

Flintshire Internal Audit

Progress Report



September
2022

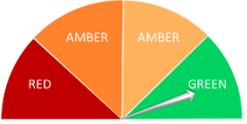
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Levels of Assurance – Standard Audit Reports

Appendix A

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

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

Final Reports Issued Since June 2022

Appendix B

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

Project Reference	Portfolio	Project Description	Audit Type	Level of Assurance	New Actions		
					High	Med	Low
2021/22 Audit Plan							
3-2021/22	H&A	Housing Benefits (including Subsidy Grant)	Risk	G	0	0	1
5-2021/22	EXT	SLA - Aura	SLA	AG	0	2	4
N/A	E&Y	CRSA - Schools Governance	Advisory	Advisory	0	4	1
2022/23 Audit Plan							
03-2022/23	P&R	Domestic Energy	Risk	AR	1	5	0
01-2022/23	E&Y	Drury Primary - After School Salary Payment	Advisory	Advisory	-	-	-
AC 05-2022/23	E&Y	Scheme for Financing Schools / School Financial Regulations	Advisory	Advisory	-	-	-
AC 07-2022/23	CORP	Supply and Demand Risk and Shocks	Advisory	Advisory	-	-	-
55-2022/23	H&A	Housing Support Grant (Previously Supporting People Grant)	Grant	Grant	-	-	-

Audit Assurance Summary for 22/23

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	1				0
Education & Youth					3	3	-	4	1	5
Governance						0				0
Housing & Assets				1	1	2	-	-	1	1
People & Resources						0				0
Planning, Environment & Economy		1				1	1	5	-	6
Social Services						0				0
Streetscene & Transportation					1	1	-	-	-	0
Cross Cutting Portfolio's						0				0
External			1			1		2	4	6
Total	0	1	1	1	6	9	1	11	6	18

Footnote:	
Red Assurance:	-
Amber Red Assurance:	Domestic Energy (PE&E)

Planning Environment and Economy: Domestic Energy - 03-2022/23

<i>Areas Managed Well</i>	<i>Areas Identified for Further Improvement</i>
<ul style="list-style-type: none"> Documented procedures are in place to define the actions to be taken when delivering all domestic energy efficiencies. A spreadsheet is in place which identifies the efficiency address, costs, PO and related invoice to facilitate budget reconciliation. Processes and controls to raise and pay invoices have been deemed adequate. Resource costs associated with the delivery of the service are self-funded. 	<p><i>Opportunities for improvement to the control environment have been identified to ensure compliance is maximised. The service area has provided a comprehensive action plan which contains the agreed actions, responsible officer and individual due dates to address the areas listed below.</i></p> <ul style="list-style-type: none"> Management information utilised for decision making and to provide updates on service delivery and progress of council priorities is not accurate and is not reconciled. <i>Agreed Management Action: Produce schedule of management information to be collected to support Council Plan reporting, senior management monitoring and project and contract management. Create KPI monitoring framework to support Council Plan reporting. Management information to be produced quarterly and provided to senior management. Monthly KPI reporting to be produced and performance reviewed. Senior admin post to be advertised & filled to support review of management information. Budget reconciliation to be completed monthly and provided to service manager. Formally reconcile data across multiple systems utilised by the service. Review Agile system functionality and whether it supports automated reporting. Due date for this action: 31/1/23</i> Service Level Agreements (SLAs) with the councils' partners are out of date. <i>Agreed Management Action: A process to be introduced to monitor contracts which are coming up for renewal. All service level agreement to be reviewed and renewed in readiness for the new financial year. Due date for this action: 31/12/22</i> Established processes are labour intensive, manual and lack management oversight. A system is not in place to capture all documentation in relation to efficiency delivery. <i>Agreed Management Action: Monthly meeting to be held between DEEP Team Manager and Service Manager with a standard agenda will be introduced and a set of management information with supporting evidence will be presented to review KPI performance, contractual requirements and budget performance and reconciliation. Contract and SLA meetings to be formalised with ToRs, agendas, KPIs and highlight reports presented. Schedule to be produced for all external grant conditions, KPIs, claim dates and milestones. Due date for this action: 31/12/22</i> Wall Lag is the sole contractor utilised to deliver the domestic energy efficiencies leaving the service unable to demonstrate value for money or ensure continuity of service in the event the company were to go out of business. The Wall Lag contract is also out of date since 2019/20. <i>Agreed Management Action: A procurement exercise has been completed to identify the contractor to be utilised to deliver the domestic energy work. Outcome of the procurement exercise will be communicated in October and a revised contract will be in place. This will assist with evidence of value for money. Management information to be structured to monitor contract deliverables in line with agreement. Management to establish a process to review financial viability of contract provider. Due date for this action: 31/12/22</i> Monthly budget reconciliations have not been undertaken to ensure departmental records (kept manually) reconcile to those held by Finance. <i>Agreed Management Action: Monthly meeting with standard agenda and supporting documents to be held between DEEP team manager and service manager to review KPI performance, contract oversight reporting and budget reconciliation. Due date for this action: 31/12/22</i> Health and Safety risks and controls have not been documented. There is no evidence the controls to mitigate the health and safety risks associated with the delivery of this work are being applied and are effective. <i>Agreed Management Action: A random sample of the efficiencies delivered to be reviewed by the Housing Services team in line with SLA agreement. Evidence of visits and findings to be kept for audit purposes. Due date for this action: 31/12/22</i>

Action Tracking – Portfolio Performance Statistics

Appendix E

Portfolio	Live Actions – September 2022				Actions beyond <u>Original</u> due 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		<i>See Appendix F & G</i>	
Chief Executives	4	0	1	3	1	1	1
Education & Youth	4	0	0	0	3	3	0
Governance	15	0	5	0	4	3	3
Housing & Communities	27	4	8	4	21	7	8
People & Resources	19	0	9	5	13	2	12
Planning, Environment & Economy	7	0	0	0	1	0	0
Social Services	0	0	0	0	0	0	0
Streetscene & Transportation	9	3	1	3	7	0	4
External	3	0	0	0	3	0	0
Individual Schools	47	0	2	4	12	0	4
Total	135	7	26	19	65	16	32
		52					

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
Chief Executives									
2021/22 Income from Fees and Charges - Carelink / Telecare fees and charges	3276	<p>"We recognise that Carelink / Telecare is a complicated area and the service may require additional support in order to define and calculate accurate full cost recovery.</p> <p>The need to review full cost recovery to actual costs charged for Carelink / Telecare will be reported to the Strategic Finance Manager, Management Accounting and Principal Accountants immediately.</p> <p>All costs are due to be reviewed as part of the annual review of fees and charges for 2022.</p> <p>Any issues will be reported to the Chief Officer in line with the Income Generation Policy."</p>	M	31/07/2022	-	1	-	No update provided.	No update provided.
Governance									
Procurement Contract Management 2018/19	2772	<p>Chief Officers to review contract management within their portfolios to ensure; Staff have appropriate skills and experience, and have received appropriate training where required. All contracts over £25k are recorded on the Proactis Contract Register / all contracts on Proactis e-sourcing have been closed down and 'pushed through' to the Proactis Contract Register. Signed contracts are in place to support</p>	M	31/12/2019	31/12/2021	32	04/11/2020	Organisational capacity does not exist to complete this work across the council due to the ongoing response to the pandemic	<p>Each portfolio agreed to review contract management arrangements across their services and develop an action plan to address issues identified (if any).</p> <p>Contract management action plans are now in place across a number</p>

		<p>all contracts on the Proactis Contract Register.</p> <p>Contract Management activity is recorded in the Proactis Contract Management module where appropriate.</p> <p>The evidence retained to support contract management activity is appropriate and robust.</p> <p>Delivery of Community Benefits / Social Value is appropriately monitored.</p> <p>Compliance with contract clauses around the use of sub-contractors is appropriately monitored.</p> <p>Appropriate inclusion of performance indicators / performance data requirements within contract terms and conditions, and appropriate monitoring of contractor performance data.</p> <p>Chief Officers will develop Action Plans for each of their portfolios to ensure any issues identified in the reviews carried out (above) are appropriately addressed.</p>							<p>of portfolios (Social Services; Housing & Assets; Planning, Environment & Economy; Streetscene & Transportation).</p> <p>It is unclear if these action plans are being actively monitored and updated within portfolios to drive implementation of the agreed actions / drive compliance with contract management best practice. This has been highlighted within New Audit Findings at Section 3 (URN 03028).</p> <p>Contract Management Action Plans are not yet in place for Education; Governance or Corporate Services (it is recognised however that work has recently recommenced on ascertaining the 'as is' position within these portfolios) with the intention that Action Plans will now be developed.</p>
Procurement Contract Management 2018/19	2726	<p>In addition to delivery of the Action Plans developed by Chief Officers following the portfolio reviews agreed at finding (1);</p> <p>Development of a formal training programme for contract managers to ensure;</p> <p>Appropriate awareness of the issues to be considered in ensuring effective delivery of Community Benefits / Social Value.</p> <p>Appropriate awareness of the risks</p>	M	31/03/2020	31/03/2022	29	03/11/2020	<p>Organisational capacity to train all the contract managers does not exist due to the pandemic, and this will take a long time to complete based on reduced availability of employees</p>	<p>The COG has started to complete a training programme for the deliver of Contract Management trg across FCC. Sandy Burrows has been tasked with providing he trg and this was to commence in March but due to Covid has been</p>

		<p>around the use of sub-contractors in the delivery of contracts & understanding of the activity which should be carried out as part of the contract management process to ensure terms and conditions around the use of sub-contractors are being complied with.</p> <p>Appropriate awareness of the use of performance indicators / performance data requirements within contract terms and conditions & the robustness of processes in place for the validation and monitoring of performance data.</p> <p>Appropriate awareness of the requirement to include all contracts on the Proactis Contract Register and to ensure a robust understanding of the processes for uploading signed contracts onto Proactis.</p> <p>Use of the Proactis Contract Management module.</p>							delayed.
20/21 Right of Access	3072	<p>Potentially there is a lack of resource within the Portfolios to deal with IRR. This will be discussed at COT and their potential lack of resource will be highlighted.</p>	M	30/06/2021	-	14	-	No update provided	No update provided
21/22 CCTV (Cross Cutting)	3201	<p>Chief Officer, Housing & Assets to table a COT report to facilitate discussion around oversight and control of CCTV. Consideration to be given to:</p> <ul style="list-style-type: none"> Overarching responsibility for CCTV camera systems; Development of a live asset register of all CCTV cameras to be used as a basis for ensuring Council wide regulatory compliance); Oversight and reporting of cross Council compliance with the Surveillance Camera Code; Oversight and reporting of cross Council completion of Data Protection Impact Assessments (DPIA); Appropriateness of protocols in place (contracts / SLA's, etc.) to support partnership arrangements with third parties. 	M	30/09/2021	29/04/2022	11	04/10/2021	Need to obtain third party information relating to the Alltami CCTV system. Monitored remotely by Crime Prevention Ltd.	Need to obtain third party information relating to the Alltami CCTV system. Monitored remotely by Crime Prevention Ltd.

		Control around the purchasing of CCTV cameras. the Public Realm CCTV Manager will continue to provide cross portfolio operational support to officers responsible for CCTV to ensure compliance with the Protection of Freedoms Act 2012.							
21/22 Organisational Ethics & Values	3262	Key ethical policies & guidance owned by the Governance Portfolio to be reviewed and refreshed in accordance with defined review dates, specifically; Declaration of Interest guidance notes on the Infonet (for officers) not updated since May 2003. Employee Privacy Policy & Statement 2018-2020. Email and Internet Usage Policy (not updated since July 2012).	M	31/12/2021	-	8	-	No update provided	No update provided
People and Resources									
Main Accounting AP&P2P	2621	Council no longer publish this data but it is available and from 2019/20 it will be included in the Key Performance Indicators reported as part of the MTFS.	M	30/09/2019	30/09/2021	35	17/05/2021	The implementation has resulted in to changes in the way payment terms are calculated. Consideration will now be given to relevant Performance Indicators that will be incorporated into the current MTFS suite of indicators.	The Council has implemented its 'Fast Track' Programme from 1st April which provides available discounts for early payment to suppliers.
Main Accounting (AR)	2734	Write offs will be recommended and actioned on a quarterly basis to ensure the Council can track BDP and adjust provision where necessary. To ensure there are adequate management controls and separation of duties, responsibility for recommending the write offs will remain in the Corporate Debt Team but carrying out the write off transactions will revert back to Corporate Finance. Debbie Griffiths will discuss with Gary Ferguson where the process for actioning Write Offs will be best suited.	M	31/03/2020	30/07/2022	29	10/06/2022	To allow time to collate the evidence and send across I have amended the due date to 31.7.22.	A review of roles and responsibilities has been undertaken with Revenues and Corporate Finance. Debt Recovery are responsible for recommending write-offs and the corporate finance manager is responsible for authorising write-offs in line with Finance Procedure Rules. The

									cashier team process the write offs and corporate finance will account for the bad debt provision.
Corporate Grants 19/20	2802	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.	M	30/06/2020	30/06/2021	26	07/06/2022	Due date revised to allow time to forward the evidence of training.	All the necessary training for the Corporate Revenue Grants Spreadsheet has since been provided by Mark Hanson.
20/21 Health & Safety and Wellbeing of Employees	3026	Quarterly reports to be tabled at COT highlighting excessive credit balances on Etarmis / average working hours exceeding Working Time Policy. Caveat to be included highlighting potential data inaccuracies within reports. Individual Chief Officers to determine action to be taken following consideration of reports.	M	31/12/2021	-	8	04/11/2021	Not implemented as yet but this is something which can be put in place quite quickly with the caveat that huge pockets of the workforce are not on Etarmis so will not be picked up in this reporting. Due date to be revised to 31.12.21 to allow reports to be put in place.	Not implemented as yet but this is something which can be put in place quite quickly with the caveat that huge pockets of the workforce are not on Etarmis so will not be picked up in this reporting.
20/21 Health & Safety and Wellbeing of Employees	3027	HR to be included in the working group for the roll out of a new time management system. Management to liaise with Social Services Business Support to establish timetable for roll out. Commitment to be sought for use of a single time recording system across the council.	M	30/06/2021	31/03/2022	14	04/11/2021	Implementation schedule is being developed with HFX however there is no capacity within Flintshire IT to begin work on this project until September 2022. IT managers meeting scheduled for 17.11.21 at which this will be discussed further, Sharon will also flag this with the Chief Executive (NC). Due date to be revised to 31.3.22 pending outcomes of further	A business case has been submitted to the Digital Strategy Board for the purchase of Imperago as a replacement system for Etarmis. The business case was approved and funding is in place.

								discussion with IT.	
20/21 Collaborative Planning	3061	A Financial Systems User group has been set up, to allow those with responsibility for how financial systems are used to be able to recommend improvements of use and share concerns of lack of discipline of use. These will be shared with COT.	M	30/06/2021	31/07/2022	14	07/06/2022	The outcome will be referred to in a paper to be shared soon with COT on options for a new system - revised deadline to end of July 2022	The review by the Systems user Group has been completed and Chris can share a paper if needed.
21/22 Main Accounting	3293	Assurance to be sought from Oxygen Finance that the FreePay eligibility errors which resulted in ineligible suppliers being added to the FreePay list have been appropriately addressed to prevent any further issues. Logic reviews of the FreePay list to be diarised and undertaken by the AP team with spot checks to ensure accuracy and appropriateness of inclusion of suppliers.	M	31/03/2022	-	5	29/03/2022	Regular checks will be carried out to ensure the data is correct. This will be carried out until the end of this year and after the full annual review.	Regular checks will be carried out to ensure the data is correct. This will be carried out until the end of this year and after the full annual review.
2021/22 Use of Agency, Relief, Self Employed & Supply Teachers (including IR35 Compliance)	3334	A piece of work is being undertaken by HR to understand why long-term agency contracts are in place and any barriers to applying to permanent job vacancies.	M	30/06/2022	-	2	-	No update provided.	No update provided.
2021/22 Use of Agency, Relief, Self Employed & Supply Teachers (including IR35 Compliance)	3335	"Management confirmed that as at 17.05.2022 placements exceeding 12 weeks had reduced to 56% of total placements. Reporting of Matrix and off-contract agency placements to be brought to COT quarterly by Senior Manager HR&OD. Engagement with HR from hiring managers around the use of non-Matrix staff to establish reasons why services	M	30/06/2022	-	2	-	No update provided.	No update provided.

		are going off contract and to improve oversight of these placements. Enhanced reporting to CROSC around risk of agency placements and extent to which placements are properly managed."							
Housing & Communities									
21/22 Maes Gwern Contractual Arrangement	3140	A process to be introduced to monitor the overage sum in line with the agreed calculation stated in the overarching agreement.	H	29/10/2021	31/03/2022	10	19/11/2021	Due date is revised to 31.03.22 to allow time for the review meetings to be set up, tasks allocated and outcomes to be reviewed.	The process of calculating the overage will be addressed through the review meetings outlined above. The overage calculation was always predicated on the scheme being completed. To date assumed construction costs have been monitored. Hereafter actual costs will be included in the monitoring of the costs by our QS advisors.
21/22 Maes Gwern Contractual Arrangements	3159	A process and a process owner to be devised and introduced to identify any discrepancies in changes to property type and chase any remaining funds and interest due to the Council since the completion date. Any risks to the achievement of the agreed capital receipts should be considered and escalated to Chief Officer.	H	29/10/2021	31/12/2021	10	18/01/2022	Three documents were sent to internal audit on 18/1/22. After review by SA, it is unclear what the process which has been set up to deal with these changes going forward, the impact on capital receipts as a result of the review and whether any remaining funds are outstanding. Need to discuss further with PC.	The team have completed a review of the property types per plot based on the information provided.
21/22 Maes Gwern Contractual Arrangements	3174	A review to be complete of all current processes and these be aligned with the requirements stipulated in the Development Agreement.	H	29/10/2021	31/03/2022	10	19/11/2021	Due date is revised to 31.03.22 to allow time for the review meetings to be set up, tasks allocated and	Regular review meetings with key council departments and Wates from December onwards

		<p>Management information to be reviewed at established governance routines to ensure programme deliverables are on track in line with Development Agreement.</p> <p>Identified changes to capital receipts should be escalated to the Chief Officer of Housing and Assets.</p>						outcomes to be reviewed.	until the project is completed later in 2022. This will include Sales data/values, and scheme costs/abnormals. Quarterly reports to COT, and an outturn report/contract review will take place later in Sept/October 2022.
Homelessness & Temporary Accommodation 21/22	3255	<p>"The response will be delivered in the medium term. All actions are assigned to the Service manager to be delegated across team.</p> <p>Medium term (June 2022)</p> <p>Introduce management information to:</p> <p>Monitor performance timescales at the various stages in Void Management Process. Information to be timely reviewed to identify and address process impediments/ opportunities for improvement.</p> <p>Provide oversight of all offers for permanent accommodations, those that were declined and the reason for decline.</p> <p>Oversee length of stays in interim accommodation which is being developed in In-Phase.</p> <p>Oversee rent collection activities.</p> <p>Monitor SLA agreement KPIs."</p>	H	30/06/2022	-	2	-	No update provided.	No update provided.
SARTH Follow Up 2019/20	3008	<p>Ensure that there is regional oversight for "overrides" through the SARTH Operational Panel, and that opportunities for service improvement are identified for action at the local level.</p> <p>Explore opportunities for improvements within the Open Housing System to reduce the number of overrides through changes or enhancements to the Allocations Module.</p>	M	31/07/2021	31/12/2021	13	07/09/2021	New manager re SARTH/Housing Register. Need to develop plan for Homelessness. SJ Revised due date on this basis.	Request to revise date to 31/12/21 - new manager re SARTH/Housing Register. Need to develop plan for Homelessness.

		Ensure all staff allocating properties via SARTH (FCC and Housing Partners), have regular training on the matching process. When overrides are necessary they should be recorded accurately with reason codes and detailed narrative for justification.							
SARTH Follow Up 2019/20	3009	<p>Embed the periodic review process within routine operational practice of the Housing Register Team.</p> <p>Explore opportunities to use technology such as text, and online engagement to assist with the applications and periodic review process.</p> <p>Ensure robust management oversight of periodic reviews through monthly monitoring reports and a clearly documented process.</p>	M	31/07/2021	31/12/2021	13	07/09/2021	New manager re SARTH/Housing Register. Need to develop plan for Homelessness. SJ Revised due date on this basis.	Request to revise date to 31/12/21 - new manager re SARTH/Housing Register. Need to develop plan for Homelessness.
SARTH Follow Up 2019/20	3010	<p>Review the pre tenancy approach with SARTH Partners to develop a consistent way of undertaking "pre tenancy checks". Clearly document the outcome of any changes to practice and formalise through a documented procedure</p> <p>Develop an internal transfer's procedure for FCC, which picks up on those applicants who are existing FCC tenants, in order to assess their suitability for a move (not housing need, but picking up on arrears and property condition) as well as helping tenants to prepare for a move.</p> <p>Develop a Tenancy Ready / Home Starter Support Matrix which will identify households who may require additional support with setting up home and managing the practicalities of a move in order to target support services at those with greatest support needs</p>	M	31/07/2021	31/12/2021	13	07/09/2021	New manager re SARTH/Housing Register. Need to develop plan for Homelessness. SJ Revised due date on this basis.	Request to revise date to 31/12/21 - new manager re SARTH/Housing Register. Need to develop plan for Homelessness.
21/22 Maes Gwern Contractual	3137	Abnormal costs to be tracked in line with the figure stated in the Development Agreement. Impact to be assessed	M	29/10/2021	31/03/2022	10	19/11/2021	Due date is revised to 31.03.22 to allow time for the review meetings to be set up, tasks allocated and	Intend to address issues with regular review meetings with key council

arrangements		whether abnormal costs will be met.						outcomes to be reviewed.	departments and Wates from December onwards until the project is completed later in 2022. This will include Sales data/values, and scheme costs/abnormals. Quarterly reports to COT, and an outturn report/contract review will take place later in Sept/October 2022.
21/22 Maes Gwern Contractual Arrangements	3141	A process to be introduced to oversee and compare the unit completion date and time with the date and time of when the payments are received by the council to highlight instances where interest may be due in line with the Overarching Agreement.	M	29/10/2021	31/03/2022	10	19/11/2021	Due date is revised to 31.03.22 to allow time for the review meetings to be set up, tasks allocated and outcomes to be reviewed.	Intend to address issues with regular review meetings with key council departments and Wates from December onwards until the project is completed later in 2022. This will include Sales data/values, and scheme costs/abnormals. Quarterly reports to COT, and an outturn report/contract review will take place later in Sept/October 2022.
21/22 Maes Gwern Contractual Arrangements	3158	Adequate accounting records to be kept for all payments received and these to be monitored in line with the figures stipulated in the Development Agreement. Any discrepancies to be raised with management and rectified in a timely manner.	M	29/10/2021	31/03/2022	10	19/11/2021	Due date is revised to 31.03.22 to allow time for the review meetings to be set up, tasks allocated and outcomes to be reviewed.	Intend to address issues with regular review meetings with key council departments and Wates from December onwards until the project is completed later in 2022. This will include Sales data/values, and scheme

									costs/abnormals. Quarterly reports to COT, and an outturn report/contract review will take place later in Sept/October 2022.
21/22 Maes Gwern Contractual Arrangements	3160	A full review to be completed by the newly appointed SHARP Project Manager to ensure contractual requirements are being met and roles and responsibilities have been defined	M	29/10/2021	31/03/2022	10	19/11/2021	Due date is revised to 31.03.22 to allow time for the review meetings to be set up, tasks allocated and outcomes to be reviewed.	The overall SHARP scheme and partnership with Wates over Maes Gwern was a massive undertaking and thus far a successful one. The review undertaken suggests that this was achieved with a minimum of resources and recommendations to strengthen the development team capacity have been recommended to the Chief Officer.
Homelessness & temporary Accommodation 21/22	3236	<p>A weekly review of temporary accommodation capacity and those individuals/families likely to move on (leaving temporary accommodation) takes place. Capacity is increased if required; emergency accommodation can be achieved through booking bed and breakfasts through block booking arrangements.</p> <p>Additional pressures have been observed due to Covid, housing market pressures and the need to increase capacity immediately. Welsh Government Covid Hardship Grant has enabled this as part of the emergency homeless and public health response.</p> <p>It is not possible to accurately forecast homelessness numbers. Trend analysis</p>	M	31/03/2022	-	5	-	No updated provided	No updated provided

		<p>prior to Covid19 is not applicable and would deliver limited value due to the significant change the pandemic has had on the landscape.</p> <p>Achievement of deliverables in line with the Rapid Rehousing Transition Plan is the ultimate aim.</p> <p>Short term (March 2022) Identification of reasons for refusal of permanent accommodation and action process to manage “unreasonable refusals” to be documented.</p>								
Streetscene & Transportation										
2020/21- Loss of O license	3118	<p>A review of the current process in relation to tachograph compliance to be conducted and timescales to be agreed to deal with non-compliance. Processes to be mapped and responsibilities to be shared to ensure reliance on individuals is removed.</p> <p>Repeat offender reporting to be devised in order to identify and manage underperformance, with compliance checks to be undertaken regularly alongside professional competency checks.</p> <p>Roles and responsibilities to be reviewed, process to be streamlined and automated leading to timely resolution of non-compliance issues, with escalation of any delays in response.</p>	H	31/07/2021	-	13	07/02/2022	<p>The newly recruited Fleet Manager has reviewed the processes and consulted the stakeholders to agree the measures and timescales for the capturing, recording and distributing tach information. This process is captured in the attached document. Request for newly devised repeat offender reporting to be uploaded for review and to allow for action to be marked as completed.</p>	<p>Work continues with recording processes, key contacts, responsibilities and standard documentation, however following key changes to key personnel for the contractor and FCC Fleet completion has been delayed.</p>	
2020/21- Loss of O license	3119	<p>A documented set of procedures to be drafted to document the end to end process which demonstrates compliance with O Licence requirements. This should also set out roles and responsibilities, timescales for completion of the various processes and will ensure the process is embedded across all transport operations. Through</p>	H	31/07/2021	31/01/2022	13	07/02/2022	<p>Need the full set of documented procedures (1st bullet), evidence of the compliance checks completed (2nd bullet), and what training is required or has been provided to ensure critical roles are not covered by</p>	<p>Work continues with recording processes, key contacts, responsibilities and standard documentation, however following key changes to key personnel for the</p>	

		<p>the assignment of roles and responsibilities this will assist with the identification of single person dependencies and support service resilience.</p> <p>Compliance checks to be regular conducted to ensure that the processes are being delivered correctly and in a timely manner.</p> <p>Training to be provided to additional staff in critical roles to ensure business continuity in the event the individual responsible is not available.</p>						<p>just one individual (3rd bullet). Also an observation from the Fleet Task Duty spreadsheet review is that there are quite a number of items in the various tabs which are solely reliant on one person and in some cases it's the same person for a large number of tasks. This may result in an issue when the individual is on holiday or off sick and was the point bullet 1 was trying to address. Advised action would remain open until this information provided.</p>	<p>contractor and FCC Fleet completion has been delayed.</p>
21/22 Statutory Training	3223	<p>Once the training matrix has been developed (see 3254), the information will be used to help restructure the training spreadsheet (see also 3239). Data protection regulations will be observed in how the spreadsheet will be made available to all relevant managers and supervisors. With these two documents there will be a process for managers and supervisors to show which training is required and which operative has the relevant, up to date skills.</p>	H	30/04/2022	31/08/2022	4	-	<p>Due to staff absence and limited available resource the due date has been extended.</p>	<p>The training spreadsheet is in the final stages or re-configuration. This will allow for improved accessible and available training records for staff and operatives.</p>
21/22 North and Mid Wales Trunk Road Agent (NMWTRA) Income Collection	3248	<p>Review appendices (to SDA 2016 Vol D) to confirm appropriateness of reclaim.</p> <p>Liaise with NMWTRA to ensure fixed cost reclaim is maximised.</p>	M	31/03/2022	31/07/2022	5	05/04/2022	<p>Date revised due to year end constraints within service.</p>	<p>Review of the Appendices has taken place for financial year 2021.22, where some Plant/vehicle costs had been identified as unclaimed, working with our finance contact in NMWTRA we have amended our claim. Review of the fleet vehicle weightings against our contract with</p>

									Go Plant have been arranged for end of April, this will ensure maximization of the fleet claim against NMWTRA for upcoming years, Appendices are due to start June 2022, in light of this further investigation has been paused to enable focus on our financial year end.
Schools									
Schools Audit 2019/20 - Maes Garmon	2947	The school will arrange for an Information Asset Register to be in place as soon as possible.	M	30/09/2020	31/12/2021	23	22/10/2021	No Information Asset Register in place whilst waiting for contractor to provide support.	No Information Asset Register in place whilst waiting for contractor to provide support.
21/22 Schools Risk Based Thematic Review - Elfed High School	3319	<p>The school uses P2P and authorisation limits are defined and applied within the system.</p> <p>Ensure that the scheme of delegation includes authorisation limits for the school's finances and delegation. Guidance can be found from the Schools Financial Procedures (Council's recommended polices).</p> <p>The Scheme of Delegation will be updated as required and approval of the records will be obtained from the governing body.</p>	M	30/06/2022	-	2	-	No update provided.	No update provided.

Appendix G

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

Audit	Ref:	Action	Priority	Original Action Due Date	Revised Due Date	Date of Last Update Provided by Service	Reason for Revised Due Date	Current Status	How Risk is Being Managed
Education and Youth									
20/21 School Attendance & Exclusions	3101	<p>DP training to be updated on iTrent.</p> <p>ISPs to be put in place, with appropriate awareness sessions to ensure staff within the team are aware of, and comply with the protocols.</p> <p>Privacy notices will be reviewed and updated following changes to the service delivery model.</p>	M	31/08/2021	31/12/2022	13/09/2022	Staff must complete the mandatory Learning Pool modules by 31 12 22.	A standing item on Service Development Agenda is in relation to Audit and Estyn targets and these factors are cross checked with Business Support Records. Outline ISP has been completed and submitted for the Progression Service and a meeting with IT is booked to finalise EWO version. This will facilitate privacy notice aspect of the audit requirements when completed.	The staff in my portfolio receive regular supervision either by their Manager or from myself in the case of each Manager. Staff compliance with required training modules is part of tis discussion and the area of GDPR is a key priority.
20/21 School Attendance & Exclusion	3105	Periodic exception reporting will be undertaken from the CAPITA ONE system to identify all children with a recent end date – these records will be reviewed to ensure new in-county educational settings have been updated where appropriate.	M	31/08/2021	31/03/2023	13/09/2022	This work is complex and incremental and will continue right throughout the school year.	The strategic sample and review system has now been implemented and review meetings will take place on a termly basis	. Pupils at risk of being lost to the system as a result of CME or NEET status are identified at the earliest opportunity to attempt to locate and engage them. Schools based EWO staff now actively look for pupils that are not accounted for in their allocated schools.

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
20/21 School Attendance & Exclusions	3110	Detailed action plan will be developed to support the roll out of the new service model.	M	31/08/2021	31/03/2022	13/09/2022	These processes have been impacted upon by limited capacity in partner services such as Legal Services and the protracted closure of schools during 20/21. However, the outline action plan will be available by 1 11 21 and the updated policies should be in place by 31 12 21.	A generic schools model Attendance P[policy was shared with all schools on 9 9 22 utilizing the revised FCC format expectations. Further documents to highlight the profile of the engagement support services and the revised EOTAS process are due back from translation this week and will be shared with schools and partners in the days ahead This incremental approach ensures that schools have clear documentation that underpins the new service model. These models and policies will be subject to regular review and update.	The revised service action plan has now been adopted but is being supplemented with a range of policies and practice documents to ensure that schools and parents are aware of the services that are available to support them.
Housing & Communities									
Travellers 2018/19	2352	Significant work is being undertaken by the Council to bring forward transit sites following the endorsement of this work by the Community and Housing Scrutiny Committee in December 2017. The Council has identified a number of sites for detailed appraisal and at the time of the audit, was awaiting comments from Arc4 who had been commissioned on their suitability. It should be noted that no local authority in Wales has a Transit Site.	M	30/09/2020	01/10/2022	20/07/2022	Delays caused by Covid, however the local development plan review is expected to be completed in October.	Any decision regarding the development of a transit site at Flint has been deferred until the Planning Inspector's LDP report is received. Unable to progress any application for planning permission until they have received the final report from the LDP Inspection. This action will have to be deferred for another three months	Any decision regarding the development of a transit site at Flint has been deferred until the Planning Inspector's LDP report is received.
People & Resources									

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
21/22 Notification of Leavers to CPF	3181	KPIs will be reviewed and agreed periodically between the parties and consideration should be given to introducing additional controls as part of the Employer Liaison Agreement to oversee and manage the accuracy of the work being delivered through the employer liaison team. Monthly/Quarterly reporting should also be provided by CPF and reviewed by the Council in line with contract management procedures.	H	30/07/2021	31/12/2022	01/08/2022	Date extended until end of year to allow IT time to implement Pop Up buttons.	To close out this action we need IT colleagues to add pop-up buttons to HR forms which advise managers of what each leaver reason triggers (i.e. redundancy, pension etc).'	A list of matched leaver reasons had now been agreed between FCC and CPF.
21/22 Notification of Leavers	3178	A quality assurance process to be devised to ensure information keyed which has an impact on pension benefits payment is checked for accuracy against supporting information and not just the leaver form. A set of information buttons (pop-ups) be added to the HR Forms Database to help educate and assist managers on the completion of the respective HR form.	H	31/08/2021	31/12/2022	01/08/2022	Date extended until end of year to allow IT time to implement Pop Up buttons.	To close out this action we need IT colleagues to add pop-up buttons to HR forms which advise managers of what each leaver reason triggers (i.e. redundancy, pension etc).'	A list of matched leaver reasons had now been agreed between FCC and CPF.
Payroll 2017/18	2218	Midland have advised functionality is in place to allow for the removal of all required information to comply with GDPR requirements. Internal testing will be completed to provide assurance over this anticipated functionality.	M	30/09/2018	31/03/2022	23/03/2022	PMJ requested to move the revised due date to 31.03.2022 due to shortage of staff.	In discussion with regards to the need/provision of an additional testing environment. Update meeting are scheduled to take place up until the end of the year.	Preparations are in place to build and test redaction in a test environment, including reviewing those records we are required to keep longer in relation to safeguarding and running the redaction process - this will be helped by the issues

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
									previously found with work undertaken where numbers requested to be redacted didn't match following the process being run.
Voluntary Sector Grants - 2019/20	2765	A formal signed agreement will be put in place between the Council and the relevant third party organisation which defines the roles and responsibilities of all parties in administering the individual grant schemes, including any fees and charges to be paid to the administering organisation.	M	31/03/2020	31/05/2022	07/09/2022	CFIW refused to use the FCC contract and have insisted on using their own contract, there have been some difficulties in progressing this but it is hoped that a signed contract will be in place by the end of the current financial year. Due date has been revised to reflect this.	The development of the contract for the Flintshire Community Endowment Fund remains in progress.	The development of the contract for the Flintshire Community Endowment Fund remains in progress.
20/21 Collaborative Planning	3038	Management is confident that other controls are in place and there is no wider risk to the Council's budget monitoring processes In relation to this specific scope and review: Finance will produce a formal procedure to complement the already available CP user guide and advice from accounts. A reminder of roles and responsibilities will be communicated to budget holders and will be made available on the Finance infonet page	M	30/06/2021	30/09/2022	07/06/2022	Roles and Responsibilities document is still not finalised. In need to liaise with Suzy Rogers in the Systems team. Suggest the action date is moved to the end of September 2022	For CP, the roles and responsibilities document is being developed and was discussed further in a recent Systems User Group meeting.	For CP, the roles and responsibilities document is being developed and was discussed further in a recent Systems User Group meeting.
Social Services									

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
20/21 Adoption Services	3092	<p>The performance management team have devised a system to capture key activities to ensure Measure 20a is compliant. The PARIS team will have designed a new PARIS information system to capture and produce key information. Relevant social work teams and managers will receive an internal communique (known as a Practice Directive) setting out the requirements and timeframes to meet Measure 20a. This measure will be complete by the time the child and their potential adopters are presented at the Matching Panel.</p>	M	30/04/2021	30/09/2022	06/06/2022	The collection of data has yet to captured on a PARIS ,this is pending its production.	A manual record (the numbers are very small) indicates that the measure is being achieved with good quality and timely outcomes noted.	A manual record (the numbers are very small) indicates that the measure is being achieved with good quality and timely outcomes noted.
20/21 Adoption Services	3095	<p>The performance management team have devised a system to capture key activities to ensure Measure 20 is compliant. The PARIS team will have designed a new PARIS information system to capture and produce key information. Relevant social work teams and managers will receive an internal communique (known as a Practice Directive) setting out the requirements and timeframes to Measure 20. This measure will be complete by the time the child is subject to their second Looked After / Adoption Review, with the Independent Reviewing Officer ensure compliance has been achieved.</p>	M	30/04/2021	31/07/2021	06/06/2022	The collection of data has yet to captured on a PARIS ,this is pending its production.	A manual record (the numbers are very small) indicates that the measure is being achieved with good quality and timely outcomes noted.	A manual record (the numbers are very small) indicates that the measure is being achieved with good quality and timely outcomes noted.

Investigation Update

Appendix H

Ref	Date Referred	Investigation Details
1. New Referrals		
1.1	05.09.2022	An anonymous whistleblowing referral has been received
2. Reported to Previous Committees and still being Investigated		
2.1	24.05.2022	Investigation underway
3. Investigation Completed		
3.1	N/A	

Internal Audit Performance Indicators

Appendix I

Performance Measure	21/22	June 22	Sept 22	Jan 23	Mar 23	Target	RAG Rating	
Audits completed within planned time	76%	85%	100%	-	-	80%	G	↑
Average number of days from end of fieldwork to debrief meeting	15	16	25	-	-	20	G	↓
Average number of days from debrief meeting to the issue of draft report	4	1	0	-	-	5	G	↑
Days for departments to return draft reports	7	6	5	-	-	7	G	↑
Average number of days from response to issue of final report	1	1	1	-	-	2	G	→
Total days from end of fieldwork to issue of final report	32	25	10	-	-	34	G	↑
Productive audit days	76%	68%	62%	-	-	75%	R	↓
Client questionnaires responses as satisfied	100%	100%	100%	-	-	95%	G	→
Return of Client Satisfaction Questionnaires to date	71%	100%	100%	-	-	80%	G	→

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

Audit – 2021/22	Priority	Status of Work	Supporting Narrative
Education & Youth			
Schools Control Risk Self-Assessment - Summary	Annual	Complete	
Housing & Assets			
Housing Benefits (including Subsidy Grant)	Annual	Complete	
Streetscene & Transportation			
Highways Structures (Bridges) (2 nd Stage review)	H	In Progress	
External			
SLA - Aura - 10 days per annum	Annual	Complete	

Audit – 2022/23	Priority	Status of Work	Supporting Narrative
Corporate			
Climate Change & Environmental Sustainability / ESG (Environmental Social Governance)	H	In Progress	
Supply and Demand Risk and Shocks	H	Complete	
Social Value / Community Benefits	M	Defer	
Core Funding 3 rd Sector	M	In Progress	
Section 106 Agreements (cross cutting)	M		Quarter 4
Use of Consultants	M	Defer	
Education & Youth			
Schools Risk Based Thematic Reviews	H	In Progress	
School Funds	H	In Progress	
After School Club Salary Payments	H	No Longer Relevant	
Integrated Youth Service	M		Quarter 4
Scheme for Financing Schools / School Financial Regulations	M	Complete	
Schools Control Risk Self-Assessment (CRSA)	Annual		Quarter 4
Education Grants – Education Improvement Grant (EIG)	Annual	No Longer Relevant	
Governance			
Protection against Ransomware Attack	H	In Progress	
Corporate Debt Management (including bad debt provision and write offs)	H	In Progress	
Information Technology Governance	H	In Progress	
Corporate Complaints	H	In Progress	
Enforcement Agents / Bailiffs	M	In Progress	
Procurement Legal Advice	M	In Progress	
Cyber Security & Data Security	M		Quarter 4
Data Protection (GDPR)	Annual	Defer	
Housing & Assets			
Housing Rent & Arrears	H	In Progress	
Maes Gwern Follow Up	Follow Up		Quarter 4
Carelink / Telecare	H	In Progress	
Housing Demand	H	In Progress	

Audit – 2022/23	Priority	Status of Work	Supporting Narrative
Complaints (Housing and Assets)	M	In Progress	
Temporary Accommodation	M		Quarter 4
Capital Components	M	Defer	
Supporting People Grant	Annual	Complete	
People & Resources			
MFTS & supporting Method Statements / Budget Challenge	H		Quarter 3
Housing Revenue Account	H	Defer	
Main Accounting – General Ledger	H	In Progress	Quarter 3
Financial Management Accounting within Portfolios	H	In Progress	
Compliance with the CIPFA FM Code	M		Quarter 3
Corporate Grants (replacement of AW work)	Annual		Quarter 3
Pay Modelling	H	In Progress	
Payroll	Biennial	In Progress	
Supply Teachers (previously E Teach)	M	Defer	
Learning & Development	M	Defer	
Apprenticeships / Apprentice Levy	M	Defer	
Planning, Environment & Economy			
Flood Alleviation Scheme	H	In Progress	
Houses of Multiple Occupancy	H		Quarter 4
Corporate Health & Safety	H	Defer	
Domestic Energy	H	Complete	
Planning – Prioritisation & Activities (including Enforcement)	H		Quarter 4
Carbon Emissions – Data Collection methodology	M	Defer	Combined with Climate Change & ESG Audit
Social Services			
Placements	H	In Progress	
Safeguarding	H		Quarter 3
Childcare Development	M		Quarter 4
Deputyship	M		Quarter 4
Single Point of Access (SPOA)	M	Defer	
Streetscene & Transportation			

Audit – 2022/23	Priority	Status of Work	Supporting Narrative
Integrated Transport Unit	H	Complete	
Loss of O Licence	H	In Progress	
Regional Transport / Transport Operator Supply Chain Risks	H		Quarter 3
Recycling Targets	M	Defer	
Complaints Handling	M	In Progress	
Parc Adfer	Annual		Quarter 4
External			
Clwyd Pension Fund - Investment, Management & Accounting	Biennial		Quarter 4
SLA - Aura - 10 days per annum	Annual		Quarter 4
SLA - NEWydd - 10 days per annum	Annual	In Progress	

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.