

Pecyn Dogfen Gyhoeddus

Gareth Owens LL.B Barrister/Bargyfreithiwr

Chief Officer (Governance)

Prif Swyddog (Llywodraethu)



Swyddog Cyswllt:

Sharon Thomas 01352 702324

sharon.b.thomas@flintshire.gov.uk

At: Sally Ellis (Cadeirydd)

Y Cyngorwyr: Bernie Attridge, Glyn Banks, Allan Marshall, Ryan McKeown,
Andrew Parkhurst a Linda Thomas

Aelodau Cyfetholedig:

Allan Rainford a Rev Brian Harvey

15 Mawrth 2023

Annwyl Gynghorydd

RHYBUDD O GYFARFOD RHITHIOL
PWYLLGOR LLYWODRAETHU AC ARCHWILIO
DYDD MERCHER, 22AIN MAWRTH, 2023 AM 10.00 AM

* Atgoffir aelodau'r Pwyllgor y bydd sesiwn hyfforddiant yn cael ei chynnal cyn y cyfarfod ar y Datganiad Llywodraethu Blynnyddol

Yn gywir

Steven Goodrum
Rheolwr Gwasanaethau Democratiadd

Bydd y cyfarfod yn cael ei ffrydio'n fyw ar wefan y Cyngor. Bydd y ffrydio byw yn dod i ben pan fydd unrhyw eitemau cyfrinachol yn cael eu hystyried. Bydd recordiad o'r cyfarfod ar gael yn fuan ar ôl y cyfarfod ar <https://flintshire.publici.tv/core/portal/home>

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

R H A G L E N

1 YMDDIHEURIADAU

Pwrpas: I dderbyn unrhyw ymddiheuriadau.

2 DATGAN CYSYLLTIAD (GAN GYNNWYS DATGANIADAU CHWIPIO)

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

3 COFNODION (Tudalennau 5 - 14)

Pwrpas: I gadarnhau, fel cofnod cywir gofnodion y cyfarfod ar 25 Ionawr 2023.

4 SICRWYDD RHEOLEIDDIO ALLANOL (Tudalennau 15 - 46)

Adroddiad Prif Weithredwr -

Pwrpas: Cefnogi'r crynodeb o'r holl adroddiadau rheoleiddio allanol a dderbyniwyd yn ystod 2021/22 ynghyd ag ymatebion y Cyngor.

5 CHWARTER 4 DIWEDDARIAD RHEOLI TRYSORLYS 2022/23 (Tudalennau 47 - 60)

Adroddiad Rheolwr Cyllid Corfforaethol - Aelod Cabinet Cyllid, Cynhwysiant, Cymunedau Cryf gan gynnwys Gwerth Cymdeithasol a Chaffael

Pwrpas: Darparu diweddariad ar faterion yn ymwneud â Pholisi, Strategaeth ac Arferion Rheoli Trysorlys y Cyngor hyd at ddiwedd Chwefror 2023.

6 HUNANASESIAD CORFFORAETHOL 2021-22 (Tudalennau 61 - 84)

Adroddiad Prif Weithredwr -

Pwrpas: Adrodd am y canfyddiadau a chynllun gwella yn dilyn cwblhau Hunanasesiad Corfforaethol 2021/22.

7 HUNANASESIAD Y PWYLLGOR LLYWODRAETHU AC ARCHWILIO (Tudalennau 85 - 96)

Adroddiad Rheolwr Archwilio Mewnol, Perfformiad a Rheoli Risg -

Pwrpas: Cyflwyno canlyniadau hunanasesiad y Pwyllgor, a fydd yn cyfrannu at Ddatganiad Llywodraethu Blynyddol. Bydd hefyd yn ffurfio'r sail ar gyfer darparu unrhyw hyfforddiant pellach sydd ei angen ar y Pwyllgor.

8 **DATGANIAD LLYWODRAETHU BLYNYDDOL 2021/22 ADRODDIAD CYNNYDD CANOL BLWYDDYN** (Tudalennau 97 - 112)

Adroddiad Prif Swyddog (Llywodraethu) -

Pwrpas: Darparu diweddariad i'r Pwyllgor Llywodraethu ac Archwilio o'r cynnydd a wnaed yn erbyn rheoli'r materion a nodwyd o fewn Datganiad Llywodraethu Blynyddol 2021/22.

9 **CYNLLUN STRATEGOL ARCHWILIO MEWNOL** (Tudalennau 113 - 132)

Adroddiad Rheolwr Archwilio Mewnol, Perfformiad a Rheoli Risg -

Pwrpas: Cyflwyno'r Cynllun Archwilio Mewnol arfaethedig ar gyfer 2023/24 - 2025/26 er ystyriaeth yr Aelodau.

10 **ADRODDIAD CYNNYDD ARCHWILIO MEWNOL** (Tudalennau 133 - 182)

Adroddiad Rheolwr Archwilio Mewnol, Perfformiad a Rheoli Risg -

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

11 **OLRHAIN GWEITHRED** (Tudalennau 183 - 188)

Adroddiad Rheolwr Archwilio Mewnol, Perfformiad a Rheoli Risg -

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

12 **RHAGLEN GWAITH I'R DYFODOL** (Tudalennau 189 - 194)

Adroddiad Rheolwr Archwilio Mewnol, Perfformiad a Rheoli Risg -

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

NODYN: Cyfarfod Blynyddol gydag Archwilwyr Mewnol ac Allanol

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

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

Mae'r dudalen hon yn wag yn bwrpasol

Eitem ar gyfer y Rhaglen 3

GOVERNANCE AND AUDIT COMMITTEE **25 JANUARY 2023**

Minutes of the Governance and Audit Committee of Flintshire County Council held as a remote attendance meeting on Wednesday, 25 January 2023

PRESENT:

Co-opted members: Sally Ellis (Chair), Reverend Brian Harvey and Allan Rainford
Councillors: Bernie Attridge, Glyn Banks, Allan Marshall, Andrew Parkhurst and Linda Thomas

IN ATTENDANCE:

Councillor Paul Johnson (Cabinet Member for Finance, Inclusion and Resilient Communities), Councillor Billy Mullin (Cabinet Member for Governance and Corporate Services), Chief Executive, Chief Officer (Governance), Internal Audit, Performance & Risk Manager, Corporate Finance Manager, Strategic Finance Manager, Principal Accountant and Principal Auditor

Wales Audit Office: Matthew Edwards and Carwyn Rees

Minute number 49

Chief Officer (Planning, Environment & Economy) and Climate Change & Carbon Reduction Programme Manager

Minute number 50

Customer Contact Service Manager and Matthew Harris (Head of the Complaints Standards Authority)

46. DECLARATIONS OF INTEREST

None.

47. MINUTES

The minutes of the meeting held on 14 November 2022 were approved, as moved and seconded by Councillors Linda Thomas and Bernie Attridge.

Minute 37: Asset Disposal and Capital Receipts Generated 2021/22 - Councillor Andrew Parkhurst sought clarity on the difference between asset sales figures appended to the report compared with the full breakdown later circulated, which included those omitted from the original document due to commercial sensitivity. The Chief Officer (Governance) asked that Councillor Parkhurst email him separately so that a response could be provided to the Committee.¹

Minute 44: Maes Gwern - Councillor Parkhurst made reference to officers agreeing to consider how best to report capital receipts without breaching

¹ The complete breakdown of all assets sold reflected total sales of £2,028 for 2019/20, £1,977 for 2020/21 and £1,935 for 2021/22

commercial confidence. The Chief Executive advised that officers would report back on this to a future meeting.

RESOLVED:

That the minutes be approved as a correct record.

48. STATEMENT OF ACCOUNTS 2021/22

The Corporate Finance Manager presented the final version of the Statement of Accounts 2021/22 incorporating changes agreed with Audit Wales (AW) during the course of the audit. He reminded the Committee that, as reported to the previous meeting, the extended statutory deadline for publishing the final audited accounts had been extended further to 31 January 2023, largely due to a technical accounting issue on infrastructure assets.

In summarising the Audit Wales report, Matthew Edwards thanked the Corporate Finance Manager, Strategic Finance Manager and the team for their support in efficiently working through the issues arising during the audit, which reflected the positive working relationship. He highlighted the level of materiality determined for the audit and areas of general interest where lower levels applied. He confirmed that the accounts had been prepared to a good standard and that the Auditor General intended to issue an unqualified audit opinion in due course. He provided clarification on two significant issues arising from the audit (Exhibit 2) which were consistent with other authorities and confirmed that these were technical accounting adjustments which had been satisfactorily resolved and did not impact on the overall financial position of the Council.

In echoing the tributes paid to Council officers and Audit Wales colleagues, the Chair welcomed continued positive engagement between the two organisations to resolve the issues identified.

Allan Rainford acknowledged the complexities involved in producing the accounts. In response to a question on Note 18, the Strategic Finance Manager provided clarity on the inclusion of transactions between the Council and related parties within the accounts. On further questions, Matthew Edwards confirmed that he had no concerns and that Flintshire was one of the majority of councils across Wales expected to sign off their accounts within the revised statutory deadline. On value for money arrangements, it was noted that the Annual Audit Summary would be shared at a forthcoming meeting.

Councillor Andrew Parkhurst asked if the Council's asset register could be shared with the Committee. The Chief Officer (Governance) agreed that this would be provided on the basis that it be kept strictly confidential due to commercial sensitivity. On a request to share the register of interests for senior officers, he advised that whilst the Members' register was a public document, officers were not subject to a mandatory register and therefore the information would need to be shared on a voluntary basis and with good reason, due to the personal information involved.

Councillor Parkhurst stated that his request was to assure the Committee that any potential conflict of interests were being properly managed and he commented that the notes to the core financial statements did not reflect the voluntary nature of the officers' register of interests.

The Chief Officer advised that there was no requirement for the arrangement to be stipulated within the accounts. He explained that it was the responsibility of individual officers to manage any conflicts of interest and referred to the Code of Conduct which was subject to regular review by the Standards Committee. He suggested that the Governance & Audit Committee receives an assurance report from officers on how such issues were managed which could be a more appropriate way forward.

Councillor Glyn Banks spoke in support of Councillor Parkhurst's request. His query on the income generated from the collection of water and sewerage charges was responded to by Councillor Bernie Attridge as it had been raised at the Community & Housing Overview & Scrutiny Committee.

When asked for his view on Councillor Parkhurst's request, Matthew Edwards was not aware of specific arrangements across Wales and was a matter that officers may wish to follow-up. In providing context on the auditing of the accounts, he explained the approach taken by Audit Wales in respect of auditing disclosures, to give assurance to the Committee.

In response to the Chief Officer's suggestion, the Chair proposed that a detailed assurance report be shared at a future meeting on the Council's approach to managing potential interests of officers, with examples where possible. She suggested that the report could also include examples of good practice at other authorities in Wales.

The Chief Officer said that the officers who had completed the register of interests could also be approached to see if they are willing to share their information on a voluntary basis.

The proposed actions were welcomed by Councillor Parkhurst who thanked everyone for their input.

The recommendations in the report were moved and seconded by Councillor Attridge and Rev Brian Harvey. The additional recommendation put forward by the Chair was moved and seconded by Councillors Attridge and Marshall.

RESOLVED:

- (a) That the final version of the Statement of Accounts 2021/22 be approved;
- (b) That the Audit Wales report - Audit of the Financial Statements 2021/22, Flintshire County Council - be noted;
- (c) That the Letter of Representation be approved;

- (d) That a detailed assurance report be shared with the Committee about arrangements in place to manage potential conflicts of interests of senior officers; and
- (e) That a request is made to senior officers who have made such declarations to establish whether they are willing to share that information with the Committee.

49. CLIMATE CHANGE STRATEGY

The Chief Officer (Planning, Environment & Economy) introduced the report on progress with the Climate Change Strategy which was adopted by Cabinet in February 2022. The accompanying action plan outlined progress in creating a net zero carbon Council by 2030 and was split into key themes. In addition to the appointment of an experienced officer, the establishment of the Climate Change Committee (from the former Climate Change Programme Board) would help to embed climate change across the organisation.

The Committee was introduced to Alex Ellis, the Climate Change & Carbon Reduction Programme Manager, who gave a presentation covering:

- Context
- Achievements so far
- Development of the Strategy - Baseline and Engagement
- Action Plan to Net Zero Carbon
- Current Staff Resource
- Governance Structure
- Timeline to 2030
- 2021/22 Progress Report
- Recommendations
- Priorities for 2023-24

In response to a question from Rev Brian Harvey, the Programme Manager spoke about increasing public awareness of the issues amongst younger people and plans to engage further. The Chief Officer referred to working with partners and previous Member workshops to promote positive change.

Following a question from Allan Rainford on investment decisions, the Programme Manager referred to proactive work to identify funding opportunities including collaborative projects and Invest to Save options, to achieve medium to long-term benefits. The roll-out of carbon literacy training to elected Members and senior managers would help stakeholders to understand the benefits of those investments.

As Vice-Chair of the Climate Change Committee, Councillor Allan Marshall referred to savings achieved by controlling heating temperatures in buildings. The Programme Manager referred to temperature management measures in non-domestic building stock and confirmed that Council domestic properties were not included in the scope of the carbon emission data.

The Chief Officer (Governance) commented on actions to reduce carbon emissions from procurement activities which had increased during 2021/22.

The Chair highlighted the need for more clarity on milestones in the action plan to achieve the aims within the strategy, which was noted by the Programme Manager. In response to concerns about the level of focus on procurement, reference was made to the methodology for reporting carbon emissions as set out by Welsh Government.

On behalf of the Committee, the Chair thanked the officers for their attendance and detailed presentation.

The recommendations were moved and seconded by Councillors Bernie Attridge and Linda Thomas.

RESOLVED:

- (a) That the Committee notes the contents of the report;
- (b) That the Committee supports the improvement of internal communications to raise awareness of the Council's positive progress in moving to achieve its climate change ambitions;
- (c) That the Committee supports the introduction of embedding carbon measures into procurement processes within a pilot portfolio of the Council;
- (d) That the Committee supports the case for an Invest to Save post and resources to introduce Building Management Systems within more of our building assets to improve the management of energy use; and
- (e) That the Committee supports the embedding of climate change principles throughout the Council, through delivery of Carbon Literacy training to Elected Members, Senior Managers and other key decision makers.

50. PUBLIC SERVICES OMBUDSMAN FOR WALES ANNUAL LETTER 2021-22 AND COMPLAINTS MADE AGAINST FLINTSHIRE COUNTY COUNCIL DURING THE FIRST HALF OF 2022-23

The Chief Officer (Governance) introduced the report to share the Public Services Ombudsman for Wales (PSOW) Annual Letter which summarised the Council's performance on complaints investigated during 2021-22.

The Committee was introduced to Rebecca Jones, the Customer Contact Service Manager, who was also appointed as Chair of the All-Wales Complaints Group which aimed to share good practice and identify improvements on complaints handling. In summarising the main areas of the report, she explained that the increase in new complaints made against the Council during 2021/22 aligned with the national trend and was likely to be a result of suppressed complaints during the pandemic. The majority of those complaints had been

closed due to being out of jurisdiction, premature or closed after initial consideration by the PSOW. A review of public information to increase awareness of the Council's complaints procedure was helping to reduce the number of premature complaints and actions to keep complainants informed of progress would help to tackle the number of duplicated cases. Other improvements reported good progress with the mandatory training programme, the introduction of a new policy on managing customer contact and setting out house rules on expected behaviour for contact with the Council on social media. A summary of performance during the first half of 2022/23 indicated a slight increase in complaints received to date and improved complaint responses across portfolios.

Matthew Harris, Head of the Complaints Standards Authority, was in attendance and welcomed the Council's investment in training and its impact on referrals to the PSOW and intervention levels during the first half of 2022/23. He referred to the ongoing commitment to support the Council's training programme and the statutory guidance within the All-Wales model which aimed to standardise complaints handling throughout Wales.

Rev Brian Harvey asked how the procedure was used to improve customer services. Officers advised that sharing performance data with key officers helped to inform learning and analyse trends in order to target improvements, noting that the nature of some complaints were outside the control of the Council.

Councillor Andrew Parkhurst welcomed the work being undertaken to improve complaints handling and publicise the Council's complaints procedure. In response to a question on Members' complaints communicated to officers, the Customer Contact Service Manager advised that performance data was based on complaints reported directly to the Corporate Complaints Team.

In response to comments on comparison of performance across Wales, Matthew Harris provided context on the proportion of complaints referred to the PSOW and he welcomed the reduction in referrals in Flintshire for the first half of 2022/23 compared with the previous year. He agreed with the point raised by the Chief Officer (Planning, Environment & Economy) that public interest reports raised the public profile of the PSOW, which could be one of the factors contributing to the increase in premature complaints.

The Chair suggested that the Committee may wish to request additional information for the next report to show how feedback had helped to identify changes to improve services. In response to a further suggestion, the Chief Officer (Governance) advised that demonstrating outcomes from community feedback already formed part of the corporate self-assessment.

The recommendations, as amended, were moved and seconded by Councillor Bernie Attridge and Rev Brian Harvey.

RESOLVED:

- (a) That the Committee notes the annual performance of the Council in respect of complaints made to the Public Services Ombudsman for Wales during 2021-22;
- (b) That the Committee notes the 2022-23 half year performance of the Council in respect of complaints made to services in line with its complaints procedure;
- (c) That the Committee supports the actions outlined in paragraph 1.15 to improve complaints handling across the Council; and
- (d) That the Committee requests additional information for the next report to demonstrate how community feedback helps to identify changes to improve service delivery.

51. TREASURY MANAGEMENT 2023/24 STRATEGY AND QUARTER 3 UPDATE 2022/23

The Strategic Finance Manager presented the draft Treasury Management Strategy 2023/24 and associated documents for review and recommendation to Cabinet, along with a quarterly update on Treasury Management activities for 2022/23 for information.

The officer reported no significant changes to the strategy and highlighted key areas on the economic context, the Council's anticipated treasury position with focus on borrowing and a continuation of the investment strategy. The quarterly update for 2022/23 reported the position on investments at December 2022 along with long and short term borrowing portfolios.

In response to a question from Allan Rainford, officers advised that whilst the Public Works Loans Board (PWLB) was the preferred borrowing option, the potential for issuing Bonds would be explored in conjunction with advice from Arlingclose. It was also clarified that no further changes were expected to the team structure set out in the Practice Schedules.

Officers agreed to look into Rev Brian Harvey's suggestion that reference to the Climate Change Strategy be included in section 1.03 of the Treasury Management Policy Statement, in addition to that already included in the Strategy.

Following a query by Councillor Bernie Attridge on clause 3 of the Treasury Management Code referenced in the Practical Guide for Local Authorities' Audit Committees, officers agreed to share a written response to clarify the roles of this Committee and Cabinet on treasury management reporting.

The recommendations were moved and seconded by Allan Rainford and Councillor Bernie Attridge.

RESOLVED:

- (a) That having reviewed the draft Treasury Management Strategy 2023/24 and accompanying documents, the Committee has no specific issues to be reported to Cabinet on 23 February 2023; and
- (b) That the Treasury Management 2022/23 quarterly update be noted.

52. CODE OF CORPORATE GOVERNANCE

The Chief Executive introduced the report on the annual review of the Code of Corporate Governance prior to consideration by the Constitution & Democratic Services Committee in March. He highlighted key areas including the roles of the Corporate Governance Working Group and the seven principles of good practice applied to the Code.

The Internal Audit, Performance & Risk Manager advised of a minor change in the removal of reference to the emergency response from the pandemic.

The recommendation was moved and seconded by Councillors Bernie Attridge and Linda Thomas.

RESOLVED:

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

53. INTERNAL AUDIT PROGRESS REPORT

The Internal Audit, Performance & Risk Manager presented the regular update on progress against the Plan, final reports issued, action tracking, performance indicators and current investigations. Since the last report, no Red (limited assurance) reports had been issued and 35 of the 58 overdue actions were high or medium priority.

As requested by the Chair, the officer provided an update on progress with overdue high priority actions including those older than six months from the original due date. Following the report on Maes Gwern contractual arrangements at the previous meeting, a detailed positive update was given on the current position including capital receipts received to date. On 'O' Licenses, due dates had been extended due to the impact of staffing issues in Streetscene & Transportation and would be progressed following the current recruitment exercise. In agreement with the Chief Officer, the Internal Audit team would be identifying ways of adding value to that service through a lean review in next year's Audit Plan.

It was agreed that an update on progress with actions from the Homelessness and Temporary Accommodation review would be shared once available, noting the current pressures within that service.

In response to questions from Councillor Andrew Parkhurst, the officer explained that the deferment of the audit on Section 106 Agreements was due to a management review and would be scheduled in the 2023/24 Audit Plan. She detailed the process for encouraging and supporting key officers to update the system on overdue actions and provided clarification on the reasons behind some reviews involving extended revised due dates. On the use of consultants, she shared background on historic issues prior to the introduction of strengthened processes.

The recommendation was moved and seconded by Rev Brian Harvey and Councillor Allan Marshall.

RESOLVED:

That the report be accepted.

54. ACTION TRACKING

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

The recommendation was moved and seconded by Councillors Bernie Attridge and Andrew Parkhurst.

RESOLVED:

That the report be accepted.

55. FORWARD WORK PROGRAMME

The Internal Audit, Performance & Risk Manager presented the current Forward Work Programme for consideration.

The recommendations were moved and seconded by Councillor Bernie Attridge and Rev Brian Harvey.

RESOLVED:

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

56. LOCAL GOVERNMENT (ACCESS TO INFORMATION) ACT 1985 - TO CONSIDER THE EXCLUSION OF THE PRESS AND PUBLIC

Exclusion of the press and public was moved and seconded by Councillors Bernie Attridge and Andrew Parkhurst.

RESOLVED:

That the press and public be excluded from the meeting as the following item was considered to be exempt by virtue of paragraph 12 and 13 of Part 4 of Schedule 12A of the Local Government Act 1972 (as amended).

57. DRURY PRIMARY SCHOOL FINANCIAL MANAGEMENT FOLLOW-UP

The Committee received a follow-up report on progress with actions relating to recommendations arising from the Internal Audit report shared in May 2022.

In moving the recommendation, Councillor Bernie Attridge welcomed the progress which had been made. He was seconded by Allan Rainford.

The Chair requested that the Committee be informed when the outstanding action had been completed.

RESOLVED:

That the progress made in implementing the actions from the original report be noted.

58. ATTENDANCE BY MEMBERS OF THE PRESS AND PUBLIC

None.

The meeting started at 10am and finished at 12.40pm

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Chair

Eitem ar gyfer y Rhaglen 4



GOVERNANCE AND AUDIT COMMITTEE

Date of Meeting	Wednesday, 22 March 2023
Report Subject	External Regulation Assurance
Report Author	Chief Executive

EXECUTIVE SUMMARY

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

This report covers the national studies and bespoke local work of Audit Wales (AW) and the work of Care Inspectorate Wales and Estyn in 2022/23.

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

The Summary report also provides a progress update and RAG status for any reports the Council provided a response to during the previous year.

RECOMMENDATIONS

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

1.00	EXPLAINING THE EXTERNAL REGULATORS AND INSPECTIONS REPORT
1.01	The Local Government (Wales) Measure contains provisions for the work of Governance and audit committees. Statutory guidance made under Section 85 of the Measure was issued in June 2012. That guidance advised that Governance and Audit Committees should receive and consider reports from external auditors, other regulators and inspectors.

1.02	<p>Since 2014 arrangements have been made for local reports issued by external auditors, regulators and inspectors to be tracked and reported to the Governance and Audit Committee once a year. This is done to assure the Committee that such reports have been considered and responded to.</p> <p>The Council's reporting protocol sets out the following arrangements:</p> <ul style="list-style-type: none"> • Cabinet – makes the Executive response to regulatory reports • Overview and Scrutiny – scrutinises the executive response • Audit Committee – assures the governance arrangements
1.03	<p>Where reports by an external auditor, other regulator or inspector contain specific local recommendations it is important that they receive proper consideration by both officers and members and are responded to.</p> <p>The responses will, on occasion, require an action plan.</p> <p>It should be noted that there is no requirement to report or respond to recommendations within the Audit Wales national study reports, however, the Council does respond as a point of good practice under our protocol.</p>
1.04	<p>It is within the Terms of Reference of the Governance and Audit Committee to ensure that effective processes are in place for setting and monitoring proportionate and effective action plans. The Governance and Audit Committee has the responsibility for ensuring that all external regulatory report recommendations issued by external regulators are implemented where accepted.</p>
1.05	<p>Appendix A provides an overview of the reports received from the Audit Wales, Care Inspectorate for Wales and Estyn during 2022/23, and the summary findings and responses from the Council. The status of any actions is shown as follows:</p> <ul style="list-style-type: none"> • Green – on track / completed • Amber – on track, but within acceptable limits • Red – limited progress
1.06	<p>The Executive response to the following National reports are currently being prepared and will be scheduled on the Forward Work Programme for Cabinet, the relevant Overview and Scrutiny Committees and Governance and Audit Committee in due course however, potential reporting dates have been identified for these within the Summary Report:</p> <ul style="list-style-type: none"> • 'Time for change' – Poverty in Wales (November 2022 Report) • 'A missed Opportunity' – Social Enterprises (December 2022 Report) • 'Together we can' – Community resilience and self-reliance (January 2023 Report)

2.00	RESOURCE IMPLICATIONS
2.01	None

3.00	CONSULTATIONS REQUIRED / CARRIED OUT
3.01	External reports are considered by Chief Officers and senior managers to determine the actions needed. Cabinet and Overview and Scrutiny Committees perform the roles set out above.

4.00	RISK MANAGEMENT
4.01	<p>The work of the external regulators, and the actions in response to their reports provide assurance to the Council that adequate and effective controls are in place to mitigate risks.</p> <p>The Council's protocol in relation to reporting of external assurance reports is attached at Appendix B</p>

5.00	APPENDICES
5.01	<p>Appendix A: External Assurance Report Summary</p> <p>Appendix B: External Assurance Report Protocol</p>

6.00	LIST OF ACCESSIBLE BACKGROUND DOCUMENTS
6.01	<p>Contact Officer: Lisa Brownbill, Internal Audit, Performance and Risk Manager</p> <p>Tel: 01352 702231</p> <p>E-mail: lisa.brownbill@flintshire.gov.uk</p> <p>Contact Officer: Sam Perry, Support Officer, Performance and Risk Management Team</p> <p>Tel: 01352 701476</p> <p>Email: Sam.perry@flintshire.gov.uk</p>

7.00	GLOSSARY OF TERMS
7.01	<p>Audit Wales: works to support the Auditor General as the public sector watchdog for Wales. They aim to ensure that the people of Wales know whether public money is being managed wisely and that public bodies in Wales understand how to improve outcomes.</p> <p>Care Inspectorate Wales (CIW): The powers and functions of CIW are enabled through legislation. CIW has the powers to review Local Authority social services at a local and national level, to inform the public whether services are up to standard, to promote improvement of services and to</p>

<p>help safeguard the interests of vulnerable people who use services and their carers. They provide professional advice to Welsh Ministers and policy makers.</p>
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<p>Estyn: Estyn is the education and training inspectorate for Wales. Estyn is responsible for inspecting primary and secondary schools and nursery schools maintained by, or receiving funding from, local authorities.</p>

Section 1. Summary of External Regulations and Inspections – 2022/23

Audit Wales

Date	Title	Recommendations / observations	Reporting Information		Response & RAG (If applicable)
<p style="writing-mode: vertical-rl; transform: rotate(180deg);">Tudalen 19 April 2022</p>	<p>Direct Payments for Adult Social Care</p>	<p>Report Link: https://www.audit.wales/sites/default/files/publications/Direct-payments-Eng-update-sept-2022.pdf</p> <p>Recommendation/Proposals for improvement:</p> <p>R1 Review public information in discussion with service users and carers to ensure it is clear, concise and fully explains what they need to know about Direct Payments.</p> <p>R2 Undertake additional promotional work to encourage take up of Direct Payments.</p> <p>R3 Ensure advocacy services are considered at the first point of contact to provide independent advice on Direct Payments to service users and carers.</p> <p>R4 Ensure information about Direct payments is available at the front door to social care and are included in the initial discussion on the available care options for service users and carers.</p> <p>R5 Provide training to social workers on Direct Payments to ensure they fully understand their potential and feel confident promoting it to service users and carers.</p> <p>R6 Work together to develop a joint Recruitment and Retention Plan for Personal Assistants.</p>	<p>Cabinet: O&SC: G&AC:</p>	<p>April 23 April 23 June 23 (TBC)</p>	<p>RAG Status: Green</p> <p>We recognise the importance of timely accessible information. The Flintshire Direct Payments Support Service has coproduced, with citizens a range of information booklets, factsheets and other resources to help broader understanding of direct payments. We also recognize that regardless of the quality of written information it is often necessary to adopt flexible and bespoke approaches to enabling full understanding of the opportunities and responsibilities and have tried to facilitate an approach that recognises this. We broadly agree that promotion of direct payments as a genuine option for people ties in with social work practice, social work understanding, team culture, Social Work training and leadership. To give context to these recommendations we feel that providing examples of good quality resources such as available information, training approaches etc., details of what is currently available and what is missing in Wales would have been helpful and constructive in supporting progress in these areas.</p> <p>With regards to R3, we are slightly confused that the report suggests that independent advice about direct payments should be provided from first contact. This appears to be contradictory to the report’s findings detailed in exhibit 3 and paragraph 2.11 that citizens’ receiving support from direct payments services provided by local authorities have a more positive overall experience than those using a commissioned service. The report’s findings also suggest that 96% of direct payments recipients received initial information from local authority practitioners.</p>

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Tudalen 20		<p>R7 Clarify policy expectations in plain accessible language and set out:</p> <ul style="list-style-type: none"> • what Direct Payments can pay for; • how application and assessment processes, timescales and review processes work; • how monitoring individual payments and the paperwork required to verify payments will work; • how unused monies are to be treated and whether they can be banked; and • how to administer and manage pooled budgets. <p>Public information should be reviewed regularly (at least every two years) to ensure they are working effectively and remain relevant.</p> <p>R9 Work together to establish a system to fully evaluate Direct Payments that captures all elements of the process – information, promotion, assessing, managing and evaluating impact on wellbeing and independence.</p> <p>R10 Annually publish performance information for all elements of Direct Payments to enable a whole system view of delivery and impact to support improvement</p>			<p>Direct Payments & CHC Funding – We welcome the Welsh Labor Governments Manifesto pledge to improve the interface between direct payments and CHC. We are currently involved in moving this agenda forward via stakeholder and focus groups. However, we are of the opinion that to enable people in receipt of CHC funding to benefit from the same rights to exercise choice and control over their arrangements as other direct payments recipients will require changes to primary legislation.</p> <p>Systems to evaluate Direct Payments – The Flintshire Direct Payments Support Service have developed core data sets and are using intelligent information to inform future priorities and practice. We are striving to align such data with the known impacts of direct payments solutions to provide a 360-degree evaluation process. We have also embedded citizen feedback into our work and are using this to shape and confirm the effectiveness’ of our services. Inclusion of such examples within the report and/or proactive suggestions to help local authorities build more robust systems would have been welcomed.</p> <p>Recruitment & Retention – Personal Assistants are employed directly by recipients who are empowered and supported to become good employers, meet their responsibilities and retain workers. We cannot see how a joint recruitment and retention plan could be adopted and implemented without undermining the autonomy enjoyed by direct payments employers. We would rather focus on providing high quality support services that helps direct payments recipients become high quality employers.</p> <p>Clarify Policy Expectations – We believe that the SSWB (Wales) Act 2014 and Part 4 Code of Practice provides the information, guidance and framework to enable local authorities to deliver on this recommendation.</p>

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Tudalen 21					<p>We would also be concerned that a recommendation suggesting that what direct payments can pay for are defined could stifle innovation and lead to a more prescribed process focused approach.</p> <p>There are already light touch, user friendly systems in place within Wales to reduce bureaucracy, paperwork and manual auditing enabling people to focus on what matters to them. Examples of good systems would have helped demonstrate the options.</p> <p>Unused Funding – In Flintshire we promote the flexible use of direct payments, enabling people to change the way they meet their needs and outcomes and adapt to changing circumstances. However, where funding is no longer needed to meet assessed needs and outcomes, we strive to work in partnership with individuals to reuse money that is no longer needed. Funding is returned to the local authority to be used with other people. We do, however disregard the equivalent of eight weeks funding to support the flexibility inherent within the scheme.</p> <p>Personal Assistants - We acknowledge that Personal Assistants are an important source of support for many people, and often enable a very personal, flexible relationship which has major benefits. The Flintshire Direct Payments Support Service has designed, developed internally and implemented some highly innovative resources that support and recognize the roles that Personal Assistants play locally. These innovations are the first of their kind in Wales and we were disappointed that they were not referenced within the report. Such approaches are often the catalyst for discussion, challenge and improvement and in this regard, we feel that the decision not to reference this and other work being undertaken across Wales was another missed opportunity.</p>

Appendix A

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Tudalen 22					<p>We don't fully agree with the statement <i>"Personal Assistants are essential to people making the most of Direct Payments, but service users struggle to recruit them"</i>. As stated, Personal Assistants can be the best solution for many people, particularly those in need of physical care and support, however we feel that this emphasis on Personal Assistants is unhelpful and demonstrates a very limited perspective. Certainly, the focus of direct payments in Flintshire is on helping people achieve their personal outcomes, so solutions should not be limited. Further to this we could have provided a range of creative examples.</p> <p>Good Quality and accessible Information - We welcome the finding that the vast majority of recipients involved in your survey found out about direct payments from a local authority officer. We were also encouraged that all local authorities are striving to provide quality information about direct payments. From a Flintshire perspective the team have worked with citizens and I.T partners to completely reinvent our web-based resources. This has resulted in an 800% increase in activity over the past 12 months. Additionally, we have facilitated forums, publish a quarterly newsletter, have an on-line news page, have developed Facebook and Twitter feeds, have written direct payments related articles, produced high quality promotional videos accessible via the Flintshire YouTube channel, addressed elected members, developed a catalogue of examples of innovative use of direct payments and have supported innovative solutions particularly during the pandemic to help people resolve personal challenges. We strongly feel that sharing such practice would have helped balance the report and supported other local authorities to develop their resources and approaches.</p> <p>Average spend per Direct Payment recipient - We don't understand fully the value of this comparison. Is the report</p>

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					<p>suggesting some correlation between direct payments funding per person and needs met, or outcomes achieved? If so, it would be helpful to have included examples to better explain. From our experience some of the lowest cost, innovative solutions can enable the achievement of individual outcomes whose benefit is hugely disproportionate to the financial cost.</p>
<p>Tudalen 23 July 2022</p>	<p>Public Sector Readiness for Net Zero Carbon by 2030</p>	<p>Report Link: https://www.audit.wales/sites/default/files/publications/Public_Sector_Readiness_for_Net_Zero_Carbon_by_2030.pdf</p> <p>Recommendation/Proposals for improvement: Given the high-level nature of the review, no specific recommendations were identified however, they encourage public bodies to consider the five messages within the report:</p> <ul style="list-style-type: none"> - Strengthen your leadership and demonstrate your collective responsibility through effective collaboration - Clarify your strategic direction and increase your pace of implementation - Get to grips with the finances needed - Know your skills gaps and increase your capacity - Improve data quality and monitoring to support your decision making. 	<p>Cabinet: 23 Feb 23 O&SC: 07 Feb 23 G&AC: 25 Jan 23</p>		<p>RAG Status: Amber</p> <p>As a Council we have strengthened our leadership through a committed Cabinet Member for Climate Change, a formalised Climate Change Committee, and cross-departmental Officer working groups to demonstrate collective responsibility through collaboration. We are working with our public sector partners to better understand the finances associated with decarbonisation, and to share best practice with improved data quality. The Council must continue to increase the pace of implementation of carbon reduction projects and increased capacity where skills gaps exist by providing the necessary investment.</p> <p>In July 2022 Welsh Government also published their 'Decarbonising Social Care in Wales's report which highlights key actions needed by the public sector to better understand the carbon emissions from social care services and to ensure actions to decarbonise are included in strategic plans. The Council's Climate Change Strategy already encompasses many aspects associated with social care; however, this will be reviewed as part of the strategy review in 2024/25. Within this review content and detail will be compared to the 'Social Care route map' to ensure this service area is effectively represented. Future carbon emission submissions to Welsh Government will require a separate analysis of emissions from social care.</p> <p>The methodology for the 2021/22 carbon emission data submission to Welsh Government was modified to</p>

Appendix A

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Tudalen 24					<p>incorporate the addition of new measures around Homeworking. The methodology used for calculating these emissions has a very high Relative Standard of Deviation due to necessary data being difficult to determine. In order to make this data meaningful and a true reflection of the carbon impacts from home working, we need to better understand the quantity of time our employees work from home. This data collection could be tied into the wider 'employee commuting' survey. Due to the disparity of data, and emissions from Homeworking not being included in our baseline figures, we have not included this in scope for our 2021/22 carbon emission data report.</p> <p>With the addition of Homeworking emissions in 2021/22, and social care in 2022/23, the moving of reporting goalposts has potential to adversely affect the progress made in reducing our carbon emissions. It should be decided if any changes in methodology are to be included in future internal reporting or if the original baseline figures should be maintained.</p> <p>In December 2021, the Welsh Government committed to the development of regional energy strategies and Local Area Energy Plans in its approach to create a national energy plan by 2024. This exercise maps out future energy demand and supply for all parts of Wales to identify gaps and enable future planning.</p> <p>The North Wales Energy Strategy & Action Plan has now been developed through a public sector working group and has been approved by the North Wales Economic Ambition Board. The strategy and action plan now needs to be endorsed by each Council, and implementation of this will be led by Ambition North Wales.</p> <p>Ambition North Wales are also leading on the development of the Local Area Energy Plans and work with each Council will commence in 2023. The Planning is being funded by Welsh Government and the resulting Local Area</p>

Appendix A

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					Energy Plan will inform both local and national investment and decisions on future requirements for energy across all sectors.
September 2021 Tgdalen 25	Equality Impact Assessments: More than a Tick Box Exercise?	<p>Report Link: https://www.audit.wales/sites/default/files/publications/Equality_impact_assessment-english_0.pdf</p> <p>Recommendation/Proposals for improvement: There were four recommendations identified but only one was in relation to public bodies.</p> <p>Reviewing public bodies' current approach for conducting EIAs R4 While there are examples of good practice related to distinct stages of the EIA process, all public bodies have lessons to learn about their overall approach. Public bodies should review their overall approach to EIAs considering the findings of this report and the detailed guidance available from the EHRC and the Practice Hub. We recognise that developments in response to our other recommendations and the Welsh Government's review of the PSED Wales Specific regulations may have implications for current guidance in due course.</p>	Cabinet: CROSC: G&AC:	April 23 April 23 June 23	<p>RAG Status: Amber</p> <p>Agree with the four recommendations detailed within the report however three of these are related to Welsh Government (WG).</p> <p>The three recommendations related to WG will provide greater clarity for public bodies on what is to be assessed, and what an integrated impact assessment should look like and will ensure partnership arrangements are included in the updated regulations.</p> <p>R4 - Agree with the recommendation. Discussions are taking place with another organisation and opportunities to adopt their approach to Impact Assessments. An action plan to implement the findings of Audit Wales has been developed.</p> <p>EHRC guidance was followed in developing the Equality Impact Assessment, a North Wales model has been adopted and this was sent to the EHRC for their approval.</p> <p>The Practice Hub is available on the Council intranet/Infonet as a resource.</p> <p>Provisional reporting dates have been provided however; these may change.</p>
October 2022	Welsh Language Report 2021-22	<p>Report Link: https://www.audit.wales/sites/default/files/publications/Welsh_Language_Report_2021-22.pdf</p> <p>Recommendation/Proposals for improvement: None</p>	Cabinet: O&SC: G&AC:	N/A N/A N/A	N/A

Appendix A

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October 2022	National Fraud Initiative 20-21	<p>Report Link: https://www.audit.wales/sites/default/files/publications/The National Fraud Initiative in Wales 2020 21 English 0.pdf</p> <p>Recommendation/Proposals for improvement: None</p>	Cabinet: O&SC: G&AC:	N/A N/A N/A	N/A
November 2022 Tudalen 26	Time for change – Poverty in Wales	<p>Report Link: https://www.audit.wales/sites/default/files/publications/Time for %20Change %20Poverty English.pdf</p> <p>Recommendation/Proposals for improvement: R2 In Paragraphs 2.13 – 2.23 and Paragraphs 3.33 – 3.35. we highlight that councils and partners have prioritised work on poverty, but the mix of approaches and a complicated delivery landscape mean that ambitions, focus, actions and prioritisation vary widely. We highlight that evaluating activity and reporting performance are also variable with many gaps. We recommend that the councils use their Wellbeing Plans to provide a comprehensive focus on tackling poverty to co-ordinate their efforts, meet local needs and support the revised national plan targets and actions. This should:</p> <ul style="list-style-type: none"> • include SMART local actions with a greater emphasis on prevention. • include a detailed resourcing plan for the length of the strategy. • be developed with involvement from other public sector partners, the third sector, and those with experience of poverty. • include a robust set of consistent outcome indicators and measures to increase understanding of poverty locally; and 	Cabinet: O&SC: G&AC:	TBC TBC TBC	We are aware of the report, our response is in preparation and will go via the governance process in due course.

Date	Title	Recommendations / observations	Reporting Information		Response & RAG (If applicable)
Tudalen 27		<ul style="list-style-type: none"> • be subject to annual public reporting to enable a whole system view of poverty locally to help improve delivery and support <p>Leadership on the poverty agenda R3 In Paragraph 2.23 we note that just over a third of councils have lead members and lead officers for addressing poverty. Given the importance of effective leadership in driving the poverty agenda forward and breaking silos within councils and between public bodies, we recommend that each council designate a cabinet member as the council's poverty champion and designate a senior officer to lead and be accountable for the anti-poverty agenda.</p> <p>Experience mapping to create inclusive services for people in poverty R5 In Paragraphs 3.2 – 3.6 we highlight that people in poverty are often in crisis, dealing with extremely personal and stressful issues, but they often find it difficult to access help from councils because of the way services are designed and delivered. We recommend that councils improve their understanding of their residents' 'lived experience' through meaningful involvement in decision-making using 'experience mapping' and/or 'Poverty Truth Commissions' to review and improve accessibility to and use of council services.</p> <p>Single web landing page for people seeking help R6 In Paragraph 3.14 we highlight the difficulties people in poverty face accessing online and digital services. To ensure people are able to get the information and advice</p>			

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Tudalen 28		<p>they need, we recommend that councils optimise their digital services by creating a single landing page on their website that:</p> <ul style="list-style-type: none"> • is directly accessible on the home page • provides links to all services provided by the council • that relate to poverty; and • provides information on the work of partners that can assist people in poverty. <p>Streamlining and improving application and information services for people in poverty</p> <p>R7 In Paragraphs 3.15 and 3.16 we note that no council has created a single gateway into services. As a result, people have to complete multiple application forms that often record the same information when applying for similar services. We highlight that whilst it is important that councils comply with relevant data protection legislation, they also need to share data to ensure citizens receive efficient and effective services. We recommend that councils:</p> <ul style="list-style-type: none"> • establish corporate data standards and coding that all services use for their core data; • undertake an audit to determine what data is held by services and identify any duplicated records and information requests • create a central integrated customer account as a gateway to services • undertake a data audit to provide refresher training to service managers to ensure they know when and what data they can and cannot share; and • review and update data sharing protocols to ensure they support services to deliver their data sharing responsibilities 			

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Tudalen 29		<p>Complying with the socio-economic duty</p> <p>R8 In Paragraphs 3.27 to 3.32 we set out that while all councils undertake some form of assessment to determine the likely socio-economic impact of policy choices and decisions, approaches vary and are not always effective. We recommend that councils review their integrated impact assessments or equivalent to:</p> <ul style="list-style-type: none"> • ensure that they draw on relevant, comprehensive and current data (nothing over 12 months old) to support analysis. • ensure integrated impact assessments capture information on: <ul style="list-style-type: none"> ○ involvement activity setting out those the service has engaged with in determining its strategic policy such as partners, service users and those it is coproducing with. ○ the cumulative impact/mitigation to ensure the assessment considers issues in the round and how it links across services provided across the council; ○ how the council will monitor and evaluate impact and will take corrective action; and ○ an action plan setting out the activities the Council will take as a result of the Integrated Impact Assessment. 			
December 2022	‘A missed opportunity’ – Social Enterprises (National Report)	<p>Report Link: https://www.audit.wales/sites/default/files/publications/A_missed_opportunity_Social_Enterprises_English_0.pdf</p> <p>Recommendation/Proposals for improvement:</p> <p>R1. To get the best from their work with and funding of Social Enterprises, local authorities</p>	O&SC: Cabinet: G&AC:	May 23 May 23 June 23	We are aware of the report, our response is in preparation and will go via the governance process in due course. Provisional reporting dates provided.

Date	Title	Recommendations / observations	Reporting Information	Response & RAG (If applicable)
Tudalen 30		<p>need to ensure they have the right arrangements and systems in place. We recommend that local authority officers use the checklist in Appendix 2 to:</p> <ul style="list-style-type: none"> • self-evaluate current Social Enterprise engagement, • management, performance and practice. • identify opportunities to improve joint working; and • jointly draft and implement an action plan with timeframes and responsibilities clearly set out to address the gaps and weaknesses identified through the self-evaluation. <p>R2 To drive improvement we recommend that the local authority:</p> <ul style="list-style-type: none"> • formally approve the completed Action Plan • regularly report, monitor and evaluate performance at relevant scrutiny committees; and • revise actions and targets in light of the authority's evaluation and assessment of its performance. <p>R3 To ensure the local authority delivers its S.16 responsibilities to promote Social Enterprises we recommend that it reports on current activity and future priorities following the evaluation of its Action Plan including the Annual Report of the Director of Social Services.</p>		
December 2022	A Picture of Flood Risk Management	<p>Report Link: https://www.audit.wales/sites/default/files/publications/A_Picture_of_Flood_Risk_Management_English_0.pdf</p> <p>Recommendation/Proposals for improvement: None</p>	<p>Cabinet: N/A O&SC: N/A G&AC: N/A</p>	<p>RAG Status: Amber</p> <p>We are aware of the report. There are no specific recommendations identified for Local authorities and Audit Wales did not expect local authorities to provide a formal response to the flooding report, or to table the report for a committee meeting. They are hoping it will</p>

Date	Title	Recommendations / observations	Reporting Information	Response & RAG (If applicable)
Tudalen 31				<p>provide useful context to inform scrutiny of flood risk management. The report does raise a number of questions that need to be considered further by the Council, as the expectations being placed on Councils by Welsh Government in relation to flood risk management do not match the reality of the ability of Councils to resource and respond to this significant challenge. The questions to be considered include:</p> <ul style="list-style-type: none"> • The Council’s approach to reviewing its flood risk management strategy and creating a realistic and achievable action plan that prioritises Flintshire’s most vulnerable flood risk areas, • The amount and distribution of Welsh Government funding, • The Council-wide approach to flood risk management, • The collation of a complete picture of the Council’s responsibilities for flood risk management assets, • The lack of experience and professional capability in the flood risk sector and an inability to recruit and retain flood risk management expertise, • The added burden placed on Councils to act as SuDS Approving Bodies which often draws from the same internal resource that exist for flood risk management, if indeed this resource does exist, • The ability of Welsh Government to provide professional and technical direction and support to Councils in a flood risk sense, rather than simply acting as grant administrators, and • The degree of co-ordination and collaboration between the Council and other flood risk management bodies including Welsh Water and Natural Resources Wales. <p>These and other considerations will be picked up in future reports to the Council.</p>

Date	Title	Recommendations / observations	Reporting Information	Response & RAG (If applicable)
<p style="writing-mode: vertical-rl; transform: rotate(180deg);">January 2023</p> <p style="writing-mode: vertical-rl; transform: rotate(180deg);">Tugalen 32</p>	<p>'Together we can' – Community resilience and self-reliance (National Report)</p>	<p>Report Link: https://www.audit.wales/sites/default/files/publications/Together we can Community resilience and self reliance English 2.pdf</p> <p>Recommendation/Proposals for improvement:</p> <p>R1 To strengthen community resilience and support people to be more self-reliant, local authorities need to ensure they have the right arrangements and systems in place. We recommend that local authorities use the evaluation tool in Appendix 2 to:</p> <ul style="list-style-type: none"> • self-evaluate current engagement, management, performance and practice; • identify where improvement is needed; and • draft and implement an action plan with timeframes and responsibilities clearly set out to address the gaps and weaknesses identified in completing the evaluation tool. <p>R2 To help local authorities address the gaps they identify following their self-evaluation, we recommend that they:</p> <ul style="list-style-type: none"> • formally approve the completed Action Plan arising from the evaluation exercise; • regularly report, monitor and evaluate performance at relevant scrutiny committees; and • revise actions and targets in light of the authority's evaluation and assessment of its performance. 	<p>Cabinet: July 2023 O&SC: July 2023 G&AC: Sept 2023</p>	<p>We are aware of the report but given that the report covers such a cross cutting area (and is not very well defined), an officer has been agreed as the nominated lead for this, but input will be required from a number of service areas.</p> <p>A response will be prepared and will go via the governance process in due course. Provisional reporting dates provided.</p>

Care in Wales (CIW)

There have not been any inspection reports from CIW regarding Flintshire as an authority in the last year for 2022/23.

Estyn

Date	Title	Recommendations / observations	Reporting Information		Response and RAG
<p style="writing-mode: vertical-rl; transform: rotate(180deg);">Tudalen 33 Mawrth 2023</p>	<p>Adult Community Learning Provision (Jointly provided with Wrexham)</p>	<p>Report Link: Inspection report Wrexham and Flintshire ALC Partnership 2022 (gov.wales)</p> <p>Recommendation/Proposals for improvement:</p> <p>R1 Increase opportunities for adult learning in the community bilingually and through the medium of Welsh</p> <p>R2 Track, monitor and evaluate learners' long-term progress through the partnership's provision</p> <p>R3 Develop a partnership approach to self-evaluation and improvement of learning and teaching across all the partnership's provision</p> <p>R4 Improve opportunities for learners to receive advice and guidance about joining the partnership's provision</p>	<p>Cabinet: O&SC:</p>	<p>Sept 22 Oct 22</p>	<p>RAG Status: Green</p> <p>The four recommendations from the inspection are being delivered through the ACL Quality Improvement Plan which is overseen by the ACL Partnership Board. A future report to Education Overview and Scrutiny Committee will be presented in twelve months outlining the progress made.</p> <p>Also, the ACL Partnership was asked to produce two best-practice case studies for Estyn. They can be found:</p> <p>Establishing a new adult learning in the community partnership in Wrexham and Flintshire: https://www.estyn.gov.wales/effective-practice/establishing-new-adult-learning-community-partnership-wrexham-and-flintshire</p> <p>Family Learning: https://www.estyn.gov.wales/effective-practice/family-learning</p>

Information Commissioner’s Office (ICO)

Date	Title	Recommendations / observations	Reporting Information		Response and RAG
July 2022	Information Commissioner’s Annual Report 2021-22	<p>Report Link: https://ico.org.uk/media/about-the-ico/documents/4021039/ico-annual-report-2021-22.pdf</p> <p>Recommendation/Proposals for improvement: None</p>	Cabinet: O&SC: G&AC:	N/A N/A N/A	N/A

Tudalen 34

Section 2. Summary of External Regulations and Inspections – 2021/22 – PROGRESS UPDATES

Audit Wales

Date	Title	Recommendations / observations	Reporting Information	2021-22 Response & RAG	Progress Update & RAG
M 2021 Tudalen 35	Flintshire County Council – Rental Income	<p>Report Link: https://www.audit.wales/sites/default/files/publications/flintshire_council_rental_income_english.pdf</p> <p>Proposals for improvement:</p> <p>P1 - To better understand the overall income and rent arrears performance, the Council needs to collect and report additional performance indicators:</p> <ul style="list-style-type: none"> total rent collected during the year from former and current tenants; and the amount written off during the financial year. <p>P2 - To inform the delivery of the service, through a better understanding of the needs and experiences of tenants, the Council should collect a more comprehensive range of data including information on equalities</p>	Cabinet: 19 Oct 21 CRO&SC: 11 Nov 21 G&AC: 17 Nov 21	<p>RAG Status: Green</p> <p>P1 – Two additional indicators adopted by Cabinet were:</p> <ul style="list-style-type: none"> Total rent collected during the year from both former and current tenants the amount written off during the financial year in unpaid rents 	<p>RAG Status: Green</p> <p>P1 - We now provide Cabinet and Community and Housing Overview and Scrutiny Committee with additional information and statistics in relation to the collection and levels of debt for former tenant arrears. We also provide oversight on write off levels. The additional indicators were included in the latest report that was discussed by Scrutiny on 11th January 2023.</p>
		<p>RAG Status: Green</p> <p>P2 - The collection of more comprehensive datasets including strengthening integrated tenant engagement arrangements to better understand the needs and experiences of tenants and to inform future housing service delivery</p>		<p>RAG Status: Amber</p> <p>P2 – A full census survey of all our tenants in 2022 was completed, the results of which will be used to improve our service delivery and to shape our customer involvement strategy. The results and our draft aims and objectives are currently going through our political governance process. We are hoping to have our draft strategy ready in the Autumn.</p>	

Date	Title	Recommendations / observations	Reporting Information	2021-22 Response & RAG	Progress Update & RAG
September 2021 Tudalen 36	Regenerating Town Centres in Wales	<p>Report Link: https://www.audit.wales/sites/default/files/publications/town-centre-regeneration-eng.pdf</p> <p>Recommendation/Proposals for improvement:</p> <p>R1 - Non-domestic rates have not been reviewed in recent years, and the levels charged do not reflect the current rents being achieved in many town centres. We recommend that the Welsh Government review Nondomestic Rates to ensure the system better reflects towncentre conditions when the payments holiday ends in March 2022.</p> <p>R2 - Many town-centre businesses are impacted adversely by charging for car parking, access to public transport and poor transport infrastructure. We recommend that the Welsh Government work with local authorities to review transport challenges facing town centres and agree how best to address these.</p> <p>R3 - The Welsh Government has directly provided and levered in just under £900 million through 13 funding schemes to help regenerate town centres. However, some aspects of the Welsh Government's management of the funding are considered problematic. To ensure local authorities are able to maximise the impact of funding and tackle the more difficult and longstanding problems that would help transform their town centres, we recommend that the Welsh Government:</p> <ul style="list-style-type: none"> consolidate funding to reduce bureaucracy by streamlining processes and grant conditions and keeping requests for 	<p>Cabinet: 16 Nov 21 EE O&SC: 09 Nov 21 G&AC: 17 Nov 21</p>	<p>RAG Status: Green</p> <p>R1 – Although the Council has not been asked to respond on this recommendation business rates are a frequent area for concern raised by businesses in town centres and the review process has been highlighted as needing action by Welsh Government.</p> <p>R2 – Parking has been free in Flintshire County Council operated car parks since March 2020 to support the local economy during the response to the pandemic. The normal charges remained suspended to help local businesses as they came out of lockdown last summer until recently. Now that the country is at Alert Level 0 and following the reopening of all town centre businesses and hospitality venues, parking charges were reintroduced from 1st October. As both Governments promote economic recovery and are bringing to a close national emergency funds on which public bodies have relied, councils can no longer continue to offset a resumption to some “normality”.</p> <p>Charging for designated public car parks is adopted Council policy. The rationale for the original policy covers easing potential congestion and ensuring fair access to parking spaces in the short-stay car parks through a local traffic control system that includes charging. Our charges remain very</p>	<p>RAG Status: Green</p> <p>R1 - The wider review of the business rates system, along with the frequency of the national revaluation, rests with Welsh Government.</p> <p>In relation to the national revaluation which currently takes places every 5 years, all non-domestic properties, including town centre businesses, are subject to the latest revaluation with takes effect from April 2023 and this ensures rateable values are based on more up to date market values and economic conditions as of April 2021. To support retail, leisure and hospitality businesses, Welsh Government have also extended the relief scheme and the level of discount has been uplifted from the current 50% to 75% from April 2023, capped at £110,000 of relief per business across Wales. This scheme is in addition to other reliefs such as the existing Small Business Rates Relief scheme.</p> <p>For businesses who are negatively impacted by the</p>

Date	Title	Recommendations / observations	Reporting Information	2021-22 Response & RAG	Progress Update & RAG
Tudalen 37		<p>information and supporting materials to a minimum;</p> <ul style="list-style-type: none"> • move away from annual bidding cycles to multi-year allocations; and • rebalance investment from capital to revenue to help local authorities address staff capacity and skills shortages. <p>R4 - The Welsh Government has provided all 22 local authorities with training on how best to use existing enforcement, financial assistance and debt recovery powers, but they are not being consistently nor effectively utilised to support regeneration. We recommend that local authorities take appropriate action, using these existing powers and resources available to achieve the best possible outcome for town centres by:</p> <ul style="list-style-type: none"> • using alternative methods of enforcement before using Compulsory Purchase Orders as a last resort; • integrating enforcement strategies with wider departmental strategies across housing, environmental health, planning and regeneration teams to make more effective use of existing skills and resources; and • ensuring there is capacity and the right expertise to use the full range of powers, working in collaboration with other councils to achieve good outcomes <p>R5 - The Welsh Government’s ‘Town Centres First’ approach looks to put the health of town centres at the heart of the decisions taken by the Welsh Government, local authorities, the wider public sector, businesses and communities. This requires a high degree of integration between</p>		<p>competitive and we will consider options of special seasonal arrangements e.g. pre-Christmas. We are also open to working in partnership with Town Councils on local options where they are workable.</p> <p>In Flintshire, we have been instrumental over the last four years in leading on North Wales Metro projects and promoting Active Travel across the County with successful bids made to the Welsh Government each year to deliver transport schemes across the county. We have our own countywide Integrated Transport Strategy for Flintshire, which forms a key element of the North East Wales Metro proposals which are supported and promoted by Welsh Government (WG). We recognise that, in order to provide a long-term sustainable transport solution, it is essential that all modes of transport are successfully integrated, whilst maintaining and promoting at its heart, a sustainable, affordable and environmentally friendly public transport service, with links to all of Flintshire and the wider region.</p> <p>Active travel and sustainable travel options is a priority for us in the Council Plan and we will be looking to provide opportunities for increasing levels of walking and cycling and enable access to other alternative and sustainable methods of travel. Additionally, ensuring effective transport connectivity and that the network</p>	<p>national revaluation exercise, a transitional relief scheme is being implemented by Welsh Government. It will limit increases in NDR bills, as a result of the revaluation on 1 April 2023. An eligible ratepayer will pay 33% of their additional liability in the first year (2023-24) and 66% in the second year (2024-25), before reaching their full liability in the third year (2025-26).</p> <p>In the longer term, following a recent WG consultation, Ministers are committed to introducing more frequent revaluations to ensure that valuations more accurately reflect up-to-date market conditions, The proposals will be incorporated within the planned Local Government Finance Bill.</p> <p>R2 – Update outstanding</p> <p>R3 - Welsh Government have made some changes to regeneration funding and have provided a small amount of revenue funding to support town centre activity. This is provided on an annual basis though and</p>

Appendix A

Date	Title	Recommendations / observations	Reporting Information	2021-22 Response & RAG	Progress Update & RAG
Tudalen 38		<p>crosscutting policy frameworks and decision making to promote town centres above much else. We recommend that the Welsh Government sets out how it plans to deliver this in practice, its expectations of partners and the practical steps it will take to make this ambition a reality.</p> <p>R6 - Town centres are changing, and local authorities need to be receptive to these changes and plan to manage these shifts. We recommend that local authorities use our regeneration tool to self-assess their current</p>		<p>facilitates and supports recovery and growth is a priority in the Council Plan.</p> <p>R3 – Although the Council has not been asked to respond on this recommendation the current system of funding for regeneration is in need of review. Annual bidding cycles considerably reduce the ability of the Council to plan long term regeneration work programmes and the delivery of capital projects within the structure of inflexible financial years hampers delivery and increases costs. In the absence of longer-term revenue funding from Welsh Government local government capacity to develop and deliver regeneration projects is limited and forms a significant constraint to progress.</p> <p>R4 – The Council already uses a range of regulatory powers to tackle empty and problem properties. However, use of these powers can be extremely time consuming and can ultimately place considerable financial burdens on the Council which cannot always be recouped. The Welsh Government support is therefore welcomed. This approach is featured within the Council’s agreed strategic approach to town centre regeneration adopted in March 2020 and included in the current Council Plan.</p> <p>Following the training provided by Welsh Government earlier in the year,</p>	<p>not on the multi-year basis suggested by Audit Wales. The regeneration capital programme has been agreed internally by Welsh Government on a multi-year basis and Welsh Government, as a result, has been able to allow a small amount of extra flexibility in dealing with projects spanning multiple financial years.</p> <p>R4 - The Council continues to work with owners of empty properties to deliver actions as outlined in its empty property action plan, the criteria and approach for which was reviewed by Cabinet at its October 2022 meeting, as a tool to support the ongoing regeneration of town centres across Flintshire. This work continues to be overseen by the panel of internal officers who work collaboratively and report to the Council’s ‘Places Group’ – part of the Economic Recovery Group governance structure in place within Flintshire. Information about empty properties and deliverability of the action plan in place is</p>

Appendix A

Date	Title	Recommendations / observations	Reporting Information	2021-22 Response & RAG	Progress Update & RAG
Tudalen 39				<p>the Council has developed a panel of officers from the different regulatory and regeneration services to ensure that:</p> <ul style="list-style-type: none"> • a shared list of vacant or problem properties is maintained and reviewed regularly; • action by the Council is co-ordinated effectively across the different teams; • owners of properties are offered effective support and encouragement before enforcement action is commenced; and • limited resources are managed through the careful prioritization of enforcement action based on the length of time properties have been vacant and the scale of problems they are causing to neighbours and communities. <p>R5 – Although the Council has not been asked to respond on this recommendation the further clarity recommended by Audit Wales would be welcomed. The principle of “Town Centres First” is fully supported by the Council but a clear delivery plan and resources are needed to underpin the policy.</p> <p>R6 - The Council has undertaken the self-assessment recommended by Audit Wales and has identified a number of areas for further development. Some of these are</p>	<p>reported periodically to Welsh Government. In December 2022, the Council participated in an Empty Properties and Enforcement Questionnaire being overseen by Welsh Government. Information was provided including examples of issues being faced in Flintshire, and this has been used by Welsh Government to help inform future policy direction and how local authorities can best be supported.</p> <p>In February 2023, Welsh Government’s Regeneration colleagues met with officers of the Council in February 2023 regarding the empty property data gathering practice completed annually in Flintshire, an outcome of which was a desire to share information about the approach and good practice undertaken with other local authorities.</p> <p>R5 - To date, Welsh Government has not provided a practical plan or guidance on how the Town Centres First ambition will be delivered.</p>

Appendix A

Date	Title	Recommendations / observations	Reporting Information	2021-22 Response & RAG	Progress Update & RAG
Tudalen 40				<p>already in hand but not yet fully realised. Extra staff capacity to deliver these has been agreed by Cabinet and recruitment is underway. Particular areas for further development include:</p> <ul style="list-style-type: none"> • Further work is required to engage stakeholders in the individual towns and translate the County level strategic approach into local delivery plans. • Continue work on data gathering for town centres to improve Council, partner and business decision-making. 	<p>R6 - Over the past 12-months, the Council has recruited additional resource and expertise to take forward Town Centre Place Making/ Regeneration activity. Four new staff have been recruited into the Regeneration team which is responsible for delivery of the current Town Centre Regeneration Work Programme and also leading the development of new Place Making Plans for 7 towns across Flintshire and coordination of Council services via it's Places Group in collaboration with a range of Council service areas including housing, transport, highways, assets and estates, regeneration, planning, children and youth, social care.</p> <p>In October 2022, Cabinet approved the order in which Place Making work would be delivered, starting with 3 towns under Tranche 1: Buckley, Holywell and Shotton. Over recent months, a considerable amount of stakeholder engagement and consultation has been undertaken in these 3 towns.</p>

Appendix A

Date	Title	Recommendations / observations	Reporting Information	2021-22 Response & RAG	Progress Update & RAG
Tudalen 41					<p>An online consultation was completed in February 2023, which gathered 4401 responses from local residents and businesses in relation to their perceptions of the towns. The qualitative and quantitative information gathered from local people is being used along with a range of baseline data sets to inform the development of the Place Making Plans for these towns. Face-to-face public consultation events are being delivered in February and March 2023 across these towns to engage further with local people, businesses and other key stakeholders (public, private and community sectors).</p> <p>The Place Making Plan development work for Buckley, Holywell and Shotton will continue until the end of 2023 and involves internal and external stakeholders to map out current strategic and operational priorities in addition to using the wealth of information and data gathered to shape future vision, priorities and deliverable action plans</p>

Appendix A

Date	Title	Recommendations / observations	Reporting Information	2021-22 Response & RAG	Progress Update & RAG
Tudalen 42					<p>(short, medium and long-term) for each town centre. Progress with this work is being overseen by Welsh Government and the Design Commission for Wales.</p> <p>In early 2024, Tranche 2 of Place Making Plan development activity will commence for Connah's Quay and Queensferry and at the end of 2024/ early 2025, Tranche 3 commenced relating to the towns of Flint and Mold.</p>
Sept 2021	Financial Sustainability of Local Government	<p>Report Link: https://www.audit.wales/sites/default/files/publications/Financial%20Sustainability%20of%20Local%20Government%20-%20English_1.pdf</p> <p>Four steps to help improve councils' financial sustainability:</p> <p>S1 – Financial Strategies - Understand short, medium and long-term challenges and clearly set out the overall priorities for the council's finances</p> <p>S2 – Reserves - Plan your approach to, and use of, reserves to ensure that it supports longer-term financial sustainability</p> <p>S3 – Performance against budget - Know what's realistic for services to achieve and then understand and act on areas of consistent overspends</p>	<p>Cabinet N/A O&SC: N/A G&AC: N/A</p>	<p>RAG Status: Green</p> <p>Work is currently being undertaken in conjunction with the introduction of the CIPFA financial management code which will assist in identifying any improvements required to current financial management practices</p>	<p>RAG Status: Green</p> <p>An Initial Assessment of compliance with the CIPFA financial management code for Flintshire County Council was undertaken in March 2022.</p> <p>This considered each section within the code, assessed our current position and identified any actions which needed to be addressed.</p> <p>A summary of the assessment was included within the Annual Governance Statement and stated the opinion of the Section 151 officer that we</p>

Appendix A

Date	Title	Recommendations / observations	Reporting Information	2021-22 Response & RAG	Progress Update & RAG
		S4 – Savings delivery - Understand what is realistic for services to deliver on savings or cost reductions and act on areas that do not consistently deliver planned savings			were compliant with the code in the majority of areas. Compliance with the code is subject to annual review as part of the annual governance process which is due to be undertaken in April 2023

Care in Wales (CIW)

Date	Title	Recommendation	Reporting Information		2021-22 Response & RAG	Progress Update & RAG
Tudalen 43		Actions arising from Assurance Check – Adult Services: None	Cabinet O&SC: G&AC:	N/A N/A N/A	N/A	N/A
Apr 2021	Care Inspectorate Wales (CIW) Local Authority Assurance Check April 2021: Social Services	Actions arising from Assurance Check – Children’s Services: The following actions were identified as a result of the Assurance Check April 2021: C1. Promote and encourage the rights of children to be offered formal advocacy C2. Strengthen the recording of the evidence of front door decision making and analysis on PARIS C3. Review of how we conduct our safeguarding enquiries, ensuring children	Cabinet: S&HC O&SC: G&AC:	13 July 21 9 Sept 21 July 2022	RAG Status: Green C1 – Actions on track: Improve staff awareness of the independent advocacy provision and referral pathways; Systems in place to monitor and understand take up/decline C2 – Actions on track: Map front door recording processes to ensure that we are demonstrating	RAG Status: Green C1 - Action complete: Advocacy Provider has met with managers and teams to promote advocacy service. Information on advocacy is included in social work induction. A review of data identifies that children prefer to access advocacy when there is a

Tudalen 44		<p>are seen and seen alone within the enquiry period and that core groups for children on the child protection register are consistently conducted in line with statutory requirements.</p>			<p>the child’s journey and the associated decision making.</p> <p>Finalise and implement ‘Family Support Framework’ to ensure consistency of threshold decision making and the associated recording requirements</p> <p>C3 – Actions on track: Facilitated event with Team Managers and Senior Practitioners to review existing practice and approaches, any barriers to compliance and to re-process our approach as part of the wider Vanguard review, ensuring compliance with statutory requirements.</p> <p>A Practice Directive issued to staff to ensure that core groups are held within statutory timeframes Redistribute capacity to our front door to ensure timely processing of reports (referrals) on our IT system</p>	<p>specific issues as opposed to a general open offer.</p> <p>C2 - Action complete: Front door work has been mapped and processes refined in line with Wales Safeguarding Procedures. Family Support framework has been finalised and was launched with managers in February 2023.</p> <p>C3 - We have a work programme of continuous development and refinement. Additional capacity in terms of Deputy Team Manager and TAF Officer capacity has been aligned to the front door. However, demand and complexity remain a challenge and we are building further process resilience through a defined project which will be overseen by our Programme Board arrangements. Further action is now built into our existing programme of service development.</p>
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External arrangements

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

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

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

The roles are as follows:

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

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

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

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

Internal arrangements

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

Mae'r dudalen hon yn wag yn bwrpasol

Eitem ar gyfer y Rhaglen 5



GOVERNANCE AND AUDIT COMMITTEE

Date of Meeting	Wednesday 22 nd March 2023
Report Subject	Treasury Management Quarter 4 Update 2022/23
Report Author	Corporate Finance Manager

EXECUTIVE SUMMARY

The Governance and Audit Committee is responsible for scrutinising the Council's treasury management activity and this report provides an update on matters relating to the Council's Treasury Management Policy, Strategy and Practices 2022/23 to the end of February 2023.

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

RECOMMENDATIONS

1	Members review and endorse the Treasury Management 2022/23 quarterly update.
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REPORT DETAILS

1.00	EXPLAINING THE QUARTERLY UPDATE
1.01	On 15 th February 2022, following the recommendation of the Cabinet and consideration by the Governance and Audit Committee, the Council approved the Treasury Management Strategy 2022/23, together with the Treasury Management Policy Statement 2022/23 – 2024/25 and Treasury Management Practices 2022/23 – 2024/25.

1.02	<p>The Council has nominated the Governance and Audit Committee to be responsible for ensuring effective scrutiny of Treasury Management Strategy and Policies and the Governance and Audit Committee has previously agreed to include treasury management as a standing item on each quarterly agenda to receive an update. The Quarter 4 update is detailed in the following paragraphs.</p>
1.03	<p><u>Investments update</u></p> <p>A schedule setting out the Council's investments as at 28th February is attached as Appendix 1. The investment balance at this time was £28.3m across 8 counterparties with an average interest rate of 3.70%.</p>
1.04	<p><u>Borrowing update</u></p> <p>Appendix 2 shows the Council's long-term borrowing portfolio as at 28th February, a total of £296.6m with a weighted average interest rate of 4.53%. During quarter 4 the Council took out a new long-term loan with the Public Works Loan Board to support its strategy of fixing a portion of its long term borrowing requirement. The loan was an 18-year Equal Instalments of Principal loan for £5m, with an interest rate of 3.91%.</p> <p>Appendix 3 shows the Council's short-term borrowing portfolio as at 28th February - there were no short term loans outstanding.</p> <p>The Council has a forecast borrowing requirement over and above the additional long-term borrowing already undertaken during the year which will continue into the new financial year.</p> <p>The borrowing strategy in 2022/23 has been to monitor capital expenditure to confirm the Council's long-term borrowing need, ensuring that the Council does not commit to long-term borrowing too early and borrow unnecessarily, which will be costly. This is balanced against not compromising the long-term stability of the debt portfolio by securing low long-term interest rates when available.</p> <p>The borrowing requirement will continue to be reviewed and monitored closely during the remainder of 2022/23 and into 2023/24 with support from Arlingclose, the Council's treasury management advisors.</p>
1.05	<p><u>Economic update from Arlingclose, the Council's treasury management advisors</u></p> <p>Market expectations are that global central banks are at or nearing peak interest rates.</p> <p>This was further underlined by the Bank of England's rate decision, which saw Bank Rate rise to 4%. While the Monetary Policy Committee (MPC) remains concerned that domestic inflationary pressure will remain elevated, the CPI rate is projected to fall below target in the medium term as monetary tightening takes its toll on economic activity.</p> <p>The UK economy has perhaps proved more resilient than expected, but a recession and/or stagnant growth is likely in 2023 and subsequent</p>

	<p>years, as higher interest rates, low investment and rising unemployment depress overall activity.</p> <p>The lagged effect of the sharp tightening of monetary policy, higher mortgage rates, widespread strike action, alongside high inflation, will continue to put pressure on household disposable income and wealth. It is difficult to see households providing any support to GDP growth in 2023.</p> <p>Workforce shortage in the labour market is contributing to low unemployment (albeit with higher inactivity) and higher wages. While real wage growth is negative, high nominal wage growth has increased company costs and allowed them to pass these through to consumers, particularly in the services sector. We expect to see a weaker labour market as demand for labour ebbs, but Bank Rate will remain high until both services inflation and nominal wage growth declines.</p>
1.06	<p><u>Interest rate forecast</u></p> <p>The MPC raised Bank Rate by 50bps to 4.0% in February and we believe there will only be one further rise to 4.25% in March.</p> <p>The MPC will cut rates in the medium term to stimulate a stuttering UK economy, but will be reluctant to do so until services inflation and wage growth eases. We see rate cuts in the first quarter of 2024 to a low of 3% by 2025, although the timing and extent of rate cuts remains highly uncertain.</p> <p>Arlingclose expects gilt yields to remain broadly steady over the medium term, although with continued volatility across shorter time periods.</p>

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

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

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

5.00	APPENDICES
5.01	<ol style="list-style-type: none"> 1. Investment Portfolio as at 28 February 2023 2. Long-term Borrowing Portfolio as at 28 February 2023 3. Short-term Borrowing Portfolio as at 28 February 2023

6.00	LIST OF ACCESSIBLE BACKGROUND DOCUMENTS
6.01	<p>Contact Officer: Chris Taylor - Strategic Finance Manager Telephone: 01352 703309 E-mail: christopher.taylor@flintshire.gov.uk</p>

7.00	GLOSSARY OF TERMS
7.01	<p>Authorised Limit: A statutory limit that sets the maximum level of external debt for the Council.</p> <p>Balances and Reserves: Accumulated sums that are held, either for specific future costs or commitments (known as earmarked) or generally held to meet unforeseen or emergency expenditure.</p> <p>Bank Rate: The official interest rate set by the Bank of England’s Monetary Policy Committee and what is generally termed at the “base rate”.</p> <p>Basis Point: A unit of measure used in finance to describe the percentage change in the value or rate of a financial instrument. One basis point is equivalent to 0.01% (1/100th of a percent). In most cases, it refers to changes in interest rates and bond yields. For example, if interest rates rise by 25 basis points, it means that rates have risen by 0.25% percentage points.</p> <p>Bond: A certificate of debt issued by a company, government, or other institution. The bond holder receives interest at a rate stated at the time of issue of the bond. The price of a bond may vary during its life.</p> <p>Capital Expenditure: Expenditure on the acquisition, creation or enhancement of capital assets.</p> <p>Capital Financing Requirement (CFR): The Council’s underlying need to borrow for capital purposes representing the cumulative capital expenditure of the local authority that has not been financed.</p> <p>Certificates of Deposits (CD’s): A savings certificate entitling the bearer to receive interest. A CD bears a maturity date, a specified fixed interest rate and can be issued in any denomination. CDs are generally issued by commercial banks. The term of a CD generally ranges from one month to five years.</p> <p>Consumer Price Index (CPI): The UK’s main measure of inflation (along with Retail Price Index or ‘RPI’) The Monetary Policy Committee of the Bank</p>

of England set the Bank Rate in order to try and keep CPI at or close to the target set by the Government. The calculation of CPI includes many items of normal household expenditure but excludes some items such as mortgage interest payments and Council Tax.

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

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

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

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

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

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

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

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

IFRS: International Financial Reporting Standards.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

FLINTSHIRE COUNTY COUNCIL - INVESTMENT PORTFOLIO

At 28th February 2023

APPENDIX 1

Counterparty Name	Amount Invested £m	Start Date	Maturity Date	Interest Rate	Investment Interest £	Type of Investment	Period to Maturity
NATIONAL WESTMINSTER BANK	1.0	01/04/22	31/03/23	1.00%	9,973	UK BANK	1 month or less
NATIONAL WESTMINSTER BANK	1.0						
DEBT MANAGEMENT OFFICE	5.0	06/12/22	06/06/23	3.42%	85,266	UK GVT	3 months +
DEBT MANAGEMENT OFFICE	5.0						
WEST YORKSHIRE COMBINED AUTHORITY - WY POLICE	3.0	22/02/23	07/03/23	3.85%	4,114	LA	1 month or less
WEST YORKSHIRE COMBINED AUTHORITY - WY POLICE	3.0						
ABERDEEN LIQUIDITY FUND	3.3	01/04/22	31/03/23	3.89%	128,018	MMF	1 month or less
ABERDEEN LIQUIDITY FUND	3.3						
BNP PARIBAS SECURITIES	4.0	01/11/21	31/03/23	3.95%	222,932	MMF	1 month or less
BNP PARIBAS SECURITIES	4.0						
CCLA PUBLIC SECTOR DEPOSIT	4.0	06/07/22	31/03/23	3.90%	114,542	MMF	1 month or less
CCLA PUBLIC SECTOR DEPOSIT	4.0						
FEDERATED INVESTORS	4.0	03/07/22	31/03/23	3.88%	115,231	MMF	1 month or less
FEDERATED INVESTORS	4.0						
HSBC STERLING ESG FUND	4.0	01/11/21	31/03/23	3.81%	215,030	MMF	1 month or less
HSBC STERLING ESG FUND	4.0						
TOTAL	28.3			3.70%	895,105		
PREVIOUS REPORTS TOTALS (31st December 2022)	28.4			3.22%	519,554		
PREVIOUS YEARS REPORTS TOTALS (28th February 2022)	34.4			0.23%	42,421		

Tudalen 55

FLINTSHIRE COUNTY COUNCIL - INVESTMENTS SUMMARISED BY TYPE & MATURITY

At 28th February 2023

APPENDIX 1

Tudalen 56

Type of Investment	Total Amount Invested £m	% of Total Portfolio	Period to Investment Maturity			
			1 month or less £m	1 - 3 months £m	3 months + £m	12 months + £m
Debt Management Office (DMO)	5.0	18%			5.0	
UK Bank	1.0	4%	1.0			
UK Building Society (UK BS)	0.0	0%				
Overseas	0.0	0%				
Local Authorities	3.0	11%	3.0			
CD's	0.0	0%				
T-Bills	0.0	0%				
Money Market Funds (MMF)	19.3	68%	19.3			
Total (£)	28.3		23.3	0.0	5.0	0.0
Total (%)		100%	82%	0%	18%	0%

FLINTSHIRE COUNTY COUNCIL - LONG TERM BORROWING ANALYSIS

At 28th February 2023

APPENDIX 2

Loan Start Date	Principal Loan Outstanding £	Interest Rate %	Annual Interest £	Loan Maturity Date
-----------------	------------------------------	-----------------	-------------------	--------------------

PWLB Fixed Rate Maturity Loans				
20/03/86	2,436,316	9.50	231,450	30/11/25
01/04/86	1,392,181	9.13	127,036	30/11/23
24/03/88	696,090	9.13	63,518	30/11/27
25/08/88	696,090	9.50	66,129	31/03/28
26/10/88	870,113	9.25	80,485	30/09/23
26/05/89	1,044,135	9.50	99,193	31/03/25
26/05/89	1,044,135	9.50	99,193	31/03/29
28/09/95	561,642	8.25	46,335	30/09/32
28/09/95	181,120	8.63	15,622	30/09/32
28/09/95	348,045	8.25	28,714	30/09/27
28/09/95	696,090	8.25	57,427	30/09/28
28/09/95	1,740,226	8.25	143,569	30/09/29
28/09/95	1,740,226	8.25	143,569	30/09/30
28/09/95	1,740,226	8.25	143,569	30/09/31
28/09/95	696,090	8.25	57,427	30/09/24
28/09/95	1,740,226	8.25	143,569	30/09/26
18/04/97	2,000,000	7.75	155,000	18/10/27
18/04/97	2,000,000	7.75	155,000	18/10/28
18/04/97	2,000,000	7.75	155,000	18/10/29
18/04/97	2,000,000	7.75	155,000	18/10/30
17/07/97	4,000,000	7.13	285,000	31/03/55
17/07/97	4,000,000	7.13	285,000	31/03/56
17/07/97	4,492,873	7.13	320,117	31/03/57
17/07/97	3,500,000	7.00	245,000	31/03/55
17/07/97	3,500,000	7.00	245,000	31/03/56
17/07/97	3,278,252	7.00	229,478	31/03/57
20/05/98	1,333,332	5.75	76,667	18/04/31
20/05/98	1,050,000	6.00	63,000	18/04/26
09/06/98	2,000,000	5.75	115,000	30/09/32
09/06/98	3,000,000	5.75	172,500	30/09/33
09/06/98	4,000,000	5.75	230,000	30/09/34
17/09/98	3,850,000	5.25	202,125	31/03/58
08/12/98	1,200,000	4.75	57,000	31/03/54
08/12/98	2,500,000	4.75	118,750	31/03/58
08/12/98	4,800,000	4.50	216,000	31/03/54
01/04/99	6,000,000	4.63	277,500	31/03/53
22/04/99	4,000,000	4.50	180,000	31/03/52
10/08/99	1,700,000	4.50	76,500	31/03/53
10/08/99	3,700,000	4.50	166,500	31/03/52
10/08/99	7,700,000	4.50	346,500	31/03/51
10/08/99	7,700,000	4.50	346,500	31/03/50
10/08/99	7,700,000	4.50	346,500	31/03/49
10/08/99	7,700,000	4.50	346,500	31/03/48
05/04/01	2,500,000	4.75	118,750	31/03/25
15/11/01	1,400,000	4.50	63,000	31/03/23
02/08/05	1,700,000	4.45	75,650	18/04/31
02/08/05	4,900,000	4.45	218,050	18/04/32
02/08/05	4,600,000	4.45	204,700	18/04/33
02/08/05	1,800,000	4.45	80,100	18/04/34
02/08/05	2,244,611	4.45	99,885	18/04/35
02/04/15	8,000,000	4.17	333,600	02/10/36
02/04/15	7,000,000	4.18	292,600	02/04/37
02/04/15	7,000,000	4.19	293,300	02/10/37
02/04/15	7,000,000	4.20	294,000	02/04/38
02/04/15	7,000,000	4.21	294,700	02/10/38
02/04/15	5,448,094	4.22	229,910	02/04/39
02/04/15	10,800,000	4.11	443,880	02/10/34
02/04/15	9,000,000	4.13	371,700	02/04/35
02/04/15	9,000,000	4.14	372,600	02/10/35
02/04/15	9,000,000	4.16	374,400	02/04/36
06/12/18	10,000,000	2.64	264,000	06/12/68
Total	226,720,113	5.09	11,538,766	

PWLB Fixed Rate Annuity Loans				
06/12/18	7,174,032	2.79	200,155	06/01/63
07/01/20	560,521	3.06	17,152	07/01/60
30/03/20	283,672	2.65	7,517	30/03/60
30/03/20	1,031,737	2.65	27,341	30/03/60
02/11/20	1,359,143	2.55	34,699	02/11/57
09/02/21	2,453,327	1.79	43,915	09/02/58
30/04/21	568,157	2.15	12,215	30/04/61
Total	13,430,589	2.55	342,995	

PWLB Fixed Rate Equal Instalment of Principal Loans				
01/04/19	7,666,667	1.65	162,250	01/04/34
13/08/19	6,041,667	1.28	77,333	13/08/37
16/12/20	4,545,455	1.16	52,727	16/12/42
28/01/22	9,545,455	2.07	197,591	28/01/44
10/02/23	5,000,000	3.91	195,500	10/02/41
Total	32,799,242	2.09	685,402	

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

Other Government Loans				
19/12/17	148,349	0.00	0.00	01/04/23
27/03/18	1,729,128	0.00	0.00	01/10/28
21/10/15	460,000	0.00	0.00	31/03/30
20/10/16	400,000	0.00	0.00	31/03/31
27/03/19	961,328	0.00	0.00	01/04/29
05/05/20	461,500	0.00	0.00	31/03/26
09/07/21	103,000	0.00	0.00	31/03/29
18/01/22	60,092	0.00	0.00	01/10/25
04/04/22	33,679	0.00	0.00	01/10/25
12/07/22	27,400	0.00	0.00	01/10/29
29/12/22	300,000	0.00	0.00	31/03/29
	4,684,475	0	0	

Totals				
Fixed Rate	272,949,945		12,567,162	
LOBOs	18,950,000		858,095	
Other	4,684,475		0	
Grand Total	296,584,420	4.53	13,425,257	

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FLINTSHIRE COUNTY COUNCIL - SHORT TERM BORROWING

At 28th February 2023

APPENDIX 3

Counterparty Name	Amount Borrowed £m	Start Date	Maturity Date	Interest Rate	Interest due £	Brokerage due £	Period to Maturity
No loans outstanding							
TOTAL	0.0			0.00%	0	0	
PREVIOUS REPORTS TOTALS (31st December 2022)	0.0			0.00%	0	0	
PREVIOUS YEARS REPORTS TOTALS (28th February 2022)	5.0			0.01%	93	652	

SHORT TERM BORROWING SUMMARISED BY TYPE & MATURITY

At 28th February 2023

APPENDIX 3

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

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GOVERNANCE AND AUDIT COMMITTEE

Date of Meeting	Wednesday 22 nd March 2023
Report Subject	Corporate Self-Assessment 2021/22
Report Author	Chief Executive
Type of Report	Assurance

EXECUTIVE SUMMARY

The Local Government and Elections Act (Wales) 2021 sets out a duty to report on performance and states 'A council must produce a self-assessment report in respect of each financial year. The report must set out its conclusions on the extent to which it met the performance requirements during that year, and any actions it intends to take, or has already taken, to increase the extent to which it is meeting the performance requirements.'

The duty came fully into effect in April 2022 and work has taken place to carry out the organisations first Corporate Self-Assessment. There is no prescribed model for how to undertake a self-assessment. We developed a three-stage process having drawn on our experience and in consultation with national advisors:

Stage one - 'desk-based' analysis and evaluation.

Stage two - opinion sourcing, consultation and engagement.

Stage three - final published assessment and improvement plan.

As an organisation, the results of the Corporate Self-Assessment has identified that there is good evidence of performance against the assessment, scored between good and best practice in 79% of the questions asked. In 15% of the questions it was identified that there was good / more evidence required and in 6% there was a need for further action.

The theme / question scored as 'very best practice' identified in the self-assessment relates to:

- **Theme F – Partnership Working**

Question: Does the Council engagement in local, regional, and national partnerships and collaborations (F24).

Two Themes / Three questions scored as 'having evidence but further action needed' related to:

- **Theme B – Resource Planning and Management**

Question: Are these strategies sustainable, and dynamic, in adapting to change and the future? (B11)


- **Theme G – Customer and Community Engagement**
 Question: Does the Council have comprehensive and maintained plans and policies for customer and community engagement in place ? (G27)
 Question: Does the Council use Customer Service feedback effectively in reviewing performance and shaping services? (G28)

RECOMMENDATIONS

1	To consider findings of the Corporate Self-Assessment 21/22.
2	To note the opportunities for improvement identified in Corporate Self-Assessment 21/22.

REPORT DETAILS

1.00	Explaining the Corporate Self-Assessment 2021/22
1.01	The Local Government and Elections Act (Wales) 2021 sets out a duty to report on performance and states ‘A council must produce a self-assessment report in respect of each financial year. The report must set out its conclusions on the extent to which it met the performance requirements during that year, and any actions it intends to take, or has already taken, to increase the extent to which it is meeting the performance requirements.’ This document aims to achieve the duty set out above for the Act and for the use by the Council.
1.02	Under the Local Government and Elections (Wales) Act 2021, the Council must put in place a system of corporate self-assessment to review the extent to which: <ul style="list-style-type: none"> a) it is exercising its functions effectively, b) it is using its resources economically, efficiently, and effectively, and c) its governance is effective for securing the matters set out in paragraphs (a) and (b).
1.03	The Self-Assessment model focuses on eight themes and considers a set of core questions within each of these themes outlined further in this document. As with all models there will inevitably be overlaps across themes, however, the themes are sufficiently defined and demarked to avoid too much overlapping or duplication. The Self-Assessment Model follows three stages: <ul style="list-style-type: none"> Stage One - ‘desk-based’ analysis and evaluation Stage Two - opinion sourcing, consultation and Stage Three - final published assessment and improvement plan
1.04	A Project Board was established comprising of a Project Board Chair, a senior responsible officer and officers from across portfolios that are either currently Performance Leads or officers who were part of the Governance Recovery Group during the Council’s response phase to the pandemic.

	<p>Each of the officers who sit on the Project Board are considered to have the ability to conceptualise new models and new ways of working, have an understanding of their service whilst having sufficient seniority within the Council to take the Self-Assessment forward.</p>
1.05	<p>Stage one of the self-assessment was against the themes below:</p> <ul style="list-style-type: none"> • A - Vision, Strategy and Performance • B - Resource Planning and Management • C - Organisational Governance, Ethics and Values • D - Organisational Leadership and Operating Models • E - Innovation and Change Management • F - Partnership Working • G - Customer and Community Engagement • H - Risk Management and Business Continuity
1.06	<p>We drew upon the Council's Annual Governance Statement (AGS) model of evaluation and scoring and evidence capturing as this model is known to be effective. The model is a useful platform for challenging and moderating variations in opinion through facilitated review. The scoring criteria is listed below:</p> <p>Score 5 – Very best practice Score 4 – Good evidence Score 3 – Evidence but further action required Score 2 – Some evidence but lacking in key areas Score 1 – No evidence</p>
1.07	<p>Stage two of the self-assessment sets out the conclusions from the analysis and evaluation of stage one. This was carried out by the project board using peers from other portfolios to keep the assessment focused and to give consistency of check and challenge.</p> <p>During Stage Two the results of the assessment were considered, challenged and evaluated at a specially convened Senior Leadership Academi. A separate consultation process was not undertaken for this year. The final results of the self-assessment are detailed in the graph below:</p> <div data-bbox="400 1541 1302 2007" style="border: 1px solid black; padding: 10px; margin: 10px auto; width: fit-content;"> <p style="text-align: center;">Corporate Self-Assessment Results 2021/22</p>  <ul style="list-style-type: none"> ■ Score 5 - Very best practice ■ Score 4/5 Good evidence, almost best practice ■ Score 4 - Good evidence ■ Score 3/4 Good evidence, could enhance further ■ Score 3 - Evidence but further action required </div>

1.08	Stage three is being presented here which includes published assessment and improvement plan which will be led by the Cabinet and run through the Corporate Resources Overview and Scrutiny Committee (CROSC) and Governance and Audit Committee for input and assurance in March 2023.
1.09	During consultation with Cabinet and CROSC, feedback and suggestions were made by CROSC. Appendix A has been updated to reflect the suggestions made at CROSC.
1.10	<p>Overall based on the range of questions asked against the eight Themes it is considered that the Council:</p> <ul style="list-style-type: none"> a) Does exercise its functions effectively. b) Uses its resources economically, efficiently, and effectively; and c) Has effective governance for securing the matters set out in paragraphs (a & b) <p>This is consistent with the Council Annual Governance Statement and the Annual Performance Report for the year 2021/22.</p> <p>The Self-Assessment has identified two themes / three questions which scored a 3 as 'having evidence but further action needed'. There are always areas where we strive for improvement and the following list of opportunities have been identified following engagement which it is felt can be achieved in the short term and have some real benefits in doing so. This relates to:</p> <ul style="list-style-type: none"> • Theme B – Resource Planning and Management. <ul style="list-style-type: none"> • Question: Are these strategies sustainable, and dynamic, in adapting to change and the future? (B11) • Theme G – Customer and Community Engagement. <ul style="list-style-type: none"> • Question: Does the Council have comprehensive and maintained plans and policies for customer and community engagement in place? (G27) • Question: Does the Council use Customer Service feedback effectively in reviewing performance and shaping services? (G28) <p>The improvement plan can be found in Appendix A.</p>

2.00	RESOURCE IMPLICATIONS
2.01	Resource implications were felt as this was the first time of carrying out the Corporate Self-Assessment. However now the work has been completed the implications in the future will be less.

3.00	CONSULTATIONS REQUIRED / CARRIED OUT
3.01	Chief Executive, Chief Officers, and Senior Officers (Senior Leadership Academi) have all been consulted on the Corporate Self-Assessment. Cabinet now has the opportunity to consider and review the content of the Corporate Self-Assessment and Improvement Plan. The report and improvement plan was also reported to Corporate Resource Overview and Scrutiny Committee on 8 th March 2023.

4.00	IMPACT ASSESSMENT AND RISK MANAGEMENT
4.01	Integrated Impact Assessments and Risk Management feed the Corporate Self-Assessment and are assessed within the themes and questions.

5.00	APPENDICES
5.01	Appendix A: Corporate Self-Assessment 2021/22

6.00	LIST OF ACCESSIBLE BACKGROUND DOCUMENTS
6.01	Council Plan 2021/22 Council Plan Monitoring Reports 2021/22 Annual Governance Statement 2021/22

7.00	CONTACT OFFICER DETAILS
7.01	Contact Officer: Lisa Brownbill, Internal Audit, Performance and Risk Manager Telephone: 01352 702231 E-mail: lisa.brownbill@flintshire.gov.uk

8.00	GLOSSARY OF TERMS
8.01	Council Plan: the document which sets out the annual priorities of the Council.
8.02	Medium Term Financial Strategy: a written strategy which gives a forecast of the financial resources which will be available to a Council for a given period and sets out plans for how best to deploy those resources to meet its priorities, duties and obligations.

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2021/22

Flintshire County Council
Corporate Self-Assessment

Final

What is the purpose of this document?

This document details the Council’s Corporate Self-Assessment and identifies areas of best practise and areas for further improvement. The document explains:

Tudalen 68

Section	Content	Page
1.	What the Corporate Self-Assessment is	2
2.	Process of review and timeframe	3
3.	Scoring Criteria	3
4.	Summary of the Effectiveness of the Council’s Corporate Self-Assessment	4
5.	Key themes of the Corporate Self-Assessment:	5
	Theme A – Vision, Strategy and Performance	6
	Theme B – Resource Planning and Management	7
	Theme C – Organisational Governance, Ethics and Values	8
	Theme D – Organisational Leadership and Operating Models	9
	Theme E – Innovation and Change Management	10
	Theme F – Partnership Working	11
	Theme G – Customer and Community Engagement	12
	Theme H – Risk Management and Business Continuity	13
6.	Conclusion and Opportunities for Improvement	14
7.	Certification	16

1. What is the Corporate Self-Assessment?

The Local Government and Elections Act (Wales) 2021 sets out a duty to report on performance and states 'A council must produce a self-assessment report in respect of each financial year. The report must set out its conclusions on the extent to which it met the performance requirements during that year, and any actions it intends to take, or has already taken, to increase the extent to which it is meeting the performance requirements.' This document aims to achieve the duty set out above for the act and for the use by the Council.

The Corporate Self-Assessment is a comprehensive assessment of the corporate organisation and not a detailed assessment of the performance of each service portfolio, the assessment themes are designed in this way.

The self-assessment is meant to provide a platform for assurance and self-improvement and would lead to an improvement plan for the organisation.

The Self-Assessment model focused on eight themes and considered a number of core questions within each of these themes outlined further in this document. As with all models there will inevitably be overlaps across themes however, the themes are sufficiently defined and demarked to avoid too much overlapping or duplication.

The Self-Assessment Model followed three stages:

- **Stage One** - 'desk-based' analysis and evaluation of available documents and evidence and some internal triangulation through review and moderation
- **Stage Two** - opinion sourcing, consultation and engagement and 'triangulation'
- **Stage Three** - production of a formal and final published assessment and improvement plan which will be led by the Cabinet and run through both the Corporate Resources Overview and Scrutiny Committees and the Governance and Audit Committee for input and assurance.

The first stage was more evidential e.g., the presence of strategies and evaluative reports e.g. regulatory reports, the Annual Governance Statement (AGS), the Annual Performance Report. The second stage, more qualitative whilst the third stage is the closing stage involving the production and publication of a formal and final assessment and action plan.

2. Process of Review and Timeframe

A timeframe to complete each of the three stages of the Corporate Self-Assessment was identified as follows:

Stage	Task	Timeline
One	Desk-based' analysis and evaluation of available documents and evidence and some internal triangulation through review and moderation	September 2021
Two	Opinion sourcing, consultation and engagement and 'triangulation'	January 2022
Three	Closing stage, production of a formal and final published assessment and action plan. Led by the Cabinet and run through both the Overview and Scrutiny Committees and the Governance and Audit Committee for input and assurance	March 2023

Tudalen 70

A Project Board was established comprising of a Project Board Chair, a senior responsible officer, and officers from across portfolios that were either currently Performance Leads or officers who were part of the Governance Recovery Group during the Council's response phase to the pandemic. Each of the officers who sat on the Project Board were considered to have the ability to conceptualise new models and new ways of working, understand their portfolio services whilst having sufficient seniority within the Council to take the Self-Assessment forward.

We drew upon the Council's AGS model of evaluation and scoring and evidence capturing as this model was known to be effective. The model was a useful platform for challenging and moderating variations in opinion through facilitated review.

A report was shared at Governance and Audit Committee in July 2021 on the development of the Self-Assessment model, the proposed model for the first corporate self-assessment was endorsed.

The results of the Stage One were independently examined by Internal Audit and shared at a Senior Leadership Academi where the results were considered, challenged, and evaluated further. Based on the findings within the report, a consultation process was not undertaken for this year.

3. Scoring Criteria:

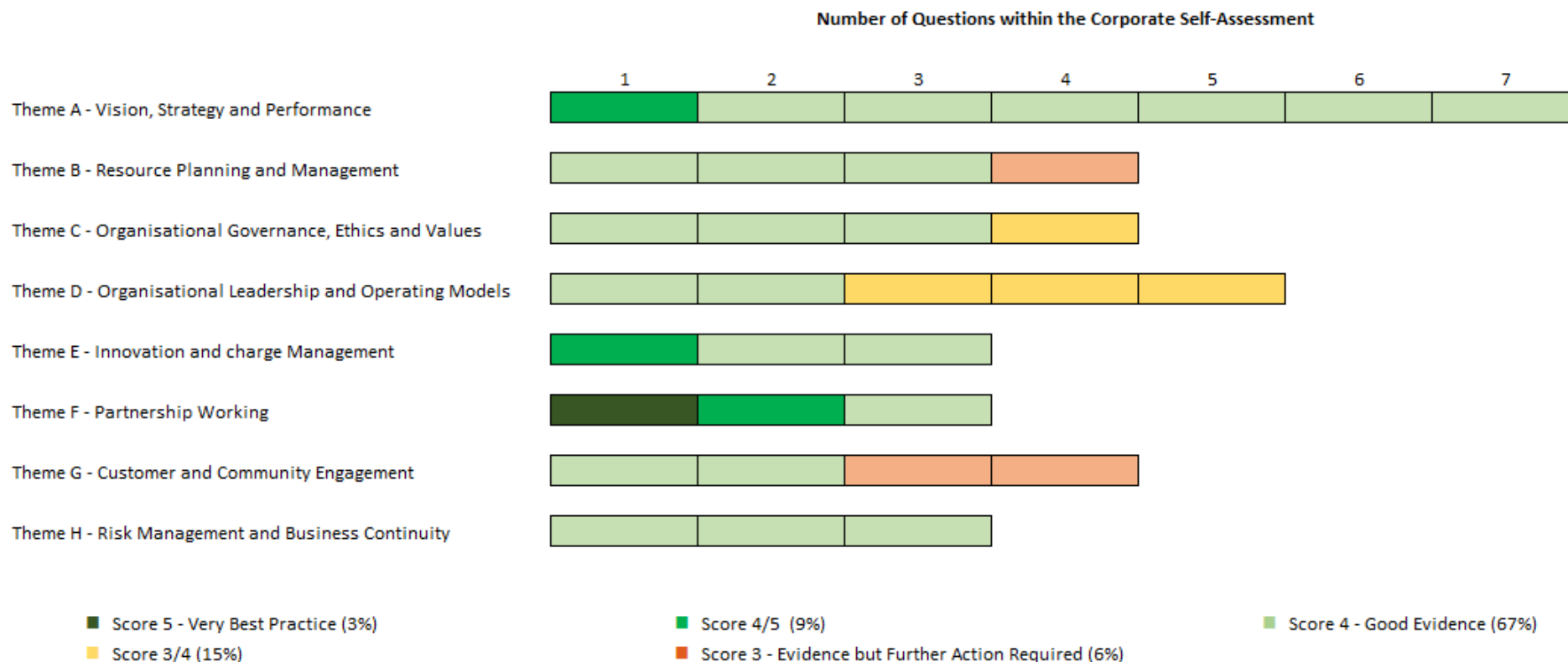
Score 5 – Very best practice,
Score 2 – Some evidence but lacking in key areas,

Score 4 – Good evidence,
Score 1 – No evidence

Score 3 – Evidence but further action required,

4. Summary of the Effectiveness of the Council’s Corporate Self-Assessment

Tudalen 71



Areas of Very Best Practice:

- (F24) - Council engagement in local, regional and national partnerships and collaborations

Further Action Required:

- (B11) - Strategies sustainable, and dynamic, in adapting to change and the future
- (G27, G28) - Comprehensive and maintained plans and policies for customer and community engagement in place

5. Key themes of the Corporate Self-Assessment

The eight key themes of the Corporate Self-Assessment are listed below:

Theme A	Vision, Strategy and Performance
Theme B	Resource Planning and Management
Theme C	Organisational Governance, Ethics and Values
Theme D	Organisational Leadership and Operating Models
Theme E	Innovation and Change Management
Theme F	Partnership Working
Theme G	Customer and Community Engagement
Theme H	Risk Management and Business Continuity

Tudalen 72

Against these themes, the Council reviewed whether:

- It was exercising its functions effectively
- It was using its resources economically, efficiently, and effectively
- Governance was effective for securing the above.

Theme A – Vision, Strategy and Performance

Questions		How we do this / How we achieve this
A1	Does the Council have a set of corporate and service strategies in place which set out vision and ambition?	<ul style="list-style-type: none"> • Council Plan 2021-22 which sets out the Council’s vision and ambition for the year. • A set of corporate and service strategies were in place which set out the Council’s vision and ambition e.g. the Digital Strategy, MTFs and the Capital Strategy, etc.
A2	Are these strategies locked-in to national and regional Government strategy, and collaborative planning with key partners?	<ul style="list-style-type: none"> • The Council Plan priorities were clearly defined and locked into national and regional priorities and strategies. • The Council Plan 2021-22 identified clear linkages to national and regional policies/strategies which were captured in the document.
A3	Are these strategies being followed and are they achieving their aims and objectives?	<ul style="list-style-type: none"> • The Council Plan was reported at Cabinet and Overview and Scrutiny Committees for six monthly performance monitoring reviews. • The MTFs and Capital strategy were both updated annually alongside the Council’s budget process. • Service Strategies were reviewed within their set timeframes (set timeframes varied between each of the strategies). • Reports were provided to the relevant committees stating whether strategies were meeting their agreed aims and objectives.
A4	Are these strategies sustainable, and dynamic, in adapting to change and the future?	<ul style="list-style-type: none"> • The Council Plan had an annual refresh in 2021/22 to ensure appropriateness. Engagement was conducted with all members of the Council and all Officers in several different ways which included committee meetings and management meetings.
A5	Are these strategies supported by portfolio service business plans which are consistent with the overall aims and objectives of the Council?	<ul style="list-style-type: none"> • During the year each Portfolio had recovery business plans in place which supported the Council Priorities set in the Council Plan. These replaced business plans which in the past had aligned with the Council Plan. • Capital schemes included within the Capital Programme were selected based on priorities within the Council Plan and Portfolio Business Plans.
A6	Are these portfolio service plans being followed and are they achieving their aims, objectives, and performance targets?	<ul style="list-style-type: none"> • Portfolio Performance was tracked through Performance measures identified at the initial stage of the Pandemic. These were reported on a six-monthly basis to Cabinet and Overview and Scrutiny Committees.
A7	Is there effective democratic oversight of portfolio service direction and performance?	<ul style="list-style-type: none"> • Performance reporting cycles that we had in place ensured that we had robust assurance and scrutiny in place. • Performance reports were approved by Cabinet and shared at relevant Overview and Scrutiny Committees.

Tudalen 73

Theme B – Resource Planning and Management

Questions		How we do this/how we achieve this
B8	Does the Council have comprehensive and maintained strategies for workforce, finance, procurement, and assets in place?	<ul style="list-style-type: none"> The Council had a number of comprehensive and maintained strategies in place which included; People Strategy, MTFS, Housing Asset Management Strategy, Code of Corporate Governance, Procurement Strategy, Asset Strategy and a Capital Strategy.
B9	Are these strategies achieving their aims and objectives at a corporate level?	<ul style="list-style-type: none"> These strategies act as a framework within the Council and underpin all activities operate. Updates were provided to Cabinet and/or Overview and Scrutiny Committees on the progress of the strategies.
B10	Are these strategies achieving their aims and objectives at a portfolio level?	<ul style="list-style-type: none"> These strategies act as a framework within the Council and underpin all activities operate. Updates were provided to Cabinet and/or Overview and Scrutiny Committees on the progress of the strategies.
B11	Are these strategies sustainable, and dynamic, in adapting to change and the future?	<ul style="list-style-type: none"> These strategies act as a framework within the Council and underpin all activities operate. The Council's strategies were reviewed and updated annually. Reports were provided to the relevant Committees on the progress of these strategies. However, there were some areas between Portfolios and Corporate that could be improved. This included the timeliness of reviewing and monitoring key strategies and plans which sit below the Council Plan.

Updated 7/4

Areas identified for Further Improvement
<ul style="list-style-type: none"> There were some areas between Portfolios and Corporate that could be improved. This included the timeliness of reviewing and monitoring key strategies and plans which sit below the Council Plan (B11).

Theme C – Organisational Governance, Ethics and Values

Questions	How we do this/how we achieve this
<p>C12 Does the Council have comprehensive and maintained frameworks and codes in place for governance, ethics and values?</p>	<ul style="list-style-type: none"> • The Council’s Constitution, a comprehensive document, was reviewed and maintained during 2021-22. A ‘user friendly’ guide to the Constitution is being developed. • The Council’s Code of Corporate Governance was reviewed and updated by the Corporate Governance Working Group which comprised of senior officers from the relevant portfolios. Their assessments were subject to challenge by statutory officers. • IA Report (ethics) - We ensured that the seven principles of public life were central to decision making. • Code of Conduct - Good conduct was of paramount importance and adherence to the code was ensured by the Council having a robust Standards Committee, the membership of which was refreshed through stringent recruitment of new lay members. • Suite of Policies and Procedures – The Council’s policies and procedures must be kept relevant and focused, and they were updated as required. • We upheld Principle A of our Corporate Governance Framework, which requires us to behave with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law. Our Annual Governance Statement (AGS) was subject to Member challenge, and we plan greater Member involvement in preparing the Annual Governance Statement for 2022.
<p>C13 How well are these frameworks and codes applied and observed?</p>	<ul style="list-style-type: none"> • The AGS is a self-assessment of our Code of Corporate Governance based on the evidence and knowledge we have within the organisation and was reviewed by Audit Wales.
<p>C14 Is the application of ethics and values evident in the way the Council appraises options and makes decisions?</p>	<ul style="list-style-type: none"> • Strong corporate values are evidenced in the continued delivery of discretionary services/decisions made for the benefit of our residents despite financial pressures to cut such services.
<p>C15 Does the Council work productively with its external regulators and demonstrate sound compliance?</p>	<ul style="list-style-type: none"> • A robust ethical framework was in place - mapped through to monitoring and reporting structures. • The ethical framework was visible in the Constitution and supporting policies and protocols. • The Council had all policies and protocols expected of a forward-thinking council.

Tudalen 75

Theme D – Organisational Leadership and Operating Models

Question	How we do this/how we achieve this
D16 Is there strong and effective political leadership?	<ul style="list-style-type: none"> The AGS, Principle A evidence identified a number of documents which set out Codes of Conduct along with the Code of Corporate Governance and also set out a standard to achieve. During 2021/22 the Council had a minority Labour administration. The Council Leader had two deputies, who were, responsible for Governance and Partnerships. The leader of the largest opposition group was the leader of the Independent Alliance. The emphasis was on joint working: regular Group leaders' meetings were held between the leaders of each of the Council's political groups and attended by the statutory officers (Chief Executive/Head of Paid Service, Chief Officer (Governance)/Monitoring Officer, Corporate Finance Manager/Section 151 Officer and Head of Democratic Services).
D17 Is there strong and effective professional leadership?	<ul style="list-style-type: none"> The AGS Principle A evidence identified a number of documents which set out Codes of Conduct along with the Code of Corporate Governance which also sets out a standard to achieve. Strong and professional leadership was provided through the Chief Officer Team (COT) and the portfolio Department Management Teams, supported by the senior Leadership Academy, comprising of Chief Officers and their portfolio Service Managers.
D18 Does the Council have an adopted organisational operating model and a preferred working culture?	<ul style="list-style-type: none"> The Council's 'flat structure' operating model was adapted in 2014, following an extensive review. The original structure of Chief Executive and nine Chief Officers moved to one of a Chief Executive and six Chief Officers.
D19 How effective is the operating model?	<ul style="list-style-type: none"> The structure was effective, and this was demonstrated by the performance of the organisation at corporate performance level and the performance across a number of various projects in which the different areas worked in a collaborative way.
D20 Is it evident that the preferred working culture is pre-dominant and effective?	<ul style="list-style-type: none"> The working culture was collegiate with officers from different portfolios working together on projects.

Tudalen 76

Theme E – Innovation and Change Management

Question		How we do this/how we achieve this
E21	Does the Council have a proven appetite for innovation and change management?	<ul style="list-style-type: none"> The Council Plan was an ambitious document and has been for a number of years. Target dates, measures and actions were stretched/ambitious but realistic in nature. Within the Council Plan there were a number of examples that demonstrated innovation and change management. Given a one year Council Plan has been in place, more often milestones were due at the year end and rolled over into the new Council Plan. To address this a 5 year Council Plan will be used going forward.
E22	How well has the Council implemented its chosen innovation and change programmes and projects against time, budget, transition and performance objectives and targets?	<ul style="list-style-type: none"> Performance of the Joint Social Value Procurement Strategy demonstrated progress made against the strategy.
E23	How well does the Council compare to its peers in being an innovator?	<ul style="list-style-type: none"> Audit Wales carried out a Review of local authorities during the pandemic and the Council was reviewed in a number of areas for innovation and change management to ways of working, collaborations, partnership working, technological development – Audit Wales Review.

Tudalen 77

Theme F – Partnership Working

Question	How we do this/how we achieve this
F24 Does the council engage well in local, regional, and national partnerships and collaborations?	<ul style="list-style-type: none"> There was a wide amount of evidence throughout a number of documents which demonstrated engagement locally, regionally and nationally. Examples of these documents included the Public Services Board - Wellbeing Plan, Joint Public Service Board Plan, Council Plan 2021/22, AGS - Principle B, Code of Corporate Governance and Regional Emergency Planning.
F25 Do the partnerships and collaborations for which the council is (co) responsible/relies upon have sound and effective governance arrangements in place?	<ul style="list-style-type: none"> Clear terms of reference were agreed where necessary to ensure clarity of the governance arrangements. For example, the Public Service Board Terms of Reference set out the Governance arrangements for the Board.
F26 How well do the key partnerships and collaborations for which the council is responsible/relies upon perform against their aims and objectives?	<ul style="list-style-type: none"> Performance of key partnerships and collaboration was strong, an example of this was the performance of Aura Leisure and Libraries against the business plan it set.

Tudalen 78

What has worked well during 2021/22 (Area of Best Practice)
<ul style="list-style-type: none"> Engagement in local, regional, and national partnerships and collaborations (F24)

Theme G – Customer and Community Engagement

Question		How we do this/how we achieve this
G27	Does the Council have comprehensive and maintained plans and policies for customer and community engagement in place?	<ul style="list-style-type: none"> The Council had a corporate strategy for delivery of Customer Services for, Face to Face, Telephone and Online. Core principles for public engagement and consultation were adopted in 2012 to underpin the Welsh National Principles for Public Engagement.
G28	Does the Council use customer and community feedback effectively in reviewing performance and shaping services?	<ul style="list-style-type: none"> Services engaged with customers and communities to gain feedback on performance and drive improvements to help shape services.
G29	How well does the Council perform in meeting its customer services standards and targets?	<ul style="list-style-type: none"> Performance against Corporate Complaints was monitored and reported to Cabinet, Corporate Resources Overview and Scrutiny Committee, Governance and Audit Committee as well as annually to the PSOW annual letter and half yearly update. The Chief Officers Team received monthly performance reports.
G30	How well does the Council engage with stakeholders in framing policy and in the making of key service policy decisions?	<ul style="list-style-type: none"> Engagement with key stakeholders such as partners had been identified in the AGS as working well. There was strong evidence of partnership working, relationship management and formal and informal partnerships.

Tudalen 79

Areas identified for Further Improvement

- The Core Principles for public engagement and consultation document is nearly 10 years old and needs review (G27)
- There was no forward work programme for corporate engagement activity which leaves a disjunction between corporate and portfolio activity (G27)
- Lack of understanding across all portfolios of what consultation/engagement is taking place with who, when and why (G27)
- Insufficient understanding of who our range of stakeholders were (G27) & (G28)

Theme H – Risk Management and Business Continuity

Question	How we do this/how we achieve this
H31 Does the Council have comprehensive and maintained strategies for risk management and business continuity in place?	<ul style="list-style-type: none"> • Risk management had a review in early 2020, this assisted greatly in managing the Council through the pandemic and ensuring good risk management was embedded. • Risk Registers for each portfolio were produced and for Recovery areas of the organisation at a corporate level.
H32 Have these strategies proved effective in real-time and/or test scenario settings?	<ul style="list-style-type: none"> • The newly developed Risk Management User Guide was rolled out during the early response phase of the Pandemic. Timelines were accelerated and training implemented. Over two months risk registers for each portfolio were developed together with a corporate recovery risk register. These risk registers continued to be managed and maintained throughout 2021/22.
H33 Are these strategies dynamic in adapting to change and ensuring resilience for the future?	<ul style="list-style-type: none"> • The Risk Management User Guide was reviewed and shared with Governance and Audit Committee for review and agreement of the framework. Development takes place yearly to ensure the latest trends and best practice is being upheld.

Tudalen 80

6. Conclusion and Opportunities for Improvement

The Project Board engaged with all who took part in the Self-Assessment. Based on the range of questions asked against the eight Themes it is considered that the Council:

- a) Does exercise its functions effectively,
- b) Uses its resources economically, efficiently, and effectively, and
- c) Governance is effective for securing the matters set out in points (a) and (b)

This is consistent with the Council Annual Governance Statement and the Annual Performance Report for the year 2021/22. There are always areas where we strive for improvement and the following list of opportunities has been identified following engagement which is felt can be achieved in the short term and have some real benefits in doing so.

Opportunity for improvement	Target Completion Date	Theme which it contributes to	Owner	Progress RAG	Progress Comment
Forward work programme of consultation/engagement activity across all portfolios to be generated and shared on the web (G27)	March 2024	G - Customer and Community Engagement	Rebecca Jones Gill Watkins	Amber	A programme of consultation and engagement activity across the Council is to be developed based on the input from all portfolios. The outcome of this will be published on our website.

Tudalen 81

Opportunity for improvement	Target Completion Date	Theme which it contributes to	Owner	Progress RAG	Progress Comment
<p>1) The creation of a consultation and engagement database to be used by all services to register their consultation and engagement activity (G27)</p> <p>2) The development of a consultation and engagement portal on Flintshire’s website to provide a central resource for closed, current and future consultations/engagements undertaken by the Council (G27)</p> <p>3) The creation of a consultation and engagement stakeholder database to hold the details of a wide range of network information to ensure that when engaging we are reaching as far and as wide as possible including with the protected characteristic groups (G27) (G28)</p>	<p>March 2025</p>	<p>G - Customer and Community Engagement</p>	<p>Rebecca Jones Gill Watkins</p>	<p>Amber</p>	<p>The Digital Strategy Board rejected a business case to develop a local solution owing to competing priorities and capacity within IT. A third-party solution was due to be procured but a shift in budget priorities resulted in a pressure bid being withdrawn as non-essential spend. The opportunities are long term ambitions subject to funding and/or capacity to develop our own solution.</p>
<p>Review the national position in relation to the National Principles and their standing across Wales - review and reaffirm our commitment depending on outcome of research (G27)</p>	<p>September 2023</p>	<p>G - Customer and Community Engagement</p>	<p>Rebecca Jones</p>	<p>Green</p>	<p>Refreshed National Principles have recently been released by WLGA (August 2022) and these will be communicated to the workforce. They have been updated on our website.</p>
<p>Look at workforce strategies to allow for more flexibility in resource planning and responding to recruitment challenges (B11)</p>	<p>January 2023 - Complete</p> <p>October 2023</p>	<p>B - Resource Planning and Management</p>	<p>Chief Officer Team</p>	<p>Green</p>	<p>Revised vacancy management approval process in place to ensure critical posts are prioritised for recruitment.</p> <p>Recruitment/retention are two of the main themes in the new people strategy (currently in development) and the new People priority in the Council Plan. Initiatives include a new workforce planning framework.</p>

Tudalen 82

7. Certification

The Corporate Self-Assessment undertaken provides a comprehensive assessment of the organisation and provides a platform of assurance.

Opportunities to improve have been identified through this review. We pledge our commitment to addressing these issues over the coming year and we will monitor their implementation and operation as part of our next annual review.

Signed on behalf of Flintshire County Council

Tudalen 83

Neal Cockerton – Chief Executive

Cllr. Ian B Roberts – Leader of the Council

Mae'r dudalen hon yn wag yn bwrpasol

Eitem ar gyfer y Rhaglen 7



GOVERNANCE AND AUDIT COMMITTEE

Date of Meeting	Wednesday, 22 March 2023
Report Subject	Governance and Audit Committee Self-Assessment
Report Author	Internal Audit, Performance and Risk Manager
Type of Report	Assurance

EXECUTIVE SUMMARY

This report shows the results of the Governance and Audit Committee self-assessment carried out in December 2022 during an online workshop. The workshop was well attended by most members of the Governance and Audit Committee and the level of contribution highlighted opportunities for further improvement.

The results of the self-assessment will also form the basis of training or development required by the Committee and feed into the preparation of the Annual Governance Statement 2022/23 and the Governance and Audit Committee Annual Report.

The results of the workshop and self-assessment are detailed in Appendix A.


RECOMMENDATIONS

1	That the Committee considers the results and reaches a decision on any action required, further information needed, and identifies development or training required for individuals or collectively.
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REPORT DETAILS

1.00	EXPLAINING THE GOVERNANCE AND AUDIT COMMITTEE SELF ASSESSMENT REPORT
1.01	In November 2022, The Chartered Institute of Public Finance and Accountancy (CIPFA) published its revised publication on 'Audit Committee – Practical Guidance for Local Authorities and Police', with the aim of providing CIPFA's view of best practice for Governance and Audit Committees following the introduction of the Local Government Elections (Wales) Act 2021.

	<p>Within the guidance there were two separate assessments:</p> <ol style="list-style-type: none"> 1) Self-Assessment of Good Practice; and 2) Evaluating the Impact and Effectiveness of the Governance and Audit Committee. <p>Both assessments were used during the workshops and the findings can be found in Section 1 & 2 of Appendix A.</p>
1.02	<p>The Governance and Audit Committee is part of the governance framework of the Authority. It is therefore appropriate for the results of the self-assessment to be incorporated into the Annual Governance Statement for 2022/23 which reports on the overall governance arrangements within the Authority and will be published with the annual accounts.</p>
1.03	<p>Prior to the workshop two questionnaires were circulated to members for completion:</p> <ol style="list-style-type: none"> 1) Good Practice Self-Assessment Questionnaire 2) Evaluating the Impact and Effectiveness of the Governance and Audit Committee Questionnaire. <p>In total four members returned both questionnaires prior to the workshop and these were used to form the basis of the discussion.</p> <p>The topics covered during the workshops were:</p> <ul style="list-style-type: none"> • Governance and Audit Committee Purpose and Governance • Functions of the Committee • Membership and Support • Effectiveness of the Committee <p>Based on the conclusions made during the workshop in relation to the above topics the committee then assessed its Impact and Effectiveness, identifying areas where additional information could be received by the Committee to support them in fulfilling their function and deliver greater Impact and Effectiveness.</p>
1.04	<p>The results of the workshop identified some positive improvements to assist the Committee in developing its own skills as well as identifying where additional information is sought as a committee to provide them with more assurance:</p> <ol style="list-style-type: none"> 1) The Good practice self-assessment identified that: <ul style="list-style-type: none"> • No further improvements were required for 52 % of the questions; • Minor improvements were identified for 24% of the questions; • Moderate improvements were identified for 24% of the questions; and • No significant or major improvements were identified. <p>The rating between minor and moderate has been determined based on the complexity and time required to implement the action. These actions are detailed within Section 1 of Appendix A.</p>

	<p style="text-align: center;">Outcome of GAC Self-Assessment - 2022/23</p> <div style="text-align: center;">  </div> <p style="text-align: center;"> ■ Major Improvement ■ Significant Improvement ■ Moderate Improvement ■ Minor Improvement ■ No Further Improvement </p> <p>2) Evaluation of the Impact and Effectiveness of the Governance and Audit Committee. Following the completion of Section 1, the Committee used this assessment to identify areas where additional information would be useful to the Committee to support them in discharging their function. This is detailed within Section 2 of Appendix A.</p>
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2.00	RESOURCE IMPLICATIONS
2.01	None from the report itself. Resources may be required to address any actions or development needs identified.

3.00	CONSULTATIONS REQUIRED / CARRIED OUT
3.01	Summary results compiled from facilitation workshop attended by the Governance and Audit Committee Members.

4.00	RISK MANAGEMENT
4.01	The Governance and Audit Committee is part of the governance framework for the Authority. It therefore must function effectively to fulfil its role. This process allows the committee to assess how effective it is and take action to mitigate any deficiencies.

5.00	APPENDICES
5.01	Appendix A – Results of Governance and Audit Committee Self-Assessment and Improvement Plan

6.00	LIST OF ACCESSIBLE BACKGROUND DOCUMENTS
6.01	None.

	<p>Contact Officer: Lisa Brownbill, Internal Audit, Performance and Risk Manager</p> <p>Telephone: 01352 702231</p> <p>E-mail: Lisa.brownbill@flintshire.gov.uk</p>
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7.00	GLOSSARY OF TERMS
7.01	<p>Corporate Governance: the system by which local authorities direct and control their functions and relate to their communities. It is founded on the basic principles of openness and inclusivity, integrity and accountability together with the overarching concept of leadership. It is an inter-related system that brings together the underlying set of legislative requirements, governance principles and management processes.</p>

Section 1 : Results of Good Practice Questionnaire

Tudalen 89

No	Question	1	2	3	4	5	Collective Response to Question	Action
	1 - Major Improvement							
	2 - Significant Improvement							
	3 - Moderate Improvement							
	4 - Minor Improvement							
5 - No Further Improvement								
1.	Good Practice : Governance and Audit Committee Purpose and Governance							
1.1	Does the authority have a dedicated Governance and Audit committee that is not combined with other functions (eg standards, ethics, scrutiny)?					Y		No action
1.2	Does the Governance and Audit Committee report directly to the full council?					Y		No action
1.3	Has the committee maintained its advisory role by not taking on any decision-making powers?					Y		No action
1.4	Do the terms of reference clearly set out the purpose of the committee in accordance with CIPFA's 2022 Position Statement?					Y		No action
1.5	Do all those charged with governance and in leadership roles have a good understanding of the role and purpose of the committee?			Y			Visit by the Chair / Vice Chair was positive and would welcome more of this. Independent Members - what does Cabinet expect from the committee as it is felt that a lot of new members do not understand the role of Governance and Audit Committee and or the role of the Lay Member.	Briefings to members on those committees who have co-opted members would be helpful. Used as a Phase 2 induction for members and tailor to specific groups
1.6	Does the Governance and Audit Committee escalate issues and concerns promptly to those in governance and leadership roles?					Y		No action
1.7	Does the full Council hold the Governance and Audit Committee to account for its performance at least annually?				Y		Annual report could be improved further to demonstrate the effectiveness and impact of the Governance and Audit Committee	<ul style="list-style-type: none"> Improved the content of the annual report to demonstrate the range of challenge from committee and its

Tudalen 90

							effectiveness and impact on the organisation <ul style="list-style-type: none"> Consult with Cabinet regarding value of the Committee 	
1.8	Does the committee publish an annual report in accordance with the 2022 guidance, including: <ul style="list-style-type: none"> compliance with the CIPFA Position Statement 2022 results of the annual evaluation, development work undertaken and planned improvements how it has fulfilled its terms of reference and the key issues escalated in the year 					Y	No action	
2. Good Practice : Functions of the Committee								
2.1	Do the committee's terms of reference explicitly address all the core areas identified in CIPFA's Position Statement as follows? Governance arrangements <ul style="list-style-type: none"> Risk management arrangements Internal control arrangements including: <ul style="list-style-type: none"> Financial Management Value for money Ethics and standards Counter Fraud and Corruption Annual Governance Statement Financial reporting Assurance framework Internal Audit External Audit 					Y	No action	
2.2	Over the last year, has adequate consideration been given to all core areas ?			Y			<ul style="list-style-type: none"> Value for Money, more assurance is required in this area Ethical framework whilst received a report it would be useful to share with the new members of the committee Anti-fraud and corruption additional information regarding the work undertaken would have useful 	<ul style="list-style-type: none"> Liaise with External Audit over Value for Money Share Ethic reports with the committee Introduce an additional report on Anti-Fraud & Corruption

Tudalen 91

2.3	Over the last year, has the committee only considered agenda items that align with its core functions or selected wider functions, as set out in the 2022 guidance?			Y			<ul style="list-style-type: none"> The committee is not aware of being informed of any major projects such as ADMs or the Theatre - development capital project. Would also be picked up in the Audit plan where relevant. 	<ul style="list-style-type: none"> Potential for Project management / Governance arrangements training Bring reports to Committee on major project regarding the governance arrangements Receive a report on all major projects to determine whether further separate reporting on governance arrangements should be received.
2.4	Has the committee met privately with the external auditors and head of internal audit in the last year?					Y		No action
3. Good Practice : Membership and Support								
3.1	Has the committee been established in accordance with the 2022 guidance as follows? <ul style="list-style-type: none"> Separation from executive A size that is not unwieldy and avoids use of substitutes Inclusion of lay/co-opted independent members in accordance with legislation or CIPFA's recommendation 					Y		No action
3.2	Have all committee members been appointed or selected to ensure a committee membership that is knowledgeable and skilled?					Y	<ul style="list-style-type: none"> There naturally is a mix of skills on the Committee. Knowing the background, skills, knowledge to each would be helpful to the Chair. CIPFA eLearning available of YouTube on Risk Management should members wish to review. 	<ul style="list-style-type: none"> To reintroduce the pre committee training session at the committee meeting ahead of any major paper to be tabled.
3.3	Has an evaluation of knowledge, skills and the training needs of the chair and committee members been carried out within the last two years?					Y	This also links into 1.14, 1.16 and 17	Include a mid-year review of the improvement and development plan.
3.4	Have regular training and support arrangements been put in place covering the areas set out in the 2022 guidance?					Y	It would however be useful to have a mid-year review of progress	Refer to action 1.15
3.5	Across the committee membership, is there a satisfactory level of knowledge, as set out in the 2022 guidance?					Y	The committee is relatively new and additional skills / training may be identified ongoing	Refer to action 1.15

Tudalen 92

3.6	Is adequate secretarial and administrative support provided to the committee?					Y		No action
3.7	Does the committee have good working relations with key people and organisations, including external audit, internal audit and the Corporate Finance Officer?					Y		No action
4. Good Practice : Effectiveness of the Committee								
4.1	Has the committee obtained positive feedback on its performance from those interacting with the committee or relying on its work?			Y			In general, the feedback from senior officers has been positive. I am not aware however that we have received feedback from those who "rely on our work"	During the next self-assessment, ask specific questions of Cabinet / Chair of Scrutiny. This would feed into the review of how effective the committee is and its annual report.
4.2	Are meetings well chaired, ensuring key agenda items are addressed with a focus on improvement?					Y	Committee felt the meetings are chaired effectively. Collectively the committee wants to see how their contribution drives improvement Her knowledge and in-depth reading of report / guidance encourages others to contribute.	No action
4.3	Are meetings effective with a good level of discussion and engagement from all the members?					Y	There hasn't always been a good level of engagement from all members but this is improving with new members on the committee. Members feel ability to contribute. Some members still trying to find their way around the documents as they can be lengthy.	Set up a separate meeting with key members of the committee to go through specific reports.
4.4	Has the committee maintained a non-political approach to discussions throughout?					Y		No action
4.5	Does the committee engage with a wide range of leaders and managers, including discussion of audit findings, risks and action plans with the responsible officers?					Y	We see a great deal of senior Finance staff but we don't tend to have representation from the managers of other services. There has been an improvement in this area recently.	<ul style="list-style-type: none"> Have more open discussions on how to learn from the work. Link up with risk management dash board when available and ask Chief Officers and Senior Officers to invite to attend committees to provide an update.

Tudalen 93

4.6	Does the committee make recommendations for the improvement of governance, risk and control arrangements?			Y			All members need to think hard about how to we can prove additional value by suggesting recommendations / practical actions. Committee agrees they need to do more than just accept recommendations made and come up with our own and make a difference	<ul style="list-style-type: none"> All members need to think hard about how to we can prove additional value by suggesting recommendations / practical actions Report writing guidance for officers re active recommendations and Officers to adapt their behavior for new members
4.7	Do audit committee recommendations have traction with those in leadership roles?			Y			They could have more traction	Refer to action in 1.25
4.8	Has the committee evaluated whether and how it is adding value to the organisation?			Y			Instinctively the committee feel that they are adding value, but it can be difficult to support that view with clear evidence. To address this would relies on the other actions identified being addressed.	Refer to action in 1.25
4.9	Does the committee have an action plan to improve any areas of weakness?					Y		No action
4.10	Has this assessment been undertaken collaboratively with the audit committee members?					Y		No action
		0	0	7	7	15		

Summary of Section 1 - Governance and Audit Committee's Self-Assessment - 2022/23

No	Topics	Questions Answered				
		Major Improvement	Significant Improvement	Moderate Improvement	Minor Improvement	No Further Improvement
1.	Governance and Audit Committee purpose and Governance	-	-	1	1	6
2.	Functions of the Committee	-	-	2	-	2
3.	Membership and Support	-	-	-	4	3
4.	Effectiveness of the Committee	-	-	4	2	4
	Overall Summary	-	-	7	7	15

Section 2 : Evaluation of the Impact and Effectiveness of the Governance and Audit Committee

Following the completion of Section 1, the Committee used this assessment to identify areas where additional information would be useful to the Committee to support them in discharging their function.

Tudalen 94

	Areas where the Governance and Audit Committee can have impact by supporting improvement	Key indicators of effective arrangements	Proposed Actions / Suggestions following Discussion
2.1	Promoting the principles of good governance and their application to decision making.	<ul style="list-style-type: none"> Elected members, the leadership team and senior managers all share a good understanding of governance, including the key principles and local arrangements. Local arrangements for governance have been clearly set out in an up-to-date local code. The authority's scrutiny arrangements are forward looking and constructive. Appropriate governance arrangements established for all collaborations and arm's-length arrangements. The head of internal audit's annual opinion on governance is satisfactory 	<ul style="list-style-type: none"> CJCs: Members to receive a briefing over its effectiveness. Whilst it is its own legal entity include as an agenda item for the explanation of the entity and then determine whether future work if required.
2.2	Contributing to the development of an effective control environment.	<ul style="list-style-type: none"> The head of internal audit's annual opinion over internal control is that arrangements are satisfactory. Assessments against control frameworks such as CIPFA's FM Code have been completed and a high level of compliance identified. Control frameworks are in place and operating effectively for key control areas – for example, information security or procurement. 	<ul style="list-style-type: none"> Information Security and Control framework - To receive a more detailed report to GAC on. Health & Safety – to receive a report at Committee to provide assurance
2.3	Supporting the establishment of arrangements for the governance of risk and for effective arrangements to manage risks.	<ul style="list-style-type: none"> A robust process for managing risk is evidenced by independent assurance from internal audit or external review. 	<ul style="list-style-type: none"> Follow up report to GAC
2.4	Advising on the adequacy of the assurance framework and considering whether assurance is deployed efficiently and effectively.	<ul style="list-style-type: none"> The authority's leadership team have defined an appropriate framework of assurance, including core arrangements, major service areas and collaborations and external bodies. 	<ul style="list-style-type: none"> Training session on this could be useful but focussing on areas of difficulty rather than the assurance arrangements plus how impacts from the point it taken into account. E.g CJC - statutory partnership

2.5	Supporting effective external audit, with a focus on high quality and timely audit work.	<ul style="list-style-type: none"> • The quality of liaison between external audit and the authority is satisfactory. • The auditors deliver in accordance with their audit plan, and any amendments are well explained. • An audit of high quality is delivered. 	<ul style="list-style-type: none"> • No actions / suggestions for improvement
2.6	Supporting the quality of the internal audit activity, in particular underpinning its organisational independence.	<ul style="list-style-type: none"> • Internal audit is in conformance with PSIAS and LGAN (as evidenced by the most recent external assessment and an annual self-assessment). • The head of internal audit and the organisation operate in accordance with the principles of the CIPFA Statement on the Role of the Head of Internal Audit (2019). 	<ul style="list-style-type: none"> • No actions / suggestions for improvement
2.7	Aiding the achievement of the authority's goals and objectives by helping to ensure appropriate governance, risk, control and assurance arrangements.	<ul style="list-style-type: none"> • Inspection reports indicate that arrangements are appropriate to support the achievement of service objectives. • The authority's arrangements to review and assess performance are satisfactory. 	<ul style="list-style-type: none"> • Need to gather further evidence to show how the Committee is aiding the achievement of the Council's goals.
2.8	Supporting the development of robust arrangements for ensuring value for money.	<ul style="list-style-type: none"> • External audit's assessments of arrangements to support best value are satisfactory. 	<ul style="list-style-type: none"> • Look specifically at this when we consider the AGS push for more benchmarking.
2.9	Helping the authority to implement the values of good governance, including effective arrangements for countering fraud and corruption risks.	<ul style="list-style-type: none"> • Good ethical standards are maintained by both elected representatives and officers. This is evidenced by robust assurance over culture, ethics and counter fraud arrangements. 	<ul style="list-style-type: none"> • Ethics report to be recirculated to all members.
2.10	Promoting effective public reporting to the authority's stakeholders and local community and measures to improve transparency and accountability.	<ul style="list-style-type: none"> • The authority meets the statutory deadlines for financial reporting with accounts for audit of an appropriate quality. • The external auditor completed the audit of the financial statements with minimal adjustments and an unqualified opinion. • The authority has published its financial statements and AGS in accordance with statutory guidelines. • The AGS is underpinned by a robust evaluation and is an accurate assessment of the adequacy of governance arrangements 	<ul style="list-style-type: none"> • Continue to critique reports and publications aimed at the public and to ask how public views have been taken into account.

Mae'r dudalen hon yn wag yn bwrpasol

Eitem ar gyfer y Rhaglen 8



GOVERNANCE AND AUDIT COMMITTEE

Date of Meeting	Wednesday, 22 nd March 2023
Report Subject	Annual Governance Statement 2021/22 - Mid-Year Progress Update Report
Report Author	Chief Officer, Governance
Type of Report	Assurance

EXECUTIVE SUMMARY

Each financial year the Council is required to produce an Annual Governance Statement (AGS) as part of its final accounts. The AGS explains how the Council has complied with its Code of Corporate Governance, in securing good governance and managing its risks.

The AGS for 2020/21 was presented to Governance and Audit Committee in June 2022 with a commitment that the Governance and Audit Committee would receive a mid-year progress update report on the areas identified for improvement within the AGS.

RECOMMENDATIONS

1	To consider and accept the AGS 2021/22 Mid-year Progress Report.
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REPORT DETAILS

1.00	EXPLAINING THE MID-YEAR AGS REPORT
1.01	Under the Accounts and Audit (Wales) Regulations 2018, each local authority must ensure it has a sound system of internal control to ensure good governance and manage risks. Each year they must conduct a review of the effectiveness of the system and prepare an Annual Governance Statement (AGS). The review must be considered and the AGS approved by a Committee or Full Council.
1.02	The AGS Mid-year Progress Review Report is reported to Governance and Audit Committee to show what progress has been made against the actions from the assessment of the Council's Corporate Governance Framework

	where areas of best practice and areas for further improvement were identified.																					
1.03	Detailed progress against the significant Governance issues and the significant Strategic issues identified in the AGS can be found in the Mid-year Progress Review (Appendix A) however, please find a brief summary below: <table border="1" data-bbox="300 427 1385 640"> <thead> <tr> <th>Area for Improvement</th> <th>Number</th> <th>Open</th> <th>Closed</th> <th>Progress RAG Green</th> <th>Progress RAG Amber</th> <th>Progress RAG Red</th> </tr> </thead> <tbody> <tr> <td>Governance</td> <td>8</td> <td>7</td> <td>1</td> <td>2</td> <td>6</td> <td>1</td> </tr> <tr> <td>Strategic</td> <td>9</td> <td>9</td> <td>0</td> <td>1</td> <td>2</td> <td>6</td> </tr> </tbody> </table>	Area for Improvement	Number	Open	Closed	Progress RAG Green	Progress RAG Amber	Progress RAG Red	Governance	8	7	1	2	6	1	Strategic	9	9	0	1	2	6
Area for Improvement	Number	Open	Closed	Progress RAG Green	Progress RAG Amber	Progress RAG Red																
Governance	8	7	1	2	6	1																
Strategic	9	9	0	1	2	6																

2.00	RESOURCE IMPLICATIONS
2.01	There are no direct resource implications related to this report.

3.00	CONSULTATIONS REQUIRED / CARRIED OUT
3.01	The mid-year report has been produced using information from all Statutory and Chief Officers and Service Managers.

4.00	RISK MANAGEMENT
4.01	The Annual Governance Statement lists all the significant governance issues arising from the self-assessment along with any outstanding 'red' (major) risks contained within the Council Plan end of year report. The Statement also describes actions taken against the governance issues reported in last year's Annual Governance Statement.

5.00	APPENDICES
5.01	Appendix A AGS 2021/22 – Mid-Year Progress Report

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

7.00	GLOSSARY OF TERMS
7.01	<p>Corporate Governance: the system by which Local Authorities direct and control their functions and relate to their communities. It is founded on the basic principles of openness and inclusivity, integrity and accountability together with the overarching concept of leadership. It is an inter-related system that brings together the underlying set of legislative requirements, governance principles and management processes.</p> <p>Risk Management: the process of identifying risks, evaluating their potential consequences and managing them. The aim is to reduce the frequency or likelihood of risk events occurring (wherever this is possible) and minimise the consequences if they occur. Opportunities are managed by identifying strategies to maximise the opportunity or reward for the organisation.</p> <p>Financial Accounts / Statements: The Council's annual finance report providing details of the Council's financial performance and position at the end of the financial year. The format is prescribed to enable external comparison with other public and private entities.</p> <p>Wales Audit Office: works to support the Auditor General as the public sector watchdog for Wales. They aim to ensure that the people of Wales know whether public money is being managed wisely and that public bodies in Wales understand how to improve outcomes.</p>

Mae'r dudalen hon yn wag yn bwrpasol

2021/22

Flintshire County Council
Annual Governance Statement

Mid-Year Progress Update

Version 3

Tudalen 101

What is the purpose of this document?

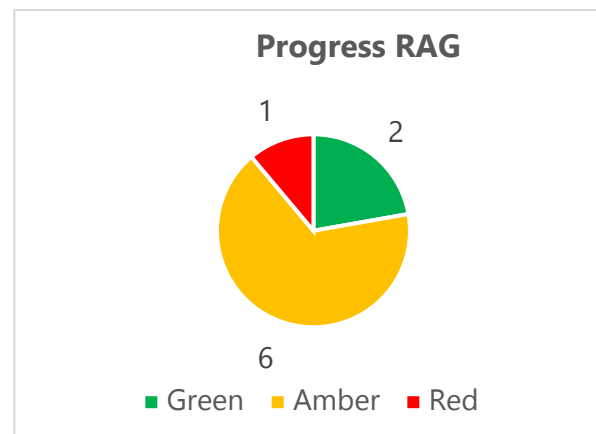
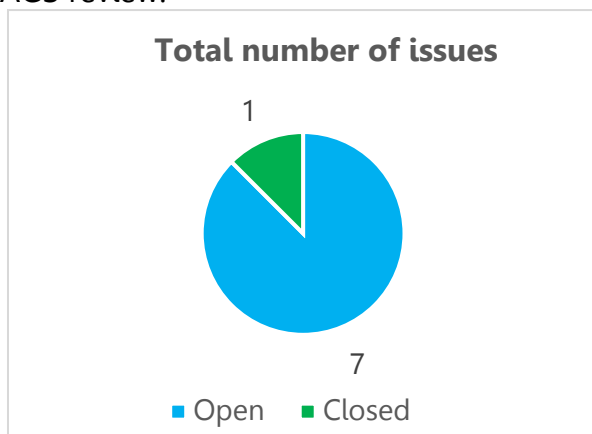
This document details our progress made against the actions from the assessment of Council’s Corporate Governance Framework where areas of best practise and areas for further improvement were identified.

Areas for Improvement

	Area for Improvement	Progress Update
Tudalen 102	Principle B Circumstances have curtailed our ability to consult and engage, but not the willingness so to do. Further planning required following the legislation on Local Government & Elections (Wales) Act 2021.	Local Government & Elections (Wales) Act 2021 to be assessed to determine our strategy for formal and informal consultation and engagement.
	Principle C Identifying and managing risks to the achievement of outcomes.	The revised Risk Management Framework has been completed and presented and approved by Governance and Audit Committee in November 2022. All services have been asked to review all risks in line with the new Risk Management Framework. Including the closure of Recovery Risks. Risk data will be imported into the new InPhase Performance and Risk Management system once technical resource is available.
	Principle D Engaging with internal and external stakeholders in determining how services and other interventions can be delivered. Considering and monitoring risks facing each partner when working collaboratively including shared risks.	As above. This requirement for this has been included within the new Risk Management Framework and would be included as part of the review of all Council risks
	Principle F An Internal audit Review of the risk management framework was undertaken during 2021/22 and has highlighted some areas for improvement to build upon the Risk Management Framework and processes going forward.	The revised Risk Management Framework has been completed and presented and approved by Governance and Audit Committee in November 2022.

Dashboard overview for significant Governance Issues reported in the 2021/22 AGS

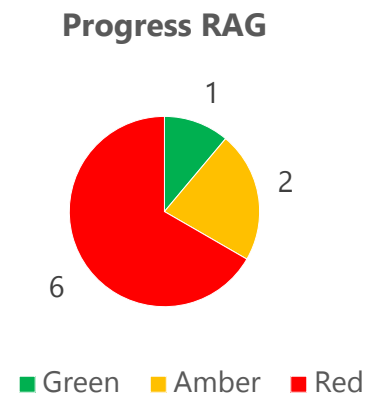
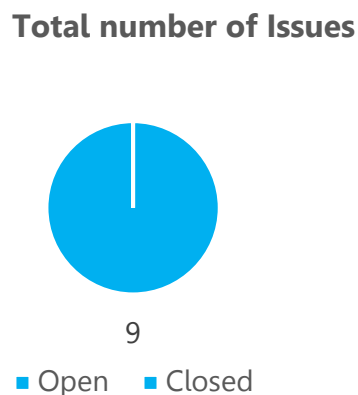
The charts below give a high-level overview of the progress made for the areas identified of significance for Governance issues as identified as part of the AGS review.



Tudalen 103

Dashboard overview for significant Strategic Issues reported in the 2021/22 AGS

The charts below give a high-level overview of the progress made for the areas identified of significance for Strategic issues.



Progress updates for significant governance issues identified during 2021/22

The review of the effectiveness of the Council’s governance framework identified the following significant internal governance issues during 2021/22. Progress updates of how the issue has been addressed and if it remains open is provided below:

Internal Council Governance issues	Mitigation Actions	Current Status	Progress Update	Progress RAG
(B17, B21, B23, B24, B25) Circumstances have curtailed our ability to consult and engage, but not the willingness to do so. Further planning required following the legislation on Local Government & Elections (Wales) Act 2021	An action plan is being developed to make improvements in the coming year a review of the Council’s Consultation Strategy.	<p style="text-align: center;">Open</p>	Following a service review in late 2022, a new Customer Service & Communications Manager is expected to be appointed early in the new year. A priority will be to develop a Consultation and Engagement Strategy for the Council, working alongside the Communications Officer. The intention of the strategy is to have a clear and consistent approach to consultation and engagement across all services which will enable better sharing of customer insight. The strategy will act as a toolkit to assist services to consult and engage with communities successfully.	<p style="text-align: center;">Amber</p>
(C30) Identifying and managing risks to the achievement of outcomes.	Full Action Plan has been developed and shared with Governance and Audit Committee in June 2022	<p style="text-align: center;">Open</p>	This is in progress. The Revised Risk Management Framework has been approved by Governance and Audit committee in November 2022, shared with Officers and available on the Council’s Infonet. Officers are currently reviewing their risks in line with the new framework. These will be transferred onto the new Business Planning, Performance and Risk Management System.	<p style="text-align: center;">Amber</p>

Tudalen 104

<p>(D39) Engaging with internal and external stakeholders in determining how services and other interventions can best be delivered.</p>	<p>In relation to the Public Services Board, improvements could be made to ensure greater engagement of internal and external stakeholders in determining interventions which would provide greater synergy between the strategic partnership and operational delivery</p>	<p>Open</p>	<p>The Public Services Board (PSB) has drafted a new Well-being Plan for 2023-28. The draft Plan is currently out for consultation with key stakeholders and is being promoted within Public Services Board (PSB) organisations. This should enable engagement on the new well-being objectives from 2023, allowing stakeholders to shape strategic partnership priorities with consideration to operational delivery.</p>	<p>Amber</p>
<p>(D40) Considering and monitoring risks facing each partner when working collaboratively including shared risks.</p>	<p>Full Action Plan has been developed and shared with Governance and Audit Committee in June 2022</p>	<p>Open</p>	<p>The Council works closely with ADMs and some of the Community Asset Transfers (CAT) and through this any risks will be identified and monitored. Capital Programme and Assets are looking to enhance risk recording and monitoring so this may sit with that in future.</p> <p>This requirement has also been included within the review Risk Management Framework</p>	<p>Amber</p>
<p>(F66, 73, 74) An Internal Audit review of the risk management framework was undertaken during 21/22 and has highlighted some areas for improvement to build upon the risk management framework and processes going forward.</p>	<p>Full Action Plan has been developed and shared with Governance and Audit Committee in June 2022</p>	<p>Closed</p>	<p>Complete – Action plan presented, and the New Risk Management Framework approved by Governance and Audit Committee in November 2022.</p>	<p>Green</p>
<p>Red / Limited Assurance Audit – Drury Primary School</p>	<p>Full Action Plan has been developed and shared with Governance and Audit Committee in June 2022</p>	<p>Open</p>	<p>One action remains partly outstanding. This relates to the establishment of a rental agreement. Revised due date 31 January 2023.</p>	<p>Green</p>

Red / Limited Assurance Audit – Homelessness & Temporary Accommodation	Full Action Plan has been developed and shared with Governance and Audit Committee in March 2022	Open	Work is ongoing to address these issues however to date all actions remain open. The implementation of actions has been impacted on the available resources within the service.	Red
Red / Limited Assurance Audit – Contract Management: Residential Development	Full Action Plan has been developed and shared with Governance and Audit Committee in November 2021	Open	Work is ongoing to address these issues. One action has been implemented. The officers from the Service attended Governance and Audit Committee in November to provide members will a progress update.	Amber

Tudalen 106

Progress updates for significant strategic issues reported in the 2021/22 AGS

The review of the effectiveness of the Council’s governance framework identified nine strategic issues during 2021/22. Progress updates of how the issue has been addressed and if it remains open is provided below:

Strategic issues for 2021/22	Current Risk Rating	Mitigation Actions	Current Status	Progress Update	Progress RAG
<p style="writing-mode: vertical-rl; transform: rotate(180deg);">Tudalen 107</p> <p>CF05 – An increase in the level of debt owed to the council</p>	Amber	<ul style="list-style-type: none"> • Collection of income continues • Active engagement with taxpayers, tenants, customers and businesses to offer flexible arrangements • Enforcement has begun for taxpayers and tenants who are falling into debt and not made any contact with us • Risk is being taken into account in the review of the Medium-Term Financial Strategy (MTFS) including a review of the adequacy of levels of bad debt provision across the Council • Additional funding (circa £1.05m) from Welsh Government to compensate for losses of 2020/21 council tax collections is helping to provide financial resilience as we enter the recovery phase 	Open	<p>Debt Recovery work is ongoing and is targeted at those households and businesses who are falling into arrears in excess of two months of payments.</p> <p>Where necessary, legal action through the courts is being taken on a monthly basis.</p> <p>Council Tax Collections are very marginally lower than collections in the previous year (i.e. 0.2% lower) but reflect the ongoing cost-of-living crisis and the impact on households and businesses.</p>	Amber

Tudalen 108	<p>CF14 - Increase in rent arrears impacts on the stability of the Housing Revenue Account (HRA) Business Plan</p>	Red	<ul style="list-style-type: none"> Regular weekly monitoring of the financial impact by the Housing Rents team to track in-year rent collection levels and compare to previous year Continued use of Mobysoft 'Rent Sense' to identify early arrears cases to allow the team to engage with and support these tenants by signposting to the support that may be available for the payment of Housing Rents Reporting impacts to Financial TCG on a regular basis Regular referral of cases to an officer led Case Review Panel to ensure all housing interventions are coordinated and cases at risk of homelessness are tracked by all teams Increase of resource levels to support the work in rent income service 	Open	<p>Collection of housing rent arrears remains challenging for the service given the cost-of-living crisis has a disproportionate impact on residents who have limited scope and financial resilience to meet the rising costs of living.</p> <p>The mitigation actions are continuing to control, where possible, the rising levels of arrears, as well as supporting tenants and preventing homelessness.</p> <p>Rent Arrears, on average, are £250k higher than in the previous financial year.</p>	Red
	<p>CW10 - Impacts of the third wave in the pandemic on the continuous availability of key workers to operate services in a further response phase</p>	Green	<ul style="list-style-type: none"> Key workers will be invited to attend for a flu vaccine when they are available 	Open	<p>Occupational health attended 86 venues (Schools, Alltami, Ty Dewi Sant and Llwynegryn) and delivered 2,645 vaccines between 14 September and 1 November 2022. As part of a pre-agreed, partnership approach, they also co-delivered COVID booster vaccines with BCUHB at Ty Dewi Sant.</p>	Green

<p>EY01 - Secondary schools are not financially viable due to insufficient base funding</p>	<p>Red</p>	<ul style="list-style-type: none"> • Risk associated with insufficient base budgets for secondary schools included in the MTFS. • Funding Formula review. 	<p>Open</p>	<p>Additional funding allocated to support schools in a deficit position in the 2021/22 budget. This recurring budget is being used to target support to Secondary Schools in deficit.</p>	<p>Amber</p>
<p>EY06 - Insufficient funding to deliver new archive premises</p>	<p>Red</p>	<ul style="list-style-type: none"> • Regular progress monitoring meetings between the Archive Project Board of senior officers and political leaders. • Cabinet and Executive support for the bid to National lottery Heritage Fund with formal commitment to provide capital funding to top up the scheme from both Flintshire and Denbighshire. • Effective project management ensuring the project is progressing within budget and timescales. • Revise project to reduce costs, develop further applications to the Wales Lottery Heritage Fund and explore other funding streams (Stage 1 bid submitted to the National Lottery Heritage Fund was unsuccessful. This has created a significant financial shortfall of £8.5m) • 	<p>Open</p>	<p>The Archive Project Board of Flintshire and Denbighshire officers and cabinet members continue to work towards securing funding for this project. Reports to both Cabinets will be presented later in the Spring which will provide a detailed overview of the capital proposal and potential future bids to the National Lottery Heritage (Wales) Fund.</p>	<p>Red</p>

Tudalen 109

Tudalen 110

<p>HA06 - Impacts on income stream based on delayed/non recovery of housing benefit overpayment</p>	<p>Red</p>	<ul style="list-style-type: none"> Financial monitoring – Budget and Income Contacting customers to arrange to repayment plans at a level which suits their new income Offering customers support and advice to claim available benefits 	<p>Open</p>	<p>Recovery as at 05/12/22 (week 36) was £254,716.34. This gives us a payment projection of £367,923.60. This is £82,076.40 below the target.</p> <p>As a comparison recovery was £261,173 for week 36 2021/22 and £347,717.66 for week 36 2019/20</p>	<p>Red</p>
<p>ST24a - Unable to progress with key infrastructure improvement projects due to resilience in staff, contractors and supply chain</p>	<p>Red</p>	<ul style="list-style-type: none"> The service is continuing to see an issue in the supply chain to progress infrastructure projects. This is resulting in delays to schemes however the overall impact of progress is not resulting in project failure. Each grant funded project is given a project team to control delivery within specified timescales. Additional partners (consultants; WRAP) have been engaged in projects to support staff with delivery. 	<p>Open</p>	<p>No progress - The situation with regards to supply chain issues hasn't changed due to the current market conditions. In addition, our current staffing situation also hasn't improved however, this is also national problem and not specific to Flintshire.</p>	<p>Red</p>
<p>SS01 - Expenditure on out of county placements increases as placement costs increase in a demand led market</p>	<p>Red</p>	<ul style="list-style-type: none"> Develop in house residential care services for children with complex needs who would otherwise need to be placed out of county. Grow our in-house fostering service to support more looked after children within Flintshire. 	<p>Open</p>	<p>We are on track for three in-house Residential Care Homes to become registered by 31/3/23 – subject to CIW approval and processing times.</p> <p>The expansion of in house fostering includes approval of two general foster carers with a further three going through assessment. Three connected persons have been approved, with four being provided temporary approval.</p> <p>The Special Guardianship Orders (SGO) service has grown in strength with a further five SGO's granted and three cases with court</p>	<p>Amber / Red</p>

				<p>dates pending.</p> <p>The market development element of this risk is Amber however, the risk to the budget remains Red</p>	
<p>SS29 - Insufficient capacity in the social care workforce (social work and occupational therapy) is a risk to the reputation of the Council and its ability to fulfil its statutory and essential functions with respect to social care</p>	<p>Red</p>	<ul style="list-style-type: none"> We are experiencing significant challenges in workforce recruitment within a highly competitive market, where people are choosing other, often better paid, career choices. A regional and local analysis of the underlying issues and actions to mitigate has been developed and will require national support and funding as well as local action. Project team meets fortnightly and reports to the Portfolio Programme Board. In the short term we have moved to a 12-month market supplement for Level 3 Childcare Social Workers. 	<p>Open</p>	<p>A social work review has taken place aimed at developing a structure that supports recruitment and retention. Subject to final consultation the new framework will be implemented in February 2023 and provide an exit strategy for the market supplement for level 3 childcare social workers. A comprehensive marketing campaign has been designed to support recruitment. Until vacant posts are filled workforce pressures remain and we are reliant on agency social workers to support the delivery of statutory functions.</p>	<p>Red</p>

Tudalen 111

Mae'r dudalen hon yn wag yn bwrpasol

Eitem ar gyfer y Rhaglen 9



GOVERNANCE & AUDIT COMMITTEE

Date of Meeting	Wednesday, 22 nd March 2023
Report Subject	Internal Audit Strategic Plan
Report Author	Internal Audit, Performance and Risk Manager
Type of Report	Assurance

EXECUTIVE SUMMARY

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

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

The three year Flintshire Internal Audit Strategic Plan is attached, Appendix A. The first year of the plan is completed in greater detail highlighting high priority audits and annual reviews to be completed during the financial year 2023/24. Medium priority audits will be scheduled to audit subsequently, unless higher priority work is identified through the quarterly monitoring of the plan or where resources prevent this.

RECOMMENDATIONS

1	<p>The Committee is requested to consider the Flintshire Internal Audit Strategic Plan and to make comments on its content. In doing so the committee is asked to consider:</p> <ul style="list-style-type: none">• Does the three year plan for Internal Audit as set out in Appendix A reflect the areas that the Committee believe should be covered?• Does the first year of the plan reflect the areas that should be prioritised?• Is the level of audit resources accepted by the Committee and agreed as appropriate, given the level of assurance required?
2	<p>The Committee is required to approve the Flintshire Internal Audit Strategic Plan for 2023-2026.</p>

REPORT DETAILS

1.00	EXPLAINING THE INTERNAL AUDIT STRATEGIC PLAN
1.01	Each year Flintshire Internal Audit prepares a three year audit plan, with the first year completed in more detail. This plan is designed to meet the professional standards required of us in order to review and evaluate the risk management, control, and governance arrangements within the Authority.
1.02	The Flintshire Internal Audit plan, which is attached, takes into account the Council's objectives and risks, complaints, materiality of spend, reputational risk, and discussions with management.
1.03	The final plan was produced after consultation with the Portfolio management teams, the Chief Executive and Audit Wales (AW). The plan covers various types of work including, but not limited, to risk based, system based, advice & consultancy, and value for money projects as well as our involvement in development projects.
1.04	<p>The plan for 2023/24 has been formulated for the current level of resources. The aim of the plan is to complete the 'Core' plan, this being the high priority audits and annual / biannual reviews detailed within the plan within 2023/24. Those medium priority audits will be kept under constant review during quarterly meetings with Chief Officers and their management teams, Audit Wales and bimonthly meetings with the Chief Executive. Any work required to respond to emerging issues or risks may take precedence over the medium priority reviews. Not all medium priority reviews will be completed.</p> <p>Where still relevant those audits deferred in 2022/23 have been included within the 2023-26 Internal Audit Strategic Plan.</p>

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

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

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

5.00	APPENDICES
5.01	Appendix A – Flintshire Internal Audit Strategic Plan – 2023/2026

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

7.00	GLOSSARY OF TERMS
7.01	<p>Audit Wales: works to support the Auditor General as the public sector watchdog for Wales. They aim to ensure that the people of Wales know whether public money is being managed wisely and that public bodies in Wales understand how to improve outcomes.</p> <p>Corporate Governance: the system by which local authorities direct and control their functions and relate to their communities. It is founded on the basic principles of openness and inclusivity, integrity and accountability together with the overarching concept of leadership. It is an inter-related system that brings together the underlying set of legislative requirements, governance principles and management processes.</p> <p>Operational Plan: the annual plan of work for the Internal Audit team.</p> <p>Risk Management: the process of identifying risk, evaluating their potential consequence and managing them. The aim is to reduce the frequency of risk events occurring (wherever this is possible) and minimise the severity of their consequences if they occur. Threats are managed by process of controlling, transferring or retaining the risk. Opportunities are managed by identifying strategies to maximise the opportunity or reward for the organisation.</p>

Mae'r dudalen hon yn wag yn bwrpasol

Flintshire Internal Audit

Strategic Plan



2023/24 –
2025/26

Contents

Section One	Introduction.....	2
Section Two	Roles, Responsibility and Scope	3
Section Three	Resources.....	4
Section Four	Reporting Arrangements.....	5
Section Five	Development of the Strategic Plan.....	6
Section Six	Strategic Plan 2023/24 – 2025/26.....	7

Presented to Governance and Audit Committee, 22 March 2023

Section One: Introduction

- 1.1 This document summarises the work undertaken to develop the Internal Audit Strategic Plan for 2023-2026. It covers:
- Role, Responsibilities and Scope of Internal Audit
 - Available Resources
 - Reporting Arrangements
 - Proposed detailed programme of work for 2023/24 and summary of work for 2024/25 – 2025/26

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

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

Internal auditing is an independent, objective assurance and consulting activity designed to add value and improve an organisation's operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes'.

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

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

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

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

Section Two: Role, Responsibilities and Scope

2.1 Role and Responsibilities of Internal Audit

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

2.2 Scope of Internal Audit

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

2.3 Responsibilities of Management

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

2.4 Responsibilities of Governance and Audit Committee

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

2.5 Responsibilities for Fraud and Corruption

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

Section Three: Resources

3.1 Delivery of the Internal Audit Service

The audit plan will be delivered by experienced and suitably qualified in-house team comprising of 7.6 FTE auditors. The level of resource is considered sufficient to deliver the annual assurance opinion, however it may be necessary to use external resource to deliver more technical ICT audits should the need arise.

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

3.2 Resource Requirements

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

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

Section Four: Reporting Arrangements

4.1 Audit Reports

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

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

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

4.2 Assurance Opinion

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

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

4.3 Reporting to Governance and Audit Committee

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

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

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

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

4.4 Annual Audit Opinion

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

Section Five: Development of the Strategic Plan

5.1 Requirements of Internal Audit

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

5.2 Development and Prioritisation of Audit Coverage

An assurance mapping exercise was undertaken to develop the 2023/24-2025/26 Strategic Plan. This exercise took into consideration:

- Results of previous audit work (last audit opinion and time since last audit)
- Any changes to the Council's systems, processes, controls or service delivery
- New and emerging risks affecting the Council
- Priorities within the Council Plan
- Materiality of budget
- The Council's risk management processes
- Senior management's views of risks and priorities within their area of responsibility
- Annual Governance Statement
- Other sources of external assurance and the results of this external assurance
- The requirement to ensure there is sufficient coverage to support an annual audit opinion
- Audit work deferred from 2022/23

Each area has been assessed and all audits identified as high priority within the plan will be undertaken within the financial year 2023/24 together with those annual audits. Audits rated as medium priority will be kept under constant review through formal quarterly meetings with Chief Officers and their management team, Chief Executive and Audit Wales. Any new priorities or emerging risks may take precedence over those medium priority audits.

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

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

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

The audit plan has been developed to align audit work to support the priorities within the Council's Plan and strategic risks where applicable. .

5.4 Budgeted Time

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

5.5 Significant Changes to Planned Work

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

SECTION SIX: STRATEGIC PLAN FOR INTERNAL AUDIT 2023/24 – 2025/26

Audit	Outline Scope	Priority	Output Expected	2023 /24	2024 /25	2025 /26
Chief Executives						
Management of Leisure Assets	Focus on the ongoing management of Leisure assets owned by the Council, including overarching responsibility for these sites, extent to which the sites are being managed (including compliance with statutory inspection regime) and recovery of costs incurred in the management of these sites.	H	Assurance	■		
Integrated Impact Assessment	Assessment of the extent to which agreed processes are complied with and are adding value.	H	Assurance	■		
Cyclical Property Valuations	Compliance with CIPFA requirement for periodic revaluation of property assets to support accounting valuations / assessment of alternative approaches.	M	Advisory / VFM	■		
Delivery and Management of Council Plan objectives	Consideration of whether the Plan is delivering outcomes as intended. Review of the effectiveness of targets and how they are being managed.	-	-		■	
Social Value / Community Benefits	Evaluation of the controls and processes in place to ensure maximisation of community benefits across new contracts / projects	-	-		■	
Public Service Board	Evaluation of the revised PSB to ensure it is delivering service objectives and effective change	-	-		■	
Performance Indicators / Scrutiny & Performance linked to Risk Management	Review of performance indicators and performance reporting measures which provide assurance that risks identified in portfolio risk registers are being effectively managed	-	-		■	
Education & Youth						
Youth Justice Service	To provide assurance around the arrangements in place following the internal peer assessment	H	Assurance	■		
School Risk Based Thematic Reviews (school audits) x 4	To perform four regulatory school audits	Annual	Assurance	■	■	■
Fixed term and permanent exclusions (provisional)	Focus on exclusion processes and managed moves	M	Assurance	■		
Schools Control Risk Self-Assessment (CRSA)	Focused questionnaires to all schools to identify cross cutting themes / issue.	Biennial	-		■	
Pupil Referral Unit	To provide assurance around arrangements in place following the 23/24 structural changes.	-	-		■	

Audit	Outline Scope	Priority	Output Expected	2023 /24	2024 /25	2025 /26
Supply Teachers	Focus on the management of supply teachers including FCC 'preferred suppliers', direct recruitment by schools (staff on FCC payroll) and school use of agencies which are not preferred suppliers.					■
Governance						
Cyber Security & Data Security	Review of external assurance provided by PSN work, Cyber Essentials Plus work and work around the cyber risk insurance, together with consideration of the adequacy of Action Plans put in place following these pieces of work	H	Assurance	■		
Protection against Ransomware Attacks	To review how robust arrangements in place are to detect and prevent attacks to the Council's infrastructure through ransomware (External)	H	External	■		
Declarations of Interest	Links into recent request for a piece of work by the Governance & Audit Committee. Assurance report around officers register of interests to ensure conflicts are appropriately managed and disclosure of 'Related Party' disclosures in the accounts.	H	Assurance	■		
Task Management	Extend to which new processes are embedded / effectiveness of risk management processes	H	Advisory	■		
Procurement - management of joint service with DCC	Review of the processes in place for managing the procurement contract in place and consideration of the impact of changes to the staffing structure within DCC	M	Assurance / VFM	■		
Deferred charges on properties	Focus on legal / social services processes and controls together with controls around forced sales.	M	Assurance	■		
Data Protection (cross cutting)	Review of compliance with the Data Protection Regulations 2018 at a portfolio / service (1st line) level	M	Assurance	■		■
Hi Mail	Focus on the extent to which postal efficiencies are being rolled out across the Council, ensuring value for money.	-	-		■	
Customer Services – Contact Centre	Review the arrangements in place within the Contact Centre to ensure they are delivering their intended outcome	-	-			■
Cash Management System	Review of the controls in place around the new direct debit system.	-	-			■
Housing & Community						
Tenancy Enforcement / Support	How do both teams ensure tenancy conditions are consistently enforced and breaches (ASB/other tenancy related issues) addressed.	H	Assurance	■		
Performance & Management Information	Reliability of management information - either at key risk level of specific to service	H	Advisory	■		

Audit	Outline Scope	Priority	Output Expected	2023 /24	2024 /25	2025 /26
Maes Gwern Follow Up	Follow up of agreed actions to ensure they have been appropriately implemented and embedded	H	Follow Up	■		
Temporary Accommodation Follow Up	Follow up of agreed actions to ensure they have been appropriately implemented and embedded	H	Follow Up	■		
Housing Benefit (including Subsidy Grant)	Biennial review with focus on the Subsidy Grant. Specific focus for 22/23 will be confirmed at scope	Biennial	Assurance	■		■
Supporting People Grant	The audit will provide assurance on the grant claim preparation and authorisation process	Grant	Grant	■	■	■
Void Management	To provide assurance over the implementation of the void management action plan	-	-		■	
Carelink / Telecare	Review of controls in place to ensure the success of the handover and accuracy of charging	-	-		■	
Capital Components	Evaluation of process by which housing components (which are material for servicing / responsibility / part of asset value) are identified and recorded in both new and existing stock, and the quality of data to support investment decisions / landlord compliance, etc	-	-		■	
Housing Rent & Arrears - (and impact of UIC) - no longer high % of UIC V Benefits	Review of controls and processes in place for managing housing rent arrears	-	-		■	
Disabled Facilities Grant (DFG)	Evaluation of the controls in place to ensure delivery of service objectives	-	-		■	
Landlord H&S Compliance – Asbestos Risk	Data analysis to ensure compliance with legislation / regulation and policy	-	-		■	
Landlord H&S Compliance – Electrical Risk	Data analysis to ensure compliance with legislation / regulation and policy	-	-		■	
Landlord H&S Compliance – Legionella Risk	Data analysis to ensure compliance with legislation / regulation and policy	-	-		■	
Right to Buy (Buyback) Home Loans	Evaluation of the controls in place to ensure delivery of service objectives	-	-		■	
People & Resources						
Housing Revenue Account - HRA	Review of assumptions and quality of modelling in the HRA Business Plan	H	Assurance	■		
Corporate Grants (replacement of AW work)	To provide assurance that a sample of 2 corporate grants are meeting the grant conditions set by Welsh Government	Annual	Assurance	■	■	■
Main Accounting – Accounts payable (AP) & P2P	Biennial review to assess the effectiveness of the internal controls within the Councils financial systems.	Biennial	Assurance	■		

Audit	Outline Scope	Priority	Output Expected	2023 /24	2024 /25	2025 /26
Treasury Management	Review to ensure compliance with Strategy and appropriate management of risk	M	Assurance	■		
Corporate Credit card / Procurement Card	Adequacy and robustness of the processes in place for the approval and reconciliation of Corporate Credit Card / Procurement Card spend.	M	Assurance	■		
Medium Term Financial Strategy (MTFS)	Focus on the more complex harder to method areas during the update to the MTFS work	Biennial	Assurance		■	
Masterpiece Replacement System Project	Advisory review around delivery of the project.	-	-		■	
Main Accounting - Council Tax	Biennial review to assess the effectiveness of internal controls within the Council's financial systems	Biennial	-		■	
Main Accounting – General Ledger	Review of the robustness of general ledger controls and processes, including review of the accuracy of data uploaded into feeder systems at the service end	Biennial	-		■	
Compliance with pay policies / Application of Additional Pay Policy	Focus on the Additional Payments Policy which covers 'market supplements'; Honorarium and Acting Up Payments. Review of the adequacy and consistency of controls in place around these payments.	H	Assurance	■		
Pay Modelling	Ongoing advisory piece of work to support the pay modelling process. Pay modelling is a key mitigation for the highest risks in the 23/24 risk register, specifically recruitment and retention of staff and management of vacancies and staff turnover.	H	Advisory	■		
Disclosure and Barring Service (DBS) Renewal	Review of DBS processes (including management of new contract) for robustness and consistency of application	M	Assurance	■		
Payroll	Biennial review to assess the effectiveness of internal controls within the Council's financial systems	Biennial	-		■	
Increase in demand for Occupational Health and supplementary services	Ability to respond to increased demand (including VFM) and consideration of the impact of Did Not Attends (DNA's).	-	-		■	
Learning & Development	Review of the overlap between Workforce Development and other Learning & Development Teams across the Council, the risk of duplication and the impact on VFM	-	-			■
Apprenticeships / Apprentice Levy	Review of the relationship with Coleg Cambria which allows the drawdown of funding (previously EU funding) to meet the costs of training	-	-			■
Planning, Environment and Economy						
Income - Fees & Charges	Review of income critical to efficiency savings. Review of assumptions, income collected and effectiveness of processes. Will incorporate building control and	H	Assurance	■		

Audit	Outline Scope	Priority	Output Expected	2023 /24	2024 /25	2025 /26
	development					
Planning – Prioritisation & Activities (including Enforcement)	Audit to evaluate actions taken	H	Assurance	■		
Licencing & Permits	Evaluation of the controls in place to ensure delivery of service objectives - risk area - taxi/alcohol - statutory obligations - how do we evidence compliance.	M	Assurance	■		
Section 106 Agreements	Evaluation of the controls in place to ensure delivery of service objectives	M	Assurance	■		
Greenfield Valley Heritage Park	Evaluation of the controls in place to ensure delivery of service objectives and assess whether contract management arrangements are effective	-	-		■	
Corporate Health & Safety	Review to ensure appropriate compliance with the terms of the SLA's with Aura / Theatre Clwyd and NEWydd and the effective management of associated risks	-	-		■	
Environmental Health Strategy	Review of the recently developed Environmental Health Strategy.	-	-		■	
Home Improvement Loans	Evaluation of the controls in place to ensure delivery of service objectives	-	-		■	
Trading Standards	Evaluation of the controls in place to ensure delivery of service objectives.	-	-		■	
Affordable Housing	Following the adoption of the LDP, determine whether there are sufficient affordable homes in compliance with the LDP.	-	-		■	
Building Control	Evaluation of the controls in place to ensure delivery of service objectives.	-	-		■	
Countryside Management (including Rights of Way)	Mid-point evaluation of the achievement of objectives within the Improvement Plan. Rights of Way to be separated out	-	-			■
Bailey Hill	Evaluation of the controls in place to ensure delivery of service objectives	-	-			■
Social Services						
Consultancy Support - Voice of One Child	Detail of consultancy scope to be confirmed	H	Advisory	■		
Deprivation of Liberty Safeguards (DoLS)	Review of the impact to the service and the effectiveness in complying with current legislation. Incorporate CIW annual monitoring report for good practice / lessons to learn	H	Assurance	■		
In House Children's Home - Ty Nyth	Review of contract management and services delivery arrangements, including joint venture with Wrexham	H	Assurance	■		
Social Work Agency	Review the arrangements in place to manage the appointment of Social Workers	-	-		■	

Audit	Outline Scope	Priority	Output Expected	2023 /24	2024 /25	2025 /26
	via agencies					
Single Point of Access (SPOA)	Evaluate options appraisal currently being undertaken by management - combination of First Contact and SPOA	-	-			■
Deprivation of Liberty Safeguards (DoLS)	Following the introduction of expected legislative changes review the impact to the service and the effectiveness in complying with legislation.					■
Streetscene and Transportation						
Recycling Targets	Review of waste management recycling targets and infraction liability.	H	Assurance	■		
Review of Technical & Performance Team	Assessment of the extent to which the team supports in the delivery of statutory obligations.	H	Advisory	■		
H&S Service Delivery	Review the adequacy and effectiveness of the controls in place to deliver the demands placed on this service by its customers	M	Assurance	■		
Assets Infrastructure (CiPFA Code)	Advisory work to review compliance with the CIPFA code	M	Advisory	■		
Consultancy Review - Project team	Assess how data drives service decision to make changes to process including complaints	-	-		■	
Environmental Permits	Review management actions against external assurance associated with ISO accreditation.	-	-		■	
Assisted Collections	Evaluate the adequacy of the controls in place following the Public Sector Ombudsman complaint recently upheld	-	-		■	
Parc Adfer	Biennial assurance to review the control framework in place	Biennial	-		■	
Complaints handling	Evaluation of the controls in place to ensure delivery of service objectives	-	-		■	
School Bus Passes	Assess compliance with policy (E&Y) and eligibility requirements, including faith schools	-	-			■
External						
Clwyd Pension Fund – Pension Administration & Contributions	To provide assurance around the robustness of processes & controls in place for the management of pensioner payroll & other payments whilst staff are working from home.	Biennial	Assurance		■	
SLA - Aura - 10 days per annum	Through the SLA with Aura, provide 10 days auditable service.	Annual	Assurance	■	■	■

Audit	Outline Scope	Priority	Output Expected	2023 /24	2024 /25	2025 /26
SLA - NEWydd - 10 days per annum	Through the SLA with NEWydd, provide 10 days auditable service.	Annual	Assurance	■	■	■
Advisory / Project Groups						
Pay Modelling Project Board	Internal Audits' contribution to the Pay Modelling Project Board to ensure appropriate consideration of risk in the determination of a new pay model	Ongoing	Advice	■		
GDPR Project Board	Internal Audits' contribution to the review and compliance with the requirements of the Data protection Act 2018	Ongoing	Advice	■	■	■
Corporate Governance Working Group	As part of the group, undertake a self-assessment against CIPFA / SOLACE 'Delivering Good Governance, Wales'.	Ongoing	Advice	■	■	■
Accounts Governance Group	Continuing participation in the Account Governance Group and contribute to the development of the Annual Governance Statement.	Ongoing	Advice	■	■	■
Financial Procedures Rules	Internal Audits' contribution to the revision of policies and procedures within the Council's Financial Procedural Rules.	Biennial	Advice		■	
Programme Coordinating Group	Continuing participation in the Programme Coordinating Group.	Ongoing	Advice	■	■	■
Corporate Health & Safety Group	Participation in the Corporate Services Health and Safety Group.	Ongoing	Advice	■	■	■
Corporate Data Protection Group	Continuing participation at the Corporate Data Protection Group.	Ongoing	Advice	■	■	■
Financial Systems	Provide Internal Audit advice and support over the options appraisal of a new financial system to replace Masterpiece.	Ongoing	Advice	■	■	■
Regional Anti-Fraud and Corruption Network	To host the regional North West Anti-Fraud and Corruption Network	Ongoing	Advice	■	■	■
Counter Fraud						
Investigation of Fraud and Irregularities				■	■	■
Proactive Fraud				■	■	■
Regional Fraud Network				■	■	■
National Fraud Initiative (NFI)				■	■	■
Fraud Risk Awareness				■	■	■
Fraud Risk Assessment				■	■	■

Audit	Outline Scope	Priority	Output Expected	2023 /24	2024 /25	2025 /26
	Develop and Management of On-line Fraud Reporting Solution			■	■	■
	Review and Update the Counter Fraud Policies and Plans			■		■

6.2 Types Audit Coverage

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

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

Eitem ar gyfer y Rhaglen 10



GOVERNANCE AND AUDIT COMMITTEE

Date of Meeting	Wednesday, 22 nd March 2023
Report Subject	Internal Audit Progress Report
Report Author	Internal Audit, Performance and Risk Manager
Type of Report	Assurance

EXECUTIVE SUMMARY

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

RECOMMENDATIONS

1	To consider and accept the report.
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REPORT DETAILS

1.00	EXPLAINING THE INTERNAL AUDIT PROGRESS REPORT
1.01	Internal Audit gives a progress report to the Governance and Audit Committee every quarter as part of the usual reporting process. The report is divided into several parts.
1.02	The level of audit assurance for standard audit reviews is detailed within Appendix A. All reports finalised since the last Committee meeting are shown in Appendix B.
1.03	Appendix C provides an oversight to Governance & Audit Committee on the cumulative assurance for the 2022/23 audit plan; however, it should be noted this will be fluid. A footnote has been included to list those reports issued with a Red / Amber Red assurance opinion.

1.04	Since the last report on progress to committee in January, there has been one Amber Red / Some Assurance report. Appendix D details the Amber Red report. Copies of all final reports are available for members if they wish to see them.
1.05	<p>The automated tracking of actions is completed through the use of the integrated audit software. All actions are tracked automatically and the system allows Managers and Chief Officers to monitor their own teams' outstanding actions and confirm they are being implemented.</p> <p>At the last committee in January, 58 actions were overdue. This has slightly reduced to 51 for this reporting period and represents 45% (54% in previous reporting period) of all live actions, seven are High priority actions and 21 Medium priority actions. Overall 112 actions are live, detailed in Appendix E</p> <p>Appendix G lists 3 high and 12 medium actions that are older than six months from the original due date.</p>
1.06	Appendix H shows the status of current investigations into alleged fraud, irregularities or concerns raised. There are two ongoing investigations.
1.07	<p>Appendix I shows the range of performance indicators for the department.</p> <p>There has been some movement in performance. This is mainly due to the reliance on services to return agreed actions or questionnaires. We will continue to monitor the impact this has.</p>
1.08	Appendix J shows the current position for the 2022/23 Audit Plan, the plan is a flexible plan and continues to be reviewed on a regular basis and reprioritised to accommodate any new requests for work and or to respond to emerging issues and available resources.
1.09	<p>Since the last report to the Committee in January there has been a request for some additional work. This is detailed in Appendix I and below:</p> <ul style="list-style-type: none"> • Review of Multiple Grievances (P&R) • Investigating Officer Work x 2 (under the Disciplinary Policy) (Various Portfolios) • Buckley 20 mph Consultation review (S&T) • Procurement and Contract Management (S&T)
2.00	RESOURCE IMPLICATIONS
2.01	None
3.00	CONSULTATIONS REQUIRED / CARRIED OUT
3.01	None required.

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

5.00	APPENDICES
5.01	<p>Appendix A Levels of Audit Assurance</p> <p>Appendix B Final Reports Issued Since January 2023</p> <p>Appendix C Audit Assurance Summary</p> <p>Appendix D Amber Red Assurance Reports</p> <p>Appendix E Action Tracking – Portfolio Statistics</p> <p>Appendix F High & Medium Overdue Actions (including actions older than 6 months if overdue)</p> <p>Appendix G Actions older than six months from original due date and not overdue</p> <p>Appendix H Investigation Update</p> <p>Appendix I Performance Indicators</p> <p>Appendix J Operational Plan and 2022/23</p>

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

7.00	GLOSSARY OF TERMS
7.01	<p>Internal Audit: Internal auditing is an independent, objective assurance and consulting activity designed to add value and improve an organisation's operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes.</p> <p>Audit Wales: works to support the Auditor General as the public sector watchdog for Wales. They aim to ensure that the people of Wales know whether public money is being managed wisely and that public bodies in Wales understand how to improve outcomes.</p> <p>Corporate Governance: the system by which local authorities direct and control their functions and relate to their communities. It is founded on the basic principles of openness and inclusivity, integrity and accountability together with the overarching concept of leadership. It is an inter-related system that brings together the underlying set of legislative requirements, governance principles and management processes.</p> <p>Operational Plan: the annual plan of work for the Internal Audit team.</p>

Flintshire Internal Audit

Progress Report



March 2023

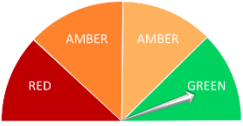
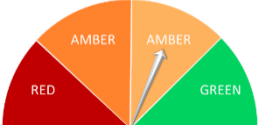
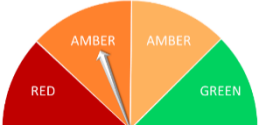

Contents

Levels of Audit Assurance – Standard Audit Reports.....	Appendix A
Final Reports Issued Since Last Committee.....	Appendix B
Audit Assurance Summary.....	Appendix C
Amber Red Reports Issued Since January 2023.....	Appendix D
Action Tracking – Portfolio Statistics.....	Appendix E
High & Medium Actions Over Due.....	Appendix F
Actions with a Revised Due Date Six Months Beyond Original Due Date....	Appendix G
Investigation Update.....	Appendix H
Internal Audit Performance Indicators.....	Appendix I
Internal Audit Operational Plan 2022/23.....	Appendix J

Levels of Assurance – Standard Audit Reports

Appendix A

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

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

Final Reports Issued Since January 2022

Appendix B

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

Project Reference	Portfolio	Project Description	Audit Type	Level of Assurance	New Actions		
					High	Med	Low
51-2022/23	Gov	Newydd Catering and Cleaning	Risk	AG	0	2	1
30-2022/23	H&S	Right Type of Home in the Right Location	Risk	AG	0	3	1
43-2021/22	S&T	Highways Structures	Risk	AR	4	3	0
12-2022/23	Gov	Procurement Legal Advice	Advisory	Advisory	0	2	0
10-2022/23	P&R	Multiple Grievances	Advisory	Advisory	0	0	0
56-2022/23	P&R	Corporate Grants	Advisory	Advisory	0	0	0
47-2022/23	External	Aura	Advisory	Advisory	0	0	0

Audit Assurance Summary for 22/23

Appendix C

Tudalen 141

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					2	2				0
Education & Youth			1	1	4	6	-	5	3	8
Governance			2	2	1	5		5	5	10
Housing & Community			2	1	2	5	-	4	3	7
People & Resources			2		3	5		5	4	9
Planning, Environment & Economy		1			1	2	1	5	-	6
Social Services					1	1				0
Streetscene & Transportation		1			1	2	4	3	-	7
Cross Cutting Portfolio's						0				0
External			1		1	2		2	4	6
Total	0	2	8	4	16	30	5	29	19	53

Footnote:	
Red Assurance:	-
Amber Red Assurance:	Domestic Energy (PE&E); Highways Structures (S&T)

Highways Structures – Streetscene & Transportation – 43–2021/22

Tudalen 142

Areas Managed Well	Areas Identified for Further Improvement
<ul style="list-style-type: none"> The Policy for Highway & Car Park Safety Inspections, Intervention Criteria & Response Times' was updated in 2021 and a set of procedures documented. A system of generating monthly inspection jobs, issuing them out and uploading completed information has been established. 	<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>Completeness & Accuracy of AMX - <i>Without robust processes for ensuring completeness of the AMX system there is a risk relevant structures may not be captured, recorded or inspected, and safety of these structures may not be maintained.</i></p> <p>Agreed Management Actions:</p> <ul style="list-style-type: none"> Define and implement process to regularly reconcile ins/outs will be. Due Date 31/05/23 Identify available resource to address assets (480+) where ownership is unclear Due Date 31/05/23 Prioritise on basis of risk to assess whether FCC is liable for unconfirmed assets. Update in AMX (IB 31/03/24) Introduce use of mobile app so AMX can be updated in real time by inspectors Due Date 31/05/23 Ensure AMX data is the only basis for reporting / measuring performance for regular reporting to HAMP (see actions on defining performance indicators, risk management and reporting) Due Date 31/05/23 <p>Risk Management - <i>Failure to capture and monitor these risks specifically may lead to consistent underperformance issues not being addressed or visible to senior managers, COT, and members as well as potential regulatory sanctions from HSE.</i></p> <p>Agreed Management Actions:</p> <ul style="list-style-type: none"> All Streetscene risks are in process of being reviewed in line with recent risk management guidance.as part of this: We will define risks and mitigations which are more closely related to the inspection of assets to cycle and completion of repair work to ensure the safety of these structures. Due Date 31/05/23 Risk management and scores will be based on data extracted from AMX/reported via performance indicators. Due Date 31/05/23 All Streetscene risks will be reviewed by SMT on a monthly basis. Due Date 31/05/23 <p>Inspection Cycle and Repair Work - <i>There remains a risk that inspection cycles are not being met. Principal Inspections have been tendered and are in process of completion by an external consultant, however, some of these inspections were due at the time of the Part One review and the repair work identified is yet to take place. Whilst there is a monthly 'report' to HAMP we highlight issues of reliability and completeness of data it contains as well as the lack of accuracy in data held on AMX.</i></p> <p>Agreed Management Actions:</p> <ul style="list-style-type: none"> We do not have a dedicated structures team/resource. These responsibilities are part of the role of Operational Manager South and Structures and the resources allocated to him. We will approach action on risk basis – focussing on principal inspections first. Schedule meeting with AMX to define standard /bespoke KPI reporting available to cover scheduled inspections / completions, asset condition / repair work. Due Date 31/05/23 Produce reports from AMX as basis for all reporting – HAMP, monthly risk and programme Board. Ensure all in team are able to run these reports/datasets. Due Date 31/05/23 Identify available resource to reconcile AMX list of principal Inspections to ensure accurate. Due Date 31/05/23 Update AMX with all recently completed inspections so AMX reflects most up to date position. report on nature of repair, costs and action to be taken to Chief Officer. Due Date 31/07/23

- Address all severity 4/5 repair work specifically - report on nature of repair, costs and action to be taken to Chief Officer. **Due Date 31/07/23**
Reconcile next scheduled dates with last date of inspection – amend accordingly **Due Date 31/07/23**

Key Performance Indicators & Management Information – *The reliability of data impacts on the quality of management information / KPIs / risk indicators available. The lack of clear reporting on the length of time since last inspection nor whether repair work resulting from an inspection has been completed means management is unable to effectively quantify the risk and substantiate the level of assurance it is trying to provide.*

Agreed Management Actions:

- Schedule meeting with AMX to define standard /bespoke KPI reporting available to cover scheduled inspections / completions, asset condition / repair work. **Due Date 31/05/23**
- Produce reports from AMX as basis for all reporting – HAMP, monthly risk and programme Board. Ensure all in team are able to run these reports/datasets **Due Date 31/05/23**

Risk Prioritisation - *There is a risk that management is unable to evidence risk prioritisation other than the scheduled inspection cycle which itself is not always accurate.*

Agreed Management Actions:

- We do not have a dedicated structures team/resource. These responsibilities are part of the role of Operational Manager South and Structures and the resources allocated to him. We will approach action on risk basis – focussing on principal inspections first.
- Schedule meeting with AMX to understand how we can better use the system in terms of stock condition, risk prioritisation and repair work. **Due Date 31/05/23**

Policy & Procedure - *There is a risk expectation around risk and performance and are not clearly articulated in the policy / procedures.*

Agreed Management Actions:

- We do not have a dedicated structures team/resource.
- Update policy to reflect the above as well as reference to risk management , performance reporting. **Due Date 31/07/23**

Service Action Plan - *There is a risk that without a specific action plan any actions to enhance risk management, performance monitoring and reporting may be difficult to define and monitor to completion.*

Agreed Management Actions:

- Develop action plan to address the findings of the audit. Assign actions criteria for completion and implementation dates **Due Date 30/04/23**
- Report progress to HAMP/SMT **Due Date 30/04/23**

Action Tracking – Portfolio Performance Statistics

Appendix E

Tudalen 144

Portfolio	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							
	See Appendix F & G									
Chief Executives	-	-	1	3	4	-	-	1	0	3
Education & Youth	-	1	-	4	4	-	1	-	0	3
Governance	-	2	1	1	18	-	2	1	1	1
Housing & Communities	5	6	4	12	21	5	6	4	3	13
People & Resources	-	2	7	10	24	-	2	7	5	9
Planning, Environment & Economy	-	3	-	0	5	-	3	-	0	0
Social Services	-	-	-	7	7	-	-	-	0	0
Streetscene & Transportation	1	1	3	9	10	1	1	3	5	5
External	-	-	-	3	3	-	-	-	3	0
Individual Schools	1	6	7	5	16	1	6	7	1	3
Total	7	21	23	55	112				18	37
	51									

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	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-Sep-19	30-Sep-21	20-Sep-22		We do now capture this information but as a council we don't currently prepare a corporate services performance report so I don't see what else I can do on this other than utilise the data for internal performance management?
P&R	20/21 Collaborative Planning: Lack of system compliance monitoring reporting and escalation	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-Jun-21	31-Jul-22	07-Jun-22		The review by the Systems user Group has been completed. The outcome will be referred to in a paper to be shared soon with COT on options for a new system – therefore suggest we revise deadline to end of July 2022.

Tudalen 145

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
E&Y	20/21 School Attendance & Exclusions: Compliance with the Data Protection	3101	DP training to be updated on iTrent. ISPs to be put in place, with appropriate awareness sessions to ensure staff within the team are aware of, and comply with the protocols. Privacy notices will be reviewed and updated following changes to the service delivery model.	M	31-Aug-21	31-Dec-22	13-Mar-23	The staff within my cohort receive regular supervision which includes reference to training updates and requirements. The Managers cascade these requirements and reminders to staff are repeated in supervision and appraisal. 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 my Progression Service and a meeting with Deborah Sainsbury is booked to finalize EWO version. This will facilitate privacy notice aspect of the audit requirements when completed.	13.03.2023 – Audit meeting with the service to discuss the closure of this action. Evidence is due to be received this week which will close the action. Regular supervision and annual appraisal continue to reinforce the requirement to complete the required modules and training. Pressures of work and the development of a revised service model often lead to delays in completing these modules. Reminders from Senior Managers continue to be issued emphasizing that such training activity is required. This process continues to take place and to reduce the risk of GDPR training (and other key modules) being overlooked.
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	N/A	Email to GO 13.3.23 detailing evidence required to close this action as below. 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	<p>Chief Officers to manage data protection compliance within their portfolios.</p> <p>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.</p>	M	31-Oct-22		13-Mar-23	N/A	<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>

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	SARTH Follow Up 2019/20 - Applicant reviews are not being carried out on a regular basis.	3009	Embed the periodic review process within routine operational practice of the Housing Register Team. Explore opportunities to use technology such as text, and online engagement to assist with the applications and periodic review process. Ensure robust management oversight of periodic reviews through monthly monitoring reports and a clearly documented process.	M	31-Jul-21	31-Mar-22	10-Nov-22	SLA currently states all applications will be reviewed on a 6 monthly basis regardless of banding status. However due to significant resource pressures within the service reviews are currently not up to date. This issue will be raised at our next Operational meeting which is due to be held on 06.12.2022 and I will be asking for a paper to go to Steering Group to consider changing currently SLA to allow reviews to be taken on a risk-based approach, Band 1 every 3 monthly, Band 2 every 6 monthly, Band 3 & 4 every 12 -18 months. This will ensure that the review process is up to date and focus on those applicants who are more likely to be closer to being offered a property than just a blanket approach. In addition, all colleagues in Housing Register Team and Contact Staff who deal with incoming calls are trained and complete ad hoc reviews when speaking with applicants. There is a robust training process in place, and this is provided to all new staff and discussed at monthly team meetings with Contact Centre Team Leads and also includes colleagues in Connects.	7/9/21 - 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.

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	SARTH Follow Up 2019/20 - Not all band 1 tenancies have had pre-tenancy checks or landlord references evidenced	3010	Review the pre tenancy approach with SARTH Partners to develop a consistent way of undertaking "pre tenancy checks". Clearly document the outcome of any changes to practice and formalise through a documented procedure. Develop an internal transfer's procedure for FCC, which picks up on those applicants who are existing FCC tenants, in order to assess their suitability for a move (not housing need, but picking up on arrears and property condition) as well as helping tenants to prepare for a move. Develop a Tenancy Ready / Home Starter Support Matrix which will identify households who may require additional support with setting up home and managing the practicalities of a move in order to target support services at those with greatest support needs	M	31-Jul-21	31-Dec-21	11-Jul-22	Changed responsible officer as requested. Request to revise date to 31/12/21 - new manager re SARTH/Housing Register. Need to develop plan for Homelessness.	7/9/21 - 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.

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	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-Mar-22	15-Mar-23	27 September 2022 11:51: 18 Jan 2022 - 3 documents attached 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. Sent to principal auditor to view on whether can close with current information.	<p>15-Mar-23 Update: The calculation of the overage cannot be calculated until the final costs are agreed. It is true that the monitoring of this was being tracked by the incorrect metric i.e. the difference between the actual and forecast sales data.</p> <p>This was accepted and the team from Finance, Housing and Quantity Surveying will be using the formula set out in the development agreement as required.</p> <p>We await the final costs and sales data from Wates, which will anticipate will be received and vetted by the end of March.</p> <p>We also await (as above) the final "abnormal" costs. To date around £2 million of costs have been vetted and accounted for. This is being measured against the £2.4 million identified in the development agreement. The significance of this is that any gap below the £2.4 million will be added to the already agreed guaranteed income from sales of £2.85 million.</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
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	31-Dec-21	15-Mar-23	12 December 2022 14:31: Email received on 12.12.22 with some information in relation to change in unit types. Information provided was an email trail in relation to some changes which had been made for a number of plots which had been reviewed. From a completeness perspective this was not evident for all plots and in line with was agreed and required as evidence the following was emailed back to PC to advise 'Agreed evidence to be provided for this action: Evidence of the established process which was introduced to identify changes to property type. Evidence that only two changes have been made in line with your email and the financial impact of those changes if any.	15-Mar-23 Update: The Strategic Housing and Development Programme Manager undertook the process owner role for this issue. The first part of the process devised to address the theoretical risk in changes to property types as identified in the audit was to cross check the schedule of property types and square meterage contained in the planning approval for the 160 dwellings, against the schedule of completed homes/sales data. This showed that most of the dwelling types had remained the same. Two dwellings had been "swapped" (a 2 bed and a four bed homes and vice versa) to accommodate a badger site which became apparent during the build. One particular property type (house type 45 of which there were 9 units) had been amended through the planning process as a non-material change in February 2019. This had squared off the design layout to the box/study room and roof detail. This increased the square meterage from 140 to 149 sqm.

Tudalen 152

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>The second part of the cross checking of data was done on site with the property type layout on the ground. This verified no other changes had taken place.</p> <p>The third exercise was to cross check the data held on the spreadsheets collating the sales data (price achieved against the agreed sales value per plot and the dates received.</p> <p>This was initially complicated by the fact that sales transfers from Wates solicitors to FCC's solicitors had been done in bulk rather than individual sales. Errors had occurred with under and over payments. Colleagues from finance identified the errors and it became quite clear that the minimum sales receipt would be achieved.</p> <p>A schedule of the over and underpayments has been agreed, to be adjusted when the final sale is completed. (last payment due now).</p> <p>A separate schedule of sales dates and receipt of monies has been compiled with interest added in accordance with development agreement. A</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
									copy is attached to the email with a value of £6k. This has been shared with Wates to cross check with their solicitors.
H&C	21/22 Maes Gwern Contractual Arrangements- The finance process in place to monitor capital receipts is not adequate.	3174	A review to be complete of all current processes and these be aligned with the requirements 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.	H	29-Oct-21		15-Mar-23	29 November 2022 07:59 A meeting was held following the GAC update to discuss expectation of evidence and understand whether any information was available for review to assist with the closing of the actions. In preparation for the meeting, evidence expectation was detailed against each agreed finding within the report and this has been attached below. During the meeting management provided an update of the actions taken subsequent to the audit but no evidence was provided for review. A follow up email was sent and is attached detailed the agreement from the meeting and requirements from the service. To date no further information has been provided.	15-Mar-23 Update: It has been evident that the minimum receipt would be received once the initial errors had been identified and profiled receipts taken into account. Escalation to the chief officer has not been necessary. Vetting of the final abnormal cots is still to be done, as is the overage calculation, when final totals are received. Wates have been asked to review the specifics of the 9x house type 45 and the difference between the forecast and actual sales receipts

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	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-Mar-22	15-Mar-23	29 November 2022 08:00: A meeting was held following the GAC update to discuss expectation of evidence and understand whether any information was available for review to assist with the closing of the actions. In preparation for the meeting, evidence expectation was detailed against each agreed finding within the report and this has been attached below. During the meeting management provided an update of the actions taken subsequent to the audit but no evidence was provided for review. A follow up email was sent and is attached detailed the agreement from the meeting and requirements from the service. To date no further information has been provided.	15-Mar-23 Update: This is happening. See above. Final data of claimed costs awaited.

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	21/22 Maes Gwern Contractual Arrangements- Unit Completion date not monitored	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-Oct-21	31-Mar-22	15-Mar-23	29 November 2022 08:04: A meeting was held following the GAC update to discuss expectation of evidence and understand whether any information was available for review to assist with the closing of the actions. In preparation for the meeting, evidence expectation was detailed against each agreed finding within the report and this has been attached below. During the meeting management provided an update of the actions taken subsequent to the audit but no evidence was provided for review. A follow up email was sent and is attached detailed the agreement from the meeting and requirements from the service. To date no further information has been provided.	15-Mar-23 Update: This has been done. See above and attachment.

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	21/22 Maes Gwern Contractual arrangements-roles and responsibilities have not been fully defined	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-Oct-21	31-Mar-22	15-Mar-23	29 November 2022 08:05: A meeting was held following the GAC update to discuss expectation of evidence and understand whether any information was available for review to assist with the closing of the actions. In preparation for the meeting, evidence expectation was detailed against each agreed finding within the report and this has been attached below. During the meeting management provided an update of the actions taken subsequent to the audit but no evidence was provided for review. A follow up email was sent and is attached detailed the agreement from the meeting and requirements from the service. To date no further information has been provided.	15-Mar-23 Update: A team was set up and we have assiduously framed our reconciliation of data against the correct clauses in the contract. Final reconciliation was always going to await final sales and cost information. A review of the project and lessons learned will be completed post the reconciliations, but the priority thus far has been to assure that FCC receives all that was due under the terms of the contract.

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- Homelessness levels of accommodation are not monitored over time to ensure adequate temporary accommodation is available.	3236	Agree in part. 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. 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. 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. Achievement of deliverables in line with the Rapid Rehousing Transition Plan is the ultimate aim. Short term (March 2022) Identification of reasons for refusal of permanent accommodation and action process to manage "unreasonable refusals" to be documented.	M	31-Mar-22	-	25-Jan-23	N/A	<p>Management oversight 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>

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:</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. 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. Oversee rent collection activities. Monitor SLA agreement KPIs.</p>	H	30-Jun-22	-	25-Jan-23	N/A	<p>Wide range of policies and procedures outlined and in DRAFT for collation into an overall "Interim Housing Policy"</p> <p>Officer leading on this currently off on sick/ bereavement leave and management to consider how to resource progressing this work further as workforce already stretched with core business.</p> <p>KPIs outlined but requires IT enhancements to be able to robustly capture the data and monitor performance based on sound data.</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
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	-	25-Jan-23	N/A	<p>Restructure delayed but progressing.</p> <p>Policy as referenced above to bring all strands of interim housing management together.</p> <p>Officer leading on this currently off work so tasks to be re-allocated due to no likely return date</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
PE&E	Domestic Energy 22/23- A Contract is not in place with the main contractor who delivers all the energy efficiency works for the council.	3379	<p>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.</p> <p>Management information to be structured to monitor contract deliverables in line with agreement.</p> <p>2. Management to establish a process to review financial viability of contract provider.</p>	M	31-Dec-22		-	N/A	No Update Provided
PE&E	Domestic Energy 22/23- Management controls not in place to ensure adequate processes, adherence to process and risk management	3381	<p>Introduction of Agile System will facilitate document retention and potential system reporting. Prescriptive process on how to manage the process/information required prior to Agile being implemented.</p> <p>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.</p>	M	31-Dec-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
PE&E	Domestic Energy 22/23-Health and safety risks relating to the delivery have not been documented or mitigated.	3386	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.	M	31-Dec-22		-	N/A	No Update Provided
S&T	21/22 North and Mid Wales Trunk Road Agent (NMWTRA) Income Collection: Annual fixed costs	3248	Review appendices (to SDA 2016 Vol D) to confirm appropriateness of reclaim. Liaise with NMWTRA to ensure fixed cost reclaim is maximised.	M	31-Mar-22	31-Jul-22	05-Apr-22	Date revised as per above due to year end constraints within service.	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 the service provider 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.

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
S&T	21/22 Statutory Training: There is a reliance on local knowledge of a small amount of staff to ensure all operatives are fully trained for their role.	3223	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.	H	30-Apr-22	31-Dec-22	09-Nov-22	Attached a copy of new gap analysis that has been developed in response to this action. This document now gives managers and supervisors a clear awareness of what training is needed and what the current training situation is. I have requested to extend the deadline of this action to give me a little more time to complete the documents for all supervisors and managers.	Due to staff absence and limited available resource the due date has been extended. 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

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 Drury Primary - Financial Management The deficit recovery plans provided by the school were based on unrealistic income streams.	3306	<p>The GB will define and approve a Rent Policy which will be used for negotiating rental income with the Club.</p> <p>The Club has formed a working party to decide on and negotiate rent. The Chair of GB, HT and Club Leader (also a Governor) will not be part of this group in either their capacity as strategic leaders of the school or Club trustees.</p>	H	01-Dec-22	31-Jan-23	13/03/2023	<p>3306 UNREALISTIC RENTAL INCOME – UNABLE TO CLOSE</p> <p>HT advised on 29/11/22</p> <ul style="list-style-type: none"> Meeting with HT, School Modernisation Team, Valuation and Estates and Beech Tree Leader. It is helpful this meeting has taken place However you also advise a formal lease would not be agreed before Christmas. Audit review 29/11/22 As at Nov 2022 the basis of rent is not clear and is yet to be committed to by the Club. We have performed some additional testing with Finance today 01/12/22, to see if we can evidence control operating any other way. Finance confirm - Spending Plan for this financial year 2022/23 - there is no income from the Club for rent to date and no projected income for the end of the year. Nil income in rent has been received across 22/23; this also suggests the basis of rent has not been clear and is yet to be committed to by the Club Without a clear basis for understanding rent due from the Club (which is 	Verbal updated from the Chief Officer: Agreement around rental proposal is out of kilter with other child care providers. The portfolio team are now looking at passing the recommendation back to the Governors.

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
								usually evidenced via a signed rental agreement) we are unable to close this action as the risk highlighted in the report remains. <ul style="list-style-type: none"> Current due date is 01/12/22 – I have extended it to 31/01/23. 	
Schools	Schools Audit 2019/20 - Maes Garmon - Information Asset Register not in place.	2947	The school will arrange for an Information Asset Register to be in place as soon as possible.	M	30-Sep-20	31-Dec-21	22-Oct-21	We were unable to make any contact with our provider and decided to find a replacement. We have received some recommendations of other providers from our Primary colleagues and are await.	Clarification requested from at GDBR on the document required. No Information Asset Register in place whilst waiting for support.
Schools	21/22 Schools Thematic Review - Ysgol Derwenfa - The recording of the schools sub-committees	3323	The school will ensure that where decisions are made / agreements obtained within governor sub-committees then a record will be maintained as evidence.	M	30-Sep-22		-	N/A	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

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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	21/22 Schools Thematic Review - Ysgol Derwenfa - School Fund purchases in line with Constitution.	3364	The school will ensure that all School Fund expenditure is in line with the School Fund Constitution.	M	30-Sep-22		-	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
Corp Tudalen 166	21/22 CCTV (Cross Cutting): Third party partnerships	3201	<p>Chief Officer, Housing & Assets to table a COT report to facilitate discussion around oversight and control of CCTV.</p> <p>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. Control around the purchasing of CCTV cameras. the Public Realm CCTV 	M	30-Sep-21	30-Jun-23	13-Jan-23	Due date revised to June to allow the new Service Manager to understand the actions required.	Need to obtain third party information relating to the Alltami CCTV system. Monitored remotely by Crime Prevention Ltd.

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			Manager will continue to provide cross portfolio operational support to officers responsible for CCTV to ensure compliance with the Protection of Freedoms Act 2012.						
E&Y Tudalen 167	20/21 School Attendance & Exclusions: Formal action plan to support roll out of new service delivery model	3110	Detailed action plan will be developed to support the roll out of the new service model.	M	31-Aug-21	31-Aug-23	13-Mar-23	Agreed during the meeting to extend due date to allow the finalisation of policies to support the new service delivery model.	13.03.2023 – Audit meeting with the service to discuss the progress against this action. 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. A generic schools model Attendance 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.
E&Y	20/21 School Attendance & Exclusion: Maintenance of data around educational setting	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	M	31-Aug-21	31-Mar-23	13-Mar-23	As per email the due date for this action has been revised to 31.03.23. A number of actions have been undertaken and continue with regard to this audit	13.03.2023 – Audit meeting with the service to discuss the closure of this action. Evidence is due to be received this week which will close the action. 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

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Tudalen 168			educational settings have been updated where appropriate.					The LA EOTAS Panel now considers the registration status of all pupils discussed and a new Fresh Strat Coordinator commenced employment within the PRU Service on 1 9 21 to lead on and review all children that are not on a school or PRU register. In addition a Registration Practices Forum has been created that utilizes case studies to discuss and agree practice to ensure that the LA has a uniform understanding. This work is complex and incremental and will continue right throughout the school year.	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. An example of this new practice took place on 1 9 22 when all Year 7 admissions to FCC Secondary Schools were identified if they had achieved below 85% in their primary school during Year 6. These identified pupils were added to a priority identification list to enable their attendance to be monitored from day one of the new school year.
	HR	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	31-Mar-23	13-Jan-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.

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									environment and followed that up again today. Update meeting are scheduled to take place up until the end of the year.
HR	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 determine action to be taken following consideration of reports.	M	31-Dec-21	31-Mar-23	16-Jan-23	-	Email 16.1.23 confirming not content to accept the risk around non compliance with the Working Time Regulations, as such further discussion is required between SC and NC around the roll out of Imperago across the whole organisation.
Tudalen 169	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-Mar-23	16-Jan-23	-	Draft recruitment and draft agency worker policies provided by SC 13.1.23. together with a copy of the business case to be used for off matrix spend. Some work still to be done to ensure consistency of content between the two policies. Confirmed that the draft policies seek to ensure appropriate approval of placements over 12 week and allow the direct recruitment of agency staff. Recognising that these policies are currently in draft the due date has been extended to 31.3.23 to allow Union approval and roll out.
HR	2021/22 Use of Agency, Relief, Self Employed & Supply	3335	Management confirmed that as at 17.05.2022 placements exceeding 12 weeks had reduced to 56% of total placements.	M	30-Jun-22	31-Mar-23	16-Jan-23	-	Draft recruitment and draft agency worker policies provided by SC 13.1.23. together with a copy of the business case to be used for off matrix spend. Some work still to be done to

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Tudalen 170	Teachers (including IR35 Compliance): Robustness of reporting to CROSC		<p>Reporting of Matrix and off-contract agency placements to be brought to COT quarterly by Senior Manager HR&OD.</p> <p>Engagement with HR from hiring managers around the use of non-Matrix staff to establish reasons why services are going off contract and to improve oversight of these placements.</p> <p>Enhanced reporting to CROSC around risk of agency placements and extent to which placements are properly managed.</p>						ensure consistency of content between the two policies. Confirmed that the draft policies seek to ensure appropriate approval of placements over 12 week and allow the direct recruitment of agency staff. Recognising that these policies are currently in draft the due date has been extended to 31.3.23 to allow Union approval and roll out.
	Finance	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	<p>Management is confident that other controls are in place and there is no wider risk to the Council's budget monitoring processes</p> <p>In relation to this specific scope and review: Finance will produced a formal procedure to compliment the already available CP user guide and advice from accounts.</p> <p>A reminder of roles and responsibilities will be communicated to budget holders and will be made</p>	M	30-Jun-21	31-Mar-23	17-Jan-23	Discussed at the Masterpiece Project Team Group so requested the date be moved to 31/03/23

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
			available on the Finance infonet page						
Tudalen 1 & 1	H&C Travellers - 2018/19 - Transit Site	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-Sep-20	30-Jun-23	25-Jan-2023	Delays caused by Covid, however the local development plan review is expected to be completed in October. Due date set to end of November to ensure the service has the time to react to the local development review. Due date subsequently revised to 1.2.22 awaiting receipt of the planning inspectors LDP report. See revised and updated comments relating to the LDP. Now the LDP has been approved work can progress.	There is no update as we are still waiting for Planning Inspector review - pls BF to 01/10/22
	SARTH Follow Up 2019/20 - The number of overrides remains high	3008	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. Explore opportunities for improvements within the Open Housing System to reduce the number of overrides through changes or enhancements to the Allocations Module.	M	31-Jul-21	31-May-23	07-Sep-21	Further request to change responsible officer as requested by the service due to new manager. Request to revise date to new manager re SARTH/Housing Register. Need to develop plan for Homelessness. Audit advised these are longstanding.	No Update

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.						
S&T Tudalen 172	2020/21- Loss of O license- Management information is not adequate to ensure compliance	3118	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. Repeat offender reporting to be devised in order to identify and manage underperformance, with compliance checks to be undertaken regularly alongside professional competency checks. 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.	H	31-Jul-21	31-Mar-24	05-Dec-22	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.	Draft follow up report issued to the service 16.02.2023. Review of update provided and revised due date of March 2024. Understand the circumstances the service has encountered; however this is a high action and the revised due date keyed does not seem adequate.
S&T	2020/21- Loss of O License-	3119	A documented set of procedures to be drafted	H	31-Jul-21	31-Mar-24	05-Dec-22	Work continues with recording processes, key	Draft follow up report issued to the service 16.02.2023.

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Tudalen 173	Lack of business continuity due to single person dependency		to document the end to end process which demonstrates compliance with O Licence requirements. This should also set out roles and responsibilities, timescales for completion of the various processes and will ensure the process is embedded across all transport operations. Through the assignment of roles and responsibilities this will assist with the identification of single person dependencies and support service resilience. Compliance checks to be regular conducted to ensure that the processes are being delivered correctly and in a timely manner. Training to be provided to additional staff in critical roles to ensure business continuity in the event the individual responsible is not available.					contacts, responsibilities and standard documentation, however following key changes to key personnel for the contractor and FCC Fleet completion has been delayed.	Review of update provided and revised due date of March 2024. Understand the circumstances the service has encountered; however this is a high action and the revised due date keyed does not seem adequate.
	S&T	2020/21- Loss of O License-Oversight management data provided by the service provider is not produced,	3147	Controls and compliance monitoring arrangements to be reviewed in relation to servicing and maintenance records to ensure accurate and timely data to highlight non-compliance and areas for action. Roles	H	31-Jul-21	31-Mar-23	13-Feb-2023	Revised due date 13.2.23: Revised due date of 31.3.23 included to allow the compliance team to meet with the service to agree the process for feeding back issues identified in compliance audits to the service provider. See follow

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
Tudalen 174	analysed or complete		and responsibilities to be reviewed, process Roles to be streamlined and vehicle maintenance summary reporting to be developed to provide management assurance over the servicing and maintenance status for the fleet.					up notes re actions taken to date to address the risks identified.	the service provider was also found to be incomplete and inaccurate. In February 2022 the Fleet Manager developed a Service Schedule Process in conjunction with the service provider. The process includes periodic compliance checking by the S&T Compliance team. The new Service Schedule Process was reviewed by Internal Audit and was considered to address the agreed action, as such the action was closed as 'Implemented' on 07.02.22. In closing the audit action, it was made clear to the service that the new process needed to be fully embedded to mitigate the risk of non-compliance with the terms of the O Licence. To understand if the new processes as described are embedded and working as intended we sought assurance from the S&T Compliance Team, who have provided evidence to support the compliance audits they have undertaken. Whilst the evidence provided confirms processes have been implemented and embedded, the Compliance and Training Manager has indicated the mechanism for feeding back the outcomes of these compliance audits with the service provider has not yet been determined, as such this action is still considered to be 'In Progress'. In Progress: The mechanism for feeding back the outcome of servicing and maintenance compliance audits with the service provider has not yet been agreed
	S&T	21/22 Statutory	3219	The Senior Management team are currently	M	30-Apr-22	31-Mar-23	28-Dec-22	The timeline has been extended due to staff

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
	Training: There is no specific S&T Training Policy		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.					absence earlier in the year but the training policy is now being developed and is entering final draft.	and Scrutiny Committee in September as part of an assurance report relating to the audit findings.
S&T Tudalen 175	21/22 Statutory Training: The team are using a spreadsheet as a database, this is possible with small amounts of data but not large	3239	<p>The service acknowledges the training spreadsheet has, due to its size, become a problematic system. Currently the spreadsheet is backed up weekly to ensure the safety of the data. The Compliance Manager is also concerned about the free entry on the spreadsheet which allows for errors to be more easily introduced.</p> <p>In the short term the training spreadsheet will be restructured in conjunction with the development of the training matrix to make it more stable and easier to use and to obtain management information from.</p> <p>In the longer term a business case will be produced and presented for the purchase and introduction of a staff</p>	M	30-Apr-22	30-Apr-23	11-Jan-23	<p>Due to staff absence and limited available recourse the due date has been extended.</p> <p>The training spreadsheet is in the final stage of re-configuration so that it is more stable, accessible and 'user-friendly'.</p> <p>The action has been progressed with a business case presented to Digital Strategy Board for a Training Management System, expressions of interest from relevant suppliers has been received and a collaborative approach across the Council is being explored.</p> <p>Future progression of this action is to look towards an in-house system which aligns to the Social Services training management system developed by FCC. the expected timeline for starting this piece of work is November 2022.</p>	Upon appointment, the Fleet Manager was tasked with familiarising himself with the service and addressing the agreed actions and recommendations of the audit to map out the processes that required documenting and capture the mechanisms of the service.

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
			training management database.						

Tudalen 176

Ref	Date Referred	Investigation Details
1. New Referrals		
1.1	N/A	N/A

2. Reported to Previous Committees and still being Investigated		
2.1	22.10.2022	Anonymous allegation received regarding a contract. Investigation underway, meeting held with the contractor, further queries to be resolved.
2.2	24.05.2022	Anonymous allegation over planning permission / building regulations. Investigation underway detailed work is now complete, Audit Report to be drafted.

3. Investigation Completed		
3.1	Referral from management relating to a loss from safe (Est £2,302.54 + personal sentimental items). This is now closed. Additional management controls put in place to restrict access to safe.	

Internal Audit Performance Indicators

Appendix I

Tudalen 178

Performance Measure	21/22	Qtr1	Qtr2	Qtr 3	Qtr 4 (part month)	Target	RAG Rating	
Audits completed within planned time	76%	62%	67%	88%	67%	80%	A	↓
Average number of days from end of fieldwork to debrief meeting	15	16	25	15	18	20	G	↓
Average number of days from debrief meeting to the issue of draft report	4	1	0	1	1	5	G	↓
Days for departments to return draft reports	7	6	5	0	12	7	R	↓
Average number of days from response to issue of final report	1	1	1	1	1	2	G	→
Total days from end of fieldwork to issue of final report	32	25	10	18	35	34	A	↓
Productive audit days	76%	63%	62%	78%	73%	75%	A	↓
Client questionnaires responses as satisfied	100%	100%	100%	100%	100%	95%	G	→
Return of Client Satisfaction Questionnaires to date	71%	100%	100%	67%	58%	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
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	Included within the 23/26 Strategic 3 year Plan
Strategic Funding (<i>Previously known as Core Funding 3rd Sector</i>)	M	In Progress	
Section 106 Agreements (cross cutting)	M	Defer	Included within the 23/26 Strategic 3 year Plan
Use of Consultants	M	No Longer Relevant	
Education & Youth			
Schools Risk Based Thematic Reviews (Three schools)	H	Complete / In Progress	Delayed due to action short of strike
School Funds	H	In Progress	
After School Club Salary Payments	H	No Longer Relevant	
Integrated Youth Service	M	In Progress	
Scheme for Financing Schools / School Financial Regulations	M	Complete	
Drury Primary School Follow Up	New	Complete	
Schools Control Risk Self-Assessment (CRSA)	Annual	Complete	
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	Complete	
Information Technology Governance	H	Complete	
Corporate Complaints	H	Report With Management	
Enforcement Agents / Bailiffs	M	Complete	
Procurement Legal Advice	M	Complete	
Cyber Security & Data Security	M	In Progress	
Data Protection (GDPR)	Annual	Defer	Included within the 23/26 Strategic 3 year Plan
Housing & Assets			
Housing Rent & Arrears	H	Complete	
Maes Gwern Follow Up	Follow Up	Defer until Quarter 1	Included within the 23/26 Strategic 3 year Plan

Audit – 2022/23	Priority	Status of Work	Supporting Narrative
Carelink / Telecare	H	Defer	Following review of scope determined this is not High Priority - Deferred
Right Type of Home in the Right Location (Was originally named Housing Demand)	H	Complete	
Complaints (Housing and Assets)	M	In Progress	
Landlord Health & Safety (Fire Compliance)	M	In Progress	
Temporary Accommodation – Follow up	Follow Up	Defer	Included within the 23/26 Strategic 3 year Plan
Capital Components	M	Defer	Included within the 23/26 Strategic 3 year Plan
Supporting People Grant	Annual	Complete	
People & Resources			
MFTS & supporting Method Statements / Budget Challenge	H	Draft report with Service	
Housing Revenue Account	H	Defer	Included within the 23/26 Strategic 3 year Plan
Main Accounting – General Ledger	H	In Progress	
Financial Management Accounting within Portfolios	H	Complete	
Compliance with the CIPFA FM Code	M	In Progress	
Corporate Grants (replacement of AW work)	Annual	Complete	
Pay Modelling	H	Complete	
Payroll	Biennial	Complete	
Multiple Grievances	New	Complete	
Investigating Officer Work x 2 under the Disciplinary Policy (Various Portfolios)	New	In Progress	
Supply Teachers (previously E Teach)	M	Defer	Included within the 23/26 Strategic 3 year Plan
Learning & Development	M	Defer	Included within the 23/26 Strategic 3 year Plan
Apprenticeships / Apprentice Levy	M	Defer	Included within the 23/26 Strategic 3 year Plan
Planning, Environment & Economy			
Flood Alleviation Scheme	H	Complete	
Houses of Multiple Occupancy	H	In Progress	
Corporate Health & Safety	H	Defer	Included within the 23/26 Strategic 3 year Plan
Domestic Energy	H	Complete	
Planning – Prioritisation & Activities (including Enforcement)	H		Waiting to attend Group Leaders Meeting
Carbon Emissions – Data Collection methodology	M	Defer	Combined with Climate Change & ESG Audit
Social Services			
Placements	H	Complete	

Audit – 2022/23	Priority	Status of Work	Supporting Narrative
Safeguarding	H	In Progress	
Childcare Development	M	In Progress	
Deputyship (Now Residential Care Management of Asset Values)	M	In Progress	
Single Point of Access (SPOA)	M	Defer	Included within the 23/26 Strategic 3 year Plan
Streetscene & Transportation			
Highways Structures	H	Complete	
Integrated Transport Unit	H	Complete	
Loss of O Licence	H	Draft Report with Service	
Regional Transport (New title Statutory Obligation for School Transport)_	H	In Progress	
Recycling Targets	M	Defer	Included within the 23/26 Strategic 3 year Plan
Complaints Handling	M	In Progress	
Buckley 20 MPH Consultation Review	New	In Progress	
Procurement and Contract Management	New	In Progress	
Parc Adfer	Annual	Defer	Agreed based on risk this would be biennial
External			
Clwyd Pension Fund - Investment, Management & Accounting	Biennial	In Progress	
SLA - Aura - 10 days per annum	Annual	Complete	
SLA - NEWydd - 10 days per annum	Annual	Complete	

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

Mae'r dudalen hon yn wag yn bwrpasol

Eitem ar gyfer y Rhaglen 11



GOVERNANCE AND AUDIT COMMITTEE

Date of Meeting	Wednesday, 22 nd March 2023
Report Subject	Action Tracking
Report Author	Internal Audit, Performance and Risk Manager
Category	Advisory

EXECUTIVE SUMMARY

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

RECOMMENDATIONS

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

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

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

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

5.00	APPENDICES
5.01	Appendix A – Action Points.

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

7.00	GLOSSARY OF TERMS
7.01	None.

GOVERNANCE AND AUDIT COMMITTEE – ACTION SHEETPresented Wednesday 22nd March 2023

27 th January 2021				
Agenda Item No.	Report	Action Required	Responsible Officer	Action Taken
25.	IA Progress Report	To circulate an update on the position on school funds.	L Brownbill	This will be provided to the committee once the school review on school funds has been completed during quarter 4 of 2022/23.

14 th March 2022				
Agenda Item No.	Report	Action Required	Responsible Officer	Action Taken
59.	External Regulation Assurance	To include progress on external actions in the Annual Report and AGS process, and to include an appendix to future External Regulation Reports.	L Brownbill	Process updated for Internal Audit Annual Report, AGS and Reporting on External Regulations.

28th September 2022

Agenda Item No.	Report	Action Required	Responsible Officer	Action Taken
26.	AW Review of Commissioning Older People's Care Home	That the Committee notes the agreed actions in the Management Response to address these recommendations and receives regular updates on the	J Davies Audit Wales	The service was due to attend March committee to provide an update on the progress made against the findings within the report. Due to requiring an

	Placements by NW Councils and BCUHB	implementation of the actions going forward. That the updates include any actions by Welsh Government, with timescales, as part of the national report by Audit Wales.		update from across the region this paper have been moved to June.
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14th November 2022

Agenda Item No.	Report	Action Required	Responsible Officer	Action Taken
37.	Asset Disposals and Capital Receipts generated 2021/22	To share further details of disposals in Appendix 1 with the Committee, on a confidential basis.	N Cockerton / G Owens / C Taylor	This was shared with committee on the 08/12/2022.
39.	Risk Management Framework	To share dashboard information with the Committee at the January meeting.	L Brownbill	Due to a lack of technical resources within the team this has been moved to June committee.

25th January 2023

Agenda Item No.	Report	Action Required	Responsible Officer	Action Taken
47.	Minutes	To clarify the difference between figures in the appendix, compared with the confidential breakdown shared after the meeting.	G Owens / G Ferguson / C Taylor	The majority of the difference between figures in the appendix, relate to the Maes Gwern development which was omitted due to commercial sensitivity. There was also amounts for receipts received through non disposals, such as release of covenants / easements and repayment of loans. Democratic Services have been asked to record

				this difference in a note on the minutes.
47.	Minutes	To advise the Committee how the above annual report will be presented in future.	G Owens / G Ferguson / C Taylor	Previous reports presented only reviewed disposals of council fund assets over the past year. To include a total of all receipts received in year within the report in the future.
48.	Statement of Accounts 2021/22	That a detailed assurance report be shared with the Committee about arrangements in place to manage potential conflicts of interests of senior officers; and	G Owens	A review of Declarations of Interviews has been included within the Strategic Internal Audit Plan for 2023/24.
48.	Statement of Accounts 2021/22	That a request is made to senior officers who have made such declarations to establish whether they are willing to share that information with the Committee.	G Owens	This will be addressed following the Internal Audit review on Declarations of Interests.
48.	Statement of Accounts 2021/22	To share the Asset Register with the Committee on a confidential basis.	N Cockerton / G Owens / C Taylor	This has been shared with members on 7 th March 2023
49.	Climate Change Strategy	To define milestones in the action plan to support the aims of the strategy.	A Farrow / A Ellis	Future progress reports would be more transparent in including milestone targets and progress against these.
50.	PSOW Annual Letter 2021-22 and Complaints against FCC for first half 2022-23	That the Committee requests additional information for the next report to demonstrate how community feedback helps to identify changes to improve service delivery.	R Jones	This will be included within future reports to Committee.
51.	Treasury Management 2023/24 Strategy and Q3 Update 2022/23	To consider whether reference to the Climate Change Strategy could be included in section 1.03 of the Policy Statement.	G Ferguson / C Taylor	Paragraph amended to reference responsible investment, where possible.

51.	Treasury Management 2023/24 Strategy and Q3 Update 2022/23	To respond to the Committee on Cllr Attridge's query on clause 3 of the TM Code within the CIPFA Practical Guide for Local Authorities' Audit Committees.	G Ferguson / C Taylor	<p>Clause 3 of the Code confirms that responsibility of the treasury management polices and practices are with the Cabinet and the execution and administration of treasury management decisions with the Section 151 Officer.</p> <p>Clause 4 discusses the nominated committee (G&AC for FCC) responsible for ensuring effective scrutiny of the treasury management strategy and polices.</p>
53.	IA Progress Report	To share with the Committee an update on progress with high priority actions from the Homelessness review when available.	L Brownbill	This has been circulated to members on 14 th March 2023
57.	Drury Primary School - Finance Management follow-up	To advise the Committee when the final outstanding action has been completed.	L Brownbill	The action currently remains open. Committee will be notified once this has been closed.

Eitem ar gyfer y Rhaglen 12



GOVERNANCE AND AUDIT COMMITTEE

Date of Meeting	Wednesday, 22 nd March 2023
Report Subject	Forward Work Programme
Report Author	Internal Audit, Performance and Risk Manager
Category	Advisory

EXECUTIVE SUMMARY

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

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

RECOMMENDATION

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

REPORT DETAILS

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

1.02	<p>In identifying topics for future consideration, it is useful for a 'test of significance' to be applied. This can be achieved by asking a range of questions as follows:</p> <ol style="list-style-type: none"> 1. Will the review contribute to the Council's priorities and/or objectives? 2. Is it an area of major change or risk? 3. Are there issues of concern in governance, risk management or internal control? 4. Is it relevant to the financial statements or financial affairs of the Council? 5. Is there new government guidance or legislation? 6. Is it prompted by the work carried out by Regulators/Internal Audit? 			
1.03	<p>Following the Committee meeting in November there has been a need to undertake agenda management due to the number of reports due in January and March. The movement within the forward work programme is listed below.</p>			
	Report	Reason for Movement	Original Date	New Report Date
Risk Management Update	Due to the loss of technical resource within the team this report has been moved back to June 2023	March 2023	June 2023	
Audit Wales Annual Plan	<p>With the extended window for the 2021-22 local government accounts taking audits through to January 2023 and the impact of the enhanced requirements of ISA315 (UK) on our planning work and risk assessments, unfortunately we are not sufficiently progressed with our audit work to be able to produce our 2023 Audit Plan for the March Committee meeting containing the audit risks we are required to communicate with the Governance & Audit Committee.</p> <p>We will bring our 2023 Audit Plan to the June Governance and Audit Committee meeting.</p>	March 2023	June 2023	
Audit Wales Annual Audit Summary	To allow the final report to be taken to Cabinet and Corporate Resources Overview and Scrutiny Committee prior to Governance and Audit Committee.	March 2023	June 2023	
Commissioning Older People's Care Home Placements – Update	To allow for a regional update to be obtained.	March 2023	June 2023	

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

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

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

5.00	APPENDICES
5.01	Appendix A - Draft Forward Work Programme.

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

7.00	GLOSSARY OF TERMS
7.01	<p>Governance - The system by which local authorities direct and control their functions and relate to their communities. It is founded on the basic principles of openness and inclusivity, integrity and accountability together with the overarching concept of leadership. It is an inter-related system that brings together the underlying set of legislative requirements, governance principles and management processes.</p> <p>Risk Management - The process of identifying risks, evaluating their potential consequences and managing them. The aim is to reduce the frequency of risk events occurring (wherever this is possible) and minimise the severity of their consequences if they occur. Threats are managed by a process of controlling, transferring or retaining the risk. Opportunities are managed by identifying strategies to maximise the opportunity or reward for the organisation.</p> <p>Internal Control - Appropriate procedures and processes are in place to mitigate any risk which may prevent the organisation from achieving its objectives and service delivery.</p>

<p>Financial Management - The planning, organising, directing and control of the financial activities of the Council to ensure sufficient resources are available to delivery its intended outcomes.</p>

<p>Audit Wales - Works to support the Auditor General as the public sector watchdog for Wales. They aim to ensure that the people of Wales know whether public money is being managed wisely and that public bodies in Wales understand how to improve outcomes.</p>

Area	Wednesday 22.03.2023	June 2023	July 2023	September 2023	November 2023	January 2024
Pre-Committee Training 9.30-10.00	Annual Governance Statement	Draft Statement of Accounts				
Audit Wales (AW)		Annual Audit Summary 2021/22 Audit Plan AW				
Internal Audit	Internal Audit Strategic Plan 2023/2026	Internal Audit Annual Report 2022/23				
	Internal Audit Progress Report 2022/23	Internal Audit Progress Report 2023/24		Internal Audit Progress Report 2023/24		Internal Audit Progress Report 2023/24
		Internal Audit Charter				
Governance & Risk Management	Annual Report on External Inspections 2022-23	Draft Annual Governance Statement				Code of Corporate Governance
	GAC Self-Assessment				Governance and Audit Committee Annual Report	
	Annual Governance Statement 21/22 Mid-Year review					Annual Governance Statement 22/23 Mid-Year review
	GAC Action Tracking	Risk Management Update GAC Action Tracking		GAC Action Tracking	GAC Action Tracking	GAC Action Tracking
	Forward Work Programme	Forward Work Programme		Forward Work Programme	Forward Work Programme	Forward Work Programme
Performance						Corporate Complaints and Compliments Annual Report 2022/23
						Public Service Ombudsman for Wales Annual Letter
	Corporate Self-Assessment Draft Report 2021/22				Corporate Self-Assessment Draft Report	
Finance		Certification of Grants and Returns Report (AW)	Draft Statement of Accounts 2022/23	School Reserves – Annual Report on School Balances		
			Supp Financial Information to Draft Statement of Accounts 2022/23	Statement of Accounts 2022/23	Asset Disposals and Capital Receipts	
Treasury Management	Treasury Management 2022/23 Q4 Update		Treasury Management Q1 2023/24 Update and Annual Report 2022/23		Treasury Management Q2 2023/24 – Mid Year Report	Treasury Management Q3 2023/24 and 2024/25 Strategy
Senior Officer Updates Op Matters / Key Risks / Other)		Commissioning Older People's Care Home Placements – Update				
Meeting Following GAC	Private Meeting with Committee, Internal and External Audit	Cyber Security Update				

Tudalen 193

Matters to be address outside of formal Committee meetings

<p>Governance and Audit Committee</p> <ul style="list-style-type: none"> Budget Workshops for members – 2023 TBC Annual Self-Assessment Workshop – October 2023 Treasury Management Training – December 2022 AGS Workshop – April / May 2023 Private Meeting (AW and Internal Audit) – March 2023 Training and Development sessions - Ongoing 	<p>General</p> <ul style="list-style-type: none"> Correspondence, updates to actions and reports for information purposes Time sensitive consultation In person / video meetings as and when necessary
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Mae'r dudalen hon yn wag yn bwrpasol