during Covid and future direction of travel in relation to the Rapid Rehousing Agenda. The review focused on the adequacy and effectiveness of the controls in place to manage the defined potential risks:

- Temporary accommodation resources are not adequate to deal with increased levels of homelessness.
- Processes are not in place or insufficient to ensure the temporary accommodation portfolio is managed effectively and its operational practices are not robust enough to meet increased demand and potential growth of portfolio capacity.
- Management information is not available to oversee control effectiveness of temporary accommodation rent collection, void and lease management.

During the COVID 19 pandemic, a number of government initiatives were introduced which assisted with the mitigation of homelessness levels. The pandemic impacted significantly on this frontline service and management was successful in achieving the nationwide ambition to provide shelter to all those who were identified as being homeless. It is important to note this service area has had significant turnover in the last 18 months with 50% of the staff in the housing solutions team being new whilst dealing with significant increases in caseloads due to the COVID 19 pandemic.

As these national mitigations come to an end and with already high numbers of homeless households accommodated as part of the national public health response which extended additional accommodation duties to a large number of people; there is a strong likelihood of increased pressure on temporary and emergency housing.

The 18/22 strategy will need to be reviewed in line with the Rapid Rehousing Transition Planning Briefing Paper which has been recently published by Welsh Government to provide guidance to councils on the requirements to increase the availability of both social and private rented housing for

the homeless and reduce the timescales to bring empty properties back into use by June 2022. A New Housing Support Programme Strategy which incorporates the Homeless Strategy is also requiring adoption by Flintshire County Council by 31st March 2022.

In order to achieve this, systems, processes, and controls need to be considered so they can operate effectively and proactively monitor performance whilst identifying emerging trends or new areas of focus. This will ensure the operation is less reactive.

The review has identified that significant improvements are required. These relate to the overall control framework including the lack of a Homelessness and Temporary Accommodation Policy, undocumented inadequate operational processes and lack of evidence of reliable management information. Finally due to the lack of documented procedures or evidence of accurate data being used to support decision making we are unable to provide assurance that risks are being mitigated.

Testing has identified the controls to be insufficient as reflected above, and a red (Limited) assurance rating has been reported.

Overall Conclusion:

The audit review identified inadequate and/or ineffective controls in place to ensure the temporary accommodation portfolio is managed effectively and its operational practices are robust to meet increased demand and potential growth of portfolio capacity. It also identified that management information is not available to oversee control effectiveness of temporary accommodation rent collection, void and lease management. This resulted in a 'red'/limited assurance opinion being given. The impact of this assurance opinion requires urgent service revision to address the issues identified. Subsequent to the final report being issued, a Temporary Accommodation Service Improvement Plan has been devised to address the findings identified in the report by the Housing and Prevention Service Manager and this has been presented at the Community, Housing and Assets Scrutiny and Overview Committee in February 2022. A copy of the improvement plan is attached on the following page of this report.

The Housing and Prevention Service Manager will provide a full update to Governance and Audit Committee on the progress made to date to address the issues identified within the audit report.

Temporary Accommodation Service Improvement Plan 2022/2023 (month 2 Feb 22)

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Task	Lead	Deadline	Rec Ref	Progress	Commentary
Identify financial resources and staff capacity needed to deliver on the Service Improvement work to respond to Temporary Accommodation Audit Findings	Service Manager	March 2022	--	100%	<ul style="list-style-type: none"> Funding identified for Service Improvement /Project Manager Funding for Restructure in HSG Delivery Plan Priority Tasks delegated to Team Leader for Action 2 days per week additional officer support for Service Improvement (HJ)
Review procedures for Out of Hours placements within Temporary and Emergency Accommodation	Service Manager	March 2022	--	100%	<ul style="list-style-type: none"> OOH Staff Group engaged to identify challenges relating to OOH service delivery Draft Procedures and Guidance Notes for Staff shared with group for feedback and fine tuning New procedures adopted and clearly documented for all staff and to be reviewed routinely through OOH Staff Group
Develop procedures for repairs and maintenance of Temporary Accommodation and ensure processes in place for: <ul style="list-style-type: none"> property inspections repairs for service repairs for landlords health & safety compliance 	Service Manager	March 2022	2	25%	<ul style="list-style-type: none"> Core repairs responsibilities identified Initial desktop exercise of internal FCC HRA and NEW Homes policies for review and adaptation Dialogue with HRA Repairs team underway for Service Level Agreement Contractor for Fire Safety identified and scope to "piggy back" on HRA contracts
Develop procedures relating to	Service Manager	March 2022	2	25%	<ul style="list-style-type: none"> Core repairs responsibilities identified Initial desktop exercise of internal FCC HRA and NEW Homes policies for review and adaptation

Task	Lead	Deadline	Rec Ref	Progress	Commentary
Void Management for Temporary Accommodation including Service Level Agreement as required with: <ul style="list-style-type: none"> FCC Housing Assets Service Cleaning contracts 					<ul style="list-style-type: none"> Dialogue with HRA Repairs team underway for Service Level Agreement
Develop procedures relating to Responsive Repairs for Temporary Accommodation including Service Level Agreement as required with: <ul style="list-style-type: none"> FCC Housing Assets Service Cleaning contracts Fire Safety Services Leased Landlords 	Service Manager	March 2022	2	25%	<ul style="list-style-type: none"> Core repairs responsibilities identified Initial desktop exercise of internal FCC HRA and NEW Homes policies for review and adaptation Dialogue with HRA Repairs team underway for Service Level Agreement Contractor for Fire Safety identified and scope to “piggy back” on HRA contracts
Develop clear processes for Renewal and Review of Leases for the Temporary Accommodation	Service Manager	March 2022	2	30%	<ul style="list-style-type: none"> Awaiting Feedback on existing Lease Agreement from Corp Asset Management Expired Leases identified Dialogue with Landlords underway for Lease Renewal Lease Renewal Decision Record developed
Review arrangements for “Take On” of FCC and Housing Partners properties for use as Temporary Accommodation through a Memorandum of Understanding or Management Agreement	Service Manager	March 2022	2	50%	<ul style="list-style-type: none"> Memorandum of Understanding / Management Agreement in Draft Format awaiting sign off with HRA Management Review with FCC Housing Management scheduled

Task	Lead	Deadline	Rec Ref	Progress	Commentary
<p>Develop Policy for Income Management relating to the Temporary Accommodation Portfolio to include:</p> <ul style="list-style-type: none"> • Rent Collection • Service Charge Collection • Arrears management – current and former Income Maximisation and Support • Arrears Write Off 	Service Manager	March 2022	2	20%	<ul style="list-style-type: none"> • Initial desktop exercise of internal FCC HRA and NEW Homes policies for review and adaptation
<p>Improve and enhance excel spreadsheet to capture all information in relation to temporary accommodation.</p>	Service Manager	March 2022	4	50%	<ul style="list-style-type: none"> • Mapped out all datasets to review • Additional tabs on Spreadsheets for collection of data relating to Performance Information for length of stay for example • HB Monitoring information linked to TA placements spreadsheets
<p>Review reasons for refusal of permanent accommodation and develop process to manage “unreasonable refusals”</p>	Service Manager	March 2022	5	20%	<ul style="list-style-type: none"> • Data accuracy issue identified on database and changes to be made to system to capture • “unreasonable refusals” • Ways of working under “covid – everyone in” directive precludes the routine ending of accommodation as a consequence of any tenancy breach of engagement issue • Process and Policy Statement to demonstrate the commitment to “end evictions into homelessness” – Homeless Services to be leading by example

Task	Lead	Deadline	Rec Ref	Progress	Commentary
Develop "Tenancy Start Up" Factsheets and Support for residents so they have a clear expectation of what help they will get when accessing Temporary Accommodation	Service Manager	June 2022	--	20%	<ul style="list-style-type: none"> Best Practice Factsheets from Other LA's and Shelter Cymru Identified for consideration of adoption
Develop processes in relation to "Accommodation Placements" a ensure a consistent approach and decision making based on roles and responsibilities	Service Manager	March 2022	7	80%	<ul style="list-style-type: none"> Accommodation Placement Decision Record created and successfully piloted with Homeless Team since 24/01/2022 Fine tuning of the form based on staff and management feedback and Process to be fully documented
Develop procedures relating to "Lease Take On" and promote this housing product to local landlords to increase supply of temporary accommodation	Service Manager	June 2022	2	25%	<ul style="list-style-type: none"> Template for Lease Take On Decision Record Complete Core Offer for Landlords clear – 90% LHA – minimal repairs liability – hassle free management etc Discussions with interested landlords ongoing

Task	Lead	Deadline	Rec Ref	Progress	Commentary
Create a specific team for Property Management and Private Rented Sector engagement with responsibility for the sourcing and management of Temporary Accommodation and future Leased Services (PRS Leasing Scheme)	Service Manager	June 2022	1	25%	<ul style="list-style-type: none"> Funding secured through the Housing Support Grant Restructure proposals approved in principle Job Descriptions for similar roles elsewhere sourced
Review and refresh Performance Management Framework for all of the following and ensure appropriate routine KPIs captured: <ul style="list-style-type: none"> Portfolio Capacity Income Management Repairs Voids Routine Inspection Tenancy Support Length of Stay Tenant Move On Property Compliance H&S <ul style="list-style-type: none"> Lease Arrangements 	Service Manager	June 2022	3	25%	<ul style="list-style-type: none"> Initial measures scoped but require method statements Data sets to be confirmed for routine capture of data
Approve implementation plan for move to Open Housing System with IT Support Services	Service Manager	June 2022	4	25%	<ul style="list-style-type: none"> Agreed with IT that this is a priority within the Services Digital Transformation Workstream No capacity within IT for commencement of work until June 2022

Task	Lead	Deadline	Rec Ref	Progress	Commentary
Develop “Homeless Accommodation – Temporary and Emergency Policy” for the Homeless Service	Service Manager	December 2022	1	--	Not Started 02/2022
Full migration to new IT system (Open Housing) with all functionality required to manage the Temporary Accommodation Portfolio	Service Manager	March 2023	4	---	Not Started 02/2022
Complete full “end to end temporary accommodation process mapping” to be mapped to assign roles and responsibilities, identify process delays and inefficiencies as well as document controls	Service Manager	March 2023	2	---	Not Started 02/2022

LEGEND FOR PROGRESS AND TASK MONIOTIRING	RAG
COMPLETE	%
ON TRACK FOR COMPLETION	%
OFF TRACK FOR COMPLETION	%
NOT STARTED – NO CONCERN	---

Action Tracking – Portfolio Performance Statistics

Appendix E

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Portfolio
Chief Executives
Education & Youth
Governance
Housing & Assets
People & Resources
Planning, Environment & Economy
Social Services
Streetscene & Transportation
External
Individual Schools
Total

Live Actions – March 2022				
Live Actions	Actions Beyond Due Date <i>(excludes Actions with revised due date)</i>			Actions with a Revised Due Date
	H	M	L	
11	0	2	3	3
3	0	2	0	3
17	0	9	2	12
28	1	4	4	16
14	2	7	1	9
7	0	1	1	1
8	0	3	2	6
11	2	0	1	3
3	0	0	0	0
6	0	1	4	6
108	5	29	18	59
	52			

Actions beyond <u>Original</u> due date	
Actions between 6 & 12 months	Actions Greater than 12 Months (13+)
<i>See Appendix F & G</i>	
1	2
0	0
4	6
3	6
6	5
1	1
7	0
2	2
0	0
1	4
25	26

High and Medium Actions Overdue

Appendix F

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Audit	Ref	Action	Priority	Original Due Date	Revised Due Date	Age of Action from Original Due Date (Months)	Last Update Provided	Reason for Revised Due Date and Current Position	How Risk is Being Managed
Chief Executives									
Voluntary Sector Grants - 2019/20	2765	A formal signed agreement will be put in place between the Council and the relevant third party organisation which defines the roles and responsibilities of all parties in	M	31/03/2020	31/12/2021	22	11/11/2021	This has stalled again due to needing to discuss the agreement with legal. I will follow this up again now to try to arrange a discussion. Based on response the due date has been revised to 31.12.21.	Formal signed agreements to be put in place with CFIW re the Welsh Church Act Fund and Flintshire Endowment Fund.
Voluntary Sector Grants - 2019/20	2807	Invoices or equivalent documentation will be requested to support the fees and charges levied by the CFIW.	M	31/03/2020	31/12/2021	22	24/11/2021	This has stalled again due to needing to discuss the agreement with legal. I will follow this up again now to try to arrange a discussion. Based on response the due date has been revised to 31.12.21.	Formal signed agreements to be put in place with CFIW re the Welsh Church Act Fund and Flintshire Endowment Fund.
Education and Youth									

20/21 School Attendance & Exclusions	3101	<p>DP training to be updated on iTrent. ISPs to be put in place, with appropriate awareness sessions to ensure staff within the team are aware of, and comply with the protocols.</p> <p>Privacy notices will be reviewed and updated following changes to the service delivery model.</p>	M	31/08/2021	31/12/2021	5	13/10/2021	<p>A standing item on Service Development Agenda is in relation to Audit and Estyn targets and these factors are cross checked with Business Support Records. Outline ISP has been completed and submitted for the Progression Service and a meeting with IT is booked to finalise EWO version. This will facilitate privacy notice aspect of the audit requirements when completed.</p> <p>Revised date 31 12 21.</p>	<p>The staff within the cohort receive regular supervision which includes reference to training updates and requirements. The Managers cascade these requirements and reminders to staff are repeated in supervision and appraisal.</p>
20/21 School Attendance & Exclusions	3110	<p>Detailed action plan will be developed to support the roll out of the new service model.</p>	M	31/08/2021	31/12/2021	5	13/10/2021	<p>The Service Action Plan was due to be completed by 31 8 21 and was associated with the publication of a variety of policies that will underpin the new service model and inform its delivery. These processes have been impacted upon by limited capacity in partner services such as Legal Services and the protracted closure of schools during 20/21. However, the outline action plan will be available by 1 11 21 and the updated policies should be in place by 31 12 21.</p> <p>Revised date 31 12 21</p>	<p>The Service Action Plan was due to be completed by 31 8 21 and was associated with the publication of a variety of policies that will underpin the new service model and inform its delivery. The policy roll out has commenced and a revised LA School Attendance Policy is with a Secondary Headteacher to allow comment and feedback. This will be followed by a revised CME Document and FPN Administration process from 1 1 22.</p>

Governance									
Contract Management Follow Up 2020/21	3022	<p>The Chief Officer Governance, will raise the issues identified within the findings and implications and will consider enhanced controls in future processes at COT in 2021. These will include:-</p> <ul style="list-style-type: none"> • Data from the P2P and Proactis systems to be analysed to provide a more detailed understanding of the extent to which contractors are used across services / portfolios (to understand the extent of the risk). • Alternative controls to enhance Contractor performance across the Council to be considered. • Performance expectations (and impact of failing to meet expectations) to be clear in all contract documentation. • Contractor performance (and available remedies) to be highlighted in Contract Management training events. 	M	31/03/2021	30/06/2021	10	16/03/2021	Confirmed acceptance of revised implementation date on 16.3.21	No update provided
20/21 Right of Access	3072	Potentially there is a lack of resource within the Portfolios to deal with IRR. This will be discussed at COT and their potential lack of resource will be highlighted.	M	30/06/2021	-	7	-	No update provided	No update provided
Legal Case Management System 2017/18 Procedural Guidance	2212	Procedural guidance specific to the way the system operates for the Section in 2018 should be compiled and issued to the users of the system. These procedures should state which specific areas of the system officers are supposed to be using and which areas are mandatory i.e. all chargeable time should be recorded on the Iken system. Consideration should also be given to getting users to confirm that they have received the procedural guidance and agree to comply with it.	M	31/03/2019	30/11/2021	34	01/10/2021	Revised due date relates to complex and specific user journeys not covered and data cleanse, following which a FCC specific manual will be developed and circulated.	They are implementing an upgrade so will align the guidance with this. The upgrade has been implemented but has created a vast amount of user issues which need to be resolved before the guidance can be prepared.
Joint Corporate Procurement	2253	Action (Ref) 1.3(ii) A review of Contract Procedure Rules relating to extensions, variations and	M	31/10/2018	31/12/2021	39	03/03/2021	Due to the changes in management a sensible timescale would be end of	Due to the changes in management a sensible timescale

Unit 17/18		direct awards to ensure markets are regularly tested and the most competitive price obtained. Staff to be reminded why extensions, variations and direct awards should only be taken up as a last alternative and should be for a minimum period of time while a tender is completed.						this year by the time a new manager is appointed and the have opportunity to review CPR's.	would be end of this year by the time a new manager is appointed and the have opportunity to review CPR's.
Deferred Charges on Properties 2018/19	2412	A spreadsheet will be set up which records all legal charges that relate to the Council.	M	31/07/2019	30/11/2021	30	17/05/2021	Requested due date be extended to 30.11.21 recognising the current workload within the Legal team and change in management.	Notification of completed charges are retained on the legal file and also client departments as notified.
Procurement Contract Management 2018/19	2772	Chief Officers to review contract management within their portfolios to ensure; Staff have appropriate skills and experience, and have received appropriate training where required. All contracts over £25k are recorded on the Proactis Contract Register / all contracts on Proactis e-sourcing have been closed down and 'pushed through' to the Proactis Contract Register. Signed contracts are in place to support all contracts on the Proactis Contract Register. Contract Management activity is recorded in the Proactis Contract Management module where appropriate. The evidence retained to support contract management activity is appropriate and robust. Delivery of Community Benefits / Social Value is appropriately monitored. Compliance with contract clauses around the use of sub-contractors is appropriately monitored. Appropriate inclusion of performance indicators / performance data requirements within contract terms and conditions, and appropriate monitoring of contractor performance data.	M	31/12/2019	31/12/2021	25	04/11/2020	Organisational capacity does not exist to complete this work across the council due to the ongoing response to the pandemic	Each portfolio agreed to review contract management arrangements across their services and develop an action plan to address issues identified (if any). Contract management action plans are now in place across a number of portfolios (Social Services; Housing & Assets; Planning, Environment & Economy; Streetscene & Transportation). It is unclear if these action plans are being actively monitored and updated within portfolios to drive implementation of the agreed actions / drive compliance with contract management best practice. This has been highlighted within New Audit Findings at Section 3 (URN 03028).

		Chief Officers will develop Action Plans for each of their portfolios to ensure any issues identified in the reviews carried out (above) are appropriately addressed.							Contract Management Action Plans are not yet in place for Education; Governance or Corporate Services (it is recognised however that work has recently recommenced on ascertaining the 'as is' position within these portfolios) with the intention that Action Plans will now be developed.
21/22 CCTV (Cross Cutting)	3201	Chief Officer, Housing & Assets to table a COT report to facilitate discussion around oversight and control of CCTV. Consideration to be given to: Overarching responsibility for CCTV camera systems; Development of a live asset register of all CCTV cameras to be used as a basis for ensuring Council wide regulatory compliance); Oversight and reporting of cross Council compliance with the Surveillance Camera Code; Oversight and reporting of cross Council completion of Data Protection Impact Assessments (DPIA); Appropriateness of protocols in place (contracts / SLA's, etc.) to support partnership arrangements with third parties. Control around the purchasing of CCTV cameras. the Public Realm CCTV Manager will continue to provide cross portfolio operational support to officers responsible for CCTV to ensure compliance with the Protection of Freedoms Act 2012.	M	30/09/2021	30/11/2021	4	04/10/2021	Need to obtain third party information relating to the Alltami CCTV system. Monitored remotely by Crime Prevention Ltd.	Need to obtain third party information relating to the Alltami CCTV system. Monitored remotely by Crime Prevention Ltd.
21/22 Organisational Ethics &	3241	The published version of the Constitution will be updated quickly after changes are approved by Council.	M	18/10/2021	30/11/2021	4	07/11/2021	Due date of 18.10.21 but Final report not issued until 7.11.21. To allow	No update provided

Values		Constitution to be reviewed and updated to ensure it contains the most recent versions of all key policies and protocols.						time to assess evidence to support implementation of this action the due date has been updated to 30.11.21.	
21/22 Organisational Ethics & Values	3262	Key ethical policies & guidance owned by the Governance Portfolio to be reviewed and refreshed in accordance with defined review dates, specifically; Declaration of Interest guidance notes on the Infonet (for officers) not updated since May 2003. Employee Privacy Policy & Statement 2018-2020. Email and Internet Usage Policy (not updated since July 2012).	M	31/12/2021	-	1	-	No update provided	No update provided
People and Resources									
21/22 Notification of Leavers to CPF	3181	KPIs will be reviewed and agreed periodically between the parties and consideration should be given to introducing additional controls as part of the Employer Liaison Agreement to oversee and manage the accuracy of the work being delivered through the employer liaison team. Monthly/Quarterly reporting should also be provided by CPF and reviewed by the Council in line with contract management procedures.	H	30/07/2021	31/12/2021	6	04/11/2021	This still needs to be picked up with the service. Revised due date to 31.12.21.	No update provided
21/22 Notification of Leavers	3178	A quality assurance process to be devised to ensure information keyed which has an impact on pension benefits payment is checked for accuracy against supporting information and not just the leaver form. A set of information buttons (pop-ups) be added to the HR Forms Database to help educate and assist managers on the completion of the respective HR form.	H	31/08/2021	31/12/2021	5	30/11/2021	Note that the outstanding action became apparent following discussion with SC re the underpayment of redundancy as a result of an incorrect leaver code being provided by HR - details have been included below (email 30.11.21).	The HR Forms database has been updated to include an 'Information Box' advising managers to contact Employment Services if they require assistance/clarification. The list of reasons for leaving is currently being reviewed by HR & Pensions
Corporate Grants 19/20	2802	The necessary training will be provided with the new alternative CGD solution. e.g. Manager Grants Database	M	30/06/2020	30/06/2021	19	25/10/2021	Training is still outstanding for the schools finance team and Social Services	Further training of the Grants System being held over the last few

		workshops. Communication and awareness to be provided to relevant officers in the Portfolios to ensure the requirements for grant funding/bids are known and shared with Finance. Consideration of grant funding streams already forms part of the normal budget monitoring process involving finance and the service lead.						Finance Team. Hoping to schedule training dates before the end of May 2021 - on this basis (and allow for delay in the roll out of training) the due date has been revised to 30.06.21.	weeks.
20/21 Health & Safety and Wellbeing of Employees	3026	Quarterly reports to be tabled at COT highlighting excessive credit balances on Etarmis / average working hours exceeding Working Time Policy. Caveat to be included highlighting potential data inaccuracies within reports. Individual Chief Officers to determine action to be taken following consideration of reports.	M	31/12/2021	-	1	04/11/2021	Not implemented as yet but this is something which can be put in place quite quickly with the caveat that huge pockets of the workforce are not on Etarmis so will not be picked up in this reporting. Due date to be revised to 31.12.21 to allow reports to be put in place.	Not implemented as yet but this is something which can be put in place quite quickly with the caveat that huge pockets of the workforce are not on Etarmis so will not be picked up in this reporting.
20/21 Collaborative Planning	3038	Management is confident that other controls are in place and there is no wider risk to the Council's budget monitoring processes In relation to this specific scope and review: Finance will produced a formal procedure to compliment the already available CP user guide and advice from accounts. A reminder of roles and responsibilities will be communicated to budget holders and will be made available on the Finance infonet page	M	30/06/2021	-	7	25/10/2021	For CP, the roles and responsibilities document is being developed and was discussed further in a recent Systems User Group meeting.	For CP, the roles and responsibilities document is being developed and was discussed further in a recent Systems User Group meeting.
20/21 Collaborative Planning	3043	Management is confident that other controls are in place and there is no wider risk to the Council's budget monitoring processes In relation to this specific scope and review The roll out of the CP self-service was intended to continue to all but the most high risk budgets.	M	30/06/2021	-	7	-	No update provided	No update provided

		<p>Recently a System User Group has been set up to look at the use of financial systems across the Council and provide suggestions on improvements of use to Chief Officers and Chief Executive.</p> <p>As a result of this audit and feedback from accountants and budget managers, a review of the roll out plan will take place, and an action plan will be presented to Chief Officers.</p>							
20/21 Collaborative Planning	3061	A Financial Systems User group has been set up, to allow those with responsibility for how financial systems are used to be able to recommend improvements of use and share concerns of lack of discipline of use. These will be shared with COT.	M	30/06/2021	-	7	-	No update provided	No update provided
Main Accounting AP&P2P	2621	Council no longer publish this data but it is available and from 2019/20 it will be included in the Key Performance Indicators reported as part of the MTFS.	M	30/09/2019	30/09/2021	28	17/05/2021	Needs to be discussed further GF for confirmation.	The Council has implemented its 'Fast Track' Programme from 1st April which provides available discounts for early payment to suppliers. The implementation has resulted in to changes in the way payment terms are calculated. Consideration will now be given to relevant Performance Indicators that will be incorporated into the current MTFS suite of indicators.
Main Accounting (AR)	2734	Write offs will be recommended and actioned on a quarterly basis to ensure the Council can track BDP and adjust provision where necessary. To ensure there are adequate management controls and separation of duties, responsibility for recommending the write offs will remain in the Corporate Debt Team but carrying out the write off	M	31/03/2020	30/09/2021	22	05/11/2021	A review of roles and responsibilities has been undertaken with Revenues and Corporate Finance. Debt Recovery are responsible for recommending write-offs and the corporate finance manager is responsible	A review of roles and responsibilities has been undertaken with Revenues and Corporate Finance. Debt Recovery are responsible for recommending write-offs and the corporate

		transactions will revert back to Corporate Finance. Debbie Griffiths will discuss with Gary Ferguson where the process for actioning Write Offs will be best suited.						for authorising write-offs in line with Finance Procedure Rules. The cashier team process the write offs and corporate finance will account for the bad debt provision.	finance manager is responsible for authorising write-offs in line with Finance Procedure Rules. The cashier team process the write offs and corporate finance will account for the bad debt provision.
Planning, Environment & Economy									
Houses to Homes 2019	2815	A quarterly reconciliation to take place between service area Houses to Homes tracker, the information available on the CIVICA system for the Houses to Homes Loans	M	31/03/2020	30/06/2021	22	-	No updated provided	No updated provided
Social Services									
20/21 Adoption Services	3092	<ul style="list-style-type: none"> The performance management team have devised a system to capture key activities to ensure Measure 20a is compliant. The PARIS team will have designed a new PARIS information system to capture and produce key information. Relevant social work teams and managers will receive an internal communique (known as a Practice Directive) setting out the requirements and timeframes to meet Measure 20a. This measure will be complete by the time the child and their potential adopters are presented at the Matching Panel. 	M	30/04/2021	31/07/2021	9	30/04/2021	Practice Directive in place, information being collected in PARIS currently and will be available for first reporting at quarter end (July) - management relying on this to close down action.. Discussed lack of assurance currently that the development to PARIS sufficiently mitigates risk.	No updated provided
20/21 Adoption Services	3095	<ul style="list-style-type: none"> The performance management team have devised a system to capture key activities to ensure Measure 20 is compliant. The PARIS team will have designed a new PARIS information system to capture and produce key information. Relevant social work teams and managers will receive an internal communique (known as a Practice 	M	30/04/2021	31/07/2021	9	30/09/2021	<ol style="list-style-type: none"> Discussed lack of assurance currently that the development to PARIS sufficiently mitigates risk. Practice Directive in place information being collected in PARIS 	No updated provided

		Directive) setting out the requirements and timeframes to Measure 20. <ul style="list-style-type: none"> This measure will be complete by the time the child is subject to their second Looked After / Adoption Review, with the Independent Reviewing Officer ensure compliance has been achieved. 						currently and will be available for first reporting at quarter end (July) - management relying on this to close down action.	
2020/21 Continuing Health Care	3099	The current process has allowed us to recover a significant amount of £2.4m from BCUHB. We accept the need for enhancements to the process and we will ensure that all CHC cases in dispute are appropriately managed and progressed through to completion within a timely manner.	M	31/07/2021	31/12/2021	6	31/12/2021	The new CHC Coordinator Post will support the reconciliation of disputed claims. The Post has obtained corporate funding approval from Invest to Save. The post has now been approved by the Social Services Vacancy Panel and is currently being reviewed by the Corporate Vacancy Panel. Once all HR processes have been complete (inc. Job Evaluation) it will be advertised. In the meantime the teams continue to reconcile disputed claims and work closely with the FACT team and Finance colleagues to ensure these are followed up.	A bid has been made for additional funding to support a new post. This post will continue the work of coordinating disputed claims and chasing progress with BCUHB to ensure timely resolution of disputes and clear record keeping. Feeding in to the Information Management process.
Housing & Assets									
21/22 Maes Gwern Contractual Arrangements	3159	A process and a process owner to be devised and introduced to identify any discrepancies in changes to property type and chase any remaining funds and interest due to the Council since the completion date. Any risks to the achievement of the agreed capital receipts should be considered and escalated to Chief Officer.	H	29/10/2021	31/12/2021	3	18/01/2022	Three documents were sent to internal audit on 18/1/22. After review by SA, it is unclear what the process which has been set up to deal with these changes going forward, the impact on capital receipts as a result of the	The team have completed a review of the property types per plot based on the information provided.

								review and whether any remaining funds are outstanding. Need to discuss further with PC.	
Procurement Contract Management 2018/19	2771	<p>Chief Officers to review contract management within their portfolios to ensure;</p> <p>Staff have appropriate skills and experience, and have received appropriate training where required.</p> <p>All contracts over £25k are recorded on the Proactis Contract Register / all contracts on Proactis e-sourcing have been closed down and 'pushed through' to the Proactis Contract Register.</p> <p>Signed contracts are in place to support all contracts on the Proactis Contract Register.</p> <p>Contract Management activity is recorded in the Proactis Contract Management module where appropriate.</p> <p>The evidence retained to support contract management activity is appropriate and robust.</p> <p>Delivery of Community Benefits / Social Value is appropriately monitored.</p> <p>Compliance with contract clauses around the use of sub-contractors is appropriately monitored.</p> <p>Appropriate inclusion of performance indicators / performance data requirements within contract terms and conditions, and appropriate monitoring of contractor performance data.</p> <p>Chief Officers will develop Action Plans for each of their portfolios to ensure any issues identified in the reviews carried out (above) are appropriately addressed.</p>	M	31/12/2019	31/12/2021	25	04/11/2021	Due date revised to 31.12.21 to allow this meeting to take place and to reflect the new Chief Executive coming into post on 1.11.21.	Scheduled meeting between to discuss further
SARTH Follow Up 2019/20	3008	Ensure that there is regional oversight for "overrides" through the SARTH	M	31/07/2021	31/12/2021	6	07/09/2021	New manager re SARTH/Housing Register.	Request to revise date to 31/12/21 - new

		Operational Panel, and that opportunities for service improvement are identified for action at the local level. Explore opportunities for improvements within the Open Housing System to reduce the number of overrides through changes or enhancements to the Allocations Module. Ensure all staff allocating properties via SARTH (FCC and Housing Partners), have regular training on the matching process. When overrides are necessary they should be recorded accurately with reason codes and detailed narrative for justification.						Need to develop plan for Homelessness. SJ Revised due date on this basis.	manager re SARTH/Housing Register. Need to develop plan for Homelessness.
SARTH Follow Up 2019/20	3009	Embed the periodic review process within routine operational practice of the Housing Register Team. Explore opportunities to use technology such as text, and online engagement to assist with the applications and periodic review process. Ensure robust management oversight of periodic reviews through monthly monitoring reports and a clearly documented process.	M	31/07/2021	31/12/2021	6	07/09/2021	New manager re SARTH/Housing Register. Need to develop plan for Homelessness. SJ Revised due date on this basis.	Request to revise date to 31/12/21 - new manager re SARTH/Housing Register. Need to develop plan for Homelessness.
SARTH Follow Up 2019/20	3010	Review the pre tenancy approach with SARTH Partners to develop a consistent way of undertaking "pre tenancy checks". Clearly document the outcome of any changes to practice and formalise through a documented procedure Develop an internal transfer's procedure for FCC, which picks up on those applicants who are existing FCC tenants, in order to assess their suitability for a move (not housing need, but picking up on arrears and property condition) as well as helping tenants to prepare for a move. Develop a Tenancy Ready / Home Starter Support Matrix which will identify households who may require additional	M	31/07/2021	31/12/2021	6	07/09/2021	New manager re SARTH/Housing Register. Need to develop plan for Homelessness. SJ Revised due date on this basis.	Request to revise date to 31/12/21 - new manager re SARTH/Housing Register. Need to develop plan for Homelessness.

		support with setting up home and managing the practicalities of a move in order to target support services at those with greatest support needs							
Streetscene & Transportation									
2020/21- Loss of O license	3118	<p>A review of the current process in relation to tachograph compliance to be conducted and timescales to be agreed to deal with non-compliance. Processes to be mapped and responsibilities to be shared to ensure reliance on individuals is removed.</p> <p>Repeat offender reporting to be devised in order to identify and manage underperformance, with compliance checks to be undertaken regularly alongside professional competency checks.</p> <p>Roles and responsibilities to be reviewed, process to be streamlined and automated leading to timely resolution of non-compliance issues, with escalation of any delays in response.</p>	H	31/07/2021	-	6	07/02/2022	The newly recruited Fleet Manager has reviewed the processes and consulted the stakeholders to agree the measures and timescales for the capturing, recording and distributing tach information. This process is captured in the attached document. Request for newly devised repeat offender reporting to be uploaded for review and to allow for action to be marked as completed.	Work continues with recording processes, key contacts, responsibilities and standard documentation, however following key changes to key personnel for the contractor and FCC Fleet completion has been delayed.
2020/21- Loss of O license	3119	<p>A documented set of procedures to be drafted to document the end to end process which demonstrates compliance with O Licence requirements. This should also set out roles and responsibilities, timescales for completion of the various processes and will ensure the process is embedded across all transport operations. Through the assignment of roles and responsibilities this will assist with the identification of single person dependencies and support service resilience.</p> <p>Compliance checks to be regular conducted to ensure that the processes are being delivered correctly and in a timely manner.</p> <p>Training to be provided to additional staff in critical roles to ensure business</p>	H	31/07/2021	31/01/2022	6	07/02/2022	Need the full set of documented procedures (1st bullet), evidence of the compliance checks completed (2nd bullet), and what training is required or has been provided to ensure critical roles are not covered by just one individual (3rd bullet). Also an observation from the Fleet Task Duty spreadsheet review is that there are quite a number of items in the various tabs which are solely reliant on one person and in some cases it's the same person for a large number of tasks.	Work continues with recording processes, key contacts, responsibilities and standard documentation, however following key changes to key personnel for the contractor and FCC Fleet completion has been delayed.

		continuity in the event the individual responsible is not available.							This may result in an issue when the individual is on holiday or off sick and was the point bullet 1 was trying to address. Advised action would remain open until this information provided.	
Schools										
Schools Audit 2019/20 - Maes Garmon	2947	The school will arrange for an Information Asset Register to be in place as soon as possible.	M	30/09/2020	31/12/2021	16	22/10/2021	No Information Asset Register in place whilst waiting for contractor to provide support.	No Information Asset Register in place whilst waiting for contractor to provide support.	

Appendix G

High and Medium Priority Actions with a Revised Due Date Six Months Beyond Original Due Date and Not Overdue

Audit	Ref:	Action	Priority	Original Action Due Date	Revised Due Date	Date of Last Update Provided by Service	Reason for Revised Due Date	Current Status	How Risk is Being Managed
Governance									
Data Protection Act Compliance 2018/19 Tudalen 169	2594	Guidance on drafting a Privacy Notice is available to all staff via the Infonet. When requested and as part of the Data Protection Impact Assessment process, the Information Governance Team review Privacy Notices. The Phase 2 GDPR Action Plan includes the following task: Update system to allow copies of privacy notices to be held against information assets. The Denbighshire privacy notice is a compliance issue for Denbighshire as the data controller and not Flintshire as the data processor.	M	31/12/2019	30/06/2022	04/02/2022	Progress stalled between August and December 2021 due to staff absence.	Project now re-allocated.	Agreed at GDPR Project Board. All forms available for printing / downloading on the FCC website and Infonet to be identified and privacy notice reviewed. This review will be jointly conducted by web team to remove obsolete forms and develop electronic versions of the forms.
Procurement Contract Management 2018/19	2726	In addition to delivery of the Action Plans developed by Chief Officers following the portfolio reviews agreed at finding (1); Development of a formal training programme for contract managers to ensure; Appropriate awareness of the issues to be considered in ensuring effective delivery of Community Benefits / Social Value.	M	31/03/2020	30/03/2022	09/03/2021	Organisational capacity to train all the contract managers does not exist due to the pandemic, and this will take a long time to complete based on reduced availability of employees.	No update provided	No update provided

Audit	Ref:	Action	Priority	Original Action Due Date	Revised Due Date	Date of Last Update Provided by Service	Reason for Revised Due Date	Current Status	How Risk is Being Managed
Tudalen 170		<p>Appropriate awareness of the risks around the use of sub-contractors in the delivery of contracts & understanding of the activity which should be carried out as part of the contract management process to ensure terms and conditions around the use of sub-contractors are being complied with.</p> <p>Appropriate awareness of the use of performance indicators / performance data requirements within contract terms and conditions & the robustness of processes in place for the validation and monitoring of performance data.</p> <p>Appropriate awareness of the requirement to include all contracts on the Proactis Contract Register and to ensure a robust understanding of the processes for uploading signed contracts onto Proactis. Use of the Proactis Contract Management module.</p>							
	GDPR 2019/20	3011	Targeted training (using practical examples and scenarios) to be delivered to Information Asset Owners to ensure adequate understanding of roles and responsibilities.	M	30/06/2021	30/06/2022	02/07/2021	Due to a large number of right of access requests assigned to the Team, it hasn't been possible to start this work.	Due to a large number of right of access requests assigned to the Team, it hasn't been possible to start this work.
Housing & Assets									

Audit	Ref:	Action	Priority	Original Action Due Date	Revised Due Date	Date of Last Update Provided by Service	Reason for Revised Due Date	Current Status	How Risk is Being Managed
Travellers 2018/19	2352	Significant work is being undertaken by the Council to bring forward transit sites following the endorsement of this work by the Community and Housing Scrutiny Committee in December 2017. The Council has identified a number of sites for detailed appraisal and at the time of the audit, was awaiting comments from Arc4 who had been commissioned on their suitability. It should be noted that no local authority in Wales has a Transit Site.	M	30/09/2020	01/02/2022	27/01/2022	Delays caused by Covid, however the local development plan review is expected to be completed in October.	Any decision regarding the development of a transit site at Flint has been deferred until we receive the Planning Inspector's LDP report. Unable to progress any application for planning permission until they have received the final report from the LDP Inspection. This action will have to be deferred for another three months	Any decision regarding the development of a transit site at Flint has been deferred until we receive the Planning Inspector's LDP report.
People & Resources									
Patrol 2017/18	2218	Midland have advised functionality is in place to allow for the removal of all required information to comply with GDPR requirements. Internal testing will be completed to provide assurance over this anticipated functionality.	M	30/09/2018	31/03/2022	13/01/2021	PMJ requested to move the revised due date to 31.03.2022 due to shortage of staff.	The functionality still requires testing, further issues/defects may be found during testing and would need reporting to MHR for their investigation. A further meeting has been held to understand the additional factors that have contributed to the delay. We have been unable to upgrade the software version for several months due to technical issues (not GDPR related) that we have been waiting upon MHR to assist/rectify – this has meant that the separate/test environment required for GDPR testing has not been/currently is not available – the upgrade is scheduled for the end of this month but will require further	The functionality still requires testing, further issues / defects may be found during testing and would need reporting to MHR for their investigation.

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Audit	Ref:	Action	Priority	Original Action Due Date	Revised Due Date	Date of Last Update Provided by Service	Reason for Revised Due Date	Current Status	How Risk is Being Managed
Tudalen								testing/resources prior to providing a GDPR test environment. As advised previously, Employment Services including the systems team have suffered from a lack of resource and competing priorities, a situation that should improve with the recent appointment of additional staff. An officer will be completing some groundwork in preparation for work commencing within iTrent and a further update meeting for mid-February.	
2021 Health & Safety and Wellbeing of Employees	3027	HR to be included in the working group for the roll out of a new time management system. Management to liaise with Social Services Business Support to establish timetable for roll out. Commitment to be sought for use of a single time recording system across the council.	M	30/06/2021	31/03/2022	04/11/2021	Due date to be revised to 31.3.22 pending outcomes of further discussion with IT.	A business case has been submitted to the Digital Strategy Board for the purchase of Imperago as a replacement system for Etarmis. The business case was approved and funding is in place. Implementation schedule is being developed with HFX however there is no capacity within Flintshire IT to begin work on this project until September 2022.	A business case has been submitted to the Digital Strategy Board for the purchase of Imperago as a replacement system for Etarmis.
Social Services									
2020/21 Continuing Health Care	3073	"MANAGEMENT RESPONSE: We will review the current arrangements and ensure that a clear and transparent process is in place to allow for the reconciliation and reporting of all active CHC claims from source to invoicing and clarity of where this responsibility sits.	H	31/07/2021	31/05/2022	18/02/2022	The CHC Coordinator post has only just gone out to advert the week commencing 06.09.21 due to delays in HR and we anticipate the appointment being made by mid-October.	New Coordinator has now been appointed and will look at current processes as one of the first priorities once they come into post.	Significant improvement in the level of debt since the audit was carried out. Risk considered to be managed in the interim.

Audit	Ref:	Action	Priority	Original Action Due Date	Revised Due Date	Date of Last Update Provided by Service	Reason for Revised Due Date	Current Status	How Risk is Being Managed
		We have put a business case forward to appoint a Continuing Health Care Co-ordinator."					Due Date has been revised to reflect this and allow the new post holder to start the work.		
2020/21 Continuing Health Care	3064	"MANAGEMENT RESPONSE: The service will review how all disputed CHC claims are being monitored, including the responsibility of claims, the escalation arrangements and the reporting of claims ensuring that a consistent approach is achieved."	M	31/07/2021	28/02/2022	10/09/2021	The CHC Coordinator post has only just gone out to advert the week commencing 06.09.21 due to delays in HR and we anticipate the appointment being made by mid-October. Due Date has been revised to reflect this and allow the new post holder to start the work.	To support a centralised monitoring process which is consistent across teams, a new CHC Coordinator Post has obtained corporate funding approval from Invest to Save. The post has now been approved by the Social Services Vacancy Panel and is currently being reviewed by the Corporate Vacancy Panel. Once all HR processes have been complete (inc. Job Evaluation) it will be advertised.	The teams continue to monitor CHC claims and work closely with the FACT team and Finance colleagues to ensure disputed claims are followed up.

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Investigation Update

Appendix H

Ref	Date Referred	Investigation Details
1. New Referrals		
1.1		Nil received
2. Reported to Previous Committees and still being Investigated		
2.1		N/A
3. Investigation Completed		
3.1	N/A	

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Internal Audit Performance Indicators

Appendix I

Performance Measure	20/21	Qtr 1 21/22	Qtr 2 21/22 (as at 13/9)	Qtr 3 21/22 (as at 04/11)	Qtr 4 21/22 (as at 24/2)	Target	RAG Rating	
Audits completed within planned time	84%	88%	86%	100%	50%	80%	R	↑
Average number of days from end of fieldwork to debrief meeting	8	6	9	44	9	20	G	↑
Average number of days from debrief meeting to the issue of draft report	7	3	4	7	5	5	G	↑
Days for departments to return draft reports	7	4	9	8	6	7	G	↑
Average number of days from response to issue of final report	2	1	2	2	0	2	G	↑
Total days from end of fieldwork to issue of final report	26	12	29	61	30	34	G	↑
Productive audit days	76%	61%	65%	85%	100%	75%	G	↑
Client questionnaires responses as satisfied	97%	100%	100%	100%	100%	95%	G	→
Return of Client Satisfaction Questionnaires to date	47%	33%	67%	100%	79%	80%	A	→

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-Key					
R	Target Not Achieved	A	With-in 20% of Target	G	Target Achieved
↑	Improving Trend	→	-No Change	↓	Worsening Trend

Internal Audit Operational Plan 2021/22

Appendix J

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Audit – 2021/22	Priority	Status of Work	Supporting Narrative
Corporate			
Organisational Ethics	H	Complete	
Income from Fees & Charges	H	Complete	
Risk Management	H	In Progress	Quarter 4
Education & Youth			
Schools Risk Based Thematic Reviews	H	In Progress	Quarter 4
Drury CP - New	New	In Progress	
School Transport - New	New	Complete	
Schools Budgeted Licensed Deficit	H	In Progress	Quarter 4
Capital Grant Childcare Offer (Governance)	H	Complete	
Repairs & Maintenance to School Estate	H	In Progress	Quarter 4
Education Grants – Professional Development Grant (PDG)	Annual	Complete	
Governance			
Protection against Ransomware Attack	H	Defer	Deferred until 2022/23
Contact Management - Maes Gwern Residential Development	H	Complete	
CCTV (Cross Cutting)	M	Complete	
Implementation of the Local Government and Elections (Wales) Act 2021	M	Complete	
Data Protection (GDPR)	Annual	In Progress	Quarter 4
Council Tax and NNDR (including grant)	Biennial	Complete	
Housing & Assets			
Landlord Health & Safety Obligations	H	Complete	
Homelessness & Temporary Accommodation	H	Complete	
Rent Income - Industrial Units	M	In Progress	Quarter 4
Tenancy Enforcement	M	No Longer required	NLR following review of plan
Housing Benefits (including Subsidy Grant)	Annual	In Progress	
Supporting People Grant	Annual	Complete	
People & Resources			

Audit – 2021/22	Priority	Status of Work	Supporting Narrative
MFTS & supporting Method Statements / Budget Challenge	H	Complete	
Insurance	M	Complete	
Main Accounting – Accounts payable (AP) & P2P	Biennial	Complete	
Corporate Grants (replacement of AW work)	Annual	In Progress	
Use of Agency, Relief, Self-Employed & Supply Teachers (including IR35 Compliance)	H	In Progress	
Notification of Leavers to CPF	H	Complete	
Planning, Environment & Economy			
Ash Die Back	H	Complete	
House of Multiple Occupancy	H	Deferred	Deferred until 2022/23
Planning Self-Assessment	H	In Progress	
Environmental Health Strategy	M	Deferred	Deferred until 2023/24
Social Services			
Single Point of Access (SPOA)	H	Deferred	Deferred until 2022/23
Direct Payments to Children	New	In Progress	
LAM Actions and Placement Order and Management (Legal Status of a Child in Care)	H	Complete	
Employment Support Allowance	M	No Longer required	NLR following review of plan
Extra Care Facility : Llys Eleanor	M	No Longer required	NLR following review of plan
Micro Care	M	No Longer required	NLR following review of plan
Streetscene & Transportation			
Highways Structures (Bridges) (2 nd Stage review)	H	In Progress	
North and Mid Wales Trunk Road Agent (NMWTRA) Income Collection	M	Complete	
Environmental Permits	M	No Longer required	NLR following review of plan
Statutory Training	M	Complete	
Parc Adfer - Contract Management and Associated Risks	Annual	Complete	
External			
Clwyd Pension Fund – Pension Administration & Contributions	Biennial	Complete	
SLA - Aura - 10 days per annum	Annual	In Progress	
SLA - NEWydd - 10 days per annum	Annual	Deferred	NEWydd unavailable
Clwyd Theatre Trust - 10 days per annum	Annual	No Longer required	NLR following review of plan
Advisory / Project Groups			
GDPR Project Board	Ongoing	Ongoing	

Audit – 2021/22	Priority	Status of Work	Supporting Narrative
Corporate Governance Working Group	Ongoing	Ongoing	
Accounts Governance Group	Ongoing	Ongoing	
Council's Constitution	Ongoing	Ongoing	
Financial Procedures Rules	Ongoing	Ongoing	
Programme Coordinating Group	Ongoing	Ongoing	
Corporate Health & Safety Group	Ongoing	Ongoing	
Corporate Data Protection Group	Ongoing	Ongoing	
Financial System	Ongoing	Ongoing	
Regional Anti-Fraud and Corruption Network	Ongoing	Ongoing	
Electronic Court Bundling Project Group	Ongoing	Ongoing	
COVID19 - TTP Regional Tracing, Operation and Performance Group	Ongoing	Ongoing	
COVID19 - TTP Regional Oversight Group	Ongoing	Ongoing	
COVID19 – TTP Flintshire Project Group	Ongoing	Ongoing	
COVID19 – TTP FCC Oversight Group	Ongoing	Ongoing	
COVID19 – Emergency Management Response Team	Ongoing	Ongoing	
COVID19 – Governance and Legal Silver Tactical Group	Ongoing	Complete	
COVID19 – Logging at Tactical Group	Ongoing	Complete	

Glossary	
Risk Based Audits	Work based on strategic and operational risks identified by the organisation in the Improvement Plan and Service Plans. Risks are linked to the organisation's objectives and represent the possibility that the objectives will not be achieved.
Annual (System Based) Audits	Work in which every aspect and stage of the audited subject is considered, within the agreed scope of the audit. It includes review of both the design and operation of controls.
Advice & Consultancy	Participation in various projects and developments in order to ensure that controls are in place.
VFM (Value For Money)	Audits examining the efficiency, effectiveness and economy of the area under review.
Follow Up	Audits to follow up actions from previous reviews.
New to Plan	Audits added to the plan at the request of management. All new audits to the plan are highlighted in red.
Audits to be Deferred	Medium priority audits deferred. These audits are highlighted in green within the plan.

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GOVERNANCE AND AUDIT COMMITTEE

Date of Meeting	Monday, 14 th March 2022
Report Subject	Action Tracking
Report Author	Internal Audit, Performance and Risk Manager
Category	Advisory

EXECUTIVE SUMMARY

The report shows the action points from previous Governance and Audit Committee meetings and the progress made in completing them. The majority of the requested actions have been completed, with some still outstanding. They will be reported back to a future meeting.

RECOMMENDATIONS

1	The committee is requested to accept the report.
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REPORT DETAILS

1.00	EXPLAINING THE ACTION TRACKING REPORT
1.01	In previous meetings, requests for information, reports or actions have been made. These have been summarised as action points. This paper summarises those points and provides an update on the actions resulting from them. Full action tracking details within Appendix A.
2.00	RESOURCE IMPLICATIONS
2.01	None as a result of this report.

3.00	CONSULTATIONS REQUIRED / CARRIED OUT
3.01	Action owners contacted to provide an update on their actions.

4.00	RISK MANAGEMENT
4.01	None as a result of this report.

5.00	APPENDICES
5.01	Appendix A – Action Points.

6.00	LIST OF ACCESSIBLE BACKGROUND DOCUMENTS
6.01	<p>None.</p> <p>Contact Officer: Lisa Brownbill, Internal Audit, Performance and Risk Manager</p> <p>Telephone: 01352 702231</p> <p>E-mail: lisa.brownbill@flintshire.gov.uk</p>

7.00	GLOSSARY OF TERMS
7.01	None.

GOVERNANCE AND AUDIT COMMITTEE – ACTION SHEETPresented Monday 14th March 2022

27 th January 2021				
Agenda Item No.	Report	Action Required	Responsible Officer	Action Taken
25.	IA Progress Report	To circulate an update on the position on school funds.	L Brownbill	This will be provided to the committee once the school reviews have been completed.

24 th November 2021				
Agenda Item No.	Report	Action Required	Responsible Officer	Action Taken
39.	Governance and Audit Committee Self-Assessment	That preparations for the Annual Report should incorporate a review of the Committee's Terms of Reference to ensure that the remit was being met in full.	L Brownbill	This will be undertaken in preparation for the Governance and Audit Committee's Annual report.
39.	Governance and Audit Committee Self-Assessment	That the outcomes and training requirements identified in the action plan from the self-assessment be noted and progressed.	L Brownbill	A training programme will be developed and updated to support the Committee's future self - assessment
42.	Forward Work Programme	The Corporate Finance Manager would report back to Committee members following discussions with colleagues across the region regarding preparations	G Ferguson / C Taylor	Discussions are ongoing (on a Regional agenda 14/1/22) and this will also link to a review of the AGS

		for the introduction of a new Finance Management Code.		
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26th January 2022

Agenda Item No.	Report	Action Required	Responsible Officer	Action Taken
48.	TM Strategy 2022/23 & Q3 Update 2021/22	To schedule a future report on Climate Change and decarbonisation activities.	L Brownbill / A Ellis	A report will be presented to Governance and Audit Committee in September on this subject.
49.	Code of Corporate Governance	To highlight in Section 2 the availability of information on the Recovery Committee throughout the pandemic.	L Brownbill	The Code of Corporate Governance has been updated to reflect this.
52.	IA Progress Report	To refer future Amber/Red reports to their respective Overview & Scrutiny Committees including the three on this agenda, and to include that information on Progress Reports.	L Brownbill	This has been requested with each of the service areas.
54.	FWP	To share a link to the Audit Wales reports on Care Homes with the Committee.	L Brownbill	Provided during the G&AC meeting
54.	FWP	To liaise with Rebecca Jones to bring forward the Annual Complaints report and schedule the item on Carbon Reduction.	L Brownbill	This has been moved to November 2022 meeting.
54.	FWP	To consider the suggestion by Allan Rainford to bring forward the Budget report from September.	G Ferguson	Due to the budget report only going to cabinet in July this would need to remain in the FWP for September

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Eitem ar gyfer y Rhaglen 11



GOVERNANCE AND AUDIT COMMITTEE

Date of Meeting	Monday, 14 th March 2022
Report Subject	Forward Work Programme
Report Author	Internal Audit, Performance and Risk Manager
Category	Advisory

EXECUTIVE SUMMARY

The Governance and Audit Committee presents an opportunity for Members to determine the Forward Work Programme of the Committee of which they are Members. By reviewing and prioritising the Forward Work Programme, Members are able to ensure it is Member-led and includes the right issues. A copy of the Forward Work Programme is attached at Appendix A for Members' consideration which has been updated following the last meeting.

The Committee is asked to consider, and amend where necessary, the Forward Work Programme for Governance and Audit Committee.

RECOMMENDATION

1	That the Committee considers the draft Forward Work Programme and approve/amend as necessary.
2	That the Internal Audit, Performance and Risk Manager, in consultation with the Chair and Vice-Chair of the Committee, be authorised to vary the Forward Work Programme between meetings, as the need arises.

REPORT DETAILS

1.00	EXPLAINING THE FORWARD WORK PROGRAMME
1.01	Items feed into a Committee's Forward Work Programme from a number of sources. Many items are standard every quarter, six months or annually, and Members can also suggest topics for review by the Committee. Items can also be referred by the Cabinet, County Council or Chief Officers.

1.02	<p>In identifying topics for future consideration, it is useful for a 'test of significance' to be applied. This can be achieved by asking a range of questions as follows:</p> <ol style="list-style-type: none"> 1. Will the review contribute to the Council's priorities and/or objectives? 2. Is it an area of major change or risk? 3. Are there issues of concern in governance, risk management or internal control? 4. Is it relevant to the financial statements or financial affairs of the Council? 5. Is there new government guidance or legislation? 6. Is it prompted by the work carried out by Regulators/Internal Audit?
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1.03	Following the Committee meeting in January there has been some movement to the Forward Work programme. These are listed below.			
	Report	Reason for Movement	Original Date	New Report Date
	Corporate Complaints Annual Report	At the request of members this has been brought forward.	January 2023	November 2022
	Risk Management Update	Due to the recent report presented to committee this will follow the audit of Risk Management	March 2022	June 2022
	Climate Change and Decarbonisation Report	New report at the request of committee members	N/A	September 2022
	Commissioning Older People's Care Home Placements – Audit Wales External Assurance Report	This needs to be presented to Overview and Scrutiny in July and Cabinet before Governance and Audit Committee.	March 2022	September 2022
	Audit Plan (AW)	Report is not available for March Committee	March 2022	June 2022

2.00	RESOURCE IMPLICATIONS
2.01	None as a result of this report.

3.00	CONSULTATIONS REQUIRED / CARRIED OUT
3.01	Publication of this report constitutes consultation.

4.00	RISK MANAGEMENT
4.01	None as a result of this report.

5.00	APPENDICES
5.01	Appendix A - Draft Forward Work Programme.

6.00	LIST OF ACCESSIBLE BACKGROUND DOCUMENTS
6.01	<p>None.</p> <p>Contact Officer: Lisa Brownbill Internal Audit, Performance and Risk Manager</p> <p>Telephone: 01352 702231</p> <p>E-mail: lisa.brownbill@flintshire.gov.uk</p>

7.00	GLOSSARY OF TERMS
7.01	<p>Governance - The system by which local authorities direct and control their functions and relate to their communities. It is founded on the basic principles of openness and inclusivity, integrity and accountability together with the overarching concept of leadership. It is an inter-related system that brings together the underlying set of legislative requirements, governance principles and management processes.</p> <p>Risk Management - The process of identifying risks, evaluating their potential consequences and managing them. The aim is to reduce the frequency of risk events occurring (wherever this is possible) and minimise the severity of their consequences if they occur. Threats are managed by a process of controlling, transferring or retaining the risk. Opportunities are managed by identifying strategies to maximise the opportunity or reward for the organisation.</p> <p>Internal Control - Appropriate procedures and processes are in place to mitigate any risk which may prevent the organisation from achieving its objectives and service delivery.</p> <p>Financial Management - The planning, organising, directing and control of the financial activities of the Council to ensure sufficient resources are available to delivery its intended outcomes.</p> <p>Audit Wales - Works to support the Auditor General as the public sector watchdog for Wales. They aim to ensure that the people of Wales know whether public money is being managed wisely and that public bodies in Wales understand how to improve outcomes.</p>

Mae'r dudalen hon yn wag yn bwrpasol

GOVERNANCE AND AUDIT COMMITTEE - FORWARD WORK PROGRAMME 2021/22Presented to Committee – Monday, 14th March 2022

Meeting Date	Agenda Item	Author
14th March 2022	Annual Audit Summary (AW) (2020/21)	Jay Davies / Gary Ferguson
	Treasury Management 2021/22 Q4 Update	Christopher Taylor
	Annual Report on External Inspections 2021	Jay Davies
	Internal Audit Strategic Plan 2022/2025	Lisa Brownbill
	Public Sector Internal Audit Standards Compliance 2021/22	Lisa Brownbill
	Internal Audit Progress Report 2021/22	Lisa Brownbill
	Audit Committee Action Tracking	Lisa Brownbill
	Forward Work Programme	Lisa Brownbill
	Private Meeting (AW and Internal Audit)	
June 2022	Certification of Grants and Returns Report (AW)	Gary Ferguson
	Audit Plan (AW)	Audit Wales
	Risk Management Update	Jay Davies

Meeting Date	Agenda Item	Author
	Draft Annual Governance Statement Internal Audit Annual Report 2021/22 Internal Audit Progress Report 2022/23 Audit Committee Action Tracking Forward Work Programme	Lisa Brownbill / Jay Davies Lisa Brownbill Lisa Brownbill Lisa Brownbill Lisa Brownbill
July 2022	Draft Statement of Accounts 2021/22 Supplementary Financial Information to Draft Statement of Accounts 2021/22 Treasury Management 2022/23 Q1 Update and Annual Report 2021/22 Risk Management update 2022/23	Gary Ferguson / Christopher Taylor Christopher Taylor Christopher Taylor Jay Davies
September 2022	Statement of Accounts 2021/22 Commissioning Older People's Care Home Placements – Audit Wales External Assurance Report School Reserves – Annual Report on School Balances Budget 2023/24 - Stage 2 Grant Certification Claim	Gary Ferguson Jay Davies / Audit Wales Claire Homard / Liz Thomas Gary Ferguson Gary Ferguson

Meeting Date	Agenda Item	Author
	Climate Change and Decarbonisation Report	Alex Ellis
	Internal Audit Progress Report 2022/23	Lisa Brownbill
	Audit Committee Action Tracking	Lisa Brownbill
	Forward Work Programme	Lisa Brownbill
November 2022	Risk Management update 2022/23 and Mid-Year report	Jay Davies
	Asset Disposals and Capital Receipts	Neal Cockerton
	Treasury Management Mid-Year Review Q2 2022/23	Christopher Taylor
	Corporate Complaints – Annual Report	Rebecca Jones / Gareth Owens
	Governance and Audit Committee Self-Assessment 2021/22	Lisa Brownbill
	Governance and Audit Committee Annual Report	Cllr Chris Dolphin / Lisa Brownbill
	Forward Work Programme	Lisa Brownbill
	Audit Committee Action Tracking	Lisa Brownbill
January 2023	Treasury Management 2022/23 Q3 Update and 2023/24 Strategy	Christopher Taylor
	Code of Corporate Governance	Lisa Brownbill / Jay Davies
	Annual Governance Statement 2021/22 – Mid-year Review	Lisa Brownbill / Jay Davies

Meeting Date	Agenda Item	Author
	Internal Audit Charter	Lisa Brownbill
	Internal Audit Progress Report 2022/23	Lisa Brownbill
	Audit Committee Action Tracking	Lisa Brownbill
	Forward Work Programme	Lisa Brownbill

Biennial Reviews

Meeting Date	Agenda Item	Author
November 2022	Financial Procedural Rules (Biennial)	Sara Dulson
January 2023	Anti-Fraud and Corruption Strategy & Fraud Response Plan	Lisa Brownbill
January 2023	Whistleblowing Policy	Lisa Brownbill