

Flintshire Internal Audit

Progress Report



Sept 2023

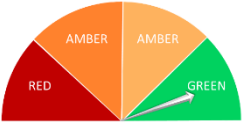
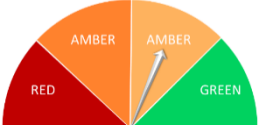
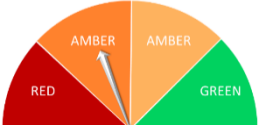

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Levels of Assurance – Standard Audit Reports

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 2023

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
09-2023/24	PE&E	Taxi-PHV Licensing	Risk	Amber Green	0	1	1
52-2022/23	Ext	Clwyd Pension Fund - Investment, Management and Accounting Risk Registers	External	Amber Green	0	1	2
60-2022/23	E&Y	Sealand Primary School	Risk	Amber Green	0	2	4
64-2022/23	E&Y	School Funding - Summary Report	Risk	Amber Green	0	1	0
01-2023/24	H&C	Landlord Health and Safety (Fire)	Risk	Amber Green	0	1	1
23-2022/23	P&S	Main Accounting - General Ledger	Risk	Amber Green	0	1	1
08.3-2022/23	E&Y	School Funding - Ty Ffynnon School	Risk	Amber Red	0	4	2
-	Ext	WCAG Year End Accounts Audit (New)	External	External	0	0	0
INV02-2022/23	PE&E	INV - Planning - Anonymous Allegations	Investigation	Investigation	0	0	0
INV04-2022/23	H&C	INV – Contact Arrangements - Anonymous Allegations	Investigation	Investigation	0	0	0
45-2022/23	E&Y	Integrated Youth Provision, Youth Work Quality Mark Self-Assessment	Advisory	Advisory	0	0	0
-	H&C	Supporting People Grant	Grant	Grant	0	0	0

Audit Assurance Summary for 2023/24

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										
Education & Youth		1	2		1	4		7	6	13
Governance										
Housing & Community			1		1	2		1	1	2
People & Resources			1			1		1	1	2
Planning, Environment & Economy			1			1		1	1	2
Social Services										
Streetscene & Transportation										
Cross Cutting Portfolio's										
External			1		1	2		1	2	3
Total	1	1	6	0	3	10	0	11	11	22

Footnote:	
Red Assurance:	
Amber Red Assurance:	School Funding - Ty Ffynnon School

School Funds – School Funding – Ty Ffynnon School – 08.3–2022/23

Areas Managed Well	Areas Identified for Further Improvement
<ul style="list-style-type: none"> The school has a School Fund Constitution in place and has adopted the school fund guidance recommended by the Education & Youth Finance team. The school operate a spreadsheet which details income and expenditure of the school fund. There is evidence in the Governing Body minutes of the audit certificate being presented, the auditor being selected, the treasurer being appointed, and the constitution being approved. The school fund Auditor was independent to the school. The annual Audit Certificate has been returned to the Local Authority. 	<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> <p>Use of School Fund: Current use of the School Fund is not in accordance with its purpose as defined in the Constitution and as such spend is open to challenge.</p> <p>Agreed Management Actions:</p> <ul style="list-style-type: none"> The school fund will be used for purposes as described in the guidance & constitution. Due Date 31.10.23 The school will seek further guidance from Education Finance regarding year-end adjustments to transfer money from delegated budget to the School Fund account for reimbursement of spend. Due Date 31.03.24 Adoption of the Flintshire County Council Voluntary School Fund Guidance will be considered by the Governing Body to establish which areas are relevant to the school (and which are not). The Constitution will be updated to reflect agreement. Due Date 31.12.23 <p>Governing Body Challenge and Scrutiny: Discussion with the Chair of Governors confirmed discussion does take place around the school fund, however without minutes of these discussions we cannot confirm an appropriate level of challenge and scrutiny takes place to allow the Governing Body to effectively discharge their responsibilities in accordance with the School Fund Constitution and Guidance.</p> <p>Agreed Management Action:</p> <ul style="list-style-type: none"> The balance and use of the school fund will be presented to the governing body quarterly and discussions, challenge and scrutiny of balances and transactions will be fully minuted. Due Date 31.07.23 <p>School Fund Procedures: The school provided a copy of their School Fund procedures. Audit reviewed the procedures and identified a lack of detail around the administration of the school fund account and specifically reconciliation, roles and responsibilities and audit requirements. Without thorough documented procedures there is a risk that roles and responsibilities may not be clearly understood and the administration of the fund may not be consistently applied.</p> <p>Agreed Management Action:</p> <ul style="list-style-type: none"> The school fund procedures will be reviewed and amended to include detail around the administration of the school fund account, reconciliation, roles and responsibilities and audit requirements. Due Date 30.09.23 <p>School Fund Bank Mandate: The school was unable to produce a copy of the bank mandate and stated a copy was not kept. Following completion of the audit fieldwork the bank provided the school with a summary of the mandate held. The signing rights on the mandate held by the bank are not consistent with the schools understanding (the mandate states only one signature is required, the schools understanding is that two signatures are required) and two signatories remain on the mandate even through the school stated they have previously asked for these to be removed. Going forward good governance would require any requested changes to the mandate to be followed up with the bank to ensure they have been appropriately actioned, with copies of any communication retained to confirm action taken. Without an up to date copy of the bank mandate / direct confirmation from the bank that requested changes have been actioned, the school cannot ensure the mandate is appropriate for the needs of the school. There is also the risk of inappropriate access to the school fund.</p>

Agreed Management Action:

- The mandate will now be updated in line with the School Fund Constitution. **Due Date 30.06.23**

Reconciliation of School Fund spend:

Review of the Ty Ffynnon school fund 21-22 receipts and payments spreadsheets identified duplicate transactions and errors totalling £466. As such there is a risk that the school fund reconciliation process is not robust, resulting in omissions or erroneous transactions not being identified by the school and the governing body not having accurate financial information to support their oversight of the fund.

Agreed Management Action:

- The school fund will be reconciled on a quarterly basis throughout the year to ensure transactions on the school fund spreadsheet agree to online banking statements. **Due Date 31.10.23**

Transparency around use of the School Fund:

As detailed in Finding 1 (above) the School Fund Constitution states the fund will be operated using the Voluntary School Fund Guidance for Schools provided by the Council. Page one of the Flintshire School Fund Guidance states 'The School Fund Constitution should be made available to parents. There is no evidence the Ty Ffynnon Voluntary School Fund Constitution has been shared with parents. The School Fund Guidance aims to ensure transparency and probity in use of the fund, this is enhanced through sharing the Constitution with parents.

Agreed Management Actions:

- The Governing Body will consider the extent to which they wish to adopt the Flintshire Voluntary School Fund Guidance and will update the Voluntary School Fund Constitution accordingly (as per Finding 1).
- If agreed as appropriate with the Governing Body the Voluntary School Fund Constitution will be shared with parents. **Due Date 31.07.23**

Action Tracking – Portfolio Performance Statistics

Appendix E

Portfolio	Actions beyond <u>Original</u> due date				Actions with a Revised Due Date	Actions between 6 & 12 months	Actions Greater than 12 Months (13+)
	Live Actions	Actions Beyond Due Date <i>(excludes Actions with revised due date)</i>					
		H	M	L			
Chief Executives	1	0	0	1	1	0	1
People & Resources – HR&OD	11	0	7	2	10	0	6
People & Resources – Finance	6	0	4	2	5	1	3
Education & Youth	1	0	0	0	1	1	0
Governance	12	0	2	2	8	2	1
Housing & Communities	24	3	4	1	17	1	14
Planning, Environment & Economy	7	0	2	0	3	2	0
Social Services	0	0	0	0	0	0	0
Streetscene & Transportation	17	0	1	4	13	0	7
External	5	0	0	0	2	0	2
Individual Schools	22	0	5	3	2	5	0
Total	106	3	25	15	62	12	34
		43					

Actions between 6 & 12 months	Actions Greater than 12 Months (13+)
<i>See Appendix F & G</i>	
0	1
0	6
1	3
1	0
2	1
1	14
2	0
0	0
0	7
0	2
5	0
12	34

High and Medium Actions Overdue

Appendix F

Portfolio	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
P&R	Payroll 2017/18-I-Trent not compliant with data protection and GDPR	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-Sep-18	12-July-23	5-July-23	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.	Discussion 5.7.23: SC to email team to see if this work is now complete, update will be provided as soon as a response is received. Due date extended to 12.05.23 to allow time for team to provide an update.
P&R	20/21 Health & Safety and Wellbeing of Employees: Effective Monitoring and Reporting of Working Time	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 det	M	31-Dec-21	31-Aug-23	05-July-23	See follow up notes. Risk not managed.	Discussion 5.7.23: This is a difficult risk to address as we have no ability to report on compliance with the working time directive. The agreed action around reporting from Etarmis will not pick up those employees in schools, social services or Streetscene. SC will need to pick this up with NC again. Potential scope for reporting from Etarmis and then analysing data around those who regularly work overtime - recognising the time and cost implications of this NC may have a view. Recognising that this will require further thought and discussion the due date has been extended to 30.08.23.

Portfolio	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
P&R	2021/22 Use of Agency, Relief, Self Employed & Supply Teachers (including IR35 Compliance): Monitoring off Off-contract placements	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-Jun-22	31-July-23	05-July-23	Refer to Current Status	<p>Discussion 5.7.23: The work around long term agency workers and barriers to applying for permanent vacancies has now been completed and has resulted in a refreshed Recruitment Policy, which is now live and a revised Agency Workers Policy, which was approved by the Unions last week and will be rolled out by 31.7.23. The new Policy now requires a Business Case to be completed for use of all off Matrix agency staff (as attached) and the terms and conditions of the engagement to be approved by HR.</p> <p>Quarterly reports now go to COT re use of agency staff and staff outside Matrix and these reports are also shared at DMT's. HR business report status but also 'ask' for each engagement to be reviewed.</p> <p>In addition the reports to COT now include more information.</p> <p>Required oversight is now in place.</p> <p>Due date extended to 31.7.23 to allow the Agency Workers Policy to be finalised and made available on the Infonet.</p>

Portfolio	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
P&R	2021/22 Use of Agency, Relief, Self Employed & Supply Teachers (including IR35 Compliance): Robustness of reporting to CROSC	3335	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-Jun-22	31-Jul-23	05-July-23	Refer to Current Status	<p>Discussion 5.7.23: The work around long term agency workers and barriers to applying for permanent vacancies has now been completed and has resulted in a refreshed Recruitment Policy, which is now live and a revised Agency Workers Policy, which was approved by the Unions last week and will be rolled out by 31.7.23. The new Policy now requires a Business Case to be completed for use of all off Matrix agency staff and the terms and conditions of the engagement to be approved by HR.</p> <p>Quarterly reports now go to COT re use of agency staff and staff outside Matrix and these reports are also shared at DMT's. HR business report status but also 'ask' for each engagement to be reviewed.</p> <p>In addition the reports to COT now include more information.</p> <p>Required oversight is now in place.</p> <p>Due date extended to 31.7.23 to allow the Agency Workers Policy to be finalised and made available on the Infonet.</p>

Portfolio	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
P&R	Human resources supply and demand risks 22/23 - Workforce planning assessments risks have not been addressed	3402	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 det	M	31-Mar-23	31-Aug-23	05-July-23	Refer to Current Status	Discussion 5.7.23: LGA workforce planning training has recently been delivered to HR staff, and to Chief Officers at themed COT on 15.7.23. SC and NC now need to reflect and agree a workforce planning framework going forward, the due date will need to be extended to 31.8.23 to allow time to develop this framework. The LGA recommends that going forward workforce development is a service responsibility and should be carried out alongside business planning. Workforce Development template will need to be developed to facilitate this.

Portfolio	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
P&R	Human Resources Supply and Demand Risks 22/23- the exit interview process is not adequate to assess key reasons why people are leaving to assist with the identification of process improvements or retention strategies.	3407	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-Jun-22	31-Aug-23	05-July-23	Refer to Current Status	Discussion 5.7.23: Issues discussed with COT and they do not see the need for exit interviews, considering it is enough to just send out questionnaires. SC does not agree with this and still thinks exit interviews should be offered to staff who are leaving (recognising that exit interviews are not appropriate in all circumstances). Agreement has been reached however on the approach to exit questionnaires. Going forward these need to be sent out by Employment Services to all leavers as this is the only way the Council can be assured they are routinely issued and are able to view return rates. The questionnaire is currently in the process of being developed and SC anticipates it should be ready for use from 30.08.23.
P&R	22/23 Payroll - Pay Advances	3487	The service has started the process in producing an Advanced Payment policy which will include defined controls for the review and approval of pay advances. The service will also produce and issue pay advance guidance to all service areas to assist with	M	31 Mar 23	31-Aug-23	05-July-23	Refer to Current Status	Discussion 5.7.23: The new Underpayment / Overpayment Policy is now in draft and with John Griffiths who will add content around Advance Payments. SC considers the revised policy should be finalised and implemented by 31.8.23. Due date revised to reflect this.

Portfolio	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
FIN	Main Accounting AP&P2P- Payment invoices process are not aligned to regulatory requirements	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-Sept-19	31-July-23	06-June-23	Update 6.6.23: Amend date to 31st July. I will assess the risk of noncompliance and either 1) accept the risk and close action down or b) have a look for an appropriate part of the Council website where we can show it	Update 6.6.23 (emailed to SG 31.7.23): Amend date to 31st July. I will assess the risk of noncompliance and either 1) accept the risk and close action down or b) have a look for an appropriate part of the Council website where we can show it
FIN	20/21 Collaborative Planning: The Financial Procedure Rules are not clear on the requirement to use CP and also reference a set of procedures which have not been formalised	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 compliment the already available CP user guide and advice from accounts. A reminder of roles and responsibilities will be communicated to budget holders and will be made available on the Finance infonet page	M	30-Jun-21	31-Jul-23	06-June-23	Update 6.6.23: Amend date to 31 July and will be actioned	Update 16.1.23: discussed at the Masterpiece Project Team Group so can the date be moved to 31/03/23 please?

Portfolio	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
FIN	Financial Management Accounting 22/23 • Budget monitoring procedures are high level leading to inconsistencies in approach by the principal accountants.	3446	Finance to issue a reminder to all chief officer and principal accounts setting out the expectations in relation to the monthly finance monitoring procedures. This will include: Any known significant budget pressures to be escalated immediately by Chief Officers to the Corporate Finance Manager and Chief Executive and reported within the next Budget Monitoring Report. Any appropriate mitigating actions will be considered and included within the report. Chief Officers to update financial risks in Portfolio Risk Registers as part of the monthly reviews. Method Statements to be updated by the principal accountants in-year as soon as pressures or efficiencies are identified for consideration within the MTFS . More detailed documented procedures will be developed to ensure consistency of approach.	M	31-Mar-23	31-July-23	31-Jul-23	Update 6.6.23: Amend to 31st July - this will be actioned in conjunction with first detailed monitoring report	Update 31.7.23: Although no specific reminder has been issued, Management Accounting finance teams have worked with portfolio/service Budget Holders and SMTs in relation to the Interim Budget Monitoring Report and subsequent Month 3 Report.

Portfolio	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
FIN	Financial Management Accounting 22/23- Quarterly Breach Reporting is not adequate or effective	3447	The Quarterly Breaches Log to be revised for 2022/23 and incorporate more detailed information about the specific breach. This information to be analysed to assess trends, root cause analysis and evidence improvement. This will also be addressed by early dialogue between Corporate Finance and the relevant Chief Officer regarding the specific breach to minimise future risks.	M	31-Mar-23	31-Jul-23	31-Jul-23	Update 6.6.23: Amend to 31st July and this will be actioned for 2023/24 reporting	Update 31.7.23: The quarterly breaches report will be made more specific to actual instances in 2023/24, rather than generalise on a particular weakness or risk e.g. budget monitoring meetings not held due to manager not being available. The actual service area will be specified for appropriate follow up by Chief Officer.
GOV	21/22 Organisational Ethics & Values: Update of Policies/Protocols within the Constitution (3)	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-Dec-21		13-Mar-23	Refer to Current Status	Evidence provided to support update of the Declaration of Interest Guidance notes, but no evidence for update of the Employee Privacy Policy and Statement or the Email and Internet Usage Policy.

Portfolio	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
GOV	Data Protection 21/22-Portfolio action plans have not been drafted to address areas of underperformance.	3314	Chief Officers to manage data protection compliance within their portfolios. Chief officers to investigate root causes for non-compliance and identify a number of actions to achieve compliance with the minimum tolerance level (80%). Recognising it may take time for portfolios to achieve 80%, improvements will be incremental with 80% compliance to be achieved by a deadline specified by the Chief Officer in their remedial plan. Reporting to continue to be produced to measure portfolio performance against minimum tolerance level highlighting the risk of ICO enforcement / penalty. The above process to be discussed and agreed with Chief Officers.	M	31-Oct-22		13-Mar-23	Refer to Current Status	<p>Update provided in May 2022 as follows "GO advising report taken to COT who agreed to reset our target for training and IRR to 70% for the next 12 months. Also agreement was obtained to set the renewal interval on the IAR to 2 years for this year and next so that can get time for the ICOG members to focus on IRRs and training".</p> <p>This update appears to address the final bullet point of the agreed action, but no evidence provided of any "remedial plans / action plans" to achieve compliance with the minimum tolerance levels, or reporting against achievement of minimum tolerance levels.</p>
H&C	21/22 Maes Gwern Contractual Arrangement- Overage sum calculation not being monitored as per the development agreement	3140	A process to be introduced to monitor the overage sum in line with the agreed calculation stated in the overarching agreement.	H	29-Oct-21	31-July-23	06-June-23	Refer to Current Status	<p>Update 6.6.23: The process to calculate the overage agreement is in line with the formula set out in the agreement. We have the sales data to enter into the formula, but we still await the final costs from Wates. We have received the final abnormal costs claim of £670k taking the total of abnormal costs to £2,600k, over £200k in excess of the agreed allowance for abnormal costs. Evidence to support this claim from Wates has been requested by our QS and remains</p>

Portfolio	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
									awaited. Revised due date 31.7.23 assuming receipt of outstanding data from Wates. RR (16 March 2023 11:50): Email from PC with update and documents has been attached for reference. This action cannot be progressed until the final costs, abnormal costs and sales data is received from Wates which is anticipated for the end of March.
H&C	21/22 Maes Gwern Contractual Arrangements- Changes to unit type have an impact on capital receipts	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-Oct-21	30-Jun-23	06-June-23	Refer to Current Status	Update, the sales receipt of £2.85 million will be achieved for the 112 private sales on the site. Finance have been tracking the sales and have identified any variations and adjustments. All 112 have been sold. The final two receipts totalling £54k are awaited from Wates's solicitors. This will take the receipt in total to £2.85 million. As these two sales were completed earlier this year, and an adjustment for interest in line with the agreement will be made. A claim of £6,700 for late receipt of sales cash on any of the 110 other sales has already been made and accepted. Revised due data end June 23 assuming receipt of data from Wates.
H&C	21/22 Maes Gwern Contractual Arrangements-	3174	A review to be complete of all current processes and these be aligned with the requirements	H	29-Oct-23	31-July-23	06-June-23	Refer to Current Status	Update 6.6.23: The sales receipt of £2.85 million will be achieved for the 112 private sales on the site.

Portfolio	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
	The finance process in place to monitor capital receipts is not adequate.		stipulated in the Development Agreement. Management information to be reviewed at established governance routines to ensure programme deliverables are on track in line with Development Agreement. Identified changes to capital receipts should be escalated to the Chief Officer of Housing and Assets.						Finance have been tracking the sales and have identified any variations and adjustments. All 112 have been sold. The final two receipts totalling £54k are awaited from Wates's solicitors. This will take the receipt in total to £2.85 million. As these two sales were completed earlier this year, and an adjustment for interest in line with the agreement will be made. A claim of £6,700 for late receipt of sales cash on any of the 110 other sales has already been made and accepted. Date revised to 31.7.23 assuming receipt of data from Wates.
H&C	SARTH Follow Up 2019/20 - Applicant reviews are not being carried out on a regular basis	3009	Management Response There have been significant resource issues within the Housing Register Team which have posed challenges in terms of service capacity and staff continuity. The periodic review process has therefore fallen behind. This will now be progressed and become routine within the teams approach to register management. Embedding the review process within the Housing Register Team's routine activity and exploring opportunities for utilising technology to create efficiencies within this process are welcomed suggestions and had been on management's radar for areas of service	M	31-July-21	31-July-23	26-May-23	Refer to Current Status	Request to revise due date to end July 2023 to allow time for the Steering Group meeting to take place. This change is being discussed at our Steering Group meeting next month.

Portfolio	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
			<p>improvement for the Housing Register Team.</p> <p>Management are eager to explore opportunities to embrace technology for processes linked to Housing Register, but also mindful that not all applicants would want to make use of technology for the periodic review process. Striking a balance between efficient processes for the Housing Register Team that make use of technology and support principles of "channel shift" (moving away from telephone contacts as the norm), whilst also retaining a person centred approach will be important when considering the use of technology. Approx. 1 in 4 applicants are "older people" and the use of technology may not be their preferred method of contact.</p> <p>Agreed Actions</p> <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>						
H&C	SARTH Follow Up 2019/20 - Not	3010	Review the pre tenancy approach with SARTH Partners	M	31-Jul-21	31-Dec-21	11-Jul-22	Changed responsible officer as requested.	7/9/21 - request to revise date to 31/12/21 - new

Portfolio	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
	all band 1 tenancies have had pre-tenancy checks or landlord references evidenced		to develop a consistent way of undertaking "pre tenancy checks". Clearly document the outcome of any changes to practice and formalise through a documented procedure Develop an internal transfer's procedure for FCC, which picks up on those applicants who are existing FCC tenants, in order to assess their suitability for a move (not housing need, but picking up on arrears and property condition) as well as helping tenants to prepare for a move. Develop a Tenancy Ready / Home Starter Support Matrix which will identify households who may require additional support with setting up home and managing the practicalities of a move in order to target support services at those with greatest support needs					Request to revise date to 31/12/21 - new manager re SARTH/Housing Register. Need to develop plan for Homelessness. Revised due date on this basis. have advised these are longstanding.	manager re SARTH/Housing Register. Need to develop plan for Homelessness. Revised due date on this basis. have advised these are longstanding.
H&C	21/22 Maes Gwern Contractual arrangements- The Abnormal costs being tracked for the development are not in line with the development agreement.	3137	Abnormal costs to be tracked in line with the figure stated in the Development Agreement. Impact to be assessed whether abnormal costs will be met.	M	29-Oct-21	31-July-23	06-June-23	Refer to Current Status	Update 6.6.23: We have received the final abnormal costs claim of £670k taking the total of abnormal costs to £2,600k, over £200k in excess of the agreed allowance for abnormal costs. Evidence to support this claim from Wates has been requested by our QS and remains awaited. Revised due date 31 July 23 assuming receipt of outstanding data from Wates.
H&C	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	M	29-Oct-21	31-July-23	06-June-23	Refer to Current Status	Update 6.6.23: As stated previously a team was set up to monitor key elements of the contract in line with

Portfolio	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
	roles and responsibilities have not been fully defined		being met and roles and responsibilities have been defined						the specific terms in that contract. Finance (CT) have tracked sales data, amounts received, date received and date of sale. QS services (HP) have tracked abnormal costs against the allowance in the contract. They are ready to vet the overall cost data, together with the sales data from finance which will populate the overage formula as set out in the agreement Housing Development (PC) have tracked units built in line with the agreement, scheme development, liaising with highways and open spaces. Scheme review report to follow. Revised due date 31.7.23 assuming receipt of outstanding data from Wates.
PE&E	Domestic Energy 22/23-SLAs in place with the various areas to which DEEP provides services have not been agreed.	3380	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	M	31-Dec-22	30_June-23	23-Aug-23	Additional action required which will be addressed by the 6 weekly strategic meetings on domestic carbon reduction between the Housing Regeneration service, the HRA Capital Works service and the Climate Change service.	TEAMS with NW 23/8 1. all SLAs have been signed for 23/24. will need to be renewed annually - please provide evidence to simi 2. process to ensure SLAs are reviewed and renewed in good time for future - standing item on agenda and deadlines logged to prompt management action in good time - please provide evidence to simi.
PE&E	Domestic Energy 22/23-Health and	3386	A random sample of the efficiencies delivered to be reviewed by the Housing	M	31-Dec-22	31-July-23	20-June-23	Refer to Current Status	Update RR 20.6.23: An update was received by the regeneration manager

Portfolio	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
	safety risks relating to the delivery have not been documented or mitigated.		Services team in line with SLA agreement. Evidence of visits and findings to be kept for audit purposes.						stating there has been a delay in the start of the delivery of the programmed works as Housing needed to get a long term plan approved before signing the SLA. This means there has been no delivery in April and May and therefore there will not be any H&S visits until June/July
S&T	22/23 Statutory Obligation for School Transport - Completion of pupil eligibility details on the ONE System	3537	The service will review the pupils which did not have an eligibility code recorded on the ONE system. We will also produce a report from the ONE system / new replacement system on a termly basis to identify any pupils on the system without an eligibility code.	M	30-July-23		N/A	No update provided	No update provided
Schools	21/22 Schools Thematic Review - Ysgol Derwenfa - Approval of the School Fund Certificate	3327	The school will ensure that the school fund audited certificate and associated documents is shared with the full governing body for scrutiny and this will be evidenced within the committee meeting minutes.	M	30-Sep-22		-	N/A	No Update Provided
Schools	21/22 Schools Thematic Review - Ysgol Derwenfa - Evidence of Budget Monitoring	3338	Minutes will be maintained for finance committee meetings and budget monitoring will be recorded as a standard agenda item.	M	30-Sep-22		-	N/A	No Update Provided

Portfolio	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
Schools	21/22 Schools Thematic Review - Ysgol Derwenfa - Appointment of External Auditor	3339	The school will ensure that an annual review is undertaken regarding the appointment of an external Auditor for the School Fund account and this review will be evidenced.	M	30-Sep-22		-	N/A	No Update Provided
Schools	22/23 School Funds - Ty Ffynnon: Bank mandate	3521	The mandate will now be updated in line with the School Fund Constitution. Head Teacher Comments: The Head Teacher has confirmed the bank mandate is now up to date and correct but does not agree that an audit finding should be raised when the bank have acknowledged they were in error for failing to action requested changes to the mandate.	M	30-June-23	-	-	N/A	No Update Provided
Schools	22/23 School Funds - Ty Ffynnon: Governing Body challenge	3520	The balance and use of the school fund will be presented to the governing body quarterly and discussions, challenge and scrutiny of balances and transactions will be fully minuted.	M	31-July-23	-	-	N/A	No Update Provided

Appendix G

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

Portfolio	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
H&C	Homelessness & Temporary Accommodation 21/22- A homelessness/ Temporary accommodation policy is not in place.	3234	<p>The response will be delivered in 2 stages – medium and longer term. All actions are assigned to the Service manager to be delegated across team.</p> <p>Medium term (June 2022) Restructure of Housing Support and Homeless Prevention Service and create a specific team for Property Management to take the management of Temporary Accommodation out of the Homeless Team. Restructure has been approved, job descriptions are being devised and recruitment to begin in April 2022.</p> <p>Long Term (Dec 2022) Homelessness Accommodation Policy to be devised which will guide all processes and ensure delivery of all ambitions identified in the soon to be revised Housing Support Programme Strategy which comes in force 1st April 2022.</p>	H	30-Dec-22	30-Sep-23	24-Apr23	Due date extended as per agreement between senior manager and audit manager on all Temp accommodation actions	RR (24 April 2023 11:40): Update provided by senior manager : 'Policy work delayed due to Officer on long term absence but absence to be concluded in Q1 23-24.' Due date of action extended until end of September 2023 as agreed with audit manager.

Portfolio	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
H&C	Homelessness & Temporary Accommodation 21/22- Management information is not available or unreliable to monitor the achievement of the Homelessness Strategy and policy	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) Introduce management information to: 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. Provide oversight of all offers for permanent accommodations, those that were declined and the reason for decline. Oversee length of stays in interim accommodation which is being developed in In-Phase. Oversee rent collection activities. Monitor SLA agreement KPIs.</p>	H	30-Jun-22	30-Sep-23	24-Apr-23	Due date extended as per agreement between Senior Manager and Audit Manager	<p>RR (24 April 2023 11:36): Updated provided by Senior manager : 'Work on policy and procedural revisions to respond to the Renting Homes Wales Act 2016 ongoing. Only those on full s75 homeless duties owed contract under RHW Act 2016 post 1st December 2022 and those who were existing residents 1st December 2022 on full s75 homeless duties convert to standard Homeless Contract by 1st May 2023. B&B, holiday accommodation and Homeless Hub not included in RHW Act 2016 framework. Significant work ongoing with IT infrastructure linked to the Councils inhouse CRM and Back Office systems will over time enable the service to move to a single integrated people and housing management system for homeless accommodation. This provides opportunity to routinely collect wide range of Performance Information from 1 system. Revisions to National Homeless Data sets being factored into systems for reporting for homelessness and use of homeless accommodation for 23/24 reporting period.' Due date extended as advised all actions will now be completed by the end of September 2023.</p>
H&C	SARTH Follow Up 2019/20 - The number of overrides remains high	3008	<p>Management Response As a sub-regional activity (the Common Allocations Policy operates across Conwy Denbighshire and Flintshire Council areas) it is important that some issues are managed collectively across the</p>	M	31-Jul-23	30-Sept-23	04-Jul-23	Refer to Current Status	<p>Update 4.7.23: Compliance Officer was recruited on June 26th and is due to start in the next 6 weeks approx and they will pick up these actions. Unfortunately there has been a delay with SARTH partners moving forward with recruiting a new Compliance Officer and as such this action won't be updated until approx July.</p>

Portfolio	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
			<p>SARTH partners as well as at the local level. Overrides is an issue that is a challenge across Conwy Denbighshire and Flintshire. In response to this the Regional Operational Panel for SARTH which meets monthly, reviews levels of overrides to collectively understand the system challenges. Close monitoring at the local level is also a necessary management control. Overrides are part of the allocations matching process but it is acknowledged that when excessive in numbers, this can be an indicator of a bigger problem. Reasons for overrides will usually be 1) inaccurate application data 2) user error when using the system for property matching 3) system specific issues 4) property specific issues.</p> <p>Lengthy waiting times for social housing (27 months was noted in the Audit sample) are predominantly an indicator of limited social housing stock and a disparity between supply of homes and the local housing need. Some applicants will have housing needs that are</p>						

Portfolio	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
			<p>not easily resolved with the limited supply of social housing available within Flintshire. Examples include:</p> <p>There are specific challenges around limited 1 bed general needs accommodation.</p> <p>Not all properties will meet the needs of households with disabled adaptations requirements resulting in lengthier waiting times for significantly adapted properties</p> <p>Large families also wait a significant time due to the limited availability of larger family homes (4bed+).</p> <p>Agreed Actions</p> <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>						

Portfolio	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
			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.						
H&C	Homelessness & temporary Accommodation 21/22- Homelessness levels of accommodation are not monitored over time to ensure adequate temporary accommodation is available.	3236	<p>Agree in part.</p> <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>	M	31 Mar 22	30 Sept 23	2 June 23	Due date extended as agreed by Audit Manager at the request of Senior Manager.	<p>RR (24 April 2023 11:32): Update received from Senior manager states 'Dedicated Officer now in post working exclusively on Homeless Nominations for offers of social housing ensuring greater focus on matching process to reduce the likelihood of inappropriate offers and chances of refusal. Continuing pressures relating to move on with Private Rental an option that is increasingly unaffordable. Recent research by Bevan Foundation for Feb 2023 found 0 (zero) properties available at the LHA rate in Flintshire out of 59 properties advertised. All trend information monitored and more people moving into temporary accommodation than moving out due to challenging housing market and disconnect between supply of social housing and profile of homelessness which is single person working age heavy. Landlord incentives continue to be offered as a way of making PRS properties more affordable and accessible to enable move on from homelessness.' Advised all actions will be completed by September 2023 so due date extended.</p> <p>LB (13 March 2023 20:18): Update 25.01.2023 - Management oversight</p>

Portfolio	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
			<p>It is not possible to accurately forecast homelessness numbers. Trend analysis 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>						<p>and infrastructure for monitoring of housing capacity are in place for temporary accommodation and reviewed daily.</p> <p>Improvements to data capture and control and visibility addressed.</p> <p>Additional accommodation sourced through local hotels to respond to demand increases over recent months and contracts in place for block bookings where required.</p> <p>Move on from temporary accommodation continues to be challenging with lots of residents unable to afford private renting and limited social housing.</p> <p>Some homeless clients bed blocking temporary accommodation due to delays in void property maintenance and working with SMT to overcome issues.</p>
S&T	2020/21- Loss of O License- Lack of business continuity due to single person dependency	3119	<p>A documented set of procedures to be drafted to document the end to end process which demonstrates compliance with O Licence requirements. This should also set out roles and responsibilities, timescales for completion of the various processes and will ensure the process is embedded across all transport operations. Through the assignment of roles and responsibilities this will assist with the identification of single</p>	M	31-Jul-21	31-Mar-24	19-May-23	<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>	<p>Follow up report issued 19.5.23 and action priority revised to Amber recognising progress made and the impact on risk. This action remains in progress. As a result of resource issues within the service, actions to ensure continuity of service in the absence of key individual and avoid single person dependency have not been fully developed or embedded.</p> <p>The service has revised the due date for this agreed action from 31.07.21 to 31.03.24 recognising lead time to appoint a new fleet manager and to allow the appointee to embed into the role before drafting documented processes.</p> <p>The risk priority has reduced from Red to Amber in recognition of the work</p>

Portfolio	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
			<p>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>						undertaken to date as evidenced by the Fleet Task Duties document and the progress identified in Findings 3118 & 3147.
S&T	21/22 Statutory Training: There is no specific S&T Training Policy	3219	The Senior Management team are currently developing a People Management Strategy with HR and the Corporate Training team. A training strategy for S&T will be developed in conjunction with this strategy	M	30 Apr 22	31 July 23	31 May 23	31.05.23: The training policy has now being developed and is in final draft format. The policy still requires consultation with the Senior Management Team and Trade Union representatives. This is taking place inline with the culture and values action plan for change for the Streetscene and Transportation Portfolio. The policy development has been expanded to ensure that it complies with external accredited training requirements which has delayed the progress of sign off.	N/A
EXT	Pension Administration and Contributions 21/22- Performance metrics not being achieved	3266	The management team (comprised of the Pensions Administration Manager and the team leaders) will strengthen the link between KPIs, actions and risk assessment by ensuring that documentation is	M	30-Jun-22	31-Oct-23	07-Aug-23	As advised 7/8/23 - due date extended 31/10/23 We are in the final stages of implementing new monthly employer reports including an automated escalation process. With that in mind please can you extend the current completion date for	As advised 7/8/23 - due date extended 31/10/23 We are in the final stages of implementing new monthly employer reports including an automated escalation process. With that in mind please can you extend the current completion date for the two outstanding actions assigned to me to

Portfolio	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
			<p>available in relation to why the KPIs have not been met and defining more specific actions. Appropriate comments will be added to the risk register and Committee reports at a high level.</p> <p>Reporting on KPI 10, 12 and 13 has only taken place since the September Committee meeting. We had been collecting the data since April but the reports were only finalised in September for us to populate and report progress. We therefore haven't had enough time or opportunity in these specific areas to improve given the staff recruitment/training issues at the same time. It is acknowledged that this will need to be addressed going forward.</p> <p>The individual KPIs and their associated targets to be reviewed for adequacy. Where changes are identified, amendments will be made to the CPF Administration Strategy and reporting. Action plans to be devised to address underperformance.</p>					<p>the two outstanding actions assigned to me to the 31/10/2023. Hopefully by then we will have issued two months' worth of reports and will be in a better position to monitor targets.</p>	<p>the 31/10/2023. Hopefully by then we will have issued two months' worth of reports and will be in a better position to monitor targets.</p>

Ref	Date Referred	Investigation Details
1. New Referrals		
1.1	14/07/2023	Management referral of an allegation of hardship caused by the Council
2. Reported to Previous Committees and still being Investigated		
2.1	16/02/2023	Whistleblowing relating to financial procedures
2.2	31/05/2023	Theft of petty cash funds within Social Services £412.86 – still in progress
3. Investigation Completed		
3.1	Anonymous allegation received regarding a contract. Report issued to management with recommendations to improve the governance arrangements.	
3.2	Anonymous allegation over planning permission / building regulations. Report issued to management. No formal action to take.	
3.3	Initial whistleblowing referral in relation to planning. This was closed and raised as a formal complaint and it currently with the service to investigate further.	
3.4	Management referral of an allegation of hardship caused by the Council. Matter considered and no further action required	

Internal Audit Performance Indicators

Appendix I

Performance Measure	22/23	Qtr1 (as at 02.06)	Qtr2	Qtr 3	Qtr 4	Target	RAG Rating	
Audits completed within planned time	82%	80%	83%	-	-	80%	G	↑
Average number of days from end of fieldwork to debrief meeting	18	18	14	-	-	20	G	↑
Average number of days from debrief meeting to the issue of draft report	2	5	1	-	-	5	G	↑
Days for departments to return draft reports	8	12	13	-	-	7	R	↓
Average number of days from response to issue of final report	1	1	2	-	-	2	G	↓
Total days from end of fieldwork to issue of final report	24	26	26	-	-	34	G	↔
Productive audit days	86%	74%	77%	-	-	75%	G	↑
Client questionnaires responses as satisfied	100%	100%	100%	-	-	95%	G	↔
Return of Client Satisfaction Questionnaires to date	76%	67%	50%	-	-	80%	R	↓

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

Audit – 2022/23	Priority	Status of Work	Supporting Narrative
Education & Youth			
Schools Risk Based Thematic Reviews (Three schools)	H	In Progress	2 Schools Remain Outstanding – Unable to progress due to 'Action Short of Strike'
Integrated Youth Service	M	Complete	
Housing & Assets			
Landlord Health & Safety (Fire Compliance)	M	Complete	
People & Resources			
Main Accounting – General Ledger	H	Complete	
Social Services			
Childcare Development	M	No Longer Relevant	Funding allocation moved to Welsh Government

Audit – 2023/24	Priority	Status of Work	Supporting Narrative
Corporate			
Management of Leisure Assets	H	In Progress	
Integrated Impact Assessment	H	In Progress	
Cyclical Property Valuations	M	Not Started	
Education & Youth			
Youth Justice Service	H	Draft Report	
School Risk Based Thematic Reviews – School 1	Annual	Not Started	
School Risk Based Thematic Reviews – School 2	Annual	Not Started	
School Risk Based Thematic Reviews – School 3	Annual	Not Started	
School Risk Based Thematic Reviews – School 4	Annual	Not Started	
Fixed term and permanent exclusions (provisional)	M	Not Started	
Governance			
Cyber Security & Data Security	H	In Progress	
Protection against Ransomware Attacks (external)	H	In Progress	
Declarations of Interest	H	Draft Report	
Risk Management	H	Not Started	
Procurement - management of joint service with DCC	M	Not Started	
Deferred charges on properties	M	Combined	Combined with Management of Residential Care Liabilities
Data Protection (cross cutting)	M	Not Started	
Review of Risk Registers and Risk Modules	New	Complete	Advisory work
Housing & Assets			
Tenancy Enforcement / Support	H	In Progress	
Performance & Management Information (Voids)	H	In Progress	
Maes Gwern Follow Up	H	In Progress	
Temporary Accommodation Follow Up	H	In Progress	
Housing Benefit (including Subsidy Grant)	Biennial	Not Started	
Supporting People Grant	Grant	Complete	
People & Resources			
Housing Revenue Account - HRA	H	In Progress	

Audit – 2023/24	Priority	Status of Work	Supporting Narrative
Corporate Grants (replacement of AW work)	Annual	Not Started	
Main Accounting – Accounts payable (AP) & P2P	Biennial	In Progress	
Treasury Management	M	Not Started	
Corporate Credit card / Procurement Card	M	In Progress	
Compliance with pay policies / Application of Additional Pay Policy	H	In Progress	
Pay Modelling	H	In Progress	
Disclosure and Barring Service (DBS) Renewal	M	In Progress	
Planning, Environment & Economy			
Income - Fees & Charges	H	In Progress	
Planning – Prioritisation & Activities (including Enforcement)	H	In Progress	
Licencing & Permits	M	Complete	
Section 106 Agreements	M	Not Started	
Social Services			
Management of Residential Care Liabilities	H	Draft Report	
Consultancy Support - Voice of One Child	H	In Progress	
Deprivation of Liberty Safeguards (DoLS)	H	In Progress	
In House Children’s Home - Ty Nyth	H	Not Started	
Streetscene & Transportation			
Statutory Transport Obligations – Cost Dataset	New	In Progress	Requested by the service following the audit of TSO
Recycling Targets	H	In Progress	
Review of Technical & Performance Team	H	In Progress	
H&S Service Delivery	M	In Progress	
Assets Infrastructure (CiPFA Code)	M	Not Started	
External			
SLA - Aura - 10 days per annum	Annual	In Progress	
SLA - NEWydd - 10 days per annum	Annual	Not Started	
Welsh Chief Auditors Group – End of Year Accounts Audit	New	Complete	

Glossary

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