

# Flintshire Internal Audit

Progress Report



September  
2017

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## Final Reports Issued Since June 2017

## Appendix A

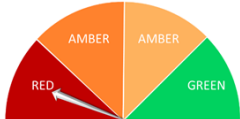
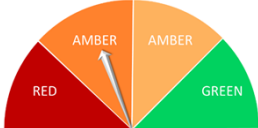
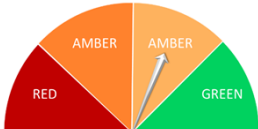
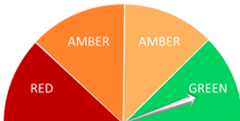
The following reports have been finalised since the last Audit Committee. Action plans are in place to address the weaknesses identified. For reviews which received **Red** assurance a summary of the findings and the Action Plan is attached in **Appendix C**.

Project Reference	Project Description	Audit Type	Level of Assurance	Actions		
				High	Med	Low
11-2016/17	Planning Enforcement	Risk Based	R	4	3	3
19-2016/17	Alltami Stores	Risk Based	AR	1	9	1
30-2016/17	Hawarden High School	Risk Based	AG	0	2	4
32-2016/17	Ysgol Parc Y Llan	Risk Based	AG	0	3	4
28-2016/17	Ysgol Trelawynd	Risk Based	AG	0	1	4
33-2016/17	Ysgol Maes Hyfryd	Risk Based	AG	0	1	2
44-2016/17	Performance Indicators	Risk Based	AG	0	2	2
41-2016/17	Risk Based Thematic Reviews	Risk Based	AG	0	5	6
47-2016/17	Pensions Investments	Risk Based	AG	0	4	4
34-2016/17	Flint High School	Risk Based	AG	0	7	6
27-2016/17	Ysgol Golfyn	Risk Based	G	0	0	1
11-2016/17	Building Control	Risk Based	G	0	0	1
29-2016/17	Wood Memorial	Risk Based	G	0	1	1
08-2017/18	Security of HRC Sites	Advice & Consultancy	No Opinion	-	-	-
51-2016/17	School Uniform Grant	Advice & Consultancy	No Opinion	0	2	0
AC 01-2017/18	Alternative Delivery Model : NEWydd	Advice & Consultancy	No Opinion	-	-	-
AC 02-2017/18	Streetlighting Security	Advice & Consultancy	No Opinion	-	-	-
AC 04-2017/18	Method Statements - MTFS	Advice & Consultancy	No Opinion	-	-	-
AC 06-2017/18	Social Services Financial Processes	Commissioned Work	No Opinion	-	-	-

## Levels of Assurance – Standard Audit Reports

## Appendix B

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 will be reported to the Audit Committee.

Level of Assurance	Explanation
<b>Red – Limited</b> 	<p><b>Urgent system revision required (one or more of the following)</b></p> <ul style="list-style-type: none"> <li>Key controls are absent or rarely applied</li> <li>Evidence of (or the potential for) significant financial / other losses</li> <li>Key management information does not exist</li> <li>System / process objectives are not being met, or are being met at a significant and unnecessary cost or use of resources.</li> </ul> <p>Conclusion: a lack of adequate or effective controls.</p> <p><b>Follow Up Audit</b> - &lt;30% of actions have been implemented. Unsatisfactory progress has been made on the implementation of high priority actions.</p>
<b>Amber Red – Some</b> 	<p><b>Significant improvement in control environment required (one or more of the following)</b></p> <ul style="list-style-type: none"> <li>Key controls exist but fail to address all risks identified and / or are not applied consistently and effectively</li> <li>Evidence of (or the potential for) financial / other loss</li> <li>Key management information exists but is unreliable</li> <li>System / process objectives are not being met, or are being met at an unnecessary cost or use of resources.</li> </ul> <p>Conclusion: key controls are generally inadequate or ineffective.</p> <p><b>Follow Up Audits</b> - 30-50% of actions have been implemented. Any outstanding high priority actions are in the process of being implemented.</p>
<b>Amber Green – Reasonable</b> 	<p><b>Key Controls in place but some fine tuning required (one or more of the following)</b></p> <ul style="list-style-type: none"> <li>Key controls exist but there are weaknesses and / or inconsistencies in application though no evidence of any significant impact</li> <li>Some refinement or addition of controls would enhance the control environment</li> <li>Key objectives could be better achieved with some relatively minor adjustments</li> </ul> <p>Conclusion: key controls generally operating effectively.</p> <p><b>Follow Up Audit:</b> 51-75% of actions have been implemented. All high priority actions have been implemented.</p>
<b>Green – Substantial</b> 	<p><b>Strong controls in place (all or most of the following)</b></p> <ul style="list-style-type: none"> <li>Key controls exist and are applied consistently and effectively</li> <li>Objectives achieved in a pragmatic and cost effective manner</li> <li>Compliance with relevant regulations and procedures</li> <li>Assets safeguarded</li> <li>Information reliable</li> </ul> <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><b>Follow Up Audit:</b> 75%+ of actions have been implemented. All high priority actions have been implemented.</p>
<b>Categorisation of Actions</b>	Actions are prioritised as High, Medium or Low to reflect our assessment of risk associated with the control weaknesses
<b>Value for Money</b>	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.

## Limited Assurance Report – Issued since June 2017

## Appendix C

### Planning Enforcement

#### Background

An audit of Planning Enforcement was undertaken as part of the approved annual audit plan for 2016/17.

The Planning Enforcement team have responsibility for investigating planning referrals received to ensure that planning regulations are being adhered to within the County i.e. planning applications in place, planning conditions which have been imposed are complied with.

The Planning Enforcement team has a current workload of 228 active referrals. At the time of the audit, the team's performance had been negatively impacted by a number of long-standing issues though a number of officers had been seconded on a short term basis to assist with the workload.

This review examined the managing and monitoring of the planning enforcement referrals received. Focus was placed on the current processes in place, the prioritisation of managing referrals, the quality and completeness of evidence recorded and the timescales for completing referrals.

#### Overall Conclusion:

Whilst the audit confirmed that the Enforcement Officers effectively plan their visits and complaints against enforcement decisions are appropriately monitored, there were inadequate or ineffective controls in place within the service which has resulted in a 'red' / limited assurance opinion being given. The impact of this assurance opinion requires urgent service revision to address the issues.

Following the audit, through liaising with key officers, action has been taken by the Chief Officer (Planning and Environment) and the Development Manager to start to address the audit findings. Work undertaken to date includes:

- A restructure of the service has commenced;
- A review of the Enforcement Policy;
- Comparison of existing performance software with other software available; and
- Adjusted priorities, reflecting these in change correspondence.

The Chief Officer (Planning and Environment) and the Development Manager will provide a full verbal update to Audit Committee and it has been agreed that as part of the Strategic Audit Plan for 2017/18 a follow up review will be undertaken of Planning Enforcement at the year-end.

### Planning Enforcement : Action Plan

No.	Findings and Implications	Agreed Action	Who	When
1 (R)	<p>A review of the case management system (FLARE) was examined where it was identified that the Team Leader and an Enforcement Officer who had both been on long term absences have not had their case-loads reassigned. The Team Leader had 68 pending referrals (absent from September 2016 to April 2017) and the Enforcement Officer has 37 (absent since December 2016).</p> <p>It was later identified that the Development Service Manager had managed to review and continue work on some of the cases but accepted that without the respective officers input it was difficult to determine the active status of all referrals as records were not kept up to date.</p> <p>Within the current draft Enforcement Policy it states that site visits will be undertaken with 3 / 5 / 15 working days from receipt dependant on priority. Welsh Government also obtains performance data for each Council which is published on a quarterly basis and requests information on the number of referrals being investigated within 84 days and resolved within 180 days.</p> <p>There is a significant risk that referrals received are not being investigated within the defined timescales which could have a detrimental impact on both the area in question and the reputation of the Council.</p>	<p>A review of all cases has commenced (April 2017) and all pending investigations will be reassessed. It is expected that this exercise will be completed by September 2017.</p> <p>URN 01895</p>	Mandy Lewis	30/09/2017
2 (R)	Audit testing identified a number of concerns regarding the documenting of planning enforcement referrals.	The service will review how enforcement referrals are investigated through process mapping and ensure that consistency exists	Mandy Lewis	31/08/2017

No.	Findings and Implications	Agreed Action	Who	When
	<ul style="list-style-type: none"> <li>Records can be held in a number of locations (FLARE, enforcement file, shared drives) and no standard procedure existing for correctly documenting a referral. Without clear documented procedures in place it will be problematic to establish the current status of each referral, in particular for new staff.</li> <li>Information recorded on the FLARE system is not kept up to date with a significant number of actions being recorded retrospectively. This makes the management of referrals difficult and in the event of staff absences the progression of each referral would not be clear.</li> <li>Evidence from undertaking visits or holding discussions with persons may not always be documented depending what is seen / heard. All actions undertaken in investigating a referral should be recorded to ensure a clear trail exists.</li> <li>Significant reliance is place on the Enforcement Officers knowledge to establish the status of each referral.</li> </ul> <p>All enforcement referrals received have the potential to be challenged in a Court of Law and without a clear trail, robust procedures and documentation in place to support the actions of the Council it could be difficult to defend a decision made.</p>	<p>within the team.</p> <p>Alternative software providers are also being sought to assist with the process with short, medium and long term digital aims to be agreed by July 2017.</p> <p>URN 01885</p>		
3 (R)	<p>Enforcement referrals received by the Council are recorded by any Enforcement Officer who records the information received and assigns the referral to an Officer based on geographical location (one of four areas). Referrals are not prioritised at this stage. It is currently the responsibility of each Officer to manage and prioritise their own workloads.</p> <p>All referrals should be prioritised in the first instance based on the seriousness of the complaint. The draft</p>	<p>Training will be provided to all officers on how to use priorities and how to report from the current FLARE system to assist their workload management.</p> <p>URN 01893</p>	Mandy Lewis	31/07/2017

No.	Findings and Implications	Agreed Action	Who	When
	<p>Planning Enforcement Policy contains information on the types of breaches to be prioritised i.e. structural changes to listed buildings have a higher priority over unauthorised advertisements being displayed.</p> <p>It is not currently possible to prioritise referrals within the FLARE system. A recent amendment had been created within the system which should allow for priorities to be included and reported on, however this function has yet to be implemented. Further work is still required as reports will have to be created and tailored for the service and instruction will have to be provided to enforcement staff along with operational procedures.</p> <p>Failure to prioritise referrals could expose significant risk to the Council's reputation and prove difficult to manage the referral to a positive conclusion.</p>			
4 (R)	<p>This review examined the statistical information provided to Welsh Government on planning enforcement. Each Council is required to report on the number of enforcement referrals investigated and resolved within a defined time-frame and this information is requested on a quarterly basis.</p> <p>It was identified that evidence to support each quarterly submission is not retained. Further enquiries established that the reported figures could fluctuate as it was dependant on the FLARE system being kept up to date.</p> <p>An exercise was undertaken to reproduce the data reported in Q3 for 2016/17. The original figures recorded a total of 12 cases being investigated and resolved during this period. A new report was produced for the same period and a total of 21 cases (a 75% increase) were identified as being investigated and resolved. It was reported that this change would have been as a result of</p>	<p>Technical meeting with systems and enforcement officers planned in June / July 2017 as part of training to implement priorities to ensure we are collecting correct data for Welsh Government returns.</p> <p>Work has also commenced to improve reporting from FLARE through a software update.</p> <p>URN 01886</p>	Mandy Lewis	31/07/2017



No.	Findings and Implications	Agreed Action	Who	When
	<p>the FLARE system not being up to date.</p> <p>This was also evident from the sample testing where a number of completed cases were still recorded as active.</p> <p>Although the Council is not financially liable for producing inaccurate data to Welsh Government, reputational risk exists against the Council as all statistics are reported nationally on a quarterly basis.</p>			
5 (A)	<p>In May 2016, a report was presented to the Environment Overview and Scrutiny Committee requesting the review and update of the Planning Enforcement Policy, which had not been updated since 2005. Additional information was also provided supporting the changes to be made to the policy. Approval for this review was obtained and a new policy was requested to be re-presented to the Committee for further endorsement and for the policy to be adopted.</p> <p>The new draft policy has yet to be produced and it is unclear when this review will be undertaken and completed.</p>	<p>A revised Enforcement Policy will be produced and presented to the Environment Overview and Scrutiny Committee in September 2017.</p> <p>URN 01889</p>	Mandy Lewis	30/09/2017
6 (A)	<p>A review of the process for undertaking an enforcement referral identified a number of concerns in how the investigation was being recorded. Evidence of duplication exists within the process for logging information and considerable reliance is being placed on the individual officer's knowledge for each case over the information being recorded. Information can be logged in one of three locations (enforcement file, FLARE, shared drive).</p> <p>Duplication exists with the record of complaints form which is completed prior to the same information being input into the FLARE system. Information from site visits / interviews is also manually recorded in the first instance</p>	<p>The service will review how investigations are documented through process mapping which should assist in avoiding duplication.</p> <p>URN 01894</p>	Mandy Lewis	31/08/2017

No.	Findings and Implications	Agreed Action	Who	When
	before being updated either into the FLARE system or the shared drive.			
7 (A)	Discussions held with Planning Enforcement Officers identified some concerns regarding the types of enforcement investigations being responded to. For example, the team currently investigate referrals where an "untidy area" has been identified. Considerable time can be spent undertaking site visits and identifying landowners, however it is believed that this type of work does not even come under planning enforcement. This type of work being investigated will have an impact on more significant referrals waiting to be dealt with.	Process mapping will commence in July 2017 which will help stream the process and avoid taking on work which is not part of the remit of the service.  URN 01890	Mandy Lewis	31/08/2017
8 (G)	Discussions held with Enforcement Officers identified that no specific training is available for staff undertaking enforcement investigations and the use of FLARE. Minimal guidance was provided to a seconded employee and further on the job training was required.  There are no documented procedures in place for Enforcement Officers. There is a risk that officers would not be working uniformly and actions may be undertaken against legislation and without appropriate knowledge.  It also became apparent that there is some reluctance to fully utilise the FLARE system by staff, however these concerns have not been formally raised.	Process mapping to be commenced in July 2017 will form the basis of training notes in order for any officer to be able to use the Flare enforcement system.  Completion of training notes November 2017  URN 01892	Mandy Lewis	30/11/2017
9 (G)	It was identified that benchmarking against other authorities is only undertaken against performance indicators via Welsh Government and these relate to cases being investigated and resolved. There is no benchmarking or communication regarding managing referrals.  A North Wales Annual Enforcement Forum exists where all local authorities meet up. However the management	The Development Services Manager will attend the next DC managers meeting and Officers will attend the next Enforcement forum and raise issues of benchmarking.  URN 01896	Mandy Lewis	31/08/2017

No.	Findings and Implications	Agreed Action	Who	When
	<p>of referrals is not generally discussed. Difficulty also exists with the number of authorities using their own systems in that 15/22 of Welsh Authorities are currently using different systems.</p> <p>With the significant workload the Enforcement Team is undertaking, it would be useful to share best practice with other Councils in an attempt to streamline their own work and operate more efficiently.</p>			
10 (G)	<p>Welsh Government obtains statistical data from all local authorities on planning information including enforcement. The Council is required to report on the number of enforcement cases investigated and resolved within a defined time-frame and this information is required on a quarterly basis.</p> <p>The two latest submissions (Q2 &amp; Q3) were examined as part of this review. It was identified that when the data has been collated for each submission, evidence of the figures reported has not been retained. All evidence must be retained when producing quarterly statistics to ensure that any challenges can be addressed.</p> <p>It was further noted that these figures can fluctuate dependant on when the FLARE system is updated placing a more significant requirement to retain this evidence. A separate action has been reported within this review to address this issue.</p>	<p>A technical meeting will be held in June / July 2017 and all officers will be trained in how to enter the data required in order to meet the required returns.</p> <p>URN 01887</p>	Mandy Lewis	31/07/2017

## Control Risk Self-Assessments Results within Schools

Section	2015/16 – Primary & Secondary (73)				
	Total Percentage (%)				
	Yes	Partly	No	N/A	Blank
1 - Governance	90.26	7.79	1.17	-	0.78
2 - Financial Planning	91.43	4.16	2.08	1.56	0.78
3 - Budget Monitoring	91.43	4.16	2.08	1.56	0.78
4 - Purchasing	89.94	2.99	1.75	5.00	0.32
5 - Financial Controls	91.28	6.86	1.48	0.37	-
6 - Income	86.47	4.44	2.92	5.63	0.54
7 - Petty Cash	66.09	1.01	3.03	29.73	0.14
8 - School Fund	89.11	2.53	3.61	4.18	0.58
9 - Assets	68.09	12.99	14.84	3.71	0.37
10 - Insurance	58.44	3.90	25.97	2.60	9.09
11 - Data Security	58.44	3.90	25.97	2.60	9.09
12 - Free Meal Entitlements	98.70	-	0.65	0.65	-
13 - CCTV	45.89	4.33	6.06	42.86	0.87
14 - Acceptable Use of IT	98.70	0.43	0.43	-	0.43
15 - Health & Safety	98.18	0.26	0.39	0.78	0.39
16 - Sickness Absence Monitoring	90.26	5.19	4.55	-	-
17 - Disclosure & Barring Service	95.32	0.52	2.08	0.26	1.82
18 - Pupil Statistics*	95.32	0.52	2.08	0.26	1.82
19 - Other Funds	22.08	2.60	58.44	15.58	1.30
20 - Payroll (Separate to FCC)	21.10	4.22	5.19	67.53	1.95

\* Contains questions on post 16 education not relevant to all schools

The results from the CRSA (shaded lines) and consultation with Education & Youth formed the coverage of the Risk Thematic Reviews within 9 Schools.

## Appendix D

2016/17 – Secondary (13)				
Total Percentage (%)				
Yes	Partly	No	N/A	Blank
90.53	8.29	1.18	-	-
93.85	3.08	1.53	1.54	-
94.23	3.83	1.94	-	-
92.69	1.29	2.31	3.33	0.38
87.91	10.99	-	1.10	-
85.21	2.96	8.28	3.55	-
82.05	0.85	3.42	13.68	-
93.16	2.99	1.28	2.57	-
72.12	11.54	13.46	2.88	-
67.31	2.22	28.54	-	1.93
77.88	5.29	15.38	0.49	0.96
100.00	-	-	-	-
94.23	-	1.92	-	3.85
100.00	-	-	-	-
97.44	-	-	2.56	-
100.00	-	-	-	-
100.00	-	-	-	-
83.33	-	1.28	15.39	-
23.27	-	61.35	15.38	-
10.48	0.81	0.81	87.90	-

2016/17 – Primary (60)				
Total Percentage (%)				
Yes	Partly	No	N/A	Blank
94.84	4.26	0.77	0.01	-
97.66	0.33	0.67	1.34	-
83.68	4.18	10.88	1.26	-
78.84	2.46	3.70	13.70	1.00
93.10	4.29	2.38	0.24	-
84.30	2.70	6.44	6.44	0.13
70.00	0.57	0.94	28.49	-
89.96	2.32	3.25	4.46	-
66.46	10.21	17.08	5.42	0.83
58.75	3.75	22.08	3.75	11.67
77.30	5.54	10.88	3.14	3.14
97.50	0.83	-	0.83	0.83
31.67	0.42	15.00	49.17	3.75
99.44	0.56	-	-	-
98.17	0.33	0.33	0.50	0.17
94.07	3.39	2.54	-	-
96.33	1.33	2.33	-	-
86.90	1.90	2.86	7.86	0.24
40.00	1.67	55.00	1.67	1.67
0.93	0.19	-	98.88	-

## Action Tracking – Portfolio Performance Statistics

## Appendix E

Portfolio	September 2017 Stats				Live Actions - As at September 2017		
	Number of Actions Raised <b>Since January 2016</b>	Actions Implemented since 04.01.2016 <i>(including Actions No Longer Valid)</i>	% of Actions Cleared To Date	Number of Audits <b>Since January 2016</b>	Live Actions	Actions Beyond Due Date <i>(excludes Actions with a revised due date)</i>	Actions with a Revised Due Date
Corporate	27	22	77%	11	5	0	2
Community & Enterprise	61	56		10	5	0	3
Education & Youth	42	31		11	11	0	0
Governance	68	58		19	10	0	10
Organisational Change 1	20	14		4	6	0	5
Organisational Change 2	35	31		6	4	0	4
People & Resources	114	91		32	23	0	12
Planning & Environment	29	7		5	20	4	10
Social Services	75	68		10	7	0	3
Streetscene & Transportation	67	58		7	9	2	5
External	22	12		7	10	0	0
Individual Schools	72	38		22	34	0	7
<b>Total</b>	<b>632</b>	<b>486</b>		<b>144</b>	<b>144</b>	<b>6</b>	<b>61</b>

# Internal Audit Actions Beyond Due Dates

# Appendix F

Portfolio	Audit and Action	RAG	Original and Revised Due Dates	Age of Original Action	Resp. Officer	Current Position	How Risk is Being Managed	New Risks Arising from Overdue Actions
Planning & Environment	<p>Section 106 – 15/16: Strategic Decision around the adoption of open space provision.</p> <p>Reports were taken to Cabinet in March 2016 providing a review of the CAT scheme and Play Sufficiency Assessment specifically to try and get an agreed policy position in relation to play areas and CAT which should help develop the future s106 position with regards to existing play areas, and help the consideration of how s106 funding might be needed in future to sustain existing play areas as well as the position in respect of new play areas. Town and Community councils will be consulted on this from May onwards.</p> <p>URN 311</p>	Medium (Amber)	31/03/2017 30/06/2017	6	Andy Roberts	<p><b>In Progress</b></p> <p>First stage of work completed by Play and Leisure in providing necessary advice to Planning and work is now taking place on revising Planning Guidance. This provides logic for the slippage in dates in that the first stage as originally envisaged is now complete and the revised date allows for second stage completion of the work.</p> <p>Further work is required to evaluate and provide further evidence to update the Planning Guidance on Open Space Provision. This is also due to the previously assigned officer for this review being on long term absence from work, and a new officer has had to</p>	New officer assigned to the work. Review of work done to date and evidence provided or outstanding underway.	None to report as however the present SPG is revised, it will still need to relate to extant UDP policies until such time as the LDP replaces that plan (end of 2019). The current SPG review can therefore only focus on up datedness of commuted sum rates and up to date costs for long term maintenance of play space, post adoption by the Council.

Portfolio	Audit and Action	RAG	Original and Revised Due Dates	Age of Original Action	Resp. Officer	Current Position	How Risk is Being Managed	New Risks Arising from Overdue Actions
						pick up the work.		
Planning & Environment	<p>Section 106 - 15/16 : Update of LPGN 23, Education contributions</p> <p>A cross directorate working group will be established to address the issues identified in the audit report. The working group will be chaired by the Chief Officer (Planning and Environment) and is likely to include representation from Planning, Education, Leisure, Finance, Legal and other services areas as appropriate.</p> <p>The working group will be time limited, and will consider;</p> <ul style="list-style-type: none"> <li>Section 106 linkages across the Authority, the information needs of each service area, and the information currently held by service areas to determine where there is scope for efficiencies through the sharing of</li> </ul>	Medium (Amber)	30/06/2016 31/07/2017	15	Andy Farrow	<p><b>In Progress</b></p> <p>The updated Supplementary Planning Guidance Note 23, Developer Contributions to Education, was adopted by the Council in January 2017</p> <p>The updated guidance provides greater flexibility of spend, in particular allowing contributions to be spent on 'facilities and associated resources' thus addressing the primary risk.</p>	<p>Quarterly meetings between planning S106 officer and education, finance and affordable housing to ensure parties are updated about new S106 agreements and any payments. This includes recording clauses, triggers and monies received/spent in S106 databases.</p> <p>Further work ongoing with planning and finance to simplify monitoring processes as much as possible.</p> <p>Also work with legal, planning and searches to automate the recording of data from when agreements are first</p>	Given the work to date the risk has been reduced from High to medium.

Portfolio	Audit and Action	RAG	Original and Revised Due Dates	Age of Original Action	Resp. Officer	Current Position	How Risk is Being Managed	New Risks Arising from Overdue Actions
	<p>information (including the scope for sharing information on the Planning DEF database).</p> <ul style="list-style-type: none"> <li>• The adequacy of the processes in place for effectively managing those balances which must be spent within certain time frames or returned to the developer.</li> <li>• The scope for utilising contributions held to ensure we maximise the benefit to the Authority (specifically Education contributions which cannot currently be spent under the terms of existing s106 agreements).</li> <li>• The requirement for corporate oversight of the s106 processes and the robustness of the reporting structures to ensure appropriate overall control of s106 monies.</li> </ul> <p>URN 317</p>						signed.	



Portfolio	Audit and Action	RAG	Original and Revised Due Dates	Age of Original Action	Resp. Officer	Current Position	How Risk is Being Managed	New Risks Arising from Overdue Actions
Planning & Environment	Section 106 - 15/16 : Monitoring reports  See action as 317 above  URN 320	Low (Green)	30/06/2016 31/07/2017	14	Andy Farrow	<b>In Progress</b>  A review of alternative purpose built software is underway which would negate the requirement to fill in separate databases.	The in house monitoring system (S106 spreadsheet) is still maintained pending further consideration by the cross portfolio working group around process and flow of information.	Risk remains the same
Planning & Environment	Section 106 - 15/16 : Interest due on unspent commuted sums  Review of s106 legal agreements by Finance has confirmed that there are only a very small number of agreements which could be give rise to a repayment to the developer.  However the cross directorate working group will consider;  • Section 106 linkages across the Authority, the information needs of each service area, and the information currently held by service areas to	Low (Green)	30/06/2016 31/07/2017	14	Andy Farrow	<b>In progress</b>  Enforcement team now tracking end dates of 106 agreements. Will be formally addressed at Working Group.	Finance have confirmed that based on their review of the legal agreements supporting the S106 monies held there are only a small number of agreements which provide for interest on unspent commuted sums, as such they consider the risk to the Council to be low.	Given the work to date the risk has been reduced from Medium to Low.

Portfolio	Audit and Action	RAG	Original and Revised Due Dates	Age of Original Action	Resp. Officer	Current Position	How Risk is Being Managed	New Risks Arising from Overdue Actions
	<p>determine where there is scope for efficiencies through the sharing of information (including the scope for sharing information on the Planning DEF database).</p> <ul style="list-style-type: none"> <li>• The adequacy of the processes in place for effectively managing those balances which must be spent within certain time frames or returned to the developer.</li> <li>• The scope for utilising contributions held to ensure we maximise the benefit to the Authority (specifically Education contributions which cannot currently be spent under the terms of existing s106 agreements).</li> <li>• The requirement for corporate oversight of the s106 processes and the robustness of the reporting structures to ensure appropriate overall control of s106 monies.</li> </ul>							

Portfolio	Audit and Action	RAG	Original and Revised Due Dates	Age of Original Action	Resp. Officer	Current Position	How Risk is Being Managed	New Risks Arising from Overdue Actions
	URN 327							
Streetscene & Transportation	<p>Alltami Stores : Security at the store should have restricted access and further controls needed.</p> <p>Strict access controls should be enforced throughout the store area. Management should ensure that access rights are restricted to the appropriate staff and staff should be made aware of the operating procedures with regard to opening times of the stores.</p> <p>Under no circumstances should any member of staff other than Supervisors/Management access the stores outside of the standard operating hours.</p> <p>Reintroduce access reports for the rear store door access. These should be regularly reviewed and action taken where necessary. Management reports will be obtained</p>	High (Red)	31/07/2017	2	Katie Wilby	<p><b>In Progress</b></p> <p>Streetscene &amp; Transportation are currently working with IT to review which members of staff have access to the Stores via the swipe access.</p> <p>An updated list is being provided to IT and in the future only authorised members of staff will be permitted access.</p> <p>IT are now able to produce reports in order ascertain who has accessed Stores and when, and this will be ongoing</p>	Through the reports being provided by IT to ascertain who is accessing Stores and when.	None

Portfolio	Audit and Action	RAG	Original and Revised Due Dates	Age of Original Action	Resp. Officer	Current Position	How Risk is Being Managed	New Risks Arising from Overdue Actions
	from IT, on a regular basis. URN 1915							
Streetscene & Transportation	<p>Alltami Stores : Any items may be purchased which may not relate or be required for the purpose of the stores systems.</p> <p>Implement controls which stop the risk of items not required for the stores being authorised, received and passed for payment within the stores environment.</p> <p>A full segregation of duties should be introduced.</p> <p>URN 1919</p>	Medium (Amber)	01/08/2017	1	Katie Wilby	<p><b>In Progress</b></p> <p>Tranman have been working with Streetscene &amp; Transportation and IT to ensure that the swipe system on Tranman is functioning properly. IT and Stores have reported that this is now operating at a 95% success rate and any items not being swiped are being recorded manually. Formal training has also been organised for Stores staff on the Tranman system and regular meetings are being organised with Tranman for ongoing support.</p> <p>Additionally, a process map has been drawn up to show the segregation of duties for Stores staff, which will be issued in the coming weeks.</p>	Project team now in place to work with Stores team and ensure any issues are resolved.	None

# Actions with a Revised Due Date Six Months Beyond Original Due Date

## Appendix G

Portfolio	Ref:	Audit	Priority	Original Action Due Date	Revised Due Date	Reason for Revised Due Date	How Risk is Being Managed
Community & Enterprise	1587	Tell Us Once - 2016/17 : Not all service areas of the Council are included in the Tell Us Once System	Medium (Amber)	31/03/2017	29/09/2017	<p>The list of TUO users has been audited to ensure the right people have access to the system and to identify new users. The Council has been working with DWP to overcome issues with the IT technology (firewalls) which is currently preventing new users being added and Flintshire were not the only LA to experience problems accessing the system.</p> <p>This issue was resolved last week. Customer Services is now making contact with those employees who require access and will enrol them as a priority. We will also invite DWP to provide training to new users. We aim to complete all actions, including training by 31 October.</p>	The list of TUO users has been audited to ensure the right people have access to the system and to identify new users. Until the IT problem with the DWP is resolved only the current services are using the system.
Community & Enterprise	1616	Housing Allocations 15/16 : Procedures	Medium (Amber)	31/03/2017	29/12/2017	A review of the regional policy will be presented to cabinet in the Autumn. A full rewrite of the procedures will follow that.	Working practices have been amended and restrictions placed on the OT system to limit risks and case file reviews are

Portfolio	Ref:	Audit	Priority	Original Action Due Date	Revised Due Date	Reason for Revised Due Date	How Risk is Being Managed
							carried out.
Governance	174	CPRs : Declaration of Interests	Medium (Amber)	31/03/2016	31/12/2017	Progress with developing an electronic register has been slowed by capacity within IT development services. Although Chief Officers are already under an obligation to maintain a register for declarations of interest the Deputy Monitoring Officer is preparing a consistent process and paperwork to be rolled out until the electronic system is ready.	Any declarations are to be reported to line management until IT solution is finalised.
Governance	271	Main Accounting - AP & P2P : There is a high amount of retrospective ordering on the P2P system which is contrary to FPR.	High (Red)	30/09/2016	31/01/2018	Implementation of the deferred No PO No Pay Policy is part of a wider strategic programme of improvement which now includes the additional projects such the Accelerated Payment Facility business case development. The business case development is in progress and the actions to improve upfront Purchase Order compliance has been discussed with an action plan developed. It's anticipated that the action plan will be implemented over the next 3 months.	A number of CPR training workshops to officers have been held over the last 6 months to highlight the need for creating upfront Purchase Orders. The Corporate Procurement Team is still engaging with individual service areas on an ongoing basis to increase upfront Purchase Order compliance and further meetings / workshops have been arranged with service areas to support them to comply with the need for upfront P2P purchase orders

Portfolio	Ref:	Audit	Priority	Original Action Due Date	Revised Due Date	Reason for Revised Due Date	How Risk is Being Managed
Governance	284	Main Accounting - AP & P2P 15/16 : Not enough expenditure codes are under category managers.	Low (Green)	29/02/2016	31/10/2017	The Corporate Procurement function has just been through an organisational re-structure, which has provided clarity which of the Category Business Partners has been allocated various category of spend areas. There is now an action plan in place to implement the need for all Purchase Orders to be routed through Purchase to Pay system category workflow approval process so that more expenditure codes and category spend classifications will be managed and controlled.	The Category Business Partners have been engaging with their respective service area officers to promote the need for Contract Procedure Rules compliance. Additionally a new Commissioning form has been developed, which requires Corporate Procurement Service sign off and feedback before any market competition can be undertaken by the service area for all projects above £25k.
Governance	1406	Data Protection - 15/16 : Subject access requests are not identified correctly by Staff who may receive them. If they are not properly identified then they may not be processed correctly or in accordance with the guidelines.	Medium (Amber)	31/03/2017	30/03/2018	This forms part of the wider Information System which is being developed. We have started with FOI as there are higher risks in this area.	The revised ICO Subject Access Code of Practice has been reviewed and re-iterated to members of the Data Protection Team.

Portfolio	Ref:	Audit	Priority	Original Action Due Date	Revised Due Date	Reason for Revised Due Date	How Risk is Being Managed
Governance	1516	PCIDSS : The Council may fail to meet the PCI DSS if the self assessment questionnaire is not completed.	High (Red)	31/12/2016	31/10/2017	PCIDSS Accredited External Assessors have been appointed to conduct an initial review of systems and architecture leading to the identification of processes which are likely to already meet the requirements of PCIDSS and those processes where there is scope to improve. The external assessment is due to take place on-site from 2/10/17 to 04/10/17. Following the review the SAQ will be completed and based on the findings of the external risk assessment	<p>The Council already outsource payment card processing to an external service provider that is categorised as a Level 1 PCIDSS provider. To put it simply, the PCIDSS level 1 is a highest level of compliance for those organisations that store, transmit or process credit card data to the very highest standards set by regulators and industry standards.</p> <p>In addition to this, the Council IT service also undertake quarterly data scans to comply with data security standards which is a requirement of PCIDSS standards.</p> <p>In this context, although there is a business need for the Council to complete an SAQ to demonstrate the Council is complying fully to PCIDSS standards, the systems that underpin PCIDSS security standards are already fully compliant and this helps to significantly minimise the risks associated with taking debit and credit card payment.</p>
Governance	1523	PCIDSS : Staff do not	Low	31/12/2016	31/10/2017	PCIDSS Accredited External	The Council already has



Portfolio	Ref:	Audit	Priority	Original Action Due Date	Revised Due Date	Reason for Revised Due Date	How Risk is Being Managed
		have the most recent or up to date information available to them.	(Green)			Assessors have been appointed to conduct an initial review of systems and architecture leading to the identification of processes which are likely to already meet the requirements of PCIDSS and those processes where there is scope to improve. The external assessment is due to take place on-site from 2/10/17 to 4/10/17. Following the review revised guidelines (containing any amendments identified by QSA Assessors) will be issued to all appropriate staff. In view of the external assessment, PCIDSS compliance, including the most up to date guidance for staff, will not be achieved until 31/10/17.	guidance issued to the relevant workforce who are responsible for taking payments over the telephone, notwithstanding that this guidance might not be the most up to date. Those officers taking payments have previously received training on how to take payments safely and securely over the telephone using the approved payment system. A review of the guidance issued to officers will be undertaken as part of the wider external review by qualified PCIDSS assessors. Where appropriate, the guidance will be amended and appropriate training will be provided on any changes that are made to the guidance.
Governance	1572	PCIDSS : Non compliance with PCI DSS or DP Act.	High (Red)	31/12/2016	31/10/2017	PCIDSS Accredited External Assessors have been appointed to conduct an initial review of systems and architecture leading to the identification of processes which are likely to already meet the requirements of PCIDSS and those processes where there is scope to improve. The external	The Council already outsource payment card processing to an external service provider that is categorised as a Level 1 PCIDSS provider. To put it simply, the PCIDSS level 1 is a highest level of compliance for those organisations that store, transmit or process credit card data to the very highest standards set by regulators and

Portfolio	Ref:	Audit	Priority	Original Action Due Date	Revised Due Date	Reason for Revised Due Date	How Risk is Being Managed
						assessment is due to take place on-site from 2/10/17 to 04/10/17. Following the review the SAQ will be completed and based on the findings of the external risk assessment	industry standards.  In addition to this, the Council IT service already undertake quarterly data scans to comply with data security standards which is a requirement of PCIDSS standards  In this context, although there is a business need for the Council to complete an SAQ to demonstrate the Council is complying fully to PCIDSS standards, the systems that underpin PCIDSS security standards are already fully compliant and this helps to significantly minimise the risks associated with taking debit and credit card payments.
Governance	1574	Consultancy Follow Up - Guidance Notes	Low (Green)	30/09/2016	30/09/2017	Update 31.3.17 - still waiting for IT to progress this.  Once the database is completed and operational the guidance notes will be amended, and the issues identified in the audit will be addressed in the updated guidance.  Update at 30.11.16: Meeting took place with IT earlier this week to discuss the	The original manual system continues to be used. Guidance notes will be updated once the new IT database is in place (as the required update to the guidance is so minor it does not make sense to 'relaunch' the guidance until more significant changes to processes are made).

Portfolio	Ref:	Audit	Priority	Original Action Due Date	Revised Due Date	Reason for Revised Due Date	How Risk is Being Managed
						<p>progression of the database. IT have stated that they will not be in a position to progress the database until January 2017 so the database is likely to be in place by the end of the financial year. There is little point in updating the guidance notes until the database is in place.</p> <p>Update at 12.9.17 – IT have not progressed this database since November 2016 due to other commitments on resources. Internal Audit are carrying out another piece of work on Consultancy at the end of September 2017, this will enable updated timescales to be obtained from IT.</p>	
Organisational Change 2	20	Asset Management – Technology Forge. It is not known whether the Tf system contains all land and property owned by FCC	Medium (Amber)	31/10/2015	29/09/2017	The relates to configuration of the Geographical Interface Module (GIS) within Technology Forge and system configuration issues which have now been resolved. This will now permit exploration, purchase and uploading of GIS land ownership information from Land Registry	Information from land registry is being used to inform Council land ownership when necessary and in this context the risks presented are low. The issue is more one of reconciliation of data sets between records on Tf and those held at Land Registry. Matters relating to land issues are addressed on a transactional basis through legal searches at that stage in the process.

Portfolio	Ref:	Audit	Priority	Original Action Due Date	Revised Due Date	Reason for Revised Due Date	How Risk is Being Managed
Organisational Change 2	21	Asset Management – Technology Forge. The TF system is not used to its full potential	Medium (Amber)	20/09/2015	31/10/2017	There are a relatively small number of items which whilst held on other systems are not sitting within the Tf system. This matter continues to be addressed as surveys are undertaken with Tf now used as a central deposit for such property related information.	As noted whilst data is held already it is not in one central point. This matter is being addressed when new surveys are undertaken or as an interim through the provision of links to the location of such data.
Organisational Change 2	333	CCTV – Draft CCTV Policy	Medium (Amber)	30/07/2016	29/09/2017	The document has been revised and has been supported by Chief Officers. Trade Union colleagues have suggested that there needs to be clarification around CCTV system used in FCC vehicles	A separate document which does not deal exclusively with public realm CCTV systems is being developed to clarify the position with vehicle based system which are in the main deployed on our waste collection vehicles. In reality these systems are used as enhanced health and safety features in such vehicles.
People & Resources	1500	Insurance - 2015/16 : Pre Action Disclosures	Low (Green)	31/12/2016	27/10/2017	There were 2 dates within Action, this was revised to fit with other date	Work to digitise Insurance info is ongoing but is lengthy and time consuming given the workload within the Section. In the meantime where necessary existing manual arrangements are continuing
People & Resources	1504	Insurance - 2015/16 : T L Dallas contract has expired	Medium (Amber)	31/03/2017	31/10/2017	Permission for NPS Opt out has recently been granted, now need to write spec for Invitation to Quote and carry out tender	TL Dallas agreed contract extension pending outcome of quotation exercise which should be concluded within the next few

Portfolio	Ref:	Audit	Priority	Original Action Due Date	Revised Due Date	Reason for Revised Due Date	How Risk is Being Managed
						<p>exercise</p> <p>27/06/17 - Substantial work has been done to write spec but Final Accounts has taken priority, together with Insurance work around ADM's. Now this is virtually finished this item can progress</p> <p>06/09/17 - Paperwork now virtually complete and with Procurement. Quotations are to be invited in September with a view to letting the new contract from 1st October 2017, which will dovetail with the renewal of our insurance policies.</p>	weeks when a new contract will be awarded.
Planning & Environment	311	Section 106 : Strategic decision around the adoption of open space provision	Medium (Amber)	31/05/2017	30/06/2017	<p>First stage of work completed by Play and Leisure in providing necessary advice to Planning and work is now taking place on revising Planning Guidance. This provides logic for the slippage in dates in that the first stage as originally envisaged is now complete and the revised date allows for second stage completion of the work.</p> <p>Further work is required to evaluate and provide further</p>	New officer assigned to the work. Review of work done to date and evidence provided or outstanding underway.

Portfolio	Ref:	Audit	Priority	Original Action Due Date	Revised Due Date	Reason for Revised Due Date	How Risk is Being Managed
						evidence to update the Planning Guidance on Open Space Provision. This is also due to the previously assigned officer for this review being on long term absence from work, and a new officer has had to pick up the work.	
Planning & Environment	314	Section 106 : Use of Management Companies for maintenance of public open spaces	Low (Green)	31/07/2016	31/10/2017	<p>The Section 106 Working Group has now met twice to address the recommendations of the audit report with a third meeting scheduled for September 2017.</p> <p>The existing, adopted Local Planning Guidance Note continues to be used in the determination of any relevant applications in the interim.</p> <p>A draft of revised Supplementary Planning Guidance Note will be represented to the next meeting of the Working Group in September with a view to an agreed version of it being reported to Planning Strategy Group on 23rd November and Cabinet (for consultation) on 19th December.</p>	We can't refuse developers who want to use management companies for the maintenance of public open spaces. The updated LPGN will include options to make these management companies more 'secure' for residents and more 'palatable' for members considering the planning applications, but will not seek to prevent the use of Management Companies. In advance of the implementation of the new planning guidance the risk will continue to be managed through existing process.

Portfolio	Ref:	Audit	Priority	Original Action Due Date	Revised Due Date	Reason for Revised Due Date	How Risk is Being Managed
Planning & Environment	317	Section 106: Update of LPGN 23, Education Contributions	High (Red)	30/06/2016	31/07/2017	<p>The updated Supplementary Planning Guidance Note 23, Developer Contributions to Education, was adopted by the Council in January 2017</p> <p>The updated guidance provides greater flexibility of spend, in particular allowing contributions to be spent on 'facilities and associated resources' thus addressing the primary risk.</p>	<p>Quarterly meetings between planning S106 officer and education, finance and affordable housing to ensure parties are updated about new S106 agreements and any payments. This includes recording clauses, triggers and monies received/spent in S106 databases.</p> <p>Further work ongoing with planning and finance to simplify monitoring processes as much as possible.</p> <p>Also work with legal, planning and searches to automate the recording of data from when agreements are first signed.</p>
Planning & Environment	320	Section 106 : Monitoring reports	Low (Green)	30/06/2016	31/07/2017	A review of alternative purpose built software is underway which would negate the requirement to fill in separate databases.	The in house monitoring system (S106 spreadsheet) is still maintained pending further consideration by the cross portfolio working group around process and flow of information.
Planning & Environment	327	Section 106 : interest due on unspent commuted sums	Low (Green)	30/06/2016	31/07/2017	Enforcement team now tracking end dates of 106 agreements. Will be formally addressed at Working Group.	Finance have confirmed that based on their review of the legal agreements supporting the S106 monies held there are only a small number of agreements which provide for interest on

Portfolio	Ref:	Audit	Priority	Original Action Due Date	Revised Due Date	Reason for Revised Due Date	How Risk is Being Managed
							unspent commuted sums, as such they consider the risk to the Council to be low.
Planning & Environment	1435	Section 106: Update of LPGN 13	Medium (Amber)	30/06/2016	30/10/2017	<p>The Section 106 Working Group has now met twice to address the recommendations of the audit report with a third meeting scheduled for September 2017.</p> <p>The existing, adopted Local Planning Guidance Note continues to be used in the determination of any relevant applications in the interim.</p> <p>A draft of revised Supplementary Planning Guidance Note will be represented to the next meeting of the Working Group in September with a view to an agreed version of it being reported to Planning Strategy Group on 23rd November and Cabinet (for consultation) on 19th December.</p>	LPGN 13 remains in place, whilst it is acknowledged that some update is required, and work is ongoing to address this, the existence of the current Planning Guidance ensures that risks are managed in the meantime.
Streetscene & Transportation	1725	HNA 16/17: Discrepancies in carriageway lengths	Low (Green)	24/05/2017	30/09/2017	CIPFA have made a decision not to implement the HNA Code of Practice, as such this Action is not required to ensure the accuracy of the HNA valuation, however a decision	As this is now a best practice recommendation (following the CIPFA decision not to implement the HNA Code of Practice) there is no 'risk' to be managed. The action will however be



Portfolio	Ref:	Audit	Priority	Original Action Due Date	Revised Due Date	Reason for Revised Due Date	How Risk is Being Managed
						has been made that this recommendation will be implemented as a point of good practice. The due date has been revised as we are no longer working to a financial deadline, and there is no longer scope to divert resources to ensure compliance with the Code of Practice.	implemented to ensure best practice within the service.  Based on CIPFAs decision, the priority for the action has been downgraded from medium to low.

## Investigation Update

## Appendix H

Ref	Date Referred	Investigation Details
<b>1. New Referrals</b>		
1.1	17/08/2017	A referral has been received from a member of the public alleging unfair treatment and irregularity in the awarding of a contract. The investigation is ongoing.
1.2	05/07/2017	A referral has been received alleging that a member of staff has used a Council contractor for private work. The implication being it could be a conflict of interest.

<b>2. Reported to Previous Committees and still being Investigated</b>		
2.1	11/05/2017	An anonymous whistleblow was received concerning procurement practices in one of the Portfolios. An investigation is ongoing.
2.2	18/05/2016	A referral was received concerning the use of monies on a grant funded scheme. The investigation has been concluded and a report has been issued. This is now the subject of a Police investigation and further information has been provided.
2.3	05/01/2017	A whistleblow was received concerning Flintshire's use of a framework agreement. The referral concerns the terms of the agreement. The investigation is ongoing.

<b>3. Investigation has been Completed</b>		
3.1	14/06/2017	A whistleblow was received concerning an alleged overclaim for hours worked in a school. The whistleblow was substantiated however intent was not proven and the overclaim was put down to an error. Recommendations have been made to enhance controls.

## Internal Audit Performance Indicators

## Appendix I

Performance Measure	Qtr 1 17/18	Qtr 2 17/18	Target	RAG Rating	
Audits completed within planned time	71%	60%	80%	R	↓
Average number of days from end of fieldwork to debrief meeting	17	15	20	G	↑
Average number of days from debrief meeting to the issue of draft report	5	14	5*	R	↓
Days for departments to return draft reports	10	11	7*	R	↓
Average number of days from response to issue of final report	1	2	2	G	→
Total days from end of fieldwork to issue of final report	39	34	34	G	↑
Productive audit days	79%	74%	75%	A	↓
Client questionnaires responses as satisfied	100%	100%	95%	G	→
Return of Client Satisfaction Questionnaires	66%	75%	80%	G	↑

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

**\* Changes to Performance Indicators**

Following a review of the Internal Audit PI's at the end of the financial year, two target PI's have been changed to accurately reflect the time taken to complete key aspects of the audit process. There are:

**PI : Average number of days from debrief meeting to the issue of draft report.**

This target has been increased from 3 working days to 5 working days. This is to take into account the part time working arrangements in place within the Internal Audit Service

**PI : Days for departments to return draft reports**

This target has been increased from 3 working days to 7 working days. This increase in target is more a reflection of the detailed work undertaken and greater stakeholder involvement and should not be seen negatively.

This appendix only provides an update on those reviews finalised, those reviews currently in progress and any changes made to the plan since the last Audit Committee meeting in June 2017.

Audit	Audit Type	IA Priority Rating	Original Plan Days	Revised Plan Days	Actual Days	Status
Corporate						
Safeguarding (including schools)	Risk Based	A	20	20	6	Fieldwork Complete
Performance Indicators	Risk Based	G	10	10	12	Final
Risk Management	Risk Based	G	10	10	16	Fieldwork Complete
Education and Youth						
Risk based thematic reviews across all schools including central controls	Risk Based	A	40	40	85	Final
Youth Justice	System Based	A	15	15	4	In Progress
School Funds	Follow Up		5	15	20	Final
Governance						
Network Security	Risk Based	A	See Note #	-	1	In Progress
Procurement	Risk Based	A	30	30	38	Draft Issued
Organisational Change 1						
Alternative Delivery Models	VFM	R	30	30	35	Final & Draft Issued
Organisational Change 2						
Corporate Asset Strategy	Risk Based	A	15	15	16	Draft Issued
Planning and Environment						
Building Control (*Combined)	System Based	R	20	20	*	Final
Planning Enforcement (*Combined)	System Based	A	20	20	45*	Final
Streetscene and Transportation						
Enforcement	Risk Based	R	30	30	23	Draft Issued
Alltami Stores	System Based	A	15	10	21	Final
External						
Pensions Investments	System Based	A	15	20	25	Final
Clwyd Theatre Cymru	System Based	G	10	10	0	No Longer Relevant
Notes: # External technical support may be required for this audit * Audit has been combined with another and one audit report will be produced						

**Audits no longer required since the last Audit Committee in June 2017**

- One audit, Clwyd Theatre Cymru, was no longer required. This was requested at the time the audit plan was developed however given the low priority of the work, this is no longer required.

## Internal Audit Operational Plan 2017/18

## Appendix K

Audit	Internal Audit Priority Rating	Status of Work	Proposed Quarter	Supporting Narrative
<b>Corporate</b>				
Income from Fees and Charges / Efficiency Savings	H		4	
Use of Consultants	Advice & Consultancy		3	Work planned to support the report to Audit Committee in November
Corporate Safeguarding	Advice & Consultancy	Ongoing	Ongoing	New to Plan – IAM a member of the Corporate Safeguarding Board
Corporate Governance	Annual	Ongoing	Ongoing	Member of the Corporate Governance Working Group
<b>Community &amp; Enterprise</b>				
Single Access Route to Housing (SARTH)	H	Fieldwork Complete	1	
Strategic Housing and Regeneration Project (SHARP)	H	In Progress	2	
Welsh Housing Quality Standard	H	In Progress	2	
Housing Rent Arrears	M		3	
Transient Travellers	M		4	
Disabled Facilities Grant	C/F 16-17	In Progress	2	Carried forward into 17/18 as the request of the Service
Council Tax & NNDR	Annual	In progress	3	CRSA to be used in September
Housing Benefit	Annual	In progress	3	CRSA to be used in September
<b>Education &amp; Youth</b>				
School Closure (John Summers High Schools)	H	Fieldwork Complete	1	
IT Procurement in schools	M	In Progress	2	
School Uniform Grants		Final	2	New to plan – to validate the grant application process.
Education Grants: Professional Development Grant (PDG)	Annual	Final	2	
Education Grants: Including Education Improvement Grant (EIG)	Annual	In Progress	2	
Control and Risk Self-Assessment	Annual	In Progress	3	
Risk based thematic reviews across all schools including central controls	Annual		3/4	

Audit	Internal Audit Priority Rating	Status of Work	Proposed Quarter	Supporting Narrative
<b>Governance</b>				
Joint Central Procurement Arrangement (Joint Review)	H	In Progress	2	This review will include aggregated spend
Procurement - Aggregated Spend (Joint Review)	H	In Progress	2	Combined within the above review
Procurement - Contract Monitoring (Joint Review)	H		4	
Community Benefits	M		4	
Legal Case Management	M		4	
Information Security Policies	Advice & Consultancy	In Progress	Ongoing	New to Plan - request for IA involvement
Digitisation / Digital Strategy	Advice & Consultancy	On going	Ongoing	
Data Protection	Annual & C/F 16-17	In Progress	2	To include work carried forward from 16/17. Additional work will be required in 17/18 due to new General Data Protection Rules (GDPR)
<b>Organisational Change 1</b>				
Post Transfer - Leisure, Libraries & Museum Services	H		3/4	2017/18 review will focus on the strategic risks of the business.
ADM - Facility Services, Leisure & Libraries, Work Opportunities	Advice & Consultancy	In progress	1	Work on Aura and NEWydd complete.
Clwyd Theatre Cymru (CTC)	M		3	
Libraries	M		4	
Future ADM : Bailey Hill, Museums & Archives and any emerging ADMs	Advice & Consultancy		Ongoing	
<b>Organisational Change 2</b>				
Community Asset Transfer - Holywell Swimming Pool	H		4	
Post ADM Transfer - Facilities Services	H		4	Agreed timescale with NEWydd
County Hall Campus	M	In Progress	3	
CCTV	M		3	
Community Asset Transfer - Contract Management - Connah's Quay Swimming Pool	M		4	
Property Maintenance	M		4	
Background checks	Advice & Consultancy	In Progress	2	New to Plan
Community Asset Transfer - New	Advice & Consultancy		Ongoing	
<b>People &amp; Resources</b>				
Working Time Regulations	H	In progress	1	

Audit	Internal Audit Priority Rating	Status of Work	Proposed Quarter	Supporting Narrative
IR35 Compliance	H	In Progress	2	
Appraisals	M		4	
Occupational Health Unit			4	New to Plan
Payroll	Annual		4	
E-Teach (Supply Staff) – Payroll and Recruitment	Advice & Consultancy	Ongoing	Ongoing	
Method Statements Supporting MTFS	Advice & Consultancy	Final	2	New to Plan – to review method statement calculations
Treasury Management	M		4	
Main Accounting – Accounts Payable (AP) / P2P	Annual		3	CRSA to be used in September
Main Accounting – General Ledger (GL)	Annual		3	CRSA to be used in September
Main Accounting – Accounts Receivable (AR)	Annual		3	CRSA to be used in September
Collaborative Planning (CP)	Advice & Consultancy	Ongoing	Ongoing	
Masterpiece Migration & ADM Financial Solution Project	Advice & Consultancy	Ongoing	Ongoing	
Finance Modernisation Programme – AR	Advice & Consultancy	Ongoing	Ongoing	
Accounts Governance Group	Advice & Consultancy	Ongoing	Ongoing	
<b>Planning &amp; Environment</b>				
Greenfield Valley Heritage Park	H	In Progress	4	
Pollution Control	H	In Progress	2	
Pest Control	M		4	
Section 106 Agreements – Follow Up	M		4	
Planning Enforcement – Follow Up	M		4	
Section 106 Agreements	Advice & Consultancy	Ongoing	Ongoing	
<b>Social Services</b>				
Social Services Financial Processes (Including Provider Payments)	Commissioned Work	Final	1	
Commissioning and Contracts	H	In Progress	1	
Safeguarding - Adults at Risk	H		3	
Substance Misuse	M	Draft	2	
Deferred Payments on Properties	M		4	
<b>Streetscene &amp; Transportation</b>				
Bereavement Services	H	Final	2	
Integrated Transport Unit (ITU)	H		3	



Audit	Internal Audit Priority Rating	Status of Work	Proposed Quarter	Supporting Narrative
Community Transport	M		3	
Highways - Cost Recovery	M		3	
Regional Transport	M		4	
Security of HRC Sites	Advice & Consultancy	Final	2	New to Plan
Streetlighting Security	Advice & Consultancy	Final	2	New to Plan
Solar Farm	Advice & Consultancy	In Progress	2	New to Plan
ITU Procurement	Advice & Consultancy	In Progress	2	New to Plan
Fleet Management	C/F 16-17		2	At the request of the service department this review has been carried forward into 17/18
Accounting for Highways Assets Infrastructure	Advice & Consultancy	Ongoing	Ongoing	
ITU Project Working Group	Advice & Consultancy	Ongoing	Ongoing	
<b>External</b>				
Pensions Administration	Annual	-	4	
North West Residual Waste Partnership	Advice & Consultancy	Ongoing	Ongoing	
<b>Investigations, Provisions and Developments</b>				
Investigations	Investigation	Ongoing	Ongoing	Four investigations – Appendix F
Proactive Fraud	Training	Final	2	<ul style="list-style-type: none"> <li>Whistleblowing Training to Social Services</li> <li>Review of Counter Fraud Policies</li> </ul>
Audit Development : Control Risk Self-Assessment	Development	In progress	Ongoing	
Audit Development : Computer Assisted Audit Tools Techniques Software (CAATTs)	Development	In Progress	Ongoing	
Audit Development : Root Cause Analysis	Development	In progress	Ongoing	

**Glossary**

<b>Risk Based Audits</b>	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.
<b>Annual (System Based) Audits</b>	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.
<b>Advice &amp; Consultancy</b>	Participation in various projects and developments in order to ensure that controls are in place.
<b>VFM (Value For Money)</b>	Audits examining the efficiency, effectiveness and economy of the area under review.
<b>Follow Up</b>	Audits to follow up actions from previous reviews.
<b>New to Plan</b>	Audits added to the plan at the request of management. All new audits to the plan are highlighted in red.