

Flintshire Internal Audit

Progress Report



January
2020

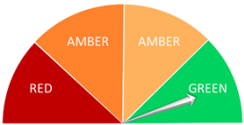
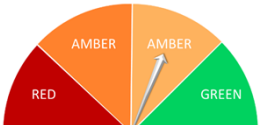
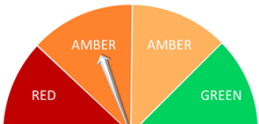

Contents

Levels of Audit Assurance – Standard Audit Reports.....	Appendix A
Final Reports Issued Since Last Committee.....	Appendix B
Audit Assurance Summary.....	Appendix C
Summary of Amber Red / Some Assurance Opinions Issued	Appendix D
Action Tracking – Portfolio Statistics.....	Appendix E
High & Medium Actions Over Due.....	Appendix F
Actions with a Revised Due Date Six Months Beyond Original Due Date....	Appendix G
Investigation Update.....	Appendix H
Internal Audit Performance Indicators.....	Appendix I
Internal Audit Operational Plan Carry Forward.....	Appendix J
Internal Audit Operational Plan 2019/20.....	Appendix K

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 Audit Committee.

Level of Assurance	Explanation
<p>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>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>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>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 November 2019

Appendix B

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

Project Reference	Portfolio	Project Description	Audit Type	Level of Assurance	Actions		
					High	Med	Low
11-2019/20	P&R	Corporate Grants	Risk Based	AR	3	1	1
33-2019/20	H&A	Land - Ownership, Surplus to Requirements and Disposal	Risk Based	AG	0	2	2
46-2018/19	P&R	Main Accounting – AP / P2P	System Based	AG	0	2	3
50-2018/19	Corporate	Voluntary Sector Grants	Risk Based	AG	0	3	3
12-2018/19	H&A	Property Maintenance	Risk Based	G	0	4	0
38-2019/20	Corporate	Budget Planning and Challenge incorporating Method Statements	Advisory	Advisory	-	-	-
30-2019/20	Corporate	Business Planning, Risk & Performance	Advisory	Advisory	-	-	-
	H&A	Supporting People	Advisory	Advisory	-	-	-
	H&A	Technology Forge	Advisory	Advisory	-	-	-

Audit Assurance Summary

Appendix C

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			1		2	3		3	3	6
Education & Youth	1	2	2		1	6	4	14	11	29
Governance		2	1		1	4	2	9	1	12
Housing & Assets			3		3	6		10	8	18
People & Resources		1	3		4	8	3	7	5	15
Planning, Environment & Economy					2	2				0
Social Services				1	2	3			2	2
Streetscene & Transportation		2			1	3	4	6	1	11
External					1	1				0
Total	1	7	10	1	17	36	13	49	31	93

Footnote:

Red Assurance:

Argoed High School

Amber Red Assurance:

School Funds – Overall; School Funds – Broughton Primary School; Alltami Stores Follow Up, DPA Act 2018 Compliance; Contract Monitoring; Highways Cost Recovery and Corporate Grants Database

Amber Red Assurance Opinions

Appendix D

People & Resources – Corporate Grants Database 11-2019/20

Areas Managed Well	Areas Identified for Further Improvement
<p>The Corporate Grants Database has a read only facility which can be used by Wales Audit Office and Internal Audit to certify the grant returns.</p>	<p>Opportunities for improvement to the control environment have been identified to ensure compliance is maximised. Our review identified:</p> <ul style="list-style-type: none"> <p>Lack of adherence to the grants procedural manual. Grant Checklists should be fully completed and retained with all of the other grant details in a central accessible place.</p> <p>Agreed Management Action: Grant Checklists have been completed and signed prior to submission to Wales Audit Office as part of the external audit process. All grant checklists will be retained by grants contacts for keeping on file. Separate arrangements are currently in place for the recording of information in relation to grant management activity. The merits of continuing to use of the CGD will be reviewed by Management and with a view to developing an alternative solution for use from 2020/2. Due date for this action: June 2020.</p> <p>The CGD is not consistently utilised and updated on a timely basis.</p> <p>Agreed Management Action: Separate arrangements are currently in place for the recording of information in relation to grant management activity. The merits of continuing to use of the CGD will be reviewed by Management and with a view to developing an alternative solution for use from 2020/21. The current CGD has too many system glitches and poor functionality, hence the reason to move to the new alternative solution as soon as possible. The excel spreadsheet has been created for all Capital Grants. Management Accounting officers are currently working with the Capital Team to progress rolling this out for Revenue Grants. Due date for this action: June 2020.</p> <p>No overall ownership of the recording of grants or documentation to substantiate the grants.</p> <p>Agreed Management Action: Separate arrangements are currently in place for the recording of information in relation to grant management activity. The merits of continuing to use of the CGD will be reviewed by Management and with a view to developing an alternative solution for use from 2020/21. Due date for this action: June 2020.</p> <p>Training should be made available to all Finance staff and managers who complete Grant applications to ensure consistency.</p> <p>Agreed Management Action: The necessary training will be provided with the new alternative CGD solution. e.g. Manager Grants Database 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. Due date for this action: June 2020.</p> <p>Each grant should have a Unique Reference Number which is applied to all documentation for each grant.</p> <p>Agreed Management Action: The new system will ensure consistency of grant title name and unique reference number (URN). Due date for this action: June 2020.</p>

Action Tracking – Portfolio Performance Statistics

Appendix E

Portfolio	January 2020 Statistics			Live Actions – January 2020				Actions beyond <u>Original</u> due date		
	Number of Actions Raised Since January 2016	Actions Implemented since Jan 2016 <i>(including Actions No Longer Valid)</i>	% of Actions Cleared To Date	Live Actions	Actions Beyond Due Date <i>(excludes Actions with revised due date)</i>			Actions with a Revised Due Date	Actions between 6 & 12 months	Actions Greater than 12 Months (13+)
			H		M	L	See Appendix F & G			
Chief Executives *	50	43	87%	7	0	0	0	0	0	
Education & Youth	91	82		9	2	6	1	1	0	
External *	60	59		1	0	1	0	1	0	
Governance *	156	138		18	0	6	0	8	0	
Housing & Assets *	160	136		24	0	4	6	6	0	
People & Resources	222	194		28	1	4	6	10	0	
Planning, Environment & Economy *	90	69		21	3	8	1	8	2	
Streetscene & Transportation	111	96		15	4	5	0	4	0	
Individual Schools	139	107		32	2	9	19	2	0	
Social Services	112	111		1	0	0	0	2	0	
Total	1191	1035		156	12	43	33	42	9	2
				88						

* Actions removed and relocated within External e.g. Clwyd Pension Fund

* Actions removed from Community & Enterprise and reallocated between Governance, Housing & Assets and Strategic Programmes & Planning, Environment & Economy

High and Medium Actions Overdue

Appendix F

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
Education & Youth									
Youth Justice (2016/17)	2045	Devise a contingency business case to identify and mitigate risks against statutory and non-statutory grants to assist with the business continuity. Review opportunities identified by the external review to develop a succession plan. Approval to be obtained for both of these initiatives from the Chief Executive.	M	31/03/2018	31/10/2018	22	15/08/2019	A Business Case has been submitted to the Chief Officer, Education and Youth and Chief Executive for consideration.	A Business Case has been submitted to the Chief Officer, Education and Youth and Chief Executive for consideration. Discussions has commenced with the Chair of Exec Board but awaiting for final budget confirmation (final grant amount from YJB pending). Discussions ongoing.
School fund 2018/19	2559	School Fund Regulations to be updated to clearly define all school fund governance requirements relating to the management, oversight and reporting of the school fund.	H	31/10/2019	-	3	-	No update	No update
School Fund 2018/19	2561	School fund regulations to be updated and to provide guidance on measures expected to mitigate the risk of loss of funds or fraud.	H	31/10/2019	-	3	-	No update	No update

School Fund 2018/19	2589	The School Fund Regulations which include the School Fund Constitution appendix to be updated with the purpose of the fund, appropriate expenditure, administration and audit requirements.	M	31/10/2019	-	3	-	No update	No update
School fund 2018/19	2635	The School Fund Regulations should require that a reconciliation be completed yearly to ensure an audit trail is available for the amount transferred from the school fund to the delegated budget and this has been approved by the Governing Body in line with the School Fund Constitution.	M	31/10/2019	-	3	-	No update	No update
School Fund 18/19	2670	The School Fund Regulations to be prescriptive and to advise the reporting period for the school fund. Additionally, a cut off period should also be agreed on when the audited accounts certificate are required to be sent to accountancy. The accountancy team to follow up with the schools which have not adhered to the agreed process and timescales.	M	31/10/2018	-	3	-	No update	No update
Procurement Contract Management 2018/19	2773	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.	M	31/12/2019	-	0	-	No update	No update

Procurement Contract Management 2018/19	2780	Contract Management outcomes around high / medium risk contracts to feed into Portfolio management reporting structures.	M	31/12/2019	-	0	-	No update	No update
Governance									
Joint Procurement Unit 2017/18	2262	<p>CPU Business Partners will attend Service Senior Management Team meetings quarterly.</p> <p>The Legal and Procurement Operations Manager will attend Senior Leadership Team/Chief Officer Team six monthly.</p> <p>The Legal and Procurement Operations Manager will consider marketing options that are available at each of the Councils to promote the CPU.</p>	M	31/12/2019	-	3	13/01/2020	A meeting still needs to be arranged.	
Procurement Contract Management 2018/19	2713	There is a risk of inadequate contract management around higher risk contracts, and lack of appropriate awareness and monitoring of the risks inherent in the delivery of these contract	M	31/12/2019	-	0	-	No update	No update
Procurement Contract Management 2018/19	2724	The lack of functionality to share performance data has the potential to impact on the appropriateness of procurement spend.	M	31/12/2019	-	0	-	No update	No update
Procurement Contract Management 2018/19	2727	Contract managers are not seeking robust assurances from main contractors around compliance with contract terms	M	31/12/2019	-	0	-	No update	No update

		& conditions re the use of sub-contractors							
Procurement Contract Management 2018/19	2772	Aspects of contractor performance (financial performance; operational performance, etc.) are not always considered as part of the contract management process as performance management frameworks / performance data requirements are not being routinely built into contracts	M	31/12/2019	-	0	-	No update	No update
Procurement Contract Management 2018/19	2779	There is a risk of inadequate contract management around higher risk contracts, and lack of appropriate awareness and monitoring of the risks inherent in the delivery of these contracts.	M	31/12/2019	-	0	-	No update	No update
Housing & Assets									
DFG 2016/17	2058	Not all DFG applications which have been approved are reflected in the DFG spreadsheet which is utilised to track application progress and budget spend. Internal audit were provided with a list of all approved DFGs which was generated from the FLARE system.	M	31/05/2018	30/06/2019	9	19/08/2019	A revised completion date of 30th June is suggested to allow for this work to be completed.	There are still some outstanding issues in relation to budget reconciliation and projections which are currently being addressed.
Homelessness 2018/19	2400	The CRM back office case management system currently does not have reminders or triggers to advise officers which cases are approaching their regulatory timescales. Although	M	30/06/2019	30/11/2019	6	06/08//2019	ICT Business Partner has responded to say this work has been scheduled for completion in October 2019. Have revised	

		this was a requirement submitted to IT as part of the development of the system, conflicting priorities on the IT resource have meant this has yet to be developed.						implementation date to allow for testing before making changes live.	
Procurement Contract Management 2018/19	2777	Aspects of contractor performance (financial performance; operational performance, etc.) are not always considered as part of the contract management process as performance management frameworks / performance data requirements are not being routinely built into contracts	M	31/12/2019	-	0	-	No Update	No Update
Procurement Contract Management 2018/19	2784	There is a risk of inadequate contract management around higher risk contracts, and lack of appropriate awareness and monitoring of the risks inherent in the delivery of these contract	M	31/12/2019	-	0	-	No Update	No Update
People and Resources									
Main Accounting AP & P2P 2017/18	2620	A new system of management oversight will be introduced to review the duplicate process and the performance of the revised systems put in place.	H	30/09/2019	01/10/2019	3	03/10/2019	Discussion time required to ensure the response is attainable and manageable	
Main Accounting AP&P2P 2017/18	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	01/10/2019	3	03/10/2019	Needs to be discussed further with the Service Managers.	

Occupational Health Unit 2018/19	2499	<p>In the OH draft report, evidence has been provided to support a financial reduction to the provision of counselling.</p> <p>The cost saving has been attributed to the provision of the Employee assistance programme (EAP) Care First.</p> <p>OH plan to relaunch the care first awareness and in particular raise manager awareness of the service.</p> <p>A financial assessment will be undertaken in advance of any decision to provide an OH service to external organisations.</p>	M	30/07/2019	-	5	-	No update	No update
Occupational Health Unit 2018/19	2476	<p>The OHU became a separate entity from Health and Safety in 2017 and this resulted in a number of procedures having to be reproduced or created. The current operational procedures were reviewed and it was identified that some were either out of date or were incomplete. The OHU has since started the process of producing a complete, up to date set of procedures and work is expected to be complete by June 2019.</p> <p>Without correct procedures in place there is a risk that an incorrect action may be taken which could have serious</p>	M	30/06/2019	30/12/2019	6	29/09/2019	<p>Due to staff long term sickness and staff personal issues the policy updates have been delayed.</p> <p>Priority has been given to facilitating clinics and supporting FCC employees</p> <p>The staff sickness absence situation is continuing- in addition we have had annual SEQOHS (safe efficient quality occupational health service) audit- we have uploaded policies to</p>	

		implications (financial, operational) for the OHU.						<p>this site for verification- once we have had content agreed, we plan to update FCC and OH policies folder</p> <p>Once again staff absence has affected the end date for this- I propose a new end date of 23.12.2019 which is realistic and achievable- my team will have a target to complete in a timely manner ensuring accuracy and best practice.</p>	
Procurement Contract Management 2018/19	2778	<p>Whilst Procurement Commissioning Forms require contract managers to assess the level of contract risk at the start of the procurement process (operational risk; financial risk & reputational risk) there are no mechanisms for capturing and reporting on this data, likewise there are no mechanisms in place for identifying and monitoring risk throughout the delivery of the contract.</p> <p>More robust levels of contract management should be evident around high and medium risk contracts, but with no mechanisms for identifying these higher risk contracts it has not been possible to assess the</p>	M	31/12/2019	-	0	-	No Update	No Update

		<p>adequacy of contract management activity in these areas.</p> <p>There is a risk of inadequate contract management around higher risk contracts, and lack of appropriate awareness and monitoring of the risks inherent in the delivery of these contracts.</p>							
Planning, Environment and Economy									
Minerals & Waste Planning 2018/19	2439	<p>As this is a shared service it is important to be able to evidence time spent on specific projects, demonstrating transparency and the ability to reconcile to annual charges / fee charges under PAYG invoicing. This will be especially important where the service seeks to expand into other authorities.</p> <p>The time recording system was replaced in December 2018 due to the decommissioning of an old lotus notes system. Testing of the new system identified that only one out of the six officer is currently completing timesheets and using the new time recording system.</p> <p>There are recognised IT issues and complications with the two members of staff located in Gwynedd County Council who are not currently using the system, one being a Flintshire</p>	H	31/05/2019	31/12/2019	7	-	No Update	No Update

	<p>County Council member of employee and the other a seconded post from Gwynedd County Council to Flintshire County Council. The seconded post does not have access to Flintshire County Council IT systems.</p> <p>However, IT have confirmed that it is possible to raise a helpdesk request to enable collaborative access via the North Wales portal to log into Flintshire County Council IT applications. This will ensure that all team members have access to input the time spent against each project delivered to each partner authority.</p> <p>The Service Manager is unable to use the information within the time recording system to assist in generating invoices, as evidence of actual time spent is not recorded and therefore unavailable. The NWPOG used to receive management information relating to time and cost analysis but this has not been produced since 2012.</p> <p>If the intention of the service is to expand and offer the services to other councils, then an accurate time recording system which clearly identifies the amount of time spent and by whom is fundamental to ensure recharging is accurate and</p>							
--	---	--	--	--	--	--	--	--

		efficient and Flintshire County Council is at the minimum recouping its costs.							
Minerals & Waste Planning 2018/19	2467	<p>There are two types of charge the fixed contributions and the Pay as you go (PAYG) service.</p> <p>The service is using two PAYG rates currently, these are £250 for PAYG Partners & £350 per day for non-PAYG Partners and more recently procured work and specialist planning appeal work.</p> <p>We are unable to provide assurance whether Flintshire County Council may be subsidising the service financially as there is no meaningful data to be reconciled, to ensure the fees charged actually cover the cost of delivering the service. There is a risk that as there is no auditable evidence of how the team spend their time on individual work across the Partner Authorities, the current invoicing may be inaccurate and Partners may be under or over charged.</p>	H	31/10/2019	-	2	-	No Update	No Update
Minerals & Waste Planning 2018/19	2488	Currently there is no live Service Level Agreement or Contract in place which details the relationship between the partners, how service will be delivered and costs managed. In	H	31/12/2019	-	0	-	No Update	No Update

		<p>particular there is nothing in place to secure the level of contribution made by individual partners nor manage the consequences of these not being paid or reduced.</p> <p>There is a risk that without formal contractual arrangements in place and if partners fail to pay any contributions the service may collapse and Flintshire County Council would be left with staffing and financial issues to deal with.</p>							
Minerals & Waste Planning 2018/19	2489	<p>A new contract the "The North Wales Regional Minerals and Waste Service Contract" is currently being written which will include a Business Plan.</p> <p>If the foundations of the service are not detailed in writing then the service may fail and the collaboration may collapse. This would leave Flintshire County Council with staffing and financial burdens.</p> <p>A business plan detailing the objectives of the service, its costs and performance measures is useful to ensure strategic objectives are met. This is especially important where a service is seeking to amend or expand its offer. Current partners and potential new clients should be clear as to the services, charges and how</p>	M	31/12/2019	-	0	-	No Update	No Update

		<p>the contractual relationship will be managed.</p> <p>There is also a risk that when the partners are informed of the proposed changes, they may decide to leave the shared service.</p>						
Minerals & Waste Planning 2018/19	2498	<p>Under the current informal arrangement two members of the team have been based in Gwynedd County Council offices since 2011 due to the geographical nature and distance between Gwynedd and Flintshire. Gwynedd County Council's financial contribution towards the shared service is that they cover the salary costs for their seconded member of staff.</p> <p>The Gwynedd member of staff works to Flintshire County Council's terms and conditions. Gwynedd charge Flintshire County Council for the use of the accommodation by the two members of the team which in 2017/18 cost £12,140.00. This charge has increased since 2011.</p> <p>The office recharge is a significant outlay for the service and there is a risk that the apportionment for office costs has not been reviewed since 2011 and may not be accurate.</p>	M	31/07/2019	31/12/2019	5	25/06/2019	<p>A meeting was held between the Service Manager and Head of Planning, Gwynedd Council. The recharge was discussed. The salary uplift remains subject to the Job Evaluation "Single Status" outcome for the Shared Service and neither GCC or FCC has carried out a new job evaluation exercise since the recharge was first calculated. FCC has recently amended its Pay Scales, but is unaltered for the grade assigned to the Senior Planning Officer positions. Given the differential between the GCC and FCC pay rates, the recharge for the uplift from GCC to FCC pay rates is still required. The accommodation and IT hardware/support remains unaltered.</p>

								<p>Following an office rationalisation, the loss of a specific room for the two officers previously based in Bangor has been replaced by alternative office accommodation in Caernarfon, with two dedicated workstations and full GCC IT support. The rate paid was capped for 2018/19 and not uplift was applied. The historic uplift rate by CPI inflation was discussed, given that the overall charge for the Service has not increased by CPI. This was accepted, and any salary uplift recharge moving forward will be by an agreed CPI or a fixed rate for the duration of the new SLA period, and the salary component should only be uplifted in light of nationally agreed pay settlements. This will be set out in the SLA documentation and communications between the Service Manager and GCC Head of Planning.</p>	
--	--	--	--	--	--	--	--	--	--

Section 106 2015/16	285	Some update is required to this LPGN to include references to other Supplementary Planning Guidance which has been put in place since the guidance note was adopted (in particular Supplementary Planning Guidance 23 - Developer Contributions to Education). Planning are aware of the need for update, but will need to wait for the outcome of the consultation on the updated Local and Supplementary Planning Guidance Notes and the adoption of this updated guidance before reviewing LPGN 23.	M	31/06/2016	30/06/2019	42	18/12/2018	<p>Clearly LPG 22, as overarching guidance, can only be updated once all individual LPGs have been updated, and there is still work to be done to update LPG13 (see below).</p> <p>Lastly, as each individual LPG is up to date (except LPG 13) each can be applied to the consideration of planning applications and any developer obligations that arise.</p> <p>The risk in not updating LPG 22 is therefore very low and can be managed in due course once individual LPGs are updated. This must therefore be a 'green' in terms of risk status.</p>	
Section 106 2015/16	313	The specifications for on-site play equipment are often challenged by developers, with developers sometimes keen to substitute cheaper equipment (which consequently has an impact on maintenance budgets once the site has been adopted by the Authority). The resulting negotiation of a position acceptable to both the Authority and the developer has an	M	31/07/2016	30/09/2019	42	13/03/2019	The revised SPG has not been completed whilst work on the production of the LDP is prioritised.	

		obvious impact on resources within Leisure services. This issue is caused by ambiguity around equipment specifications within LPGN 13, Open Space Requirements.							
Procurement Contract Management 2018/19	2776	Aspects of contractor performance (financial performance; operational performance, etc.) are not always considered as part of the contract management process as performance management frameworks / performance data requirements are not being routinely built into contracts	M	31/12/2019	-	0	-	No Update	No Update
Procurement Contract Management 2018/19	2783	There is a risk of inadequate contract management around higher risk contracts, and lack of appropriate awareness and monitoring of the risks inherent in the delivery of these contracts.	M	31/12/2019	-	0	-	No Update	No Update
Deferred Charges on Properties 2018/19	2459	There was no formalised and evidenced reconciliation carried out by the Regeneration Programme Lead between the Civica System (or equivalent financial system), the Grants & Loans spreadsheet and Land Registry charge extracts to confirm a charge was in place for all relevant properties. Testing was undertaken to ensure that there was a charge	M	30/04/2019	-	8	25/10/2019	Following the recommendations of Internal Audit a monitoring spreadsheet was created to record Houses to Homes loan application documents. In addition, improved processes have been set up to record and monitor financial information. The monitoring spreadsheet	

		<p>in place for all 2018 grants and loans (this was verified via Internal Audit obtaining Land Registry extracts for all the properties detailed on the Grants and Loans spreadsheet.</p> <p>A formalised and evidenced reconciliation against Land Registry extracts would provide assurances that charges are in place against all relevant properties.</p> <p>This service has transferred over to Community and Business Protection (part of the Planning, Environment and Economy Portfolio) on 1st January 2019.</p> <p>Under these new arrangements the operational responsibilities have been assigned to the Health and Safety Team Leader.</p>						<p>was approved by colleagues from IA and is now being used as template to monitor other property assistance loans products that are provided by FCC.</p>		
Streetscene & Transport										
Alltami Stores Follow Up 2018/19	2657	<p>Sign in and out items from the cages are of the stores. Regular Compliance checks to take place to ensure new processes are being adhered to.</p> <p>IT access reports to be run regularly.</p>	H	01/07/2019	-	6	05/09/2019	<p>During July and August 2019, the cages in the Grounds Shed at Alltami Depot have been cleared out and all items of powered plant and equipment have been recorded on the Plant Inventory for the service and also inspected and HAV tested. Subsequently, the cages have been</p>	<p>Email sent to ICT Services requesting that access is restricted to Stores to designated Streetscene staff only. Also requested automated monthly reports as per internal audit recommendation.</p>	

								allocated to Highways Areas for the grass cutting teams and area team has its own cage and own allocated plant and equipment. All the locks have been changed on the cages and are now controlled by Stores with a daily signing out/in process each morning and afternoon when the crews leave and return to the depot.	
Highways Cost Recovery 2019/20	2720	The documented procedures show that it is the responsibility of the inspections team to attend reported incidents and complete the Rechargeable Works Order (RWO) forms. This information includes details of liable parties, vehicle registration details and actual costs to repair the damage. It is the responsibility of the administration team to identify the responsible parties through contact with the police / DVLA and via letters. The administration team are responsible for making contact with the liable parties as well as sending and pursuing invoices for cost recovery. Discussions were held with members from both teams and testing has identified that there was a breakdown in the process	H	31/12/2019	-	0	-	No Update	No Update

		<p>and inconsistent understanding of responsibility for issuing invoices.</p> <p>There is a risk to the Council that a significant amount, potentially up to £100k, of income due may not have been recovered due to the processes not being followed.</p>							
Highways Cost Recovery 2019/20	2721	<p>All reports of damage are recorded on a spreadsheet which includes details of the incident, inspection, police / DVLA contact, communication with responsible persons, invoicing and claim status.</p> <p>We reviewed the spreadsheet for outstanding claims for rechargeable works from April 2018 to May 2019 where a total of 85 incidents were reported.</p> <p>Testing has identified significant concerns that recovery costs are not being recorded, invoiced, not generated and pursuance not made.</p> <p>There is a risk that the service may have failed to recover income due to Council incidents are not managed appropriately in line with the procedure within a reasonable time frame.</p>	H	31/12/2019	-	0	-	No Update	No Update
Highways Cost Recovery 2019/20	2725	<p>The master spreadsheet used for monitoring rechargeable works includes a report tab which summarises incidents submitted,</p>	H	31/12/2019	-	0	-	No Update	No Update

	<p>processed, estimated and invoiced.</p> <p>The spreadsheet report identifies £33,375.17 has been invoiced for the 2018/19 financial year.</p> <p>We reconciled the accounting records for the same period and these records show that invoices totalling £8,264.41 have actually been raised, resulting in a variance of £25,110.76. The accounting records also show that no invoices have been raised for the current financial year (up to August 2019).</p> <p>Management advise that the data held in the reporting tab is shared with senior management on a regular basis. We were unable to determine when this data was last shared as a documented report is not produced.</p> <p>We reviewed all the incidents with actual values recorded (55%) on the spreadsheet and identified that potentially £37,452.48 could be recovered for the 2018/19 financial year. We would also note that the report tab has not calculated incidents after March 2019.</p> <p>Management does not reconcile the spreadsheet with the accounting records on a regular basis, therefore, there is a risk that management reporting is</p>							
--	---	--	--	--	--	--	--	--

		inaccurate in reporting that £33,375.17 has been invoiced for the 2018/19 financial year when actually only £2978.18 had been invoiced.							
Highways Cost Recovery 2019/20	2717	In order to identify the actual costs for repairs undertaken, the service uses an electronic Rechargeable Works Order (RWO2) form. This record contains a list of works and costings which Supervisors can use to establish the resources and equipment used following an incident and the rates for the item is calculated automatically. Testing identified that the schedule of rates contained within the spreadsheet has not been updated. There is a risk that as a consequence the service is failing to recover the actual costs incurred resulting in a loss of income to the Council.	M	31/12/2019	-	0	-	No Update	No Update
ITU Procurement of Contracts 2017/18	2284	The team will be undertaking proactive monitoring of suppliers.	M	31/08/2019	-	4	01/11/2019	Routine monitoring of routes now undertaken by ITU officers.	Schedule from November 2019 attached. Monitoring is recorded and saved in a tab on the attached spreadsheet and any penalty points issued recorded
ITU Procurement of Contracts	2287	Submissions from new suppliers can be sent at any time during the six year DPS project. There	M	30/06/2019	-	6	-	No Update	No Update

2017/18		<p>is an obligation to evaluate these responses within 10 working days. If a company is successful they are added into the contract and will automatically receive notifications of mini competitions or RFQ's going forward.</p> <p>The respective service area will be notified of all suppliers who have been approved and it will be their responsibility to ensure that the suppliers have been added to the contract.</p>							
Procurement Contract Management 2018/19	2775	Aspects of contractor performance (financial performance; operational performance, etc.) are not always considered as part of the contract management process as performance management frameworks / performance data requirements are not being routinely built into contracts (see further details at finding	M	31/12/2019	-	0	-	No Update	No Update
Procurement Contract Management 2018/19	2782	There is a risk of inadequate contract management around higher risk contracts, and lack of appropriate awareness and monitoring of the risks inherent in the delivery of these contracts.	M	31/12/2019	-	0	-	No Update	No Update
External									
CPF Investment	1943	Due to the size of the team and specific role profiles, there is an	M	31/12/2017	31/12/2019	5	03/10/2019	Work is continuing with HR for a revised	

2016/17		inherent risk for the potential for single points of failure relating to the delivery of the service. This could pose a risk of business continuity due to long term absence or attrition. There is no Operational Plan for the service delivery.						structure to the section which will accommodate the ongoing needs of the section. The 2018/19 Business Plan includes a structure review of the Finance Team. Work is still on-going with HR to finalise the structure and carry out recruitment. This should be substantially complete in Q1 2018 but full completion may take to Q3 2018. In the meantime, the risks are being managed by outsourcing essential work to third parties.	
Schools									
School Fund – Argoed High School 2018/19	2676	School fund mandates to be rectified to reflect current business practice. Future changes to school fund mandates to be reviewed and updated prior to personnel leaving the role/school. School to keep a copy of their school fund mandate on file and should review it annually.	H	30/09/2019	-	1	04/10/2019	Evidence provided is not sufficient to close the action. As advised previously we would require a copy of the bank mandate. E-mail sent to business manager to advise.	
School Fund – Broughton Primary	2682	School fund mandate to be reviewed and updated prior to personnel leaving the role/school. Only one cheque	H	30/09/2019	-	1	-	No update	No update

2018/19		book to be used at a time and this should be kept in a locked safe.							
Risk Based Thematic Review 2018/19 - Ysgol Merllyn	2524	The school will ensure that an appropriate person is appointed to the role of Data Protection Officer in line with the Act.	M	31/07/2019	-	3	-	Update from Tracy Jones 05/11/19 - multiple attempts made to contact Dave Bridge but no contact/SLA received.	No DPO in place
Risk Based Thematic Review 2018/19	2548	The school will contact their Data Protection Officer and arrange for an Information Asset Register to be in place.	M	31/10/2019	-	0	-	No update	No update
School Fund – Argoed High School 2018/19	2677	Argoed to ensure a school fund constitution is approved by the governing body, controls are in place to demonstrate adherence and is reviewed yearly to ensure it is fit for purpose.	M	30/09/2019	-	3	04/10/2019	The school fund constitution provided as evidence is still out of date and it still has the previous business manager listed. Additional queries have been raised in relation to when it was approved by the governing body and whose signature it is on the form. The action will remain open.	
School Fund – Ewloe Green 2018/19	2672	The lack of prescription in the Regulations and absence of procedural documents at the schools means there is a risk staff are not clear as to the key controls which need to be in place to ensure the school fund is being used appropriately	M	31/12/2019	-	0	-	No Update	No Update

		particularly in the event a business manager/secretary were absent or due to leave the post.							
School Fund – Broughton Primary 2018/19	2683	There is a risk that the school fund is not being effectively scrutinised by the head teachers nor reported regularly to Governing Body or parents across the school year.	M	31/12/2019	-	0	-	No Update	No Update
School Fund – Broughton Primary 2018/19	2684	Broughton Primary school to document the procedures followed in relation to the management of the school fund. This should include actions completed, owners, reporting and reconciliation requirements as well as approval mandates.	M	30/09/2019	-	1	-	No update	No update
School Fund – Gwynedd School 2018/19	2688	There is a risk that the school fund is not being effectively scrutinised by the head teachers nor reported regularly to Governing Body or parents across the school year.	M	31/12/2019	-	0	-	No Update	No Update
School Fund – Gwynedd School 2018/19	2689	The absence of procedural documents at the school means there is a risk that roles and responsibilities are not clearly understood and school staff are not clear as to the key controls which need to be in place to ensure the school fund is being used appropriately particularly in the event a business manager/secretary were absent	M	31/12/2019	-	0	-	No Update	No Update

		or due to leave the post.							
School Fund – Ewloe Green 2018/19	2671	<ul style="list-style-type: none"> •The balance of the School Fund to be reported to the governing body regularly as well as parents. •Head teachers to review the reconciliation of the funds accounts on a monthly basis and to sign and date the statements and income and expenditure forms reviewed. 	M	31/10/2019	-	2	-	No update	No update

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

Appendix G

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									
Joint Corporate Procurement Unit 2017/18	2253	Our review of Governance arrangements identified; <ul style="list-style-type: none"> •There is inadequate scrutiny of JCPU objectives and outcomes by Joint Procurement Board (JPB) and by relevant Council committees to address lack of progress with achieving the primary objectives of the JCPU business case around Efficiency, Capacity and Markets (1.1). •Delays in the alignment of procurement strategy and procurement activity 	M	31/10/2018	21/12/2019	13/06/2020		CPRs have been re drafted and are being considered by Chief Officer Governance	Final draft of CPR's is done. I am waiting for the Brexit legislation to come out to confirm the position for the transitional 12 months. It was agreed that until the results of the election we would hold fire because we did not know whether we would even be leaving the EU or if we left would it be with a deal. It seems likely that we will have a transition of 12 months and then leave, and break away from the EYU rules on procurement, in which case the revised CPR's need

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
		<p>across the two Councils. Recent changes, e.g. board membership and corporate priorities, means that the strategy contains out of date information (1.2).</p> <ul style="list-style-type: none"> • Limited processes in place for measuring and recording efficiency savings achieved through collaborative procurement. There is no evidence that efficiency savings and benefits have been reported to the JPB (1.3). • Limited evidence of reporting of KPI's to the JPB / no robust targets in place for KPI's (1.4). • Insufficient systems for recording and monitoring the split of procurement staff time across the two Councils (1.5). • Meetings of the JPB not taking place on 							<p>some changes to reflect this and also to allow consequential changes to be made by the Chief Officer for Governance upon the UK leaving the EU for good.</p>

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
		<p>a regular basis, agendas for the JPB meetings not prepared and circulated in advance of meetings and JPB minutes not available for all meetings / minutes not circulated on a timely basis (1.6).</p> <ul style="list-style-type: none"> Limited monitoring and evaluation of expenditure by category and aggregated spend (across services and/or Councils) by the JCPU to ensure opportunities for efficiency savings through collaborative procurement exercises are identified (1.7). Due to limited availability of data, monitoring of contract end dates by the JCPU cannot take place to ensure opportunities for 							

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
		efficiency savings through collaborative procurement or alternative procurement models are appropriately explored (1.8).							
Legal Case Management System 2017/18	2361	Discussions were held with the Legal Services Manager and it became apparent that checks had not been undertaken by Legal Services to ensure that the Iken system is compliant with the General Data Protection Regulations (Data Protection Act 2018).	M	30/11/2017	31/03/2020	13/01/2020	The upgrade to the iken case management system has now taken place, however there are ongoing user issues which need to be resolved.	In addition the training around the updated modules had to be delayed due to the availability of the trainer from iken, which has had to be put back again until earlier March 2020	
Legal Case Management System 2017/18	2212	There are two procedural guides available for the users of the Iken System namely: the Iken Basic Training Manual 2015 (produced by Iken) and the Iken Protocol 2016 (in house document). Discussions were held with users of the system and it was	M	31/03/2019	21/03/2020	12/01/2020	The iken upgrade was implemented early Nov but it has created a vast amount of user issues. We are trying to resolve these issues and we are unable to create user guidance until these are resolved as the same will depend on the resolution and the system working correctly.	We 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.	

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
		noted that only 1/5 were aware of the existence of any procedural guidance. It was also clear from audit testing that there were inconsistencies in the way that officers use the system with some officers being unclear as to which parts of the system they were supposed to be using e.g. court bundling							
Legal Case Management System 2017/18	2230	Discussions were held with the Legal Services Manager as to what the purpose and objectives are for using the Iken System. There were no documented objectives and purposes in existence.	M	21/01/2019	31/03/2020	13/01/2020	There is an iken user guide which is point of reference but for the internal protocol the issues need to be resolved.	Upgrade in system has created user issues and currently the objectives have had to take a back step whilst the user issues are being resolved	
Legal Case Management System 2017/18	2210	Of those legal officers interviewed the majority stated that they had received training in various formats. However, it was apparent from other areas of audit	L	31/03/2019	31/03/2020	13/01/2020	Iken upgrade has been implemented and training of part of the team has taken place. However some training sessions were delayed due to the availability of the trainer and these are being rearranged	We are implementing an iken upgrade and as part of that training is available from iken to all users. Any users not available at the time that the training is being given will be 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
		testing that legal officers are not all using the Iken System consistently i.e. not all legal officers record all their chargeable time on the System.					for early March 2020.	with in-house update training	
People & Resources									
Payroll 2017/18	2218	Data Protection and GDPR Compliance A process to remove leaver information from i-Trent in line with the Retention Policies and GDPR has not been implemented. Management have not been able to provide a detailed plan of what activities have been completed to assist with demonstrating adherence to Data Protection requirements. The consequence to the Council of non-compliance will be greater with the introduction of GDPR in May as the Council may be subject to	H	30/09/2018	31/01/2020	19/08/2019	The functionality still requires testing, further issues/defects may be found during testing and would need reporting to MHR for their investigation. I have requested 30.04.18 to take into account that possibility.	Conflicting priorities within the team continue to prevent the required further testing of the MHR GDPR software being fully undertaken. Pauline (Connolly) has identified a potential defect and has raised the issue with MHR.	

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
		finances.							
School Funding Formula 2018/19	2348	<p>A revised consistent approach will be adopted with the individual school budgets and where estimated figures are included these will be stated as such.</p> <p>The examples stated are not incorrect, depending on the timing of the production of the budget plan may or may not include NNDR and ALN. It is a matter of presentation.</p> <p>ALN funding has been delegated to schools for 3 years. There are no plans to change the way ALN is allocated – the methodology has been negotiated and agreed with schools and the Schools Budget Forum by the Head of the Inclusion Service.</p>		31/03/2019	31/01/2020	26/09/2019	Due to review with auditor (Jan).	Work on this continues however it will not be introduced to schools until the start of the spring time to take account of the busy times within the school year.	Work on this continues however it will not be introduced to schools until the start of the spring time to take account of the busy times within the school year.

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
Planning and Environment									
Section 106 Follow Up 2017/18	2232	<p>The Section 106 working group was tasked with considering;</p> <p>'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 information (including the scope for sharing information on the Planning DEF database).'</p> <p>The potential for use of the DEF system to manage s106 balances was considered and subsequently discounted. A piece of work was subsequently undertaken to look at other systems which could be used for the management of s106 balances (together with</p>	M	31/10/2018	30/09/2019	13/03/2019	Business case for the new back office has been developed and procurement is underway with a view to implementing in September 2020.	Business case for the new back office has been developed and procurement is underway with a view to implementing in September 2020.	

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
		<p>the management and enforcement of all legal agreements across the portfolio).</p> <p>A capital bid was submitted for new software in December 2017 but was not successful.</p> <p>In the absence of a central system for the management of s106 balances, suites of spreadsheets are maintained by services impacted by s106 across the Council. Whilst the primary spreadsheet is maintained by Finance, s106 spreadsheets are also maintained by Planning Enforcement and Education (as the data they require differs from the data maintained by Finance).</p> <p>Whilst the use of spreadsheets within each service ensures appropriate management of s106</p>							

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
		balances there is clearly duplication of effort and scope for the achievement of further efficiencies through the streamlining of processes.							
Streetscene and Transport									
ITU Procurement of Contracts 2017/18	2278	A review of the work undertaken to procure all 350 transport contracts in 2017 identified concerns in how each key stage was managed. Whilst it is acknowledged that the scale of this procurement exercise was sizable due to the need to align historic and legacy contracts with Council procedural rules. Significant delays occurred at different stages of the exercise. The initial pre-qualification stage, the route optimisation process and the awarding of contracts were all delayed with each stage having a	H	30/06/2019	29/02/2020	04/11/2019	Planning meeting scheduled to discuss preparation & timescales of the renewal of the DPS Meeting scheduled 12.02.2020		

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
		knock on effect to the next continuing stage.							

Investigation Update

Appendix H

Ref	Date Referred	Investigation Details
1. New Referrals		
		Nil received
2. Reported to Previous Committees and still being Investigated		
2.1	25/05/2019	An allegation has been received concerning the governance arrangement of the Governance Body at a School. The investigation is ongoing.
2.2	25/05/2019	A referral was received concerning the job evaluation of a position. The investigation is ongoing.
2.3	25/05/2019	Internal Audit has been asked to look into a license agreement. The investigation is ongoing.
2.4	25/05/2019	Planning Application. The investigation is ongoing.
2.5	16/10/2018	A complaint was received concerning the awarding of contracts where there is a potential conflict of interest of a member of staff with a contractor. The investigation is ongoing.
2.6	20/08/2018	An allegation was received concerning the awarding of work to a company being run by a former employee of the Authority. The investigation is ongoing.
3. Investigation Completed		
3.1		A referral has been received concerning the accuracy of an individual's employment records. Internal Audit provided assistance to analyse the data. Findings have been reported to management. The case is with management for further action.

Internal Audit Performance Indicators

Appendix I

Performance Measure	Qtr 1 19/20 <small>(as at 24/5)</small>	Qtr 2 19/20 <small>(as at 19/8)</small>	Qtr 3 19/20 <small>(as at 4/11)</small>	Qtr 3 19/20	Target	RAG Rating	
Audits completed within planned time	80%	89%	83%	78%	80%	A	↓
Average number of days from end of fieldwork to debrief meeting	10	6	19	9	20	G	↑
Average number of days from debrief meeting to the issue of draft report	4	18	9	4	5	G	↑
Days for departments to return draft reports	6	0	18	9	7	R	↑
Average number of days from response to issue of final report	3	1	4	2	2	G	↑
Total days from end of fieldwork to issue of final report	22	33	50	27	34	G	↑
Productive audit days	78%	67%	83%	83%	75%	G	→
Client questionnaires responses as satisfied	100%	100%	91%	93%	95%	A	↑
Return of Client Satisfaction Questionnaires to date	40%	0%	73%	75%	80%	A	↑

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

Internal Audit Operational Plan 2018/19 – Carry Forward

Appendix J

Audit	Internal Audit Priority Rating	Status of Work	Supporting Narrative
Housing & Assets			
Property Maintenance	M	Complete	
Technology Forge (TF)	M	Complete	
People & Resources			
Main Accounting - Accounts Payable (AP) and P2P	Annual	Complete	
Planning, Environment & Economy			
Disabled Facility Grants (DFGs)	Follow Up	Complete	Oversight board
Social Services			
Safeguarding - Children's	M	Draft Report Issued	
Streetscene & Transportation			
Fleet Management	M	Draft Issued	Additional work requested and currently in progress
Regional Transport	M	In Progress	

Internal Audit Operational Plan 2019/20

Appendix K

Audit	Priority	Status of Work	Supporting Narrative
Corporate			
Income from Fees and Charges / Efficiency Savings	H	Defer to 20/21	Will be undertaken qtr 1 on 202/21 due to the work already taking place.
Business Planning, Risk & Performance Management	H	Complete	To include Impact Assessments
Voluntary Sector Grants - Revised Funding Arrangements	H	Complete	
Integrated Impact Assessments	M	Combine	Combine with Business Planning, Risk & Performance Management Audit
Business Continuity	M	Defer to 20/21	Defer to 1 QTR of 20/21
Use of Consultants	Annual	Complete	
Education & Youth			
Schools Admissions, Allocation, Unfilled Places, Change in Demographics	H	In Progress	
Schools Budgeted Licenced Deficit	H	In Progress	
Early Entitlement	M	Not Started	Quarter 4
Risk Based Thematic Reviews	Annual	Draft Report	
Education Grant – Education Improvement Grant (EIG)	Annual	No Longer Required	As confirmed by GWe
Education Grant – Professional Development Grant (PDG)	Annual	Complete	
Education Grant – School Uniform Grant	Annual	Complete	
Governance			
Procurement Hardware and Software	H	Not Started	Quarter 4
Community Benefits (Social Value)	H	Defer to 20/21	Defer until 1QTR of 20/21
Enforcement Agents	M	Defer to 20/21	Defer until 1QTR of 20/21
Digital Strategy	Advisory	On going	
PCIDSS Compliance - Follow Up	Follow Up	Not Started	Quarter 4
Data Protection (GDPR) Compliance	Annual	Not Started	Quarter 4
Council Tax and NNDR (incl. grant)	Annual	Not Started	Quarter 4
Housing & Assets			
Housing Rent & Arrears - (and impact of UIC)	H	Defer to 20/21	Defer until 1QTR of 20/21 due to WAO Audit

Audit	Priority	Status of Work	Supporting Narrative
Land - Ownership, Surplus to Requirements & Disposal	H	Complete	
Right to Buy (buyback) / Home Loans	M	Not Started	Quarter 4
Housing Benefits (including Subsidy Grant)	Annual	Not Started	Quarter 4
Care and Repair SLA	New	No Longer Relevant	Confirmed by the Department
Framework Value for Money	New	No Longer Relevant	Confirmed by the Department
Supporting People (grant)	Grant	Complete	
Support People (grant claim assurance)	Grant	Complete	
Voids – Lean Process	New	Complete	Commissioned work
SARTH	Follow Up	Not Started	Quarter 4
People & Resources			
Corporate Grants	H	Complete	
Capital Programme	H	In Progress	
Write Offs	M	Defer to 20/21	Defer to 20/21
Financial Management Accounting within Portfolios	M	Complete	
Main Accounting - Accounts Payable (AP) and P2P	Annual	Defer to 20/21	Defer to 20/21 as agreed by S151 Officer & WAO
Main Accounting - Accounts Receivable (AR), incl. Corporate Debt Mgt	Annual	Defer to 20/21	Defer to 20/21 as agreed by S151 Officer & WAO
Main Accounting - General Ledger (GL)	Annual	Not Started	Quarter 4
Method Statements	Advisory	Combined	Combined with Budget Planning Challenge Audit
Budget Planning Challenge	Advisory	Complete	
Corporate Credit Cards	New	Complete	
Notification of Leaver to Clwyd Pension Fund	H	Combined	Combined with Payroll Audit
Pay Deal 19/20	H	Complete	
Project Apple	H	Combined	Combined with Payroll Audit
Organisational Ethics and Values	M	In Progress	Quarter 4
Payroll	Annual	Not Started	Quarter 4
Planning, Environment & Economy			
Communities4work (grant) & C4W Plus Grant	H	Complete	
Flood Alleviation Scheme	H	Not Started	Quarter 4

Audit	Priority	Status of Work	Supporting Narrative
Pest Control	H	Defer to 2020/21	Defer to 20/21
Climate Change / Carbon Reduction	M	In Progress	Quarter 4
Planning Enforcement – Governance & Regulatory Procedures	New	Not Started	Quarter 4
Home Improvement Loans	M	Completed	
Social Services			
Flying Start - WG Funding	H	Draft Report	
Foster Care (Payments to Carers)	H	Not Started	Quarter 4
Sessional work	H	Not Started	Quarter 4
Collaborative Work / Partnerships	M	Defer to 20/21	Defer – The service is not in position to progress
Client Finance, (Deputyship) Receivership & including Community Living	M	Not Started	Quarter 4
Streetscene & Transportation			
Highways - Condition of infrastructure	H	Completed	
Concessionary Travel including Bus Services Support (grant)	H	In Progress	
Parc Adfer	H	Defer to 20/21	Defer to Qtr1 2020/21 due to delay in commission
School Bus Passes	H	In Progress	
O Licence	M	Defer to 20/21	Defer to 1QTR of 20/21
Community Transport	M	In Progress	
Garden Waste Charges Analysis	New	Complete	
Waste Management Service	M	Defer to 20/21	Defer to 2QTR of 20/21 due outcome of public consultation
External			
North Wales Residual Waste Project - Contract Management	H	Defer to 20/21	Defer to Qtr1 2020/21 due to delay in commission
Pensions Administration & Contributions	H	In Progress	
SLA - Aura - 13 days	Annual	Complete	
SLA - Aura - 7 days	Annual	Defer to 20/21	Deferred at the request of the service
SLA - NEWydd - 10 days	Annual	Not Started	Quarter 4
Advisory / Project Groups			
New Flare System Development Group	Ongoing	Not Started	
Corporate Governance Working Group	Ongoing	Ongoing	
Accounts Governance Group	Ongoing	Ongoing	

Audit	Priority	Status of Work	Supporting Narrative
Financial Procedures Rules	Ongoing	Complete	
E Procurement Working Group	Ongoing	Complete	
Programme Coordinating Group	Ongoing	Ongoing	
Corporate Health & Safety Group	Ongoing	Ongoing	
Corporate Data Protection Group	Ongoing	Ongoing	
County Hall Campus Working Group	Ongoing	No Longer Required	No Longer Required
North Wales Residual Waste Project	Ongoing	Ongoing	
Financial System	Ongoing	Defer	Defer to 20/21

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.