

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:

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

Aelodau Cyfetholedig:

Sally Ellis, Rev Brian Harvey ac Allan Rainford

7 Mehefin 2023

Annwyl Gynghorydd

RHYBUDD O GYFARFOD RHITHIOL
PWYLLGOR LLYWODRAETHU AC ARCHWILIO
DYDD MERCHER, 14EG MEHEFIN, 2023 AM 10.00 AM

*** Atgoffir aelodau'r Pwyllgor y bydd sesiwn frifio yn cael ei chynnal cyn y cyfarfod ar Ddrafft y Datganiad Cyfrifon**

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 PENODI CADEIRYDD

Pwrpas: Penodi Cadeirydd ar gyfer y Pwyllgor.

2 PENODI IS-GADEIRYDD

Pwrpas: Penodi Is-Gadeirydd ar gyfer y Pwyllgor.

3 YMDDIHEURIADAU

Pwrpas: I dderbyn unrhyw ymddiheuriadau.

4 DATGAN CYSYLLTIAD (GAN GYNNWYS DATGANIADAU CHWIPIO)

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

5 COFNODION (Tudalennau 5 - 14)

Pwrpas: I gadarnhau, fel cofnod cywir gofnodion y cyfarfod ar 22 Mawrth 2023.

6 ADOLYGIAD ARCHWILIO CYMRU O GOMISIYNU LLEOLIADAU CARTREF GOFAL POBL HYN GAN GYNGHORAU GOGLEDD CYMRU A BWRDD IECHYD PRIFYSGOL BETSI CADWALADR (Tudalennau 15 - 22)

Adroddiad Prif Swyddog (Gwasanaethau Cymdeithasol) - Dirprwy Arweinydd y Cyngor a'r Aelod Cabinet Gwasanaethau Cymdeithasol a Lles

Pwrpas: I dderbyn y wybodaeth ddiweddaraf am weithrediad y camau gweithredu.

7 ADRODDIAD ESTYN AR Y BARTNERIAETH DYSGU OEDOLION YN Y GYMUNED O FEWN PARTNERIAETH DYSGU OEDOLION YN Y GYMUNED GOGLEDD DDWYRAIN CYMRU (Tudalennau 23 - 42)

Adroddiad Prif Swyddog (Addysg ac Ieuenctid) - Arweinydd y Cyngor a'r Aelod Cabinet Addysg, y Gymraeg, Diwylliant a Hamdden

Pwrpas: Cyflwyno Adroddiad Estyn ar y Bartneriaeth Dysgu Oedolion yn y Gymuned.

8 DATGANIAD LLYWODRAETHU BLYNYDDOL 2022/23 (Tudalennau 43 - 92)

Adroddiad Prif Swyddog (Llywodraethu) -

Pwrpas: Cefnogi'r Datganiad Llywodraethu Blynyddol ar gyfer 2022/23.

9 **CRYNODEB ARCHWILIO BLYNYDDOL SIR Y FFLINT** (Tudalennau 93 - 112)

Adroddiad Prif Weithredwr -

Pwrpas: Derbyn y Crynodeb Archwilio Blynyddol gan Archwilydd Cyffredinol Cymru a nodi ymateb y Cyngor.

10 **DIWEDDARIAD RHEOLI RISG** (Tudalennau 113 - 116)

Adroddiad Prif Weithredwr -

Pwrpas: I gael sicrwydd bod y fframwaith rheoli risg diweddaraf yn gynhwysfawr ac yn weithredol.

11 **SIARTER ARCHWILIO MEWNOL** (Tudalennau 117 - 152)

Adroddiad Rheolwr Archwilio Mewnol, Perfformiad a Rheoli Risg -

Pwrpas: Amlinellu'r Siarter Archwilio Mewnol (sydd wedi ei ddiweddarau) i'r Aelodau.

12 **ADRODDIAD BLYNYDDOL ARCHWILIO MEWNOL 2022/23** (Tudalennau 153 - 172)

Adroddiad Rheolwr Archwilio Mewnol, Perfformiad a Rheoli Risg -

Pwrpas: Rhoi gwybod i'r aelodau am ganlyniad yr holl waith archwilio a gynhaliwyd yn ystod 2022/23 a rhoi'r farn Archwilio Mewnol flynyddol ar safon rheolaeth fewnol, rheoli risg a llywodraethu yn y Cyngor.

13 **ADRODDIAD CYNNYDD ARCHWILIO MEWNOL** (Tudalennau 173 - 224)

Adroddiad Rheolwr Archwilio Mewnol, Perfformiad a Rheoli Risg -

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

14 **HUNANASESIAD Y PWYLLGOR LLYWODRAETHU AC ARCHWILIO - CYNLLUN GWEITHREDU** (Tudalennau 225 - 230)

Adroddiad Rheolwr Archwilio Mewnol, Perfformiad a Rheoli Risg -

Pwrpas: Cyflwyno cynllun gweithredu manwl i'r Pwyllgor i gefnogi canlyniadau hunanasesiad y Pwyllgor. Bydd hefyd yn ffurfio'r sail ar gyfer darparu unrhyw hyfforddiant pellach sydd ei angen ar y Pwyllgor.

15 **OLRHAIN GWEITHRED Y PWYLLGOR LLYWODRAETHU AC ARCHWILIO**
(Tudalennau 231 - 238)

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.

16 **RHAGLEN GWAITH I'R DYFODOL** (Tudalennau 239 - 244)

Adroddiad Rheolwr Archwilio Mewnol, Perfformiad a Rheoli Risg -

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

DEDDF LLYWODRAETH LEOL (MYNEDIAD I WYBODAETH) 1985 - YSTYRIED GWAHARDD Y WASG A'R CYHOEDD

Mae'r eitem a ganlyn yn cael ei hystyried yn eitem eithriedig yn rhinwedd Paragraff(au) 18 Rhan 4 Atodiad 12A o Ddeddf Llywodraeth Leol 1972 (fel y cafodd ei diwygio).

Mae'r adroddiad yn cynnwys manylion y camau y dylid eu cymryd i atal ymosodiadau troseddau seibr yn erbyn y Cyngor. Mae budd y cyhoedd o ddal y wybodaeth yn ôl i ddiogelu data'r Cyngor yn drech na budd y cyhoedd o ddatgelu'r wybodaeth.

17 **CYDNERTHEDD SEIBER** (Tudalennau 245 - 302)

Adroddiad Prif Swyddog (Llywodraethu) -

Pwrpas: Rhannu adroddiad cenedlaethol Archwilio Cymru ar Cydnerthedd Seiber gyda'r Pwyllgor.

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

Eitem ar gyfer y Rhaglen 5

GOVERNANCE AND AUDIT COMMITTEE **22 MARCH 2023**

Minutes of the Governance and Audit Committee of Flintshire County Council held as a remote attendance meeting on Wednesday, 22 March 2023

PRESENT:

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

SUBSTITUTION: Councillor: Ted Palmer (for Linda Thomas)

ALSO PRESENT: Councillor Andy Hughes attended as an observer

IN ATTENDANCE:

Councillor Ian Roberts (Leader of the Council and Cabinet Member for Education, Welsh Language, Culture and Leisure), 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 and Democratic Services Officer

Audit Wales: Gwilym Bury and Mike Whiteley

59. SUBSTITUTION

In accordance with Constitutional requirements, the Committee agreed to allow Councillor Ted Palmer (who had undertaken the requisite training) to substitute for Councillor Linda Thomas.

RESOLVED:

That Councillor Ted Palmer be permitted as a substitute for the meeting.

60. DECLARATIONS OF INTEREST

None.

61. MINUTES

The minutes of the meeting held on 25 January 2023 were received. On accuracy, the figures shown in the footnote on minute 47 would be corrected.

Minute number 47: In response to Councillor Andrew Parkhurst's query on the sharing of asset disposal information, the Chief Executive advised that some transactions which were subject to ongoing negotiations may be considered commercially sensitive at that point in time until disclosed as a public record with the Land Registry. Following reference by Councillor Parkhurst to contracts dating

back some time ago, the Chief Executive reiterated that publishing certain information on ongoing work could negatively influence the Council's negotiating position. The Chair suggested that Councillor Parkhurst contact officers directly with any further areas of concern.

Minute number 48: Statement of Accounts - Councillor Parkhurst asked that the minutes reflect that the asset register was not a confidential document, as subsequently confirmed by officers, and therefore should be made available to Members upon request.

The Chief Officer (Governance) clarified that whilst assets under the Council's ownership were not confidential, commercial sensitivity could apply depending on the information requested. He confirmed that a non-confidential version of the asset register had been circulated to the Committee.

On that basis, the minutes were moved and seconded by Councillors Bernie Attridge and Allan Marshall.

RESOLVED:

That subject to the amendments, the minutes be approved as a correct record.

62. EXTERNAL REGULATION ASSURANCE

The Chief Executive presented the report to give assurance that reports from external regulators and inspectors in 2022/23 had been considered in accordance with the agreed internal reporting protocol. Whilst there was no requirement for a local response to Audit Wales' national studies, the Council's approach to assess against local work was regarded as good practice.

Concerns were raised by Councillor Bernie Attridge on the lack of responses to some recommendations, including Poverty in Wales, and delays in actions informing the customer involvement strategy.

The Chief Executive explained that the Council's response would reflect the significant amount of work being done to tackle all elements of poverty, including that referenced as good practice within the Audit Wales report. On customer involvement, he spoke about the need to strengthen the tenants' federation to ensure that it worked in collaboration with the Housing service to bring about change for all tenants.

The Internal Audit, Performance & Risk Manager clarified that the 'RAG' status in the summary document indicated progress in implementing actions. She confirmed that the three outstanding reports had been scheduled accordingly and that she was liaising with portfolios to ensure that the protocol was followed.

Councillor Andrew Parkhurst raised concerns about reference to the "*Welsh Labor Government*" in the response to the Direct Payments report for Adult Social Care. The Internal Audit, Performance & Risk Manager agreed to liaise with the

service which had provided the wording. Councillor Glyn Banks suggested that all services be reminded that reports to the Committee should be apolitical.

On the responses in the summary document, Rev Brian Harvey noted reference to areas of good practice and asked if examples were made available by Audit Wales to inform learning. Gwilym Bury said that in addition to sharing case studies in published Audit Wales reports and publicising through local events, regular meetings were held at senior level within councils to share knowledge.

In response to a question from Allan Rainford on financial sustainability, the Corporate Finance Manager confirmed that financial management codes were reviewed and were relevant in demonstrating budgetary controls, use of reserves etc. In addition, a summary of compliance was incorporated in the Annual Governance Statement.

On a further question, the Chief Officer (Governance) explained that information on Equality Impact Assessments formed part of background papers which were available on request, and that Integrated Impact Assessments were summarised in strategic reports to Cabinet.

On the Audit Wales Rental Income report, Councillor Banks referred to the two proposals for improvement and queried the need for actions to be subject to the political governance process, particularly those on recommendation 1 which he felt could be resolved much sooner. The Chief Executive agreed to follow this up and provide a response.

The Chair reiterated the Committee's role in seeking assurance of arrangements to respond to external reports and implement actions. Although arrangements were set out in the reporting protocol, she suggested that it be reviewed to clarify responsibilities for monitoring progress of actions and referring back any issues to this Committee.

The Internal Audit, Performance & Risk Manager said that services were responsible for implementing actions and she agreed to liaise with Democratic Services to incorporate tracking arrangements within the protocol.

The recommendations, as amended, were moved and seconded by Councillors Banks and Parkhurst.

RESOLVED:

- (a) That the Committee is assured by the Council's response to external regulatory reports;
- (b) That a reminder is sent to services that progress reports on action plans should be apolitical; and
- (c) To review the external reporting protocol to clarify responsibilities for monitoring progress against action plans after submission to Cabinet and Overview & Scrutiny.

63. QUARTER 4 TREASURY MANAGEMENT UPDATE 2022/23

The Strategic Finance Manager presented the quarterly update on matters relating to the Council's Treasury Management Policy, Strategy and Practices to the end of February 2023. The Council's position on investment and long and short term borrowing was reported, along with an update on the economic context and interest rate forecast.

In response to questions from Allan Rainford, the Strategic Finance Manager provided background on the timing of the long-term loan of £5m taken out with the Public Works Loans Board during the quarter.

When asked by Councillor Glyn Banks, the officer confirmed that Lender Option Borrower Option (LOBO) was an investment option considered in discussions with the treasury management advisers.

The recommendation was moved by Councillor Bernie Attridge and seconded by Allan Rainford.

RESOLVED:

That the Treasury Management 2022/23 quarterly update be endorsed.

64. CORPORATE SELF-ASSESSMENT 2021-22

The Chief Executive presented a report on the findings and improvement plan following completion of the Council's first Corporate Self-Assessment 2021/22. The report set out the three-stage approach which focussed on eight key themes and concluded that the Council exercised its functions effectively, used resources efficiently and had effective governance in place, with partnership working scored as 'very best practice'. The report incorporated comments raised by the Corporate Resources Overview & Scrutiny Committee.

In response to a question from Allan Rainford, the Internal Audit, Performance & Risk Manager explained that whilst strategies were in place, some required updating to reflect current processes. She also advised on current work to develop the new Council Plan involving links to key strategies to support the delivery of those objectives.

In providing further assurance, the Chief Executive said that the action to modernise strategies would be followed up in future years.

The Chair suggested that for future years, the document could be simplified and include more detail to demonstrate evidence behind scoring. She also supported the view expressed by the Corporate Resources Overview & Scrutiny Committee for wider consultation.

The Chief Officer (Governance) acknowledged that consultation had been identified as an area for improvement and that an over-arching approach was

being developed by increasing resources. This first self-assessment was regarded as a pilot that included arrangements for 2021/22 in order to develop a process in the absence of guidance or a specific national model. Internal consultation was via Members sense-checking the document in the same way as the Annual Governance Statement.

The Chief Executive thanked the Committee for the feedback which would be taken forward for future reports.

The Internal Audit, Performance & Risk Manager gave assurance that all feedback would inform a work plan to reinforce the process for future years. She provided details of consultation including a Member workshop in April/May.

Following an amendment proposed by Rev Brian Harvey, the recommendations were seconded by Councillor Ted Palmer.

RESOLVED:

- (a) That the findings of the Corporate Self-Assessment 21/22 be noted;
- (b) That the opportunities for improvement identified in Corporate Self-Assessment 21/22 be noted; and
- (c) That the Committee notes the need to make the process more robust and resilient, including wider consultation, in order to drive improvement.

65. GOVERNANCE & AUDIT COMMITTEE SELF-ASSESSMENT

The Chair presented the results of the self-assessment undertaken by the Committee in December during an online workshop following the completion of questionnaires. The overall results would feed into preparations on the Annual Governance Statement for 2022/23 and the Committee's Annual Report. The Committee was asked to consider the findings from the assessment and actions identified to address areas in need of improvement.

Allan Rainford asked about Audit Wales resources to add assurance on the delivery of value for money arrangements. Gwilym Bury advised that there were no current plans to change arrangements for performance audit work.

In praising the approach taken to the workshop, Rev Brian Harvey said that a key area was clarification on how the Committee could influence service delivery across the Council without duplicating the role of Cabinet and Overview & Scrutiny. He felt that this could involve more informal discussion and training to enable the Committee to fulfil its role.

On effective public reporting to stakeholders and local communities to improve transparency, Councillor Bernie Attridge suggested better use of technology to improve public engagement, for example on budget-setting.

In summarising, the Chair said that the aim was to develop an action plan for the remainder of this year focussing on ensuring value for money, widening public consultation and transparency, learning together in an informal way, identifying ways to improve the impact and effectiveness of the Committee through feedback and ensuring that points raised by the Committee were progressed through engagement with Cabinet Members, Overview & Scrutiny and the Leader of the Council.

She proposed that she and the Vice-Chair develop a compact action plan from the findings of the report and the assessment from December to form the basis for future development of the Committee. The proposal was moved and seconded by Councillors Attridge and Banks.

RESOLVED:

That having considered the findings of the report and on the basis of the discussion, the Chair and Vice-Chair develop a compact action plan to progress actions to inform future development of the Committee.

66. ANNUAL GOVERNANCE STATEMENT 2021/22 MID-YEAR PROGRESS REPORT

The Chief Officer (Governance) presented a mid-year progress report on the areas of improvement set out in the Annual Governance Statement (AGS) for 2021/22 which demonstrated positive progress in addressing the issues identified.

During an overview of Governance issues, it was clarified that five (rather than six) were rated Amber. Reference was made to the development of the customer engagement strategy and ongoing work to embed the new risk management framework across the organisation. Explanation on Strategic issues involved the escalation of risks that could not be contained within the portfolio, some of which were impacted by external factors.

Councillor Bernie Attridge raised concerns about risks on rent arrears, housing benefit overpayments and homelessness, asking if more could be done to reduce the high number of void properties.

The Chief Officer (Governance) said that whilst the Revenues service maintained good performance on council tax collection, there were more complex issues involved in rent collection and that the outcome of a pilot on tackling rent arrears was expected. A response to the risk on Housing benefit overpayments would be shared with the Committee.

On homelessness, the Chief Executive referred to the complexities and the impact of national policy changes, whilst emphasising the team's priority to keep people in their own accommodation.

Gwilym Bury said that as referenced in a recent Audit Wales report, the main factor in escalating rent arrears nationally was the rollout of Universal Credit which was continuing.

Councillor Glyn Banks took the opportunity to acknowledge the positive work undertaken by the Chief Executive to tackle the homelessness situation in Flintshire.

In response to comments from the Chair, the Chief Executive gave assurance that full use was made of benchmarking data and he highlighted challenges in services, such as homelessness, which would remain over the longer term for all councils.

The Internal Audit, Performance & Risk Manager advised that following the commencement of work on the AGS for 2022/23, a mid-year review was scheduled for the Committee in November.

The recommendation was moved and seconded by Councillors Ted Palmer and Glyn Banks.

RESOLVED:

That the Annual Governance Statement 2021/22 Mid-year Progress Report be accepted.

67. INTERNAL AUDIT STRATEGIC PLAN

The Internal Audit, Performance & Risk Manager presented the three year Internal Audit Strategic Plan for 2023/24 - 2025/26 which had been developed using assurance mapping, results of previous audit work, new and emerging risks and consultation with senior officers and Audit Wales. All high priority audits and annual/biannual reviews were included in the 'core' Plan for completion in 2023/24 with priority ratings indicated. There was flexibility within the Plan to accommodate any work in responding to emerging issues or risks which would take precedence over medium priority reviews and would be subject to regular review with portfolio holders.

Councillor Andrew Parkhurst asked about previous work on consultancy use and suggested the following topics for consideration: achieving value for money on asset disposals, anti-bribery and corruption including gifts and hospitality, compliance with document retention rules and Planning decisions involving Member/officer interests.

The Internal Audit, Performance & Risk Manager advised that asset disposals had previously been audited and that bribery and corruption policies were reviewed on a regular basis. Whilst previous work had been done on Planning, a review of Declarations of Interest was included in the current Plan. On the use of consultants, spend had lowered considerably since the introduction of strengthened processes and controls which were proving to be effective. At the Chair's suggestion, information on this would be shared.

In response to further questions, explanation was given on the review of corporate grants and it was confirmed that a previous audit on credit control and bad debt would be kept under review.

As suggested by Allan Rainford, the Plan would be amended to review work on Cyber/Data Security and Protection against Ransomware scheduled for 2023/24 on a year by year basis.

On voids management, Councillor Bernie Attridge said that the Committee should be given more assurance on progress with actions. Further capacity would be reviewed in the Plan as work had already been completed on voids. Councillor Attridge was asked to provide more information on his request for a review of NEWydd Catering and the implications of possible conflicts of interest. A suggested review of external wall insulation contracts (in particular across Deeside) would be considered once the legal process had concluded.

As requested by Councillor Attridge, the Chief Officer (Governance) agreed to share the findings of a report on the online incident at Cabinet in February.

As requested by the Chair, the Internal Audit, Performance & Risk Manager provided assurance on capacity to deliver the Plan based on current resources. In response to comments, she provided details of recent work on recruitment and retention in addition to a review of the pay model. She also shared information on a review within Streetscene & Transportation which would add the most value for that service. A future review of the customer engagement strategy, currently under development, would be included in the Plan to assess how well it was embedded across the organisation.

On that basis, the recommendation was moved by Councillor Glyn Banks and seconded by Rev Brian Harvey.

RESOLVED:

That having considered the areas covered, including those prioritised for the first year, and the level of audit resources, the Committee approves the Flintshire Internal Audit Strategic Plan for 2023-2026.

68. 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, there had been a slight reduction in overdue actions and an update was received on further actions which had been closed since publication of the report. On high and medium overdue actions relating to homelessness, an update from the service would be shared in which a commitment had been given to close all actions by September 2023 when a report would be shared with Overview & Scrutiny.

Councillor Bernie Attridge's request for an update on outstanding actions on the audit of Statutory Training in Streetscene & Transportation was noted.

In response to concerns raised by Councillor Andrew Parkhurst on contracts with major suppliers, explanation was given on compliance with Contract Procedure Rules, with any issues raised as part of audit work. A separate update would be shared on actions relating to Domestic Energy and the North & Mid Wales Trunk Road Agent including the balance owed to the Council. A verbal update was given on actions relating to the Schools Thematic Review which would be reflected in the next Progress Report. Explanation was also given on performance indicators involving changes to timescales, availability of staff and issues outside the control of the service.

On the Amber Red report on Highways Structures, it was explained that having been invited at short notice, the Chief Officer was unable to attend the meeting but had given assurance that due dates were achievable and that a report would be shared with Overview & Scrutiny in April. Councillor Glyn Banks' suggestion that the Committee's meeting slots be kept free in Chief Officers' diaries would be considered by the Internal Audit Manager who reminded the Committee of the agreed process in relation to red reports. She went on to advise that any overdue actions on limited assurance reports would now be raised with the Leader of the Council to discuss with the relevant service.

The recommendation was moved by Councillor Bernie Attridge and seconded by Allan Rainford.

RESOLVED:

That the report be accepted.

69. ACTION TRACKING

The Internal Audit, Performance & Risk Manager presented an update on actions arising from previous meetings and reported that the update on school funds would be shared in June due to staff sickness.

The recommendation was moved and seconded by Rev Brian Harvey and Councillor Glyn Banks.

RESOLVED:

That the report be accepted.

70. FORWARD WORK PROGRAMME

The Internal Audit, Performance & Risk Manager presented the current Forward Work Programme for consideration. She agreed to schedule the following items requested by the Chair:

- Governance & Audit Committee arrangements for partnerships and collaborations
- Proposed governance arrangements for a major project
- Information security
- Health & Safety assurance/control arrangements

On that basis, the recommendations were moved and seconded by Allan Rainford and Councillor Glyn Banks.

RESOLVED:

- (a) That subject to the changes, 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.

71. ATTENDANCE BY MEMBERS OF THE PRESS AND PUBLIC

None.

The meeting started at 10am and finished at 12.38pm

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Chair

Eitem ar gyfer y Rhaglen 6



GOVERNANCE AND AUDIT COMMITTEE

Date of Meeting	Wednesday 14 June 2023
Report Subject	Audit Wales Review of Commissioning Older People's Care Home Placements by North Wales Councils and Betsi Cadwaladr University Health Board
Cabinet Member	Deputy Leader of the Council and Cabinet Member for Social Services and Wellbeing
Report Author	Chief Officer (Social Services)
Type of Report	Operational

EXECUTIVE SUMMARY

As part of Audit Wales' programme of work in 2020, they undertook a review of Commissioning of Older people's Care Home Placements by North Wales Council and Betsi Cadwaladr University Health Board.

A first report was brought to this committee on the 28th September 2022 to provide details of the audit, Flintshire' response to the report and the agreed actions.

This report provides an update on the work undertaken across North Wales, including Flintshire County Council.

RECOMMENDATIONS

1	Members note the completed actions in response to the Audit Wales report.
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REPORT DETAILS

1.00	BRIEF OVERVIEW OF THE AUDIT WALES REVIEW REPORT
1.01	As part of Audit Wales programme of work for 2020, it undertook a review of Commissioning of Older People's Care Home Placements by North Wales Councils and Betsi Cadwaladr University Health Board.
1.02	The Audit Wales team undertook fieldwork, document reviews, meeting observations and interviews with staff and service users from November 2020 to February 2021.
1.03	Audit Wales issued the draft final report to Local Authorities and the Health Board to comment on matters of accuracy and balance in July 2021. Following discussion between Audit Wales and the 7 statutory partners feedback and key objections were discussed and a revised version of the report was issued in November 2021.
1.04	<p>The Audit Wales report made 5 recommendations:</p> <ul style="list-style-type: none"> • R1 - North Wales councils and Betsi Cadwaladr University Health Board needs to ensure the consistent use of pre-placement agreements across the region. • R2 - The current approach for commissioning care home places can cause tensions between partners and result in poor value and poor service user experience. North Wales councils and Betsi Cadwaladr University Health Board need to work together to review local arrangements for commissioning care home placements to eliminate avoidable adverse impacts on service users, and each other. • R3 - Accountability is a cornerstone of public sector decision making. Governance arrangements need to scrutinise decisions and hold decision makers to account. North Wales councils and Betsi Cadwaladr University Health Board need to strengthen their partnership governance arrangements to ensure proper accountability and effective scrutiny. • R4 - North Wales councils and Betsi Cadwaladr University Health Board through the Regional Commissioning Board need to develop a regionally agreed care home commissioning strategy and following this, develop an associated delivery plan. • R5 - North Wales councils and Betsi Cadwaladr University Health Board needs to review their commissioning arrangements for care home placements to ensure they fulfil their statutory responsibilities around the Welsh language, and the Well-being of Future Generations Act.
1.05	PROGRESS ON EACH RECOMMENDATION
1.06	R1 - The pre-placement agreement has now been agreed and will be circulated to all providers for signature in early June 2023 (date is May in the appendix but translation has delayed release to early June). This will be supported by several webinars to inform providers of the PPA and

provide them with an opportunity to seek clarification on any aspect of the agreement.

Completion date – 30th September 2023

R2 - A workshop was held in September 2022 to consider the following:

- reviewing arrangements for commissioning care home placements to eliminate avoidable adverse impacts on service users, and each other; and also
- how we can develop a regionally agreed care home commissioning strategy and associated delivery plan.

It was agreed that:

- a Task and Finish Group be established to look at improving the discharge to assess process across North Wales and developing a consistent progress between BCUHB and all 6 Local Authorities.
- A Task and Finish Group be established to further develop the Regional Care Home Commissioning Strategy to identify key regional themes and actions e.g. ensuring we have sufficient Nursing and EMI homes

This work was completed in September 2022

R3 – As part of the Council’s Scrutiny process the Audit Wales report and update has been presented to this Governance and Audit Committee. A report will be presented to the Flintshire Social and Health Care Overview and Scrutiny Committee providing further detail of Flintshire’s involvement in the Regional Commissioning Board, giving an overview of the care fee setting process, the work undertake to deliver a revised PPA and the joint working with the health board regarding the commissioning of nursing care packages.

Completion date 30th September 2023

R4 – A task and finish group has been set up to develop a Regional Commissioning Strategy for Care Home Commissioning

Work has commenced through the Regional Commissioning Board and is due to be completed in September 2023.

R5 - This work is on-going through the North Wales Mwy Na Geiriau Steering Group and the delivery of the Mwy Na Geiriau Forum Plan 2022-2027. Flintshire is represented by the Senior manager for Safeguarding and Commissioning and is working with the Flintshire Rhwydwaith Iaith group to ensure delivery of the Mwy Na Geiriau Plan as well as the requirements laid down by the Welsh Language Commissioner.

Recruitment of Welsh speaking staff is also a priority for the national WeCare Wales Campaign.

2.00	RESOURCE IMPLICATIONS
2.01	Local and regional officer time will be required to ensure that the recommendations and management response actions are implemented.

3.00	CONSULTATIONS REQUIRED / CARRIED OUT
3.01	Audit Wales consulted with service users and providers in the research for the report. They also consulted with Local Authorities and Health Board officers on the circulation of the draft reports and took on board their feedback to inform revised drafts of the report.

4.00	RISK MANAGEMENT
4.01	<p>Officer capacity and time to implement the actions in the Management Response may delay meeting the deadlines given Mitigation: Allocated regional leads with dedicated time to undertake the work require have been put in place.</p> <p>Relationship between local commissioning plans and the required regionally agreed care home commissioning strategy and associated delivery plan. Mitigation: Regional mapping of the relationship between local and regional plans and clarity on which aspects of the delivery plan are implemented locally and which are implemented regionally have been put in place.</p> <p>Failure to ensure that all partners fulfil statutory responsibilities around the Welsh language, and the Well-being of Future Generations Act in our care home placement provision. Mitigation: Mwy na Geiriau Framework implementation is in place for all partner agencies. The Local Wellbeing Assessments and 7 Wellbeing Goals inform our local and regional commissioning plan for the future as part of the Population Needs Assessment and Market Stability Report.</p>

5.00	APPENDICES
5.01	North Wales Update on Action Plan

6.00	CONTACT OFFICER DETAILS
6.01	Contact Officer: Jane Davies Telephone: 01352 702503 E-mail: jane.m.davies@flintshire.gov.uk

7.00	GLOSSARY OF TERMS
7.01	Audit Wales – is the trademark of two legal entities, the Auditor General for Wales and the Wales Audit Office. It's role is to assure the people of Wales that public money is being managed well as well as explaining how public money is being used and how it meets people's needs.
7.02	Mwy Na Geiriau Framework - A Strategic Framework for Promoting the Welsh Language in Health, Social Services and Social Care. It was published in 2016.
7.03	WeCare Campaign – An All Wales online Social Care Recruitment Programme advertising posts in care as well as providing useful information, case studies and stories about how working in care can make a difference.

Mae'r dudalen hon yn wag yn bwrpasol

Update on AW Commissioning Older People's Placement Action Plan

April 2023

Ref	Recommendation	Progress	Completion date
R1	North Wales councils and Betsi Cadwaladr University Health Board need to ensure the consistent use of pre-placement agreements across the region.	The pre-placement agreement has now been agreed and will be circulated to all providers for signature in May. This will be supported by a number of webinars for inform providers of the PPA and provide them with an opportunity to seek clarification on any aspect of the agreement.	Sept 2022 – amended to September 2023
R2	<p>The current approach for commissioning care home places can cause tensions between partners and result in poor value and poor service user experience. North Wales councils and Betsi Cadwaladr University Health Board need to work together to review local arrangements for commissioning care home placements to eliminate avoidable adverse impacts on service users, and each other.</p> <p>Tudalen 21</p>	<p>A workshop was held in September 2022 to consider the following:</p> <p>a) reviewing arrangements for commissioning care home placements to eliminate avoidable adverse impacts on service users, and each other; and also</p> <p>b) how we can develop a regionally agreed care home commissioning strategy and associated delivery plan.</p> <p>It was agreed that:</p> <ol style="list-style-type: none"> 1. Task and Finish Group to be established to look at improving the discharge to assess process across North Wales and developing a consistent progress between BCUHB and all 6 Local Authorities. 2. Task and Finish Group to further develop the Regional Care Home Commissioning Strategy to identify key regional themes and actions e.g. ensuring we have sufficient Nursing and EMI homes 	Sept 2022 - Completed
R3	Accountability is a cornerstone of public sector decision making. Governance arrangements need to scrutinise decisions and hold decision makers to account. North Wales councils and Betsi Cadwaladr University Health Board need to review and strengthen their partnership governance arrangements to ensure proper accountability and effective scrutiny.		Dec 2022 – amended to September 2023

Update on AW Commissioning Older People's Placement Action Plan

April 2023

Ref	Recommendation	Progress	Completion date
R4	North Wales councils and Betsi Cadwaladr University Health Board through the Regional Commissioning Board need to develop a regionally agreed care home commissioning strategy and associated delivery plan.	A task and finish group has been set up to develop a Regional Commissioning Strategy for Care Home Commissioning	March 2023 – amended to September 2023
R5	North Wales councils and Betsi Cadwaladr University Health Board need to review their commissioning arrangements for care home placements to ensure they fulfil their statutory responsibilities around the Welsh language, and the Well-being of Future Generations Act.	This work is on-going through the Mwy Na Geiriau Steering Group and the delivery of the Mwy Na Geiriau Forum Plan 2022-2027. Recruitment of Welsh speaking staff is also a priority for the We Care Wales Campaign.	March 2023 - ongoing

Tudalen 22

Eitem ar gyfer y Rhaglen 7



GOVERNANCE AND AUDIT COMMITTEE

Date of Meeting	Wednesday 14 th June 2023
Report Subject	Estyn Inspection of Adult Community Learning (ACL) within the North East Wales Adult Community Learning Partnership
Cabinet Member	Leader of the Council and Cabinet Member for Education, Welsh Language, Culture and Leisure
Report Author	Chief Officer (Education & Youth)
Type of Report	Operational

EXECUTIVE SUMMARY

This report is to inform members of the Governance and Audit Committee with the findings of the recent Estyn inspection of the North East Wales Adult Community Learning Partnership. Adult Learning in Flintshire is delivered in partnership with Wrexham local authority.

Estyn inspected the Partnership in May 2022, and the report was published on 7th September 2022.

Estyn judged the Partnership to be well led, with strong support from both local authorities in delivering provision for adults in the community across Flintshire and Wrexham. They found that leaders set very high aspirations for the partnership, the providers and for learners. The vision for the partnership is ambitious, and reflects Welsh Government policies for community learning.

The findings of the inspection mean that there is no requirement for any follow up by Estyn.

Estyn invited the Partnership to prepare two case studies to inform the sector of the positive practice being delivered. The first was on its work in relation to family learning and the second on establishing a new Adult Learning Community partnership. These have been published on Estyn's website.

RECOMMENDATIONS

1	The Governance and Audit Committee is asked to note the findings of the Estyn Inspection and be assured by the positive outcomes for adult community learning provision in Flintshire.
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REPORT DETAILS

1.00	EXPLAINING THE ESTYN INSPECTION OF ADULT COMMUNITY LEARNING
1.01	<p>In 2021-2022, both Flintshire and Wrexham received significant increases in their Community Learning Grant (CLG) funding. This enabled both local authorities to look to further develop the provision offered to adult learners.</p> <p>The North East Wales Adult Community Learning Partnership was established in April 2021. It is a partnership between Flintshire County Council and Wrexham County Borough Council. The partnership has commissioned five lead providers to deliver most of its Welsh Government funded provision. These are Aura Leisure and Libraries (employability courses in Flintshire), Caia Park Partnership (employability courses in Wrexham), Coleg Cambria (essential skills in Wrexham), Deeside Community Trust (engagement courses in Flintshire) and Groundwork North Wales (essential skills in Flintshire).</p> <p>In addition to the five lead providers, the partnership benefits from a wider partner base. This includes representation from Adult Learning Wales, Coleg Cambria, the Department for Work and Pensions, Communities for Work, voluntary sector organisations and other providers for health and well-being support.</p> <p>In 2021-2022, despite the challenges of the pandemic, 2,100 learners enrolled on the partnership's courses.</p>
1.02	<p>Key findings from the inspection were:</p> <ul style="list-style-type: none">• The Partnership, established in April 2021, is well led and has strong support from both local authorities;• Leaders set very high aspirations for the partnership, its leaders, the providers and learners;• The vision for the partnership is ambitious, and reflects Welsh Government policies for community learning;• There is a good balance and useful range of courses for adults;• Learners make sound progress in their literacy, numeracy, digital and ESOL (English for speakers of other languages) sessions;• Many learners experience an increase in their confidence and willingness to go on to more formal learning;• Tutors establish a good rapport with their learners;• The Partnership has a realistic understanding of its strengths and areas for improvement.

1.03	<p>Estyn recognised that the Partnership understands its own strengths and areas for improvement and has clear quality improvement planning processes. Areas for improvement are identified appropriately, including more consistent approaches to quality assuring teaching and learning across the wider Partnership and developing a data management system to track outcomes and learner progression that will support the rapid growth of learners accessing provision.</p> <p>There were four recommendations from the inspection:</p> <p>R1. Increase opportunities for adult learning in the community bilingually and through the medium of Welsh R2. Track, monitor and evaluate learners' long-term progress through the partnership's provision R3. Develop a partnership approach to self-evaluation and improvement of learning and teaching across all the partnership's provision R4. Improve opportunities for learners to receive advice and guidance about joining the partnership's provision</p>
1.04	<p>Each year, the Welsh Government provides local authorities with funding for Adult Community Learning for people over 19. The Welsh Government provides guidance on the use of the funding and local authorities are required to submit a service delivery plan to the Welsh Government annually. Local authorities must demonstrate that they are working in partnership with local providers to deliver adult learning in their area. The Welsh Government analyses and discusses these plans with the local authority.</p>

2.00	RESOURCE IMPLICATIONS
2.01	<p>Welsh Government provides local authorities with funding for ACL and provides guidance on the use of the funding in an annual letter (Adult Community Learning Service Delivery Plans Guidance). Local authorities are required to submit an ACL service delivery plan and a strategic plan to Welsh Government annually. Local authorities must demonstrate that they are working in partnership with local providers to deliver adult learning in their area. The Welsh Government analyses and discusses these plans with the local authority.</p> <p>The Partnership is also very active in looking for additional funding to innovate and further enhance provision. This is noted by Estyn in their report.</p>
2.02	<p>The strategic responsibility for ACL provision within Flintshire sits within the Education and Youth Portfolio. The Community Learning Grant enables some provision for a co-ordinator role across both local authorities but this is not sufficient for the resource requirements of delivering an effective service. Capacity within the school improvement service was, therefore, increased in 2021 to enable the portfolio to meet the growing demands of this valuable provision, through additional Learning Adviser support for Adult Learning.</p>

	Estyn noted that senior officials and managers from both authorities play an important role in managing and overseeing the Partnership.
3.00	IMPACT ASSESSMENT AND RISK MANAGEMENT
3.01	<p>There are no specific risks arising from this report and subsequent actions. The Education Portfolio has a detailed risk assessment which outlines key risks related to the delivery of education services and method statements which describe how these risks are managed. These are regularly reported to the Education, Youth and Culture Overview & Scrutiny Committee.</p> <p>The partnership has also established a quality committee to monitor and review the partnership's self-evaluation processes and evaluate outcomes across the partnership. The quality committee contains appropriate senior leader representation and membership from partnership organisations.</p>
3.02	<p>Anti-poverty Impact – Flintshire County Council seeks to mitigate the impact of poverty through its partnership work programme. Adult Community Learning is key to delivering priorities which aim to support the wellbeing and mental health of citizens and to alleviate poverty and inequality.</p> <p>Adult Community Learning supports the Welsh Government's agenda for tackling poverty and its wellbeing agenda set out in the Well Being of Future Generations Act (Wales) (2015), particularly in meeting the needs of older learners.</p> <p>The Adult Community Learning Partnership seeks to contribute to this by supporting adult learners to have positive aspirations and to learn and achieve their potential. It will help ensure that specified groups of learners have access to a range of provision that will help them to develop the skills and knowledge to secure a better future for themselves.</p>
3.03	<p>Equalities Impact – The 2019 inspection of Flintshire's education services undertaken by Estyn recognised good practice in provision for pupils' wellbeing and additional learning needs. This continues to be reflected in Flintshire's values, strategy, provision and outcomes.</p> <p>The 2022 Estyn inspection of the ACL partnership identified that provision is focused on the needs of learners in their communities. The report provides assurance that <i>“senior leaders and partnership members work closely to develop provision that focuses on hard-to-reach learners and those in need of considerable support before they can progress to more formal learning opportunities.”</i></p>
3.04	Use of the grant funding and quality of provision will continue to be monitored by the Flintshire and Wrexham ACL Partnership and by Welsh Government. Regular update reports will be provided to Education and Youth Portfolio and an annual report to the Education, Youth and Culture Overview & Scrutiny Committee.

4.00	CONSULTATIONS REQUIRED/CARRIED OUT
4.01	None required.

5.00	APPENDICES
5.01	Appendix 1 - Estyn Inspection Report.

6.00	LIST OF ACCESSIBLE BACKGROUND DOCUMENTS
6.01	<p>The priorities for the delivery of Adult Community Learning are set out in the Welsh Government Adult Learning in Wales (2017) guidance. https://www.gov.wales/sites/default/files/publications/2018-08/adult-learning-in-wales.pdf</p> <p>Estyn Thematic Report/ Engagement work: Further education and adult learning in the community sectors update – autumn 2021 https://www.estyn.gov.wales/thematic-report/engagement-work-further-education-and-adult-learning-community-sectors-update</p> <p>Effective Practice; 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>Effective Practice; Family Learning https://www.estyn.gov.wales/effective-practice/family-learning</p>

7.00	CONTACT OFFICER DETAILS
7.01	<p>Contact Officer: Vicky Barlow, Senior Manager for School Improvement Telephone: 01352 704054 Cymraeg/ Welsh 01267 224923 E-mail: vicky.barlow@flintshire.gov.uk</p>

8.00	GLOSSARY OF TERMS
8.01	<p>Estyn - Her Majesty's Inspectorate for Education and Training in Wales</p> <p>Adult Community Learning (ACL) – non statutory education of people over the age of 19 in adult basic education (literacy and numeracy), digital literacy) and English for Speakers of Other Languages (ESOL).</p> <p>Community Learning Grant CLG) - Welsh Government provides funding each year for the provision of ACL through this grant to local authorities.</p>

Mae'r dudalen hon yn wag yn bwrpasol



Arolygiaeth Ei Mawrhydi dros Addysg a Hyfforddiant yng Nghymru
Her Majesty's Inspectorate for Education and Training in Wales

**A report on the adult learning in the community provision
of**

**Wrexham and Flintshire Adult Learning in the Community
Partnership**

**The Guildhall
Wrexham
Wrexham
LL11 1AY**

Date of inspection: May 2022

by

**Estyn, Her Majesty's Inspectorate for Education and
Training in Wales**

This report is also available in Welsh.

About Wrexham and Flintshire Adult Learning in the Community Partnership

The North East Wales Adult Community Learning Partnership was established in April 2021. It is a partnership between Flintshire County Council and Wrexham County Borough Council. The partnership employs five lead providers to deliver most of its Welsh Government-funded provision. These are Aura Leisure and Libraries (employability courses in Flintshire), Caia Park Partnership (employability courses in Wrexham), Coleg Cambria (essential skills in Wrexham), Deeside Community Trust (engagement courses in Flintshire) and Groundwork North Wales (essential skills in Flintshire).

In addition to the five lead providers, partnership has a wider partner base with representation from Adult Learning Wales, Coleg Cambria adult skills core provision, the Department for Work and Pensions, Communities for Work, the voluntary sector organisations and other providers for health and well-being support.

Provision for accredited English for speakers of other languages (ESOL) courses in the area is provided by Coleg Cambria, funded through their further education grant. The partnership provides a small amount of non-accredited ESOL provision to engage new learners.

The Office for National Statistics Annual Population Survey for 2020 reports that Wrexham has a population of approximately 136,000. About 20% of the population is aged 65 and over. Flintshire has a population of approximately 157,000. About 21% of Flintshire's population is aged 65 and over.

In 2021, the rate of employment in Wrexham was 75%, slightly above the Welsh average of 73%. In Flintshire, the employment rate was 78%, also above the Welsh average.

In 2021, in general terms, the working-age population in Flintshire was slightly more highly qualified than in Wrexham although in both areas the proportion of working-age adults with level 3 or 4 qualifications was lower than the Welsh average. Wrexham had a higher proportion of working-age adults without qualifications or with qualifications at level 2 than the Wales average. Flintshire also had a higher proportion of working-age adults without qualifications than the Welsh average, but matched the Welsh average for the proportion of working-age adults with qualifications at level 2.

In 2021, average (median) gross weekly earnings in Wrexham was £564. This was the 8th highest of the 22 Welsh local authorities. In Flintshire, the median gross weekly earnings was £574, the sixth highest of the 22 Welsh local authorities.

The Welsh Index of Multiple Deprivation (WIMD) 2019 shows the proportion of small areas within each local authority that are in the most deprived 20% was 12% for Wrexham (eighth least deprived in Wales) and 11% for Flintshire (sixth least deprived). This indicates that both local authorities had areas of deprivation and disadvantage but had fewer than the majority of local authorities in Wales.

In 2021, the percentage of Welsh speakers aged three or over in Wrexham was 27%. In Flintshire, it was 24%. This compares to 30% nationally.

The Welsh Government has recently reorganised the funding allocations for adult learning in the community partnerships across Wales. In 2021-2022, both Flintshire and Wrexham received significant increases in ALC funding.

During 2021-2022, 2,100 learners enrolled on the partnership's courses.

Summary

The newly established North East Wales Adult Community Learning Partnership is well led and has strong support from both local authorities in delivering provision for adults in the community across Flintshire and Wrexham. Leaders set very high aspirations for the partnership, the providers and for learners. The vision for the partnership is ambitious, and reflects Welsh Government policies for community learning.

The partnership has venues in appropriate locations, including a new, well-equipped multi-purpose centre, Ty Calon, and centres in community venues in rural and urban areas across the two authorities.

There is a good balance and useful range of courses for adults who want to become re-engaged with education, to improve their job prospects, upgrade their English language skills (English for speakers of other languages – ESOL), develop their literacy, numeracy or digital skills or improve their health and well-being. There is also a small but growing family learning provision, where parents and their children play and learn together, for example through learning the heritage skills of wool felting, at the children's schools. The partnership's bilingual and Welsh-medium provision for learners is underdeveloped.

Learners make sound progress in their literacy, numeracy, digital and ESOL sessions. In health and well-being sessions, learners enjoy activities that promote good physical and mental health, make new friends and develop new skills. Through taking part in these courses, many learners experience an increase in their confidence and willingness to go on to more formal learning.

Tutors establish a good rapport with their learners. Most plan well for sessions, and support learners effectively to structure their individual development plans and set learning and personal targets. In many cases, tutors bring experience from other professions, which enhances their teaching. They are understanding and supportive of learners with complicated and vulnerable backgrounds.

The partnership provides useful information to prospective learners through hard copies of prospectuses and bilingual information online on social media platforms, although online access to information for prospective learners who do not use social media is limited.

Tutors and managers review and adjust support for learners with additional learning needs on essential skills and ESOL courses. Tutors in ESOL classes provide sensitive and valuable pastoral support when signposting learners who are refugees to agencies that can assist them.

The partnership has a realistic understanding of its strengths and areas for improvement and has clear quality improvement planning processes. It has identified appropriate areas for improvement including more consistent approaches to quality assuring teaching and learning and developing a data management system to track outcomes and learner progression.

Recommendations

- R1 Increase opportunities for adult learning in the community bilingually and through the medium of Welsh
- R2 Track, monitor and evaluate learners' long-term progress through the partnership's provision
- R3 Develop a partnership approach to self-evaluation and improvement of learning and teaching across all the partnership's provision
- R4 Improve opportunities for learners to receive advice and guidance about joining the partnership's provision

What happens next

The provider will draw up an action plan to address the recommendations from the inspection.

Estyn will invite the provider to prepare two case studies on its work in relation to family learning and establishing a new ALC partnership, for dissemination on Estyn's website.

Main findings

Learning

In literacy and numeracy classes, many learners make sound progress in developing their skills from their starting points. Many learners, particularly those studying in familiar community settings, engage well with their studies. As a result of their formal learning, they become involved in wider community activities, including involving their friends and wider family in learning, engagement or community activities.

The majority of learners have individual learning plans, which identify their overall goals and learning aims. In a few cases, these are used effectively to identify learners' short term learning goals and help learners understand what they need to do to improve. In other cases, learners know what they need to improve through detailed written or verbal feedback. A few learners do not have a clear understanding of what they need to do to improve. A few are not clear about their strengths and weaknesses at the beginning of a programme of study in literacy or numeracy.

The partnership offers both accredited provision and informal engagement courses in English for speakers of other languages (ESOL). In both accredited and informal provision, learners make solid progress in developing their English language skills, and, where appropriate, attain qualifications well. In engagement classes, learners also develop and attain additional useful skills and qualifications, such as the driving licence theory test and digital skills.

In the partnership's varied engagement provision, in addition to developing craft or practical skills, learners enjoy an opportunity to be creative and become aware of new learning opportunities. For example, in a wood craft session, learners combine an opportunity to chat and socialise with developing skills in using hand tools to repair and repurpose pallets and used furniture. They measure, follow plans and drawings and produce work of which they are proud. Learners use IT facilities at the session to research design projects, apply for jobs and manage their finances. In sugar craft, learners make and customise cakes for friends and family. In addition to learning these craft skills, they learn basic business skills and how they can sell the produce to supplement their incomes. In an art class for adults with additional learning needs, learners express themselves through art projects, music and performance and produce work of a high standard.

In family learning sessions, parents and carers study with their children in the school. For example, parents in one school learn wool felting with their children. Along with other skills, the parents learn heritage craft skills and how they might use these to make saleable gifts and craft products. The children have fun with their parents and develop hand-eye co-ordination and fine motor skills. Both parents and children benefit from learning and working together.

On courses with a clear vocational and employability focus such as nail care and beauty therapy, learners develop vocational skills well. They apply nail treatments confidently and competently, and attain qualifications in customer services and reception skills, which help prepare them for self-employment or further study.

However, a few learners on courses across the partnership do not fully understand the range of options for further study available to them.

In many sessions across the partnership, learners make good progress during the session. At present, the partnership's own systems do not record in sufficient detail how learners move between courses and between levels through the partnership over time. As a result, it is not possible to accurately identify, at a partnership level, the long-term progress that learners make.

In a few sessions, learners use or learn Welsh terms or receive some exposure to the Welsh language, for example through everyday conversational use of Welsh or through teachers' assessment comments and praise using Welsh terms. In a few ESOL classes, learners develop an awareness of everyday Welsh terms, such as the days of the week. However, the partnership currently has no provision offered bilingually or through the medium of Welsh. As a result, no learners study or take part in programmes bilingually or through the medium of Welsh and most learners do not develop their Welsh language skills significantly.

Well-being and attitudes to learning

As a result of the impact of the pandemic, the partnership reports higher numbers of learners with anxiety, low confidence, and wellbeing concerns. Many learners across the partnership report that their mental health has improved significantly through their learning and that they have overcome initial anxieties such as attending face-to-face sessions and meeting new people.

In comparison to previous years, learners' rates of attendance are lower due to the ongoing impact of the pandemic, especially for those learners with childcaring responsibilities. The majority of learners inform their tutors in advance if they are unable to attend or if they are to arrive late to class.

Most learners enjoy the social interaction of their learning experiences such as meeting people and making friends after prolonged periods of isolation. Learners from a few courses have arranged their own clubs and groups where they meet outside of their classes to support each other through difficult times in their lives. Learners with additional learning needs (ALN) have used their learning experiences to become more independent and socially confident.

Many learners use their learning experiences to enhance their lives, such as supporting their parenting and caring responsibilities or taking part in volunteering roles in their communities. The majority of learners in ESOL classes use their language skills to communicate with friends and colleagues.

A majority of learners have improved their employment and career prospects as a result of the new skills they have acquired through their learning. For example, learners studying a foundation counselling course use their skills to support their current employment in a mental health charity. Learners studying on the essential teaching assistant course aspire to improve their career progression.

A few learners, from the refugee community benefit from provision to meet their specific needs in helping them to integrate into their communities, for example

through bespoke courses in addition to their ESOL courses, on driving, family support or digital skills.

Most learners demonstrate positive attitudes to learning and nearly all enjoy their courses. They have shown a strong preference for returning to face-to-face learning and most engage enthusiastically in their classes, through contributing to discussions with their peers, answering questions and producing written work. In online sessions, many learners contribute by answering questions and through use of the chat function. In an online Welsh language and culture course, learners engage in lively discussions about Welsh history.

Nearly all learners feel safe, both in face-to-face provision and when participating in online sessions. Nearly all have good, mutually respectful relationships with their tutors. Many learners feel the sessions enable them to share opinions and speak openly and safely about their life experiences.

As a result of listening to learners, the partnership has developed its provision to include first aid courses and family history courses. However, very few learners are aware of the impact their views have in improving their experiences.

Teaching and learning experiences

As part of its formation, the partnership has carried out a useful review of adult learning in the community provision across its area. The review has helped the partnership to understand better where potential learners are located and the types of courses that stimulate learners' interest and meet their needs.

The partnership is proactive in putting on provision which aligns closely with the needs of the region and those of learners. It works effectively with its lead providers and a wider circle of partners, including voluntary organisations, to provide a diverse range of educational opportunities to meet learners' differing needs and aspirations. The partnership offers a good balance of accredited and non-accredited, short and long courses. The curriculum continues outside of traditional academic term dates, meaning that learners have better continuity in the learning.

The partnership uses non-accredited short courses well to attract hard-to-reach learners who are less confident about entering or re-entering education. These courses often focus appropriately, for example, on health and well-being while embedding literacy, numeracy and digital skills within the content. As well as advertising the courses through a range of methods, such as social media, leaflets and posters, the partnership encourages learners on non-accredited courses to share their experiences with their friends and families to encourage their future participation.

The partnership offers a range of useful accredited courses for learners who need to develop their qualifications' profile to enter work or to improve their positions within work. The accredited courses are mostly focused on the development of literacy, numeracy and digital skills and English for speakers of other languages (ESOL). These courses are mostly 'roll-on, roll-off', which helps learners to learn at their own pace and takes account of their personal circumstances.

The partnership's provision for learners to develop their Welsh language skills is currently underdeveloped. However, the partnership has a clear strategy to increase the opportunities for Welsh language speakers to participate in adult learning in the community courses through the medium of Welsh.

The partnership is developing specialised provision with a range of providers beyond its core partners. For example, the work being undertaken with the Heritage Skills Trust provides skills training in shortage areas and employment opportunities, such as in the renovation of steam trains and the repair of masonry. Applying these heritage skills and being involved in employment increase learners' sense of well-being and pride.

The partnership has venues in appropriate locations. These range from new centres, such as the multi-purpose Tŷ Calon centre, to community venues in rural and urban areas across the two counties. Through its review, the partnership has identified the need to extend the range of venues located in communities to provide easier access for learners near their homes.

The partnership is gradually extending its family learning programme into primary schools across the two local authorities. The programmes include a range of different topics to engage parents and carers and their children. For example, 'Unwinding the Wool' introduces parents and children to the heritage skills of wet felting and dry felting. The activities bring parents and children together to share in fun activities in which are embedded literacy, numeracy, digital, creative and problem-solving skills, among others. Where parents wish, they can enrol on other courses to further continue their own learning. The success of the programme is encouraging other schools to request family learning specific to their situations; for example, one school has requested family learning sessions in English for speakers of other languages.

Nearly all tutors are well qualified in their subjects, have good subject knowledge and establish a good rapport with learners. In many cases, tutors bring experience from other professions, which enhances their teaching. They are understanding and supportive of learners with complicated and vulnerable backgrounds. Most tutors plan well for sessions, and they support learners effectively to structure their individual development plans and set learning and personal targets.

Nearly all tutors use a range of well-chosen resources which engage learners' interest and provide a scaffold for learning. In many cases, over the last two years of the pandemic, tutors have created online materials. This has allowed them to have a useful bank of materials with which to support learners who may have to miss a class at any time.

In most cases, tutors use questions effectively to challenge and to stimulate learners' thinking, and their speaking skills. They provide useful verbal feedback for learners during sessions. In other cases, tutors provide detailed written feedback in response to learners' written exercises. In a very few cases, tutors' session planning, questioning and pace in sessions are not effective enough to motivate and maintain learners' interest.

Many essential skills, family learning and ESOL teachers provide initial assessment for learners. However, the partnership's plans to use a single initial assessment tool

for all learners to ensure a consistent picture of learners' baselines in literacy and numeracy are not yet fully in place.

Care, support and guidance

The partnership provides useful and appropriate information to prospective learners through hard copies of prospectuses and bilingual information online on social media platforms. The partnership uses these media efficiently to inform and guide learners at different stages on their learning journey. However, the experience of learners who do not wish to create social media accounts to engage with the partnership is different from those who do have such accounts. The partnership recognises the need to create a one-stop portal online to ensure equality of access and experience for prospective and present learners.

The partnership's learner handbook provides learners with a useful range of information, including guidance on financial support and how to use and access online learning platforms. Many learners report that the courses offered are beneficial to their mental health and well-being and the partnership focusses clearly on providing a wide range of support for learners and removing barriers to learning, for example by providing a creche in the Tŷ Calon centre.

In the best examples, tutors provide very helpful individual assistance to learners in their sessions. Tutors and managers review and adjust support for learners with additional learning needs (ALN) on essential skills and ESOL courses in useful quarterly meetings. Tutors in ESOL classes provide sensitive pastoral support when signposting learners who are refugees to agencies that can assist them. In courses for learners aspiring to be teaching assistants, learning coaches offer valuable additional support outside of formal sessions to assist learners to set personal targets and assess their progress.

On the whole, individual providers in the partnership track and monitor the progress of learners suitably. However, processes to track the progress of learners across the partnership in an overarching strategic manner are at an early stage of development. This, and the development of a management information system, are recognised as action points by the partnership in its improvement plan.

Providers within the partnership promote healthy lifestyle choices positively. The partnership focuses relevantly on promoting online safety and provides beneficial advice and guidance to tutors and learners.

A few learners take on responsibilities and contribute positively towards learner voice activities. The partnership does not have a consistent and overarching learner voice and course evaluation framework across providers, although it is aware of this in its improvement planning.

The partnership's arrangements for safeguarding and for educating learners about the dangers of radicalisation and extremism are appropriate. Procedures for recruitment and safeguarding of all the lead providers align with the corporate safeguarding policies of Flintshire and Wrexham local authorities. The partnership's lead providers present regular and detailed updates in quarterly meetings on health

and safety, disclosure and barring service (DBS) compliance, staff safeguarding update training and issues relating to extremism and radicalisation.

Leadership and management

The newly-formed partnership has strong support from both local authority chief education officers and from elected members. Senior officials and partnership managers from both authorities play an important role in managing and overseeing the partnership. Leaders at all levels model strong leadership and high expectations of partners and all members share the partnership's vision. The needs of learners in their communities are at the heart of the provision. Senior leaders and partnership members work closely to develop provision that focuses on hard-to-reach learners and those in need of considerable support before they can progress to more formal learning opportunities.

The partnership has used a tendering and commissioning model to appoint five lead providers who, along with Coleg Cambria and Adult Learning Wales, provide nearly all the provision. Leaders set very high aspirations for the partnership, the providers and for learners. The vision for the partnership is ambitious, and mirrors Welsh Government policies for community learning and for Wales to be a country of a second chance for learning.

Partners work well together on a basis of frankness, openness and honesty that allows challenge. They understand their roles and responsibilities, and the nature of each other's provision. This avoids duplication of classes and unhelpful competition. The partnership is active at seeking out additional funding to innovate and to further enhance provision. For example, access to one-to-one coaching has been developed through the Reaching Wider initiative.

There is thorough planning to assess the needs of learners in the two local authority areas using a variety of demographic, labour market information and intelligence from the large number of organisations that make up the wider partnership. The partnership plays an active role in helping communities to develop, and in assisting learners to overcome barriers to learning.

The partnership plans for succession planning carefully and effectively, to ensure that the smooth running of the partnership continues. This is supported by robust policies, strategies, and development plans. The partnership meets on a quarterly basis to review progress and is flexible in changing and adjusting as the provision develops.

Senior leaders have a clear awareness of the partnership's own strengths and areas for improvement. They recognise the challenges that lie ahead, and display a commitment and determination to address these, for example in developing a data management system to track outcomes and learner progression and developing mechanisms to capture learner voice feedback across the partnership.

The partnership's quality assurance and self-evaluation processes involve quarterly meetings with all lead providers. The meetings discuss observations, performance management and safeguarding. The partnership uses information from these meetings to plan its priorities for professional learning across the partnership well.

Individual lead providers currently operate their own quality assurance processes, including lesson observations. However, the current methodology and effectiveness of lesson observations are variable across partners. As a result, the partnership does not have a clear oversight of teaching and learning across the partnership.

The partnership has recently established a quality committee to monitor and review the partnership's self-evaluation processes and report and quality improvement plan and evaluate outcomes across the partnership. The quality committee contains appropriate senior leader representation and membership from partnership organisations. It is too early to assess the impact of the committees' work.

The partnership has also established a curriculum group to increase collaboration and dissemination of information between partners. There are already examples of how partner organisations have benefited through this participation in terms of sharing of good practice, ideas and useful contacts.

The partnership provides effective professional learning for staff, including themes such as digital delivery, neuro diversity and understanding issues relating to extremism and radicalisation.

Evidence base of the report

Before the inspection, inspectors:

- analyse the outcomes from the learner and staff questionnaires

During the inspection, inspectors normally:

- meet the chair of the partnership, governors (where appropriate), senior and middle leaders and individual teachers to evaluate the impact of the partnership's work
- meet learners to discuss their work, to listen to their views about various aspects of their provider
- visit a broad sample of sessions
- observe and speak to learners outside of sessions
- look closely at the partnership's self-evaluation processes
- consider the partnership's quality improvement planning and looked at evidence to show how well the partnership had taken forward planned improvements
- scrutinise a wide range of partnership documents, including information on learner assessment and progress, records of meetings of staff and the governing body (where appropriate), information on learners' wellbeing, including the safeguarding of learners, and records of staff training and professional learning

After the on-site inspection and before the publication of the report, Estyn:

- review the findings of the inspection alongside the supporting evidence from the inspection team in order to validate, moderate and ensure the quality of the inspection

Copies of the report

Copies of this report are available from the partnership and from the Estyn website (www.estyn.gov.wales)

The report was produced in accordance with Section 77 of the Learning and Skills Act 2000.

Every possible care has been taken to ensure that the information in this document is accurate at the time of going to press. Any enquiries or comments regarding this document/publication should be addressed to:

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Publication date: 13/09/2022

Eitem ar gyfer y Rhaglen 8



GOVERNANCE AND AUDIT COMMITTEE

Date of Meeting	Wednesday, 14 th June 2023
Report Subject	Annual Governance Statement 2022/23
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 Chartered Institute of Public Finance and Accountancy (CIPFA) and the Society of Local Authority Chief Executives (SOLACE) issue detailed guidance notes on the preparation and contents of an AGS – 'Delivering Good Governance in Local Government: Guidance notes for Welsh authorities' (December 2016). The AGS is based on the seven core principles of governance from that guidance note. It is good practice for the AGS to be presented separately from the final accounts to enable it to be given more detailed consideration.

This Annual Governance Statement has been prepared following a challenge workshop with members of the Governance and Audit Committee and questionnaires with Overview & Scrutiny Chairs and Cabinet for members to contribute their views on governance.

The AGS for 2022/23 is presented to Governance and Audit Committee today with a commitment that the Governance and Audit Committee would receive a mid-year progress update report on the areas for improvement within the AGS.

RECOMMENDATIONS

1	That the Committee review the Annual Governance Statement 2022/23 to be attached to the Statement of Accounts and recommended to Council for adoption
2	That the Committee notes for the next Annual Governance Statement, views on governance will be sought from all Committee Chairs

REPORT DETAILS

1.00	EXPLAINING THE 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 accompanies the financial statements but is not part of them. As such it is not part of the statement on which the external auditors' opinion is given. However, the auditors review the governance statement to confirm it is consistent with the audited financial statements and other information of which they are aware.
1.03	The preparation of the AGS has been coordinated by the Corporate Governance Working Group (CGWG) which has reported to the Chief Executive, the Monitoring Officer and the Section 151 Officer on its work.
1.04	<p>The working group continued this year with the format of the previous reports - keeping it aligned to the revised seven core CIPFA/SOLACE principles. These are as follows:</p> <ul style="list-style-type: none"> • Principle A - Behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law; • Principle B - Ensuring openness and comprehensive stakeholder engagement ; • Principle C - Defining outcomes in terms of sustainable economic, social, and environmental benefits; • Principle D- Determining the interventions necessary to optimise the achievement of the intended outcomes; • Principle E - Developing the entity's capacity, including the capability of its leadership and the individuals within it • Principle F - Managing risks and performance through robust internal control and strong public financial management • Principle G - Implementing good practices in transparency, reporting, and audit to deliver effective accountability.
1.05	It is this set of principles on which the assessment questionnaires and the resultant final draft governance statement is based. With regard to Principle E, Members asked that the term 'entity' not be used. In the text, it has been changed to 'organisation'.
1.06	<p>The process has been:</p> <ol style="list-style-type: none"> i) Self-assessment questionnaire reviewed by Corporate Governance Working Group members, with challenge provided by statutory officers; ii) Challenge Workshop with members of the Governance and Audit Committee

	<ul style="list-style-type: none"> iii) Questionnaire with Cabinet and Chairs of the Overview and Scrutiny Committee iv) Outstanding 'red' (major) risks contained within risk register; v) Red / limited assurance internal audit reports issued during the year (where relevant?).
1.07	Progress against mitigating actions to address governance issues identified in the Annual Governance Statement last year has also been included. Those actions closed are noted.
1.08	The Governance and Audit Committee will receive a mid-year report on progress against the areas for improvement.
1.09	To shorten and simplify the Annual Governance Statement, it has been divided into two parts: a framework document, which explains the process and the AGS for 2022/23 itself.

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 Annual Governance Statement has been produced using information from all Statutory and Chief Officers, Service Managers, Chairs of all Overview and Scrutiny Committees and Members of the Governance and Audit Committee.

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. 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: 2022/23 Annual Governance Statement Part 1 Appendix B: 2022/23 Annual Governance Statement Part 2

6.00	LIST OF ACCESSIBLE BACKGROUND DOCUMENTS
6.01	N/A

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
	Contact Officer:	Emma Heath, Strategic Performance Advisor
	Telephone:	01352 702744
	E-mail:	Emma.heath@flintshire.gov.uk

7.00	GLOSSARY OF TERMS	
7.01	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.
	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.
	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.

2022/23

Flintshire County Council
Our Approach to the Annual Governance Statement
Enclosure 1

Draft V1

What is the purpose of this document?

This document outlines our approach to the assessment of the Council's governance arrangements and the completion of the Annual Governance Statement. This document 'Our approach to Approach to the Annual Governance Statement' (Part one) explains:

- What Governance is;
- What is the Annual Governance Statement;
- How has the Annual Governance Statement been prepared;
- What are the key principles of the Corporate Governance Framework;
- Contributors to an effective Governance Framework; and
- How have we monitored and evaluated the effectiveness of our governance arrangements

The outcome of our assessment identifying areas of best practice and areas for further improvement is details within the document Annual Governance Statement 2022/23 – Part 2

What is Governance?

“Governance is at the heart of public services. It underpins how resources are managed, how decisions are made, how services are delivered and the impact they have, now and in the future. It also infuses how organisations are led and how they interact with the public. Governance needs to be robust, but it must also be proportionate. Well-governed organisations are dynamic and take well-managed risks; they are not stagnant and bureaucratic.”¹

The governance framework comprises the culture, values, systems and processes by which an organisation is directed and controlled. The framework brings together an underlying set of legislative requirements, good practice principles and management processes.

Flintshire County Council acknowledges its responsibility for ensuring that there is a sound system of governance. We have developed a Local Code of Corporate Governance that defines the principles that underpin the governance of the organisation. The Local Code forms part of the Council Constitution and can be accessed on our website. A summary of the principles upon which it is based can be found later in this document.

Our governance framework supports our aim as a modern public body which has the **philosophy** of operating as a social business which refers to it:

- being lean, modern, efficient and effective;
- being designed, organised and operated to meet the needs of communities and the customer; and
- working with our partners to achieve the highest possible standards of public service for the well-being of Flintshire as a County

To meet these aspirations, we have set the **standards** of:-

- achieving excellence in corporate governance and reputation;
- achieving excellence in performance against both our own targets and against those of high performing peer organisations;
- being modern and flexible, constantly adapting to provide the highest standards of public, customer, and client service and support;
- using its four resources - money, assets, people and information - strategically, effectively and efficiently; and
- embracing and operating the leanest, least bureaucratic, efficient and effective business systems and processes

¹ Wales Audit Office: “Discussion Paper: The governance challenges posed by indirectly provided, publicly funded services in Wales” 2017

To achieve these standards, our **behaviours** are:-

- showing strategic leadership both of the organisation and our partnerships;
- continuously challenging, reviewing, changing and modernising the way we do things;
- being as lean and un-bureaucratic as possible;
- using new technology to its maximum advantage; and
- using flexible working to its maximum advantage

We are committed to the **principles** of being:-

- a modern, fair and caring employer;
- fair, equitable and inclusive in its policies and practices; and
- conscientious in planning and managing its activities, and making decisions, in a sustainable way

We are committed to specific values and principles in working with our key partners and partnerships. These cover strategic partnerships such as the Public Services Board and with the third sector such as agreeing a set of Voluntary Sector Funding principles.

What is the Annual Governance Statement?

We are required by the Accounts and Audit (Wales) Regulations 2018 to prepare a statement on internal control. Alongside many authorities in Wales, we refer to this as the 'Annual Governance Statement'. This is a public document that reports on the extent to which we as the Council comply with our own code of governance.

In this document, we, the Council:

- Acknowledge our responsibility for ensuring that there is a sound system of governance;
- summarise the key elements of that governance framework and the roles of those responsible for the development and maintenance of the governance environment;
- describe how we have monitored and evaluated the effectiveness of our governance arrangements in year, and any planned changes in the coming period;
- provide details of how we have responded to any issue(s) identified in last year's governance statement; and
- report on any governance issues identified from this review and provide a commitment to addressing them.

The Annual Governance Statement reports on the governance framework that has been in place at Flintshire County Council for the financial year 2022/23 and up to the date of approval of the Annual Statement of Accounts.

How has the Annual Governance Statement been prepared?

The initial review of our governance framework was carried out by the Corporate Governance Working Group. This group worked with each corporate Chief Officer and also for some specific governance functions such as finance, human resources and legal. Our approach was based on the seven principles that follow in the main part of this document and were assessed to identify any areas for improvement. A challenge workshop for Governance and Audit Committee members was held to go through the initial scores of the AGS and a Questionnaire summarising the these from the workshop were completed by some cabinet and Chairs of Overview and Scrutiny committees members.

The preparation and content of this year's governance framework has been considered by the statutory officer's, with assurance support from Internal Audit, Governance & Audit Committee and Audit Wales. We recognise that our governance framework cannot eliminate all risk of failure to meet the targets in our policies, aims and objectives and can therefore only provide reasonable and not absolute assurance of effectiveness.

In preparing the Annual Governance Statement, we have:

- reviewed the Council's existing governance arrangements against the Local Code of Corporate Governance.
- updated the Local Code of Corporate Governance where necessary, to reflect changes in the Council's governance arrangements and the requirements of the new CIPFA/Solace 2016 – Guidance Notes for Welsh Authorities.
- assessed the effectiveness of the Council's governance arrangements and highlighted any planned changes in the coming period.

The Chief Officer Team, which is led by the Chief Executive, have also considered the governance issues and principles facing the Council. These are evidenced in the Annual Governance Statement (Part 2) from [Page 15](#) of the document. Principles assessed as needing further improvement are detailed in the Annual Governance Statement from [Page 17](#).

Our Governance & Audit Committee provides assurance to the Council on the effectiveness of its governance arrangements, risk management framework and internal control environment. As part of this role the Committee reviews and approves the Annual Governance Statement. The Governance and Audit Committee were also asked to consider and comment on the progress made on the last AGS and any further matters to be considered. They expressed general satisfaction with the Annual Governance Statement.

The five Overview & Scrutiny Chairs have also considered and commented on issues within the remit of their respective committees as well as Cabinet members. They expressed general satisfaction and agreement with the findings of the with the Annual Governance Statement.

What are the key principles of the Corporate Governance Framework?

We aim to achieve a good standard of governance by adhering to the seven key principles of the CIPFA/Solace 2016 – Guidance Notes for Welsh Authorities, which form the basis of the Local Code of Corporate Governance. The seven key principles are:

- | | |
|-------------|--|
| Principle A | Behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law |
| Principle B | Ensuring openness and comprehensive stakeholder engagement |
| Principle C | Defining outcomes in terms of sustainable economic, social, and environmental benefits |
| Principle D | Determining the interventions necessary to optimise the achievement of the intended outcomes |
| Principle E | Developing our organisation’s capacity, including the capability of its leadership and the individuals within it |
| Principle F | Managing risks and performance through robust internal control and strong public financial management |
| Principle G | Implementing good practices in transparency, reporting, and audit to deliver effective accountability |

Tudalen 53

Please note whilst the Code refers to an ‘entity’ for the purpose of greater clarity we have replaced this with ‘our organisation’.

Contributors to an effective Governance Framework

Council	<ul style="list-style-type: none"> • Approves the Council Plan • Endorses the Constitution
Cabinet	<ul style="list-style-type: none"> • Primary decision making body of the Council • Comprises of the Leader of the Council and Cabinet Members who have responsibility for specific portfolios
Governance & Audit Committee	<ul style="list-style-type: none"> • Help raise the profile of internal control, risk management and financial reporting issues within the Council, as well as providing a forum for the discussion of issues raised by internal and external auditors
Tudalen 54 Standards Committee	<ul style="list-style-type: none"> • Standards Committee promotes high standards of conduct by elected and co-opted Members and monitors the operation of the Members' Code of conduct • Constitution & Democratic Services Committee considers and proposes changes to the Constitution and the Code of Corporate Governance
Tudalen 54 Portfolio	<ul style="list-style-type: none"> • Track efficiencies, highlighting risk and mitigating actions to achievement • Consider the robustness of efficiency planning and forecasting and consider resourcing of planned delivery
Overview & Scrutiny Committees	<ul style="list-style-type: none"> • Review and scrutinise the decisions and performance of Council, Cabinet, and Committees • Review and scrutinise the decisions and performance of other public bodies including partnerships • Assists the Council and Cabinet in the development of the Budget and Policy framework by in-depth analysis of policy issues • Established the Chair/Vice Chair Liaison Group
Chief Officer Team & Service Managers	<ul style="list-style-type: none"> • Set governance standards • Lead and apply governance standards across portfolios • Undertake annual self-assessment
Internal Audit	<ul style="list-style-type: none"> • Provide an annual independent and objective opinion on the adequacy and effectiveness of internal control, risk management and governance arrangements • Investigates fraud and irregularity

How we monitored and evaluated the effectiveness of our governance arrangements?

On an annual basis, we review the effectiveness of our governance framework including the system of internal control. The key elements of assurance that inform this governance review are detailed below:

Chief Officers Team	Monitoring Officer	Section 151 Officer	Information Governance	Internal Audit
<p style="writing-mode: vertical-rl; transform: rotate(180deg);">Tudalen 55</p> <ul style="list-style-type: none"> Corporate oversight and strategic planning Annual Corporate Governance Assessment Implement and monitor regulatory and other governance protocols 	<ul style="list-style-type: none"> Legal and regulatory assurance Monitors the operation of the Constitution Ombudsman investigations Designated Senior Information Risk Owner (SIRO) 	<ul style="list-style-type: none"> Proper administration of the Council's financial affairs 	<ul style="list-style-type: none"> The Monitoring Officer is designated as our Senior Information Risk Owner (SIRO) The Information Governance Manager is our Data Protection Officer (DPO) Information Compliance including associate policies, procedures and systems (Data Protection, Freedom of Information) Information Security, Information Standards & Records Management 	<ul style="list-style-type: none"> Annual opinion report on adequacy of internal controls, risk management and governance arrangements Internal Audit plan and report tracking / performance by Audit Committee Provision of advice & consultancy
Overview & Scrutiny Committees	Governance & Audit Committee	Risk Management	External Audit / Inspections	Counter Fraud
<ul style="list-style-type: none"> Policy review and challenge Overview & scrutiny of topics Corporate & Portfolio Performance & Risk monitoring 	<ul style="list-style-type: none"> Self-assessment of Governance & Audit Committee Review effectiveness of internal and external audit Consider the adequacy of the internal control, risk management and Governance arrangements 	<ul style="list-style-type: none"> Risk Management Policy and Strategy Quarterly monitoring and reporting of Strategic Risks 	<ul style="list-style-type: none"> Financial statements audit Thematic & national reviews Other external inspections 	<ul style="list-style-type: none"> Anti-Fraud and Corruption & Whistleblowing arrangements Codes of Conduct for Officers and Members Financial and Contract Procedure Rules

Flintshire County Council Corporate Governance Framework

**Public Key Documents:
Annual Review / Production**

**Key Documents:
Ad-hoc Review / Production**

Contributing Processes Regulatory Monitoring

- Tudalen 56
- Annual Governance Statement
 - Annual Outturn Finance Report
 - Annual Performance Report
 - Annual Information Governance Statement
 - Capital Strategy and Asset Management Plan
 - Code of Corporate Governance
 - Code of Ethical Practice on Procurement
 - Contract Procedure Rules
 - Digital Strategy
 - Equal Pay Audit (Gender Pay Reporting)
 - Financial Regulations
 - Council Plan
 - Medium Term Financial Strategy
 - Members' Allowance Scheme
 - Overview and Scrutiny Annual Report
 - People Strategy
 - Portfolio Business Plans
 - Public Services Board Wellbeing Plan
 - Statement of Accounts
 - Strategic Equality Plan
 - Strategic Risk Register
 - Treasury Management Strategy
 - Annual Audit Report
 - Pay Policy Statement

- Anti-Fraud Work plan
- Business Continuity Plans
- Communications Principles
- Constitution
- Digital Strategy
- Data Protection Policy
- Equality and Diversity Policies
- Employment Policies
- Health & Safety Policies
- Internal/External Audit Protocol
- IT Policies
- Members Code of Conduct
- Officers Code of Conduct
- Procurement Strategy
- Social Media Policy
- Welsh Language Standards
- Whistle Blowing Policy

- Appraisal and Supervision
- Attendance management
- Governance & Audit Committee
- Budget Monitoring Reports
- Comments, Complaints and Compliments
- Corporate Governance
- Corporate Health & Safety
- Council (Plan) Governance Framework
- Council Meetings
- Engagement and Consultation
- External Audit
- FCC Web site
- Inspectorate Reports
- Induction (Corporate and Service)
- Internal Audit
- Job Descriptions / Person Specifications
- Manager Toolkits
- Member Training
- Monitoring Officer
- Partnership Self Assessments
- Performance Management
- Risk Management
- Scrutiny Framework
- Your Council newsletter

2022/23

Flintshire County Council
Annual Governance Statement
Enclosure 2

Draft V6

What is the Purpose of this Document?

This document details our assessment against the Council's Corporate Governance Framework and identifies the areas of best practise and areas for further improvement. The document explains:

- What is the Annual Governance Statement (AGS)?
- Where we are now since the COVID-19 Pandemic
- Comparison of the Effectiveness of the Council's Governance Framework
- Key principles of the Corporate Governance Framework and our statement:
 - Principle A - Behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of the law
 - Principle B - Ensuring openness and comprehensive stakeholder engagement
 - Principle C - Defining outcomes in terms of sustainable economic, social, and environmental benefits
 - Principle D - Determining the interventions necessary to optimise the achievement of the intended outcomes
 - Principle E - Developing our organisations capacity, including the capability of our leadership and the individuals within it
 - Principle F - Managing risks and performance through robust internal control and strong public financial management
 - Principle G - Implementing good practices in transparency, reporting, and audit to deliver effective accountability
- How have we addressed the governance and strategic issues from 2021/22 AGS
- What are the governance issues identified during 2022/23
- What are the strategic issues identified during 2022/23
- Certification of the Annual Governance Statement

What is the Annual Governance Statement?

The Accounts and Audit (Wales) Regulations 2018 require us to prepare a statement on internal control. Like many authorities in Wales, this is referred to as the 'Annual Governance Statement'. This is a public document that reports on the extent to which we as the Council comply with our own code of governance.

In this document, we, the Council:

- Acknowledge our responsibility for ensuring that there is a sound system of governance;
- Summarise the key elements of that governance framework and the roles of those responsible for the development and maintenance of the governance environment;
- Describe how we have monitored and evaluated the effectiveness of our governance arrangements in year, and any planned changes in the coming period;
- Provide details of how we have responded to any issue(s) identified in last year's governance statement; and
- Report on any governance issues identified from this review and provide a commitment to addressing them.

The Annual Governance Statement reports on the governance framework that has been in place at Flintshire County Council during the financial year 2022/23 and up to the date of approval of the Statement of Accounts.

Where We Are Now Since the COVID-19 Pandemic

COVID-19 Pandemic was a challenging time for the many and even during 2022, we, the Council still continued to face a number of challenges. However, the pandemic has allowed us to redefine and evaluate our strategies, future goals and plans. What was previously the Council's response to the pandemic, for most part has now become 'a new business as usual' model.

The Emergency Management Response Team (EMRT), led by the Chief Executive which worked through significant changes to our working lives and culture has now disbanded. Test, Trace, Protect service also ended in March 2023, transitioning over to the Health Protection Service led by Betsi Cadwaladr University Health Board.

Tudalen 60
A new policy (Hybrid Working Policy) was implemented in 2022 due to the way in which many employees work on a daily basis has changed radically because of the pandemic. The Welsh Government has also stated its long-term ambition to see around 30% of Welsh workers working from home or near from home, even after the threat of Covid-19 has lessened. A Workforce Consultation will be taking place in June 2023 to assess how the hybrid working model has worked thus far; further data will be available in coming months in response of the consultation. As part of the new policy the Council is delivering more hybrid options and there are opportunities for face-to-face and virtual meetings combined, allowing meetings to become more accessible for the many which is also in accordance with the requirements set out in the Local Governance Elections (Wales) Act.

Independent Assurance

Audit Wales Annual Audit Summary

The Annual Audit Summary sets out the audit and regulatory work completed by Audit Wales of Flintshire County Council since the last annual report which was published in January 2022. Overall the Auditor General for Wales has reached a positive conclusion. *"The Auditor General certified that the Council had met its remaining Local Government (Wales) Measure 2009 duties for the financial year 2021-22, as saved by an order made under the Local Government and Elections (Wales) Act 2021."* No formal recommendations have been made during the year.

Our Annual General Meeting of Council was held on 4th May, at which point the five committee Overview and Scrutiny structure was agreed.

Internal Audit Annual Opinion

"For the year ending 31 March 2023, based on the work of the Internal Audit Service has undertaken my opinion is that Flintshire County Council has an Adequate and effective framework of Governance, risk management and internal control". Internal Audit, Performance and Risk Manager,
Flintshire County Council

Governance and Audit Committee

The Governance and Audit Committees is a key component of an authority's governance framework. They provide independent and high-level focus on the adequacy of Council's governance, risk, and control arrangements. In accordance with CIPFA's best practice, there is a requirement for the Governance and Audit Committee to be held to account by the Council for the work they undertake. To support this the Governance and Audit Committee presented its Annual Report to Council in January 2023 where it confirmed the Committee had fulfilled its duties in accordance with their Terms of Reference, separately assessed their effectiveness as a Committee and established an action plan to support the Committee, its new members and continuous improvement.

Chief Finance Officer Statement on Compliance with the Financial Management Code

The CIPFA Financial Management Code (CIPFA FM Code) sets out the principles by which authorities should be guided in managing their finances. It has been developed to support good practice in financial management and to assist local authorities in demonstrating their financial sustainability. The CIPFA FM Code sets out the specific standards that authorities should, as a minimum seek to achieve.

The Code is based on a series of principles including the CIPFA Statement of Principles of Good Financial Management. These principles are the benchmarks for authorities to measure the effectiveness of their financial management and sustainability to enable authorities to:

- financially manage the short, medium- and long-term finances of a local authority;
- manage financial resilience to meet foreseen demands on services; and
- financially manage unexpected shocks in their financial circumstances.

The specific principles within the code include the elements of Organisational Leadership, Accountability, Transparency, Professional Standards, Assurance, and Sustainability.

Each local authority must demonstrate that the requirements of the Code are being satisfied.

As Section 151 Officer I have the Statutory Responsibility (supported by the Chief Officer Team and Elected Members) for ensuring compliance with the FM Code.

As part of the annual review of the Annual Governance Statement I have reviewed our previous assessment of Flintshire's compliance with the FM Code and I can confirm that in my opinion Flintshire is still compliant with the code in the majority of areas.

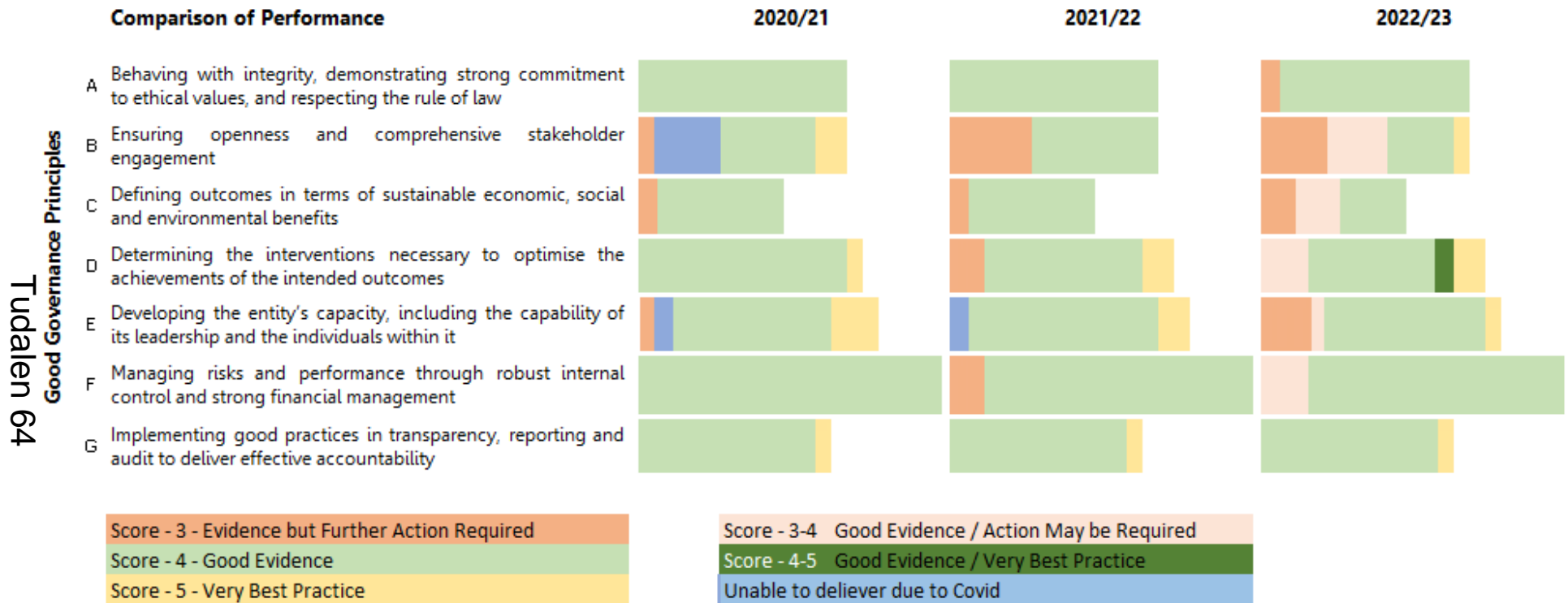
This is supported by the Audit Wales Financial Sustainability Review which was undertaken in 2021 which made no recommendations and required no further actions.

However, the assessment recognises that, due to the continuing financial challenges for all local authorities, the following areas will require continual review and improvement:

- A revised indicative funding settlement for 2024/25 is now known requiring the need to urgently prioritise our budget planning requirements.

- As part of the above develop the latest Medium Term Financial Strategy and begin considerations early on options for ensuring a sustainable budget including exploring any opportunities for transformation of services over the medium term.
- Ensure compliance with the process for increased engagement for services in contributing to and signing off method statements for both pressures and cost reductions.
- Complete the assessment of the revised CIPFA Prudential Code for Capital to ensure compliance and to ensure future Capital plans are affordable, prudent and sustainable.
- To review and develop a future approach to budget consultation as part of Stakeholder Engagement.

Comparison of the Effectiveness of the Council’s Governance Framework



There will not be a separate action for those scored 3-4 if the issue has already been covered by actions to address those scored a 3

Areas of Very Best Practice:

- (D49) Ensuring the achievement of ‘social value’ or ‘community benefits’ through service planning and commissioning. The Public Services (Social Value) Act 2012 states that this is “the additional benefit to the community over and above the direct purchase.
- (E52) Recognising the benefits of partnerships and collaborative working where added value can be achieved.
- (G92) Welcoming peer challenge, reviews and inspections from regulatory bodies and implementing recommendations.

Further Action Required:

- (A1) Ensure members and officers behave with integrity and lead a culture where acting in the public interest is visibly and consistently demonstrated thereby protecting the reputation of the Organisation
- (B17, B18, 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 and Elections (Wales) Act 2021
- (C29, C32) Delivering defined outcomes on a **sustainable** basis within the resources that will be available and considering and balancing the combined economic, social and environmental impact of policies, plans and decisions when taking decisions about service provision.
- (E51, E53, E57, E61) Improving resource use through appropriate application of techniques such as benchmarking and other options in order to determine how the authority's resources are allocated so that outcomes are achieved effectively and efficiently.
- (F66, F73, F74) An Internal Audit review of the risk management framework and risk register was undertaken during 22/23 and has highlighted some areas for improvement to build upon the risk management framework and processes going forward.

The Main Themes Identified for Improvement for 2022/23

The Council is facing ever more challenges as an organisation due to the continued low level of funding received and the increasing challenges it faces with workforce resilience. The recruitment market following the pandemic is a very different one and the Council is no longer able to compete resulting in many vacancies and the loss of key staff. This combined with increasing aging population and the demand for services is proving challenging not only whether the same level of services can be delivered but how improvements to service delivery can be made.

Taking this into context the Corporate Governance Working Group during 2022/23 reviewed the Council's position against the 7 Good Governance Principles and the 94 Sub Principle. In May 2023 a workshop was undertaken with members from the Governance and Audit Committee to review the Annual Governance Statement scoring in relation to the Good Governance Principles.

Furthermore, an Annual Governance Questionnaire was provided to Cabinet and Chairs and Vice Chairs of Overview and Scrutiny Committees, with the aim of the questionnaire being to determine if Members agreed with the themes that had been identified as areas for improvement.

The four themes identified for improvement are;

- **Improvement in Internal and external stakeholder engagement, consultation and participation**
 - Enhanced decision making to ensure the most appropriate course of action is taken.
 - The ability to receive and use feedback to shape service improvement, including improved complaints handling.
 - Ensuring inclusivity with stakeholder groups and encouragement of public participation.
 - Improved social media presence.
- **Development of the Integrated Impact Assessments (IIAs)**
 - This will ensure FCC assess the impact of their decisions and policies on equality groups, the environment, the economy, and other areas of interest prior to policy / strategy changes.
- **Sustainability of Resources and Resilience of Workforce**
 - Effectively managing service expectations with the resources available with all stakeholders especially
 - Developing and retaining the workforce capacity, recruitment and retention following a pay modelling review.
 - Increase the use of the Welsh language within the workforce.
- **Members Training due to the high intake of new members**
 - Enhanced decision making and challenge process through focused training, facilitated sessions between Chief Officers and Members and the establishments of the action plan.

Five questionnaires were completed by members and of those five questionnaires all members were in agreement with the four themes identified for improvement, stating that;

- Making improvements within these themes will lead to enhanced decision making and shape service improvements
- Develop and retain the workforce capacity is at the crux of service delivery
- It is of paramount importance that all new Members and also employees are provided with relevant training on their roles and responsibilities
- Increasing the use of Integrated Impact Assessments being completed will ensure that Flintshire County Council assesses the impact of any decision made
- All Members agreed that the Welsh language is of great importance and that there needs to be an increase in the use of the language within the workforce

Key Principles of the Corporate Governance Framework

We aim to achieve a good standard of governance by adhering to the seven key principles of the CIPFA/Solace 2016 – Guidance Notes for Welsh Authorities, which form the basis of the Local Code of Corporate Governance. In the following section we have defined how we achieve the standard against the seven key principles which are:

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Principle A	Behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law
Principle B	Ensuring openness and comprehensive stakeholder engagement
Principle C	Defining outcomes in terms of sustainable economic, social, and environmental benefits
Principle D	Determining the interventions necessary to optimise the achievement of the intended outcomes
Principle E	Developing the entity's capacity, including the capability of its leadership and the individuals within it
Principle F	Managing risks and performance through robust internal control and strong public financial management
Principle G	Implementing good practices in transparency, reporting, and audit to deliver effective accountability

Principle A - Behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of the law

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Sub Principles	How we do this / How we achieve this
Behaving with Integrity	<ul style="list-style-type: none"> The behaviour and expectations of Members and Officers are set out in our Codes of Conduct, Constitution, and a suite of policies and procedures Codes of Conduct for Members and Officers specify the requirements around declarations of interests formally and at the beginning of meetings, gifts and hospitality etc We take fraud seriously. Key policies are in place to prevent, minimise and manage such occurrences Compliance with policies and protocols e.g. Contract Procedure Rules Enhanced profile of Internal Audit
Demonstrating strong commitment to ethical values	<ul style="list-style-type: none"> A set of leadership competencies are deployed in each Portfolio and led by each Chief Officer Our recruitment policy, training and competencies based appraisal processes underpin personal behaviours with ethical values Robust policies and procedures are in place, subject to formal approval prior to adoption by formal committees All contracts and external service providers, including partnerships are engaged through the robust procurement process and follow the Contract Procedure rules regulations Application of the corporate operating model; working internally to promote high standards of professional performance and ethical behaviour to achieve organisational priorities and objectives
Respecting the rule of law	<ul style="list-style-type: none"> We ensure that our Members and Officers fulfil legislative and regulatory We ensure that the full use of the Council powers are optimised by regular challenge and keeping abreast of new legislation to achieve corporate priorities have an Effective Anti-Fraud and Corruption framework Our Monitoring Officer is responsible for ensuring the Council complies with the law and avoids maladministration. Our Constitution and Democratic Services Committee promotes high standards of conduct which are monitored by the Standards Committee

Areas of Good Evidence 2022/23 (Score of 4)	Areas Identified for Further Improvement 2022/23 (Score of 3)
<ul style="list-style-type: none"> Open decision making on the basis of evidence and the sub principles within Principle A is at the heart of the standard form of reporting that is made to the Council, Cabinet and committees 	<ul style="list-style-type: none"> (A1) Ensure members and officers behave with integrity and lead a culture where acting in the public interest is visibly and consistently demonstrated thereby protecting the reputation of the Organisation

Principle B - Ensuring openness and comprehensive stakeholder engagement

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Sub Principles	How we do this/how we achieve this
Openness	<ul style="list-style-type: none"> • Committed to having an open culture, demonstrated through accessible website, policies and procedures and open environment meetings. <ul style="list-style-type: none"> ○ The most appropriate and effective interventions / courses of action are determined using formal and informal consultation and engagement. Consultation principles ○ Formal and informal engagement models with employees and communities e.g. alternative delivery models Member workshops ○ County Forum (Town and Community Councils) ○ Positive engagement with Trade Unions both formally and informally
Engaging comprehensively with institutional stakeholders	<ul style="list-style-type: none"> • We engage effectively with stakeholders to ensure successful and sustainable outcomes by: <ul style="list-style-type: none"> ○ Effective application and delivery of communication strategies to support delivery ○ Targeting communications and effective use of Social Media (limited currently) ○ Effective stakeholder engagement on strategic issues ○ Service led feedback questionnaires and events • Effective use of resources and achievement of outcomes is undertaken by the Council both through informal and formal partnerships: <ul style="list-style-type: none"> ○ Extensive range of partnerships to support the delivery of the Council’s strategic priorities, including the Public Services Board ○ Open and productive partnership arrangements supported by an effective governance framework ○ Trust and good relations lead to delivery of intended outcomes e.g. community asset transfers
Engaging stakeholders effectively, including individual citizens and service users	<ul style="list-style-type: none"> • The achievement of intended outcomes by services is supported by a range of meaningful guidance on consultation engagement and feedback techniques with individual citizens, service users and other stakeholders • We have structures in place to encourage public participation governed through the Communication and Social Media Policies. These include the following (but not all have been possible during the last year because of Covid restrictions; E-newsletters, The Council’s website, Tenants Forums, Service user groups, Quality circles, Use of infographics

Areas of Good Evidence 2022/23 (Score of 4)	Areas Identified for Further Improvement 2022/23 (Score of 3)
<ul style="list-style-type: none"> • Formal and informal partnerships from strategic levels (PSB) to operational partnerships (Community Endowment Fund / Regional Armed Forces Partnership) • The joint Flintshire and Wrexham Public Services Board / North Wales Research and Insight Partnership continue to work well • Good management relationship with external partners • Opportunities for discussions and debates ensures the Council has a range of views and perspectives, which are considered when making decisions and provides real value 	<ul style="list-style-type: none"> • (B17, B18, B21, B23, B24, B25) Circumstances have curtailed our ability to consult and engage, but not the willingness to do so. A formal Customer and Engagement Strategy is required and will be a key priority for the new Customer Services and Engagement Manager (a new post which has been devised in 2023).

Principle C - Defining outcomes in terms of sustainable economic, social, and environmental benefits

Sub Principles	How we do this/how we achieve this
Defining outcomes	<ul style="list-style-type: none"> • We have a clear vision describing the organisation’s purpose and intended outcomes which is achieved through: <ul style="list-style-type: none"> ○ Linking of vision and intent to the MTFS ○ Service Planning consideration including sustainability of service delivery • Risk Management is applied consistently at all levels ensuring consistent application of risk process and terminology • The development of the County’s Well-being Plan and delivery of the Public Services Board’s priorities ensure that public services work effectively together to add value • Annual Performance Report contains recommendations of improvements or area of priority working for the following year
Sustainable economic, social and environmental benefits	<ul style="list-style-type: none"> • When deciding future service provision we take a longer-term view, balancing the economic, social, environmental impact along with the wider public interest. This is supported by: <ul style="list-style-type: none"> ○ Longer term business planning and budgeting using effective forecasting models ○ Multi-disciplinary approach to policy development delivering defined outcomes and ensuring fair access to services ○ Procurement strategy defines expectations around economic, social and environment benefits which inform service specifications, tenders and contracts ○ Communication plans for public and community engagement

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Areas of Good Evidence 2022/23 (Score of 4)	Areas Identified for Further Improvement 2022/23 (Score of 3)
<ul style="list-style-type: none"> • Member workshops/briefing sessions • In addition to the normal budget management process significant monitoring took place to manage the additional expenses / funding received / reallocation of resources to support the budget pressures – corporate events/meetings with portfolios regarding budget pressures • The Public Services Board has drafted its Well-being Plan 2023 to 2028 Consultation document and is now seeking comments ahead of publishing the final version, to improve local well-being in the area, supporting the achievement of the seven well-being goals for Wales as part of The Well-Being of Future Generations (Wales) Act 2015. 	<ul style="list-style-type: none"> • (C29) Delivering defined outcomes on a sustainable basis within the resources that will be available and managing service expectations effectively with stakeholders and Members • (C32) Considering and balancing the combined economic, social, and environmental impact of policies, plans and decisions when taking decisions about service provision

Principle D - Determining the interventions necessary to optimise the achievement of the intended outcomes

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Sub Principles	How we do this/how we achieve this
Determining interventions	<ul style="list-style-type: none"> • Full engagement with Members on a longer-term basis e.g. Medium Term Financial Strategy (MTFS), Council Plan, Business Planning and other key workforce strategies e.g. digital and procurement • The MTFS and budget setting process provides opportunities for all public, stakeholders to be engaged in considering options. • Active engagement of key decision making in the development of initial ideas, options and potential outcomes and risks e.g. ADM Programme, Gateways • Clear option appraisals, including the use of forecasting models, to ensure best value is achieved • Regular budget monitoring for each Portfolio • Application of Integrated Impact Assessments
Planning interventions	<ul style="list-style-type: none"> • We established and implemented robust planning and control cycles covering response and recovery through Emergency Management Response Team • We applied the risk management principles when developing the Recovery Strategy and Portfolio Business Recovery Plans • Regular monitoring of business planning, efficiency and reliability including feedback • Service performance is measured by establishing a range of local indicators, which are regularly monitored, reported and used for recovery monitoring
Optimising achievement of intended outcomes	<ul style="list-style-type: none"> • Resource requirements are identified through the business planning process, including any projected shortfall in those requirements. • Regular engagement and ownership of the budget process is undertaken through the Chief Officer Team and in consultation with Members through workshops and the scrutiny process • Social values are achieved through the effective commissioning of services and compliance with Council procedures • Consultation and engagement events, particularly relating to ongoing decisions on significant service delivery issues or to changes in the external environment set the context for the MTFS for both residents and employees

Areas of Very Best Practice 2022/23 (Score of 5)	Areas of Good Evidence 2022/23 (Score of 4)
<ul style="list-style-type: none"> • (D49) Ensuring the achievement of 'social value' or 'community benefits' through service planning and commissioning. The Public Services (Social Value) Act 2012 states that this is "the additional benefit to the community over and above the direct purchase. 	<ul style="list-style-type: none"> • Ensuring social value through Council activity and procurement is established practice, for which the Council is renowned • The use of historical data to inform the MTFS and looking forward in terms of what the future landscape for services may be and applying a risk-based approach to decision making around the budget setting process

Principle E - Developing our organisations capacity, including the capability of our leadership and the individuals within it

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Sub Principles	How we do this/how we achieve this
Developing our organisation's capacity	<ul style="list-style-type: none"> • We review our operations, performance, and use of assets on a regular basis to ensure their continuing effectiveness through service delivery reviews, performance and risk management and Programme Boards' development and monitoring • We review the sufficiency and appropriateness of resource allocation through techniques such as benchmarking internally against previous performances and to support internal challenge, and normally externally to identify improvement opportunities • Benefits of collaborative and partnership working both regionally and nationally to ensure added value is achieved by linking services and organisation priorities to partnership working • Develop and maintain the workforce plan to enhance the strategic allocation of resources and future workforce and succession planning
Developing the capability of our organisation's leadership and other individuals	<ul style="list-style-type: none"> • Effective shared leadership which enables us to respond successfully to changing external demands and risks is supported by a range of management and leadership development programme, run in partnership with Coleg Cambria <ul style="list-style-type: none"> ○ The Leader of the Council and the Chief Executive have clearly defined and distinct leadership roles • Individual and organisational requirements are supported through: <ul style="list-style-type: none"> ○ Corporate induction for new employees to the Council and service specific inductions for employees in new jobs ○ Opportunities for continued learning and development for employees ○ A comprehensive range of learning and development opportunities available ○ Feedback and shared learning to the organisations both through reports and interactive sessions such as the Senior leaders 'Academi' • Support and maintain physical and mental wellbeing of the workforce, via our in-house Occupational Health Service, Care First (Employee Assistance Programme) and a range of internal training and awareness sessions to support mental, financial and physical health related issues.

Areas of Very Best Practice 2022/23 (Score of 5)	
<ul style="list-style-type: none"> • (E52) Recognising the benefits of partnerships and collaborative working where added value can be achieved. 	
Areas of Good Evidence 2022/23 (Score of 4)	
<ul style="list-style-type: none"> • Partnership and collaborative working – locally, regionally and nationally • Service specific inductions continue to take place 	<ul style="list-style-type: none"> • Lead on regional partnerships e.g. residual waste project • Strong recognition of the wellbeing of employees and support networks provided
Areas Identified for Further Improvement 2022/23 (Score of 3)	
<ul style="list-style-type: none"> • (E51) Improving resource use through appropriate application of techniques such as benchmarking and other options to determine how the authority's resources are allocated so that outcomes are achieved effectively and efficiently. • (E53) Developing and maintaining an effective workforce plan to enhance strategic allocation of resources following the pay model review • (E57) Developing the capabilities of Members and senior management to achieve effective shared leadership and to enable the authority to respond successfully to changing legal and policy demands as well as economic, political and environmental changes • (E61) Ensuring that there are structures in place to encourage public participation 	

Principle F - Managing risks and performance through robust internal control and strong public financial management

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Sub Principles	How we do this/how we achieve this
Managing risk	<ul style="list-style-type: none"> The Council has clear and concise risk management framework. There are a number of risk registers which are reported regularly which outline the risks faced by the Council and its service areas. These all include, current risk ratings and target risk ratings supported by mitigation comments
Managing performance	<ul style="list-style-type: none"> Members and senior management are provided with regular reports on service performance against key performance indicators and milestones against recovery objectives Members are clearly and regularly informed of the financial position and implications including environmental and resource impacts
Robust internal control	<ul style="list-style-type: none"> Internal Audit provides the Council, through the Governance and Audit Committee, with an annual independent and objective opinion on the adequacy and effectiveness of the Council’s internal control, risk management, governance arrangements and associated policies. We are dedicated to tackling fraud as detailed within the Anti-Fraud and Corruption Strategy, Fraud Response Plan, and Whistleblowing Policy
Managing data	<ul style="list-style-type: none"> We have effective strategic direction, advice and monitoring of information management with clear policies and procedures on personal data and provide regular training to ensure compliance with these We have appropriate Information Sharing Protocols in place in respect of all information shared with other bodies The quality and accuracy of data used for decision making and performance monitoring is supported by guidance from a range of professional bodies Internal Audit review and audit regularly the quality and accuracy of data used in decision making and performance monitoring
Strong public financial management	<ul style="list-style-type: none"> Our Financial management arrangements support both the long-term achievement of outcome and short-term financial performance through the delivery of the MTFS Setting a prudent Minimum Revenue Provision for the repayment of debt The integration of all financial management and control was reviewed as part of the finance modernisation project

Good Evidence 2022/23 (Score of 4)	Areas Identified for Further Improvement 2022/23 (Score of 3)
<ul style="list-style-type: none"> Maintained performance monitoring at mid and end of year The new Performance and Risk Management System (InPhase) continues to be further developed and improved upon 	<ul style="list-style-type: none"> (F66) Embedding the risk management framework (F73) Continuing to align the risk management framework and policies on internal control with achieving the Council’s objectives

Principle G - Implementing good practices in transparency, reporting, and audit to deliver effective accountability

Sub Principles	How we do this/how we achieve this
Implementing good practice in transparency	<ul style="list-style-type: none"> • We recently improved the layout and presentation of our reports in order to improve the presentation of key information to decision-makers and monitor this regularly • We are mindful of providing the right amount of information to ensure transparency • A review of information sharing protocols has been undertaken and new principles adopted
Implementing good practices in reporting	<ul style="list-style-type: none"> • We report at least annual on the achievement and progress of our intended outcome and financial position. This is delivered through the Annual Performance report assessing performance against the Council Plan • Progress against the Well-being Plan • Annual Statement of Accounts • Our Annual Governance Statement is published following robust and rigorous challenge to assess and demonstrate good governance
Assurance and effective accountability	<ul style="list-style-type: none"> • Through robust assurance mechanism, we can demonstrate effective accountability. These mechanisms include: <ul style="list-style-type: none"> ○ Internal Audit undertakes independent reviews to provide an annual assurance opinion of the Council’s control, risk management, and governance framework. To allow this Internal Audit has direct access to Chief Officer and Members of the Council ○ All agreed actions from Internal Audit reviews are monitored regularly through monthly reports to Chief Officers and each Governance and Audit Committee ○ Any ‘limited/red’ assurance opinions are reported to Governance and Audit Committee in full and progress monitored closely ○ Peer challenge and inspection from regulatory bodies and external compliance reviews. The outcomes from these inspections are used to inform and improve service delivery ○ Through effective commissioning and monitoring arrangements and compliance with Council’s procedures, we gain assurance on risk associated with delivering services through third parties and any transitional risks ○ Reports are presented to Cabinet and an annual report to Governance and Audit Committee of external feedback from regulatory work and peer reviews along with the Council’s responses

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Areas of Very Best Practice 2022/23 (Score of 5)	Good Evidence 2022/23 (Score of 4)
<ul style="list-style-type: none"> • (G92) Welcoming peer challenge, reviews and inspections from regulatory bodies and implementing recommendations 	<ul style="list-style-type: none"> • Open and embracing attitude / good evidence. Increased working through the workshops for all regulatory bodies in early 2021 to give an overview of suggested plans and areas of work

How Have We Addressed the Governance and Strategic Issues From 2021/22 AGS?

The 2021/22 Annual Governance Statement contained 8 governance and 9 strategic issues. Of these areas:

- One Internal Governance issues were closed and detailed within the table below;
- Two Internal Governance issues have been reduced to green with almost all actions completed. This is detailed within the table below;
- Seven Internal Governance issues remain open and these are included within the 2022/23 actions;
- None of the strategic issues were closed from the 2020/21 AGS and remain in place for 22/23;
- Two strategic risks were reduced in score due to the mitigation actions in place;
 - i) from red to amber; and
 - ii) from red to green

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Progress Updates For Significant Governance 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 risk 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 and 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.	Open	Following a service review in late 2022, a new Customer Service and 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.	Amber

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Internal Council Governance issues	Mitigation Actions	Current Status	Progress Update	Progress RAG
(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	Open	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.	Amber
(D39) Engaging with internal and external stakeholders in determining how services and other interventions can best be delivered.	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	Open	This has been undertaken and employees of PSB organisations have been advised of the consultation on the draft plan to get involved. The consultation was also open to other stakeholders and conducted in line with statutory guidance. The Well-being Plan is in the final stages of completion and approval by the statutory PSB members. The PSB will then look to engage colleagues from across the partner organisations to form working/action groups to ensure achievement of the PSB well-being objectives.	Green
(D40) Considering and monitoring risks facing each partner when working collaboratively including shared risks.	Full Action Plan has been developed and shared with Governance and Audit Committee in June 2022	Open	<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>	Amber

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Internal Council Governance issues	Mitigation Actions	Current Status	Progress Update	Progress RAG
(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.	Full Action Plan has been developed and shared with Governance and Audit Committee in June 2022	Closed	Complete – Action plan presented, and the New Risk Management Framework approved by Governance and Audit Committee in November 2022.	Green
Red / Limited Assurance Audit – Drury Primary School	Full Action Plan has been developed and shared with Governance and Audit Committee in June 2022	Open	One action remains partly outstanding. This relates to the establishment of a rental agreement. Revised due date 30 June 2023.	Green
Red / Limited Assurance Audit – Homelessness and 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. Two actions have been implemented. The officers from the Service attended Governance and Audit Committee in November to provide members will a progress update.	Amber

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 risk 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 79</p> <p>CF05 – An increase in the level of debt owed to the council</p>	<p>Amber</p>	<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 	<p>Open</p>	<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>	<p>Amber</p>

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<p>CF14 - Increase in rent arrears impacts on the stability of the Housing Revenue Account (HRA) Business Plan</p>	<p>Red</p>	<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 Mobyssoft '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 	<p>Open</p>	<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>	<p>Red</p>
<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>	<p>Green</p>	<ul style="list-style-type: none"> • Key workers will be invited to attend for a flu vaccine when they are available 	<p>Open</p>	<p>Occupational health attended 86 venues (Schools, Alltami, Ty Dewi Sant and Llwynegrin) 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>	<p>Green</p>

<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>

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<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 for 2022/23 closed as £387,664.52. This was below the £450k target and it is highly likely they will stay this way for this financial year.</p> <p>Recovery is still at a slower rate than pre-pandemic, partly due to the current financial situation and rising cost of living, but also due to the reduction in the Housing Benefit Caseload and staff resource being diverted to support other service pressures.</p> <p>It is also important to note there has been a significant decrease in the value of HB Overpayments being created so it is inevitable that the value recovered would also decrease. The target of £450k is therefore much harder to achieve now than it was in 2019/20 when £839,396 of HBOP was created.</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>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><i>This is now classed as an operational risk and not a Strategic risk following the review of all Portfolio Risks.</i></p>	<p>Red</p>
<p>SS01 - Expenditure on out of county placements increases as placement costs</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 	<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>Amber / Red</p>

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<p>increase in a demand led market</p>		<p>support more looked after children within Flintshire.</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 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>	Red	<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. 	Open	<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>	Red

What are the Governance Issues Identified During 2022/23?

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

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Internal Council Governance issues for 2022/23	Mitigation Actions
<ul style="list-style-type: none"> (A1) Ensure members and officers behave with integrity and lead a culture where acting in the public interest is visibly and consistently demonstrated thereby protecting the reputation of the Organisation 	<ul style="list-style-type: none"> Action plan for to enhance new Members understanding of their role Workshop for Members To provide relevant training and learning opportunities
<ul style="list-style-type: none"> (B17, B18, 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 and Elections (Wales) Act 2021 	<ul style="list-style-type: none"> Appointment of Customer Services and Engagement Manager Creating a Customer and Engagement and Public Participation Strategies Improving the Council’s presence on social media platforms Use of Council’s complaints and feedback for continued service improvement
<ul style="list-style-type: none"> (C29, C32) Delivering defined outcomes on a sustainable basis within the resources that will be available and considering and balancing the combined economic, social and environmental impact of policies, plans and decisions when taking decisions about service provision. 	<ul style="list-style-type: none"> Review of the pay model Integrated Impact Assessments to be utilised and happen consistently across all portfolio’s Review the challenges with vacancy management
<ul style="list-style-type: none"> (E51, E53, E57, E61) Improving resource use through appropriate application of techniques such as benchmarking and other options in order to determine how the authority’s resources are allocated so that outcomes are achieved effectively and efficiently. 	<ul style="list-style-type: none"> Develop the use of APSE Career conversation to form part of the appraisal A review of the Member Development
<ul style="list-style-type: none"> (F66, F73,) An Internal Audit review of the risk management framework and risk register was undertaken during 22/23 and has highlighted some areas for improvement to build upon the risk management framework and processes going forward. 	<ul style="list-style-type: none"> Continue to embed the Risk Management Framework The development and implementation of InPhase continues Roll out of the E-learning risk management training module

What are the Strategic Issues Identified During 2022/23?

The review of the effectiveness of the Council’s governance framework identified 28 strategic issues (Red Risks) during 2022/23. Details of how the issue has been addressed and if it remains open is provided below:

Strategic Issues for 2022/23	Mitigating Actions
<p>EY01 - Secondary schools are not financially viable due to insufficient base funding and falling pupil numbers</p>	<ul style="list-style-type: none"> • Challenge and support meetings with Headteacher/School Business Manager and regular budget monitoring sessions with schools to confirm adherence to licensed deficit protocol • Financial Performance Monitoring Group meetings • Schools’ pupil funding Formula review • Local Authority approval mechanisms for recruitment in schools with budget deficits
<p>EY06 - Insufficient funding to deliver new archive premises</p>	<ul style="list-style-type: none"> • Archive Project Board of senior officers and political leaders meets regularly to monitor progress of the bid • Cabinet and Executive support for the bid to National Lottery Heritage Fund (NLHF) with formal commitment to provide capital funding to top up the scheme and reporting through the Cabinet cycle • Effective project plan, project risk registers and Project Manager in place ensures project is progressing within budget and timescales with regular reports to Archive Project Board to track progress • Effective working with the Museums and Libraries Division of Welsh Government who are providing expert advice • Support from The National Archive for the bid and partnership working in place – gives the bid credence. The project is fully supported by Welsh Government and The National Archive • Expert consultant procured with significant expertise in developing heritage funding bids
<p>EY13 - Inability to fully deliver on Welsh Government's Sustainable Communities for Learning Programme due to financial, workforce and contractor implications</p>	<ul style="list-style-type: none"> • Effective project plans, project risk register and Project Officers in place ensure projects are progressing within budget and timescales with regular reports to Education programme and Capital and Assets Programme Boards to track progress • Regular reporting and dialogue with Welsh Government • Regular dialogue with North Wales Construction Partnership contractors and supply chain

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Strategic Issues for 2022/23	Mitigating Actions
EY36 - External Grants for Revenue Expenditure	<ul style="list-style-type: none"> Monitoring through monthly Portfolio Finance Meetings; Education programme Board
CG02 - Significant Loss of Corporate data and systems due to security / environmental / Technical incident	<ul style="list-style-type: none"> Maintain a valid PSN and prepare for Cyber Essentials Accreditation. Participation in National Security Groups, such as Warp, and constant review of National Cyber Security Centre guidance. Use of Citrix technologies provides a secure environment which delivers the majority of our business systems. Maintain a second active datacentre allows for the continual provision of critical systems. Utilise strong security controls, vulnerability management and delivery mechanism to reduce this risk. Development of Cyber incident response and recovery plan. Regular review and testing of IT Disaster Recovery Plan. Identify list of critical business applications. Complete full review on IT Security Policies 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
CC01 – Non-compliance of the Welsh Language Standards	<ul style="list-style-type: none"> Commitment to advertise Welsh language as an essential skill first time when recruiting to frontline posts to ensure compliance with Welsh Language Standards and Welsh speakers can access services in their preferred language Recruit a percentage of fluent Welsh speakers
GO10 - Failure to meet agreed deadlines within the Digital Strategy	<ul style="list-style-type: none"> Investigate the potential for automation to free up resource within the IT Service. Continue with the DSB prioritisation process to reduce burden at any one time.
CF14 - Impact on the Housing Revenue Account (HRA) of a sustained loss of housing rent due to the financial position of tenants	<ul style="list-style-type: none"> Continuous review of Bad Debt Provisions for Housing rents Provision rates are set high for aged debt; therefore, it is assumed that the provision calculations are adequate at this stage, but this will be reviewed regularly" Fortnightly case review panel to identify and track cases of serious arrears and identify and coordinate responses across the portfolio

Strategic Issues for 2022/23	Mitigating Actions
<p>NR03 - The Council is unable to meet its homelessness statutory obligations due to shortages in staff, budgetary pressures, and lack of available accommodation</p>	<ul style="list-style-type: none"> • Monitor demand for homeless services with a view to informing workforce, prevention activities and homeless accommodation planning • Monitor levels of emergency accommodation with a view to informing workforce, move-on activities and homeless accommodation planning
<p>NR04 - The Council does not have access to sufficient/adequate/ right type of housing supply to meet the demands of those individuals on the common housing register and due to the increase in the levels of homelessness.</p>	<ul style="list-style-type: none"> • Monitoring Common Housing Register data to ensure the Local Authority has strategic oversight for housing needs to include future build plans and redevelopment of housing stock and/or future policy changes • Ensure Common Allocations Policy adhered to when assessing housing needs and eligibility for Common Housing Register • Use Common Housing Register data to inform Housing Strategy and redevelopment and new build plans for affordable housing as annually through the Housing Prospectus • Monitor notices from within the private sector resulting in homeless presentations to inform future engagement strategies for landlords and agents and scope for purchase options on the back of recent changes from Welsh Local Government Association (WLGA) on the Social Housing Grant (SHG) programme • Monitor expenditure on homeless emergency accommodation with a view to informing financial risk and MTFS / budget planning
<p>NR05 – Delays in pre-construction process due to planning and Sustainable Drainage Approval Body (SABS) applications</p>	<ul style="list-style-type: none"> • Monitor programme deliverables in line with agreed timescales and budget. • Delivery risks to be highlighted at regular intervals to Housing Programme Board, Assets Board and Chief Officer of Housing and Communities and any mitigating actions identified and implemented. • Key milestones in pre-construction to be monitored on a scheme-by-scheme basis with the development teams for Flintshire County Council (FCC) projects and Registered Social Landlords (RSL) partners for the PDP (Planned Development Programme). These will be WLGA technical approval, planning approval, SABS approval, contractor appointment and scheme approval. • Mitigations will be realistic time assumptions for SABS, WLGA technical approval and planning processes, resource, redeployment to address “pinch points” and adjustment to PDP to bring forward alternative schemes to maximise SHG allocations to FCC.

Strategic Issues for 2022/23	Mitigating Actions
<p>HA06 - Impacts on income stream based on delayed/non recovery of housing benefit overpayment</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>PE12 - The implications of Ash Dieback on finances and reputation of the Council due to the scale of the problem and the ability to make safe trees on or adjacent to Highways and Council amenity land which pose a risk to life or property</p>	<ul style="list-style-type: none"> • The timetable has been revised for planned surveys that could not be carried out whilst in lockdown to make best use of the limited survey window between July and September and to enable planned remedial works to be carried out October to February, to make safe those areas identified in the survey. • During the survey period we have established sites that will require further investigation, and this will be built into future work programmes. • Prioritised surveys on Highway Routes and other FCC land with public access and school grounds as areas that have the highest risk rating for injury or damage. • Engaged with external Legal Counsel to advise on Ash Die Back plan, Risk Assessments and inspection regime, to test for appropriateness and reasonableness.
<p>PE33 - Prevent delays in development proceeding by mitigating the impact of Phosphates</p>	<ul style="list-style-type: none"> • The Local Development Plan (LDP) has a backstop policy (EN6) to ensure that new development cannot be improved without suitable mitigation being identified and/or put in place. • The Dee Catchment Phosphorous Reduction Strategy (DCPRS) measures will be sufficient to allow the Inspector to conclude that the plan can be adopted, but it is critical that the Council then follow this recommendation and adopt the LDP. • Further work is underway to ensure that the Council, as a responsible body under the Habitat Regulations, can identify suitable and deliverable phosphate mitigation. This involves assessing the feasibility of developing wetlands downstream of wastewater treatment works, as well as developing a short-term local action plan to assist developers and the Council to facilitate new development in affected areas of the County. • The Council should agree to be represented on the forthcoming Nutrient Management Board when it is convened (Wrexham CBC taking the lead) and use its membership to engage with other key catchment stakeholders as well as seeking to hold those also responsible for mitigating phosphates to account.
<p>PE34 - Failure to update the Council's Flood Risk Management Strategy to mitigate the flood risk to vulnerable communities</p>	<ul style="list-style-type: none"> • The present strategy was produced in 2013 and does not identify areas at risk or an action plan to mitigate this risk. It was produced as a high-level document that mainly identified the respective responsibilities of the Council as Lead Local Flood Authority (LLFB), and those of other flood risk management organisations such as Welsh Water and Natural Resources Wales.

Strategic Issues for 2022/23	Mitigating Actions
	<ul style="list-style-type: none"> The Council's approach to dealing with flooding and flood risk is presently reactive in the main, responding to the consequences of severe weather events. There is also no single team that deals with all aspect of drainage and flood risk and whilst work is co-ordinated between the Flood Risk Management Team and Street Scene, severe recruitment difficulties in the former team mean that there is currently no internal technical officer capability to deal with the roles of LLFA and SAB. The Council has developed a three year support contract with a specialist Hydrological Consultancy which is allowing the Council to fulfil its SAB role and still respond to its flood investigation role. Even when the Council is successful with internal recruitment, it is recommended that this relationship is maintained in some form or other going forward.
<p>PE42 - Slow progress with the Strategic Development Plan (SDP) fails to set context for Local Development Plan 2</p>	<ul style="list-style-type: none"> Discuss progress on SDP with Welsh Government and North Wales LPAs
<p>SS01 –Expenditure on out of county placements increases as placement costs increase in a demand led market.</p>	<ul style="list-style-type: none"> Working with local providers to reshape the residential market Maximising local housing options
<p>SS09 - Insufficient numbers of residential and nursing beds to meet demand because of the long-term fragility and instability of the care home sector and challenges in the recruitment of staff</p>	<ul style="list-style-type: none"> Ensure that ongoing actions are maintained to manage the inherent instability in the residential and nursing care market, including approaches to marketing and recruitment Continue to work with corporate colleagues re. capital investment to support the development of in-house provision for individuals with dementia or learning disabilities, and Extra Care provision Continue to build resilience in the services to maintain and increase the current level of provision Working with providers to identify potential business viability issues due to loss of income as a result of COVID-19 Continue to utilise the additional capacity established in the independent sector as a service response to COVID-19 (The Oaks) Impact assessment of need for additional capacity provided by Ty Treffynnon to continue post-recovery (in house service response)
<p>SS10 - Insufficient capacity to provide the quantities and levels of care to clients at home and in the community because of challenges in recruitment of direct care workers and instability in the care market</p>	<ul style="list-style-type: none"> Utilising the Care@Flintshire portal to promote vacancies Working with providers to establish appropriate fee rates Regional Domiciliary Care Agreement in place Value Based recruitment

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Strategic Issues for 2022/23	Mitigating Actions
<p>SS22 - An insufficient supply of placements leads to young people being placed in unregistered settings</p>	<ul style="list-style-type: none"> • Implement Multiagency Support Team to work with families of young people on the edge of care and prevent placement breakdown • Combat exploitation through the Strategic and Operational MET (Missing, Exploitation, Trafficking) group • Develop policies and models to attract new foster carers and expand the type of placements offered • Working with local providers to reshape the residential market • Maximising local housing options
<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 and care</p>	<ul style="list-style-type: none"> • The social work staffing structure has been reviewed to provide better opportunities for recruitment and retention and reduce the need for agency staff, with a view to create experience and capacity in the workforce with a competitive pay structure and mitigate the risk of escalating agency costs.
<p>ST-S07 - Inability to achieve national recycling targets due to increased residual waste tonnages collected</p>	<ul style="list-style-type: none"> • Undertake a review of the Council Waste Strategy to identify improve service delivery methods to minimise residual waste disposal and increase recycling.
<p>HR09 - The Pay model and associated costing may increase/decrease depending on when a) agreement is reached and b) when the new pay model is implemented due to changes in structure and/or headcount.</p>	<ul style="list-style-type: none"> • Pay modelling will be undertaken with an up to date set. An aspirational implementation date is 01/10/2023 to minimise cost in year (half year effect).
<p>HR24 - Changes to holiday pay calculations and practices in light of the Supreme Court Judgement in Harper Trust and Brazel</p>	<ul style="list-style-type: none"> • An alternative term time calculation (which applies to those employees who work less than 52.14 weeks a year) was implemented with effect from 1 April 2023. This calculation is deemed to be compliant with the outcome of the Harper Trust and Brazel supreme court judgment and incorporates the permanent increase of one day (pro rata for part-timers) to their annual leave entitlement provided for in the Local Government Services Pay Agreement 2022-23. • Other elements (including compensation in lieu of back pay) are being worked through by a joint working group (HR, Finance, TUs)
<p>CF18 - Impact on the stability of the Medium-Term Financial Plan of increases in service demand, high inflation and reduced future</p>	<ul style="list-style-type: none"> • Regular monitoring of the financial impact across the organisation • Analysis of funding support announcements by WG in line with above • Reporting impact to Financial TCG on a weekly basis

Strategic Issues for 2022/23	Mitigating Actions
Welsh Government Local Government Settlements	<ul style="list-style-type: none"> • Weekly engagement with Society of Welsh Treasurers (SWT) to gain all Wales position • Regular liaison with WLGA contacts re escalation with Welsh Government
CPA01 - Impact of restructuring and efficiency savings over time. Resulting in reduction in HR to point where fulfilling current and increasing service demand is untenable	<ul style="list-style-type: none"> • Commission service delivery, with supporting budget • Explore different ways of working • Review workload/demand and resource
CPA12 - Failure to secure mutually agreeable new agreement with Aura / Newydd could lead to financial, reputation, legal and service implications	<ul style="list-style-type: none"> • Consultants and external specialists commissioned to provide support • ADM/FCC 'Partnership' meetings
CPA13 - Lack of resource to respond swiftly to increasing demand of capital projects with grant funding requiring swift/in-year spend. May result in loss of grant funding and/or high profile project failure	<ul style="list-style-type: none"> • Commissioning services need to challenge via established routes
CPA17 - Impact of workload demand and HR issues on remaining employees	<ul style="list-style-type: none"> • Review services and seek to cease delivery of some • Recruit more employees

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* The strategic risks identified for 2022/23 are kept under frequent review and may merge / reference codes change as we move over the new management system *

Certification

The review provides good overall assurance that Flintshire County Council's arrangements continue to be regarded as fit for purpose in accordance with the governance framework requirements for Local Authorities within Wales.

Opportunities to maintain and develop the Council's governance arrangements 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.

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Signed on behalf of Flintshire County Council

Neal Cockerton – Chief Executive

Cllr. Ian B Roberts – Leader of the Council

Eitem ar gyfer y Rhaglen 9



GOVERNANCE AND AUDIT COMMITTEE

Date of Meeting	Wednesday, 14 th June 2023
Report Subject	Annual Audit Summary for Flintshire County Council 2022
Report Author	Chief Executive

EXECUTIVE SUMMARY

This Annual Audit Summary sets out the the audit and regulatory work completed by Audit Wales of Flintshire County Council since the last annual report which was published in January 2022.

Overall the Auditor General for Wales has reached a positive conclusion. *“The Auditor General certified that the Council had met its remaining Local Government (Wales) Measure 2009 duties for the financial year 2021-22, as saved by an order made under the Local Government and Elections (Wales) Act 2021.”*

No formal recommendations have been made during the year.

There are a number of new proposals for improvement and proposals of development arising from the national and local reviews undertaken by Audit Wales and which have been reported to Governance and Audit Committee and the relevant Overview and Scrutiny Committess as appropriate.

The Auditor General provided an unqualified true and fair opinion on the Council's financial statements on 27 January 2023, fours days ahead of the revised Welsh Government deadline.

RECOMMENDATIONS

1	That the Committee is assured by the content and observations of the Auditor General for Wales' Annual Audit Summary Report for 2022.
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REPORT DETAILS

1.00	EXPLAINING THE ANNUAL AUDIT SUMMARY REPORT
1.01	The Auditor General under the Local Government (Wales) Measure 2009 (Measure) undertakes and publishes an annual summary report for all Welsh Councils, Fire and Rescue Authorities and National Park Authorities.

1.02	This is the third Annual Audit Summary Report for Flintshire County Council, combining the Annual Improvement Report and Annual Audit letter. This year's report is a summary of the audit, regulatory and inspection work carried out in 2021/22.
1.03	Overall the Auditor General has concluded that: <i>"The Auditor General certified that the Council had met its remaining Local Government (Wales) Measure 2009 duties for the financial year 2021-22, as saved by an order made under the Local Government and Elections (Wales) Act 2021."</i>
1.04	The Auditor General has not made any statutory recommendations with which the Council must comply.
1.05	The Auditor General has confirmed that: <ul style="list-style-type: none"> • the Council's Annual Governance Statement and Narrative Report were prepared in line with the CIPFA Code and relevant guidance. They were also consistent with the financial statements prepared by the Council and with our knowledge of the Council. • the quality of the draft statements presented for audit on 6 July 2022 was good. • a number of changes were made to the Council's financial statements arising from our audit work, which were reported to the Governance and Audit Committee in our Audit of Financial Statements Report in January 2023. • the Auditor General issued the certificate confirming that the audit of accounts for 2021-22 has been completed.
1.08	The summary outlines the key findings from the audit of the Council's financial statements for 2021/22, and other audit work undertaken in 2020/21. The Auditor General gave an unqualified true and fair opinion on the Council's financial statements on 27 January 2023, four days ahead of the revised Welsh Government deadline.

2.00	RESOURCE IMPLICATIONS
2.01	There are no specific resource implications as part of this report.

3.00	CONSULTATIONS REQUIRED / CARRIED OUT
3.01	Both Corporate Resources Overview and Scrutiny Committee and Cabinet will receive this report for endorsement following this report to Governance and Audit Committee.

4.00	RISK MANAGEMENT
4.01	Findings from the Audit Wales are risk managed as part of regular monitoring.

5.00	APPENDICES
5.01	Appendix A: Annual Audit Summary 2022

6.00	LIST OF ACCESSIBLE BACKGROUND DOCUMENTS
6.01	None

7.00	CONTACT OFFICER DETAILS
7.01	<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>

8.00	GLOSSARY OF TERMS
8.01	<p>Annual Audit Summary: The Annual Audit Summary is published? by Audit Wales (AW) on behalf of the Auditor General for Wales. It brings together, with the input of other inspectorates such as Estyn and the Care and Care Inspectorate Wales (CIW), a summary of the regulatory work of the past year.</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>

Mae'r dudalen hon yn wag yn bwrpasol

Flintshire County Council Annual Audit Summary 2022

This is our audit summary for Flintshire County Council. It shows the work completed since the last Annual Audit Summary, which was issued in January 2022. Our audit summary forms part of the Auditor General for Wales' duties.



More information about these duties can be found on our [website](#).

About the Council

Some of the services the Council provides



Key facts

The Council is made up of 67 councillors who represent the following political parties:

- Labour 31
- Independent 22
- FCC Independent 4
- Liberal Democrats 4
- Eagle 3
- Conservative 2
- Non Aligned 1

The Council spent £280.3 million on providing services¹ during 2021-22².

¹ We define spending on services as the cost of services charged to the general fund from the Expenditure Funding Analysis, less any Housing Revenue Account cost of services, plus precepts, levies and debt interest.

² Source: 2021-22 Statement of Accounts

Key facts

As at 31 March 2022, the Council had £55.6 million of useable financial reserves³. This is equivalent to 19.8% of the Council's annual spending on services⁴.

Flintshire has 3% of its 92 areas considered to be within the most deprived 10% of areas in Wales, this is the fifth lowest of the 22 unitary councils in Wales⁵.

The population of Flintshire is projected to increase by 3% between 2020 and 2040 from 156,400 to 161,300, including a 5% decrease in the number of children, a 3% decrease in the number of the working-age population and a 27% increase in the number of people aged 65 and over⁶.

The Auditor General's duties

We completed work during 2021-22 to meet the following duties

- **Continuous improvement**
During 2021-22, the Auditor General had to assess whether the Council had met its performance reporting requirements in relation to 2020-21.
- **Audit of Accounts**
Each year the Auditor General audits the Council's financial statements to make sure that public money is being properly accounted for.
- **Value for money**
The Auditor General examines whether the Council has put in place arrangements to get value for money for the resources it uses, and he has to be satisfied that it has done this.
- **Sustainable development principle**
Public bodies need to comply with the sustainable development principle when setting and taking steps to meet their well-being objectives. The Auditor General must assess the extent to which they are doing this.

³ We define useable financial reserves as reserves usable for revenue costs, where the purpose is not protected by law. This is the total of the general fund, earmarked reserves and schools' balances. It excludes Housing Revenue Account reserves, capital receipts and capital grants unapplied.

⁴ Source: 2021-22 Statement of Accounts

⁵ An area in this context is defined as a 'Lower Super Output Area'. Source: Stats Wales

⁶ Source: Stats Wales

What we found

Audit of Flintshire County Council's 2021-22 Accounts

Each year we audit the Council's financial statements.



To meet the Auditor General's duties we complete specific projects, but we also rely on other audit work, and the work of regulators such as Care Inspectorate Wales and Estyn (the education inspectorate). We take the findings of our audit work into account when assessing whether the Council has put in place arrangements to secure value for money. Our findings and conclusions are summarised below.

For 2021-22:

- the Auditor General gave an unqualified true and fair opinion on the Council's financial statements on 27 January 2023, four days ahead of the revised Welsh Government deadline.
- the Council's Annual Governance Statement and Narrative Report were prepared in line with the CIPFA Code and relevant guidance. They were also consistent with the financial statements prepared by the Council and with our knowledge of the Council.
- the quality of the draft statements presented for audit on 6 July 2022 was good.
- a number of changes were made to the Council's financial statements arising from our audit work, which were reported to the Governance and Audit Committee in our Audit of Financial Statements Report in January 2023.
- in addition to the Auditor General's responsibilities for auditing the Council's financial statements, he also has responsibility for the certification of a number of grant claims and returns. Our work to date has not identified any significant issues.
- the Auditor General issued the certificate confirming that the audit of accounts for 2021-22 has been completed.

Continuous improvement

The Auditor General certified that the Council had met its remaining Local Government (Wales) Measure 2009 duties for the financial year 2021-22, as saved by an order made under the Local Government and Elections (Wales) Act 2021.

Assurance and risk assessment review

We reviewed the arrangements the Council has put in place to secure value for money in the use of its resources. Our work focused on the following aspects of the Council's arrangements:

- The Local Government and Elections Act (Wales) 2021
- Recovery planning
- Carbon reduction plans
- Self-assessment arrangements

Our findings from this work will be set out in our Assurance and Risk Assessment report.

Other inspectorates

We also took into account the reports of Care Inspectorate Wales (CIW) and Estyn as well as any subsequent actions taken by the Council in response. CIW have identified strengths and areas for priority improvement, and they will review the progress of these areas through their performance evaluation review meetings with the Council's heads of service and director. There were no Flintshire County Council inspections in this period, but Estyn has resumed its inspection of local schools in Flintshire, and services that are registered with CIW in Flintshire are subject to regular review.

Local government studies

As well as local work at each council, each year we also carry out studies across the local government sector to make recommendations for improving value for money. Since the last annual improvement report, we have published the following reports

Joint working between Emergency Services (January 2022)

This report examines whether emergency services in Wales are working more closely together to make better use of resources. Joint working across emergency services to make best use of resources is not a new concept. Emergency services have been working closely together to provide a better service to the public for many years. Innovative partnership initiatives have saved money, reduced local response times and have contributed to protecting the public. Despite this, there are growing expectations from government policy and legislation that collaboration needs to happen more deeply and quickly to ensure front line services can meet the challenges facing 21st century Wales. Overall, we concluded that blue light emergency service collaboration is slowly growing but requires a step change in activity to maximise impact and make the best use of resources.

Direct Payments (April 2022)

Direct Payments are an alternative to local-authority-arranged care or support and can help meet an individual's or a carer's need. They aim to give people more choice, greater flexibility and more control over the support they get. Our report looked at how Direct Payments help sustain people's wellbeing and whether they are improving quality of life. We also looked at how local authorities manage and encourage take up of Direct Payments and whether these services present value for money. We found that Direct Payments are highly valued, with the people we surveyed acknowledging that they help them remain independent. But we also found that managing and supporting people to use Direct Payments varies widely resulting in service users and carers receiving different standards of service.

'Time for Change' – Poverty in Wales (November 2022)

Poverty in Wales is not a new phenomenon and tackling poverty, particularly child poverty, has been a priority for both the Welsh Government and councils in Wales. The current cost-of-living crisis means that more people are being affected and families who have been living comfortably are moving into poverty for the first time. Many of the levers that could be used to alleviate poverty are outside of Wales's control. The Welsh Government adopted a Child Poverty Strategy in 2011, but this is out of date and the target to eliminate child poverty by

2020 was dropped. Councils and partners are prioritising work on poverty, but the mix of approaches and a complicated partnership landscape mean that ambitions, focus, actions, and prioritisation vary widely. The Welsh Government makes significant revenue funding available but, due to the complexity and nature of the issues, the total level of spend is unknown, and no council knows the full extent of its spending on alleviating and tackling poverty. The short-term nature of grant programmes, overly complex administration, weaknesses in guidance and grant restrictions, and difficulties spending monies means that funding is not making the impact it could. Councils find it hard to deliver preventative work because of the sheer scale of demand from people in crisis.

‘A missed Opportunity’ – Social Enterprises (December 2022)

Social Enterprises sit between the public and private sectors. They apply commercial strategies to maximise improvements in financial, social and environmental well-being, often for individual groups in society, defined communities or geographical areas. Social enterprise work in every sector of the Welsh economy and in all parts of the country and are increasingly prominent in Welsh Parliament legislation. While local authorities claim they value Social Enterprises, few have mapped their activity and most authorities do not know the scale of provision within their area. Less than a third of local authorities consider themselves to have a proactive and supportive relationship with Social Enterprises and none have a dedicated strategy or policy that charts how they intend to promote and grow the sector. As a result, local authorities are missing out on the potential for Social Enterprises to help deliver services that can improve people’s quality of life. Current procurement and commissioning arrangements often unintentionally discourage Social Enterprises to engage because they are overly bureaucratic. Social value – the added value that commissioning processes can deliver – does not feature as a key driver for many local authorities. Most local authorities are not delivering their responsibilities under the Social Services and Wellbeing (Wales) Act 2014 and effectively promoting Social Enterprises.

‘Together we can’ – Community resilience and self-reliance (January 2023)

At a time when there is likely to be further reductions in public spending, local authorities are showing an increasing interest in encouraging and growing community resilience; equipping people to do more for themselves and be less reliant on the state. While 19 of the 22 local authorities are prioritising community resilience, too often the work is poorly defined and the actions that underpin plans are narrowly focussed. Given the societal, financial and demographic challenges facing Wales there is a need to scale and speed up activity. Capacity, resources and skills are scarce, people are facing tougher choices and struggling to cope with the cost-of-living crisis. Communities and local authorities themselves also have different abilities and are starting from different places with their own unique challenges to overcome. We highlight positive practice and examples of how others are seeking to address the challenge of enabling people to be less reliant on local authority services and how they are supporting and enabling this transition.

Planned work for 2022-23

We also looked at the key challenges and opportunities facing the Council. These could have an effect on the Council's ability to meet its legal obligations in relation to the sustainable development principle and the use of its resources.

Our planned work for 2022-23 includes:

- Assurance and risk assessment including a focus on:
 - Financial position
 - Capital programme management
 - Use of performance information – with a focus on service user feedback and outcomes
- Thematic review – unscheduled care. This review covers the health and local government sectors
- Thematic review – digital
- Homelessness prevention

The Auditor General is independent of government and was appointed by Her Majesty the Queen. The Auditor General undertakes his work using staff and other resources provided by the Wales Audit Office, which is a statutory board established for that purpose and to monitor and advise the Auditor General. The Wales Audit Office is held to account by the Senedd.

The Auditor General audits local government bodies in Wales, including unitary authorities, police, fire and rescue authorities, national parks, and community councils. He also conducts local government value for money studies, assesses compliance with the remaining requirements of the Local Government (Wales) Measure 2009 and may undertake special inspections under the Local Government and Elections (Wales) Act 2021.

Beyond local government, the Auditor General is the external auditor of the Welsh Government and its sponsored and related public bodies, the Senedd Commission, and National Health Service bodies in Wales.

Audit Wales is the non-statutory collective name for the Auditor General for Wales and the Wales Audit Office, which are separate legal entities with their own legal functions, as described above. Audit Wales is not a legal entity.

We welcome correspondence and telephone calls in Welsh and English. Corresponding in Welsh will not lead to delay. Rydym yn croesawu gohebiaeth a galwadau ffôn yn Gymraeg a Saesneg. Ni fydd gohebu yn Gymraeg yn arwain at oedi.

This document is also available in Welsh.

Cyngor Sir y Fflint

Crynodeb Archwilio Blynyddol 2022

Dyma grynodeb ein harchwiliad ar gyfer Cyngor Sir y Fflint. Mae'n dangos y gwaith a gwblhawyd ers y Crynodeb Archwilio Blynyddol diwethaf a gyhoeddwyd ym mis Ionawr 2022. Mae ein crynodeb archwilio'n rhan o ddyletswyddau Archwilydd Cyffredinol Cymru.

Ceir rhagor o wybodaeth am y dyletswyddau hyn ar ein [gwefan](#).



Ynglŷn â'r Cyngor

Rhai o'r gwasanaethau y mae'r Cyngor yn eu darparu



Ffeithiau allweddol

Mae gan y Cyngor 67 o gynghorwyr sy'n cynrychioli'r pleidiau gwleidyddol canlynol:

- Llafur 31
- Annibynnol 22
- Annibynnol Cyngor Sir y Fflint 4
- Democratiaid Rhyddfrydol 4
- Eryr 3
- Ceidwadol 2
- Anymochrol 1

Gwariodd y Cyngor £280.3 miliwn ar ddarparu gwasanaethau¹ yn ystod 2021-22².

¹ Rydym yn diffinio gwariant ar wasanaethau fel cost gwasanaethau a godir ar y gronfa gyffredinol o'r Dadansoddiad Ariannu Gwariant, namyn costau unrhyw wasanaethau a ariennir o'r Cyfrif Refeniw Tai, gan ychwanegu praeseptau, ardollau a llog ar ddyledion.

² Ffynhonnell: Datganiad o Gyfrifon 2021-22

Ffeithiau allweddol

O ran y sefyllfa ar 31 Mawrth 2022, roedd gan y Cyngor £55.6 miliwn o gronfeydd ariannol wrth gefn defnyddiadwy³.

Mae hyn yn cyfateb i 19.8% o wariant blynyddol y Cyngor ar wasanaethau⁴.

Mae 3% o'r 92 o ardaloedd yn Sir y Fflint yn rhai yr ystyrir eu bod ymhlith y 10% o ardaloedd mwyaf amddifadus yng Nghymru; dyma'r isaf ond pedwar o'r 22 o gynghorau unedol yng Nghymru.⁵

Rhagamcanir y bydd poblogaeth Sir y Fflint yn cynyddu 3% rhwng 2020 a 2040 o 156,400 i 161,300, gan gynnwys gostyngiad o 5% yn nifer y plant, gostyngiad o 3% yn nifer y boblogaeth o oedran gweithio a chynnydd o 27% yn nifer y bobl 65 oed a throsodd⁶.

Dyletswyddau'r Archwilydd Cyffredinol

Gwnaethom gwblhau gwaith yn ystod 2021-22 i gyflawni'r dyletswyddau canlynol

- Gwelliant parhaus
Yn ystod 2021-22, bu'n rhaid i'r Archwilydd Cyffredinol asesu a wnaeth y Cyngor fodloni'r gofynion adroddiad perfformiad mewn perthynas â 2020-21.
- Archwilio'r Cyfrifon
Bob blwyddyn mae'r Archwilydd Cyffredinol yn archwilio datganiadau ariannol y Cyngor i wneud yn siŵr y rhoddir cyfrif priodol am arian cyhoeddus.
- Gwerth am arian
Mae'r Archwilydd Cyffredinol yn archwilio a yw'r Cyngor wedi sefydlu trefniadau i gael gwerth am arian am yr adnoddau y mae'n eu defnyddio, a rhaid iddo fod wedi'i argyhoeddi ei fod wedi gwneud hyn.
- Yr egwyddor datblygu cynaliadwy
Mae angen i gyrff cyhoeddus gydymffurfio â'r ddyletswydd datblygu cynaliadwy wrth bennu eu hamcanion llesiant a chymryd camau i'w cyflawni. Rhaid i'r Archwilydd Cyffredinol asesu i ba raddau y maent yn gwneud hyn.

³ Rydym yn diffinio cronfeydd ariannol wrth gefn defnyddiadwy fel cronfeydd wrth gefn y gellir eu defnyddio ar gyfer costau referniw, lle nad yw'r diben wedi'i ddiogelu gan y gyfraith. Mae hyn yn golygu cyfanswm y gronfa gyffredinol, cronfeydd wrth gefn wedi'u clustnodi a balansau ysgolion. Nid yw'n cynnwys cronfeydd wrth gefn y Cyfrif Refeniw Tai, derbyniadau cyfalaf na grantiau cyfalaf anghymwysedig.

⁴ Ffynhonnell: Datganiad o Gyfrifon 2021-22

⁵ Diffinnir ardal yn y cyd-destun hwn fel 'Ardal Gynnyrch Ehangach Haen Is'. Ffynhonnell: StatsCymru

⁶ Ffynhonnell: StatsCymru

Yr hyn a nodwyd gennym

Archwiliad o Gyfrifon 2021-22 Cyngor Sir y Fflint

Bob blwyddyn rydym yn archwilio datganiadau ariannol y Cyngor.



I gyflawni dyletswyddau'r Archwilydd Cyffredinol rydym yn cwblhau prosiectau penodol, ond rydym hefyd yn dibynnu ar waith archwilio arall, a gwaith cyrff rheoleiddio megis Arolygiaeth Gofal Cymru ac Estyn (yr arolygiaeth addysg). Rydym yn cymryd canfyddiadau ein gwaith archwilio i ystyriaeth wrth asesu a yw'r Cyngor wedi sefydlu trefniadau i sicrhau gwerth am arian. Caiff ein canfyddiadau a'n casgliadau eu crynhoi isod.

Ar gyfer 2021-22:

- Rhoddodd yr Archwilydd Cyffredinol farn ddiamedod bod datganiadau ariannol y Cyngor yn gywir ac yn deg ar 27 Ionawr 2023, sef pedwar diwrnod cyn terfyn amser diwygiedig Llywodraeth Cymru.
- cafodd Datganiad Llywodraethu Blynyddol ac Adroddiad Naratif y Cyngor eu paratoi yn unol â Chod CIPFA a chanllawiau perthnasol. Roeddent hefyd yn gyson â'r datganiadau ariannol a baratowyd gan y Cyngor ac ein gwybodaeth am y Cyngor.
- roedd ansawdd y datganiadau drafft a gyflwynwyd i'w harchwilio ar 6 Gorffennaf 2022 yn dda.
- gwnaed nifer o newidiadau i ddatganiadau ariannol y Cyngor a gododd o'n gwaith archwilio, a thynnwyd sylw'r Pwyllgor Llywodraethu ac Archwilio at y rhain yn ein Hadroddiad ar yr Archwiliad o'r Datganiadau Ariannol ym mis Ionawr 2023.
- yn ogystal â chyfrifoldebau'r Archwilydd Cyffredinol am archwilio datganiadau ariannol y Cyngor, mae ganddo gyfrifoldeb hefyd am ardystio nifer o hawliadau am grantiau a ffurflenni grantiau. Ni nodwyd unrhyw broblemau arwyddocaol yn ein gwaith hyd yma.
- cyhoeddodd yr Archwilydd Cyffredinol y dystysgrif a oedd yn cadarnhau bod yr archwiliad o'r cyfrifon ar gyfer 2021-22 wedi cael ei gwblhau.

Gwelliant parhaus

Ardystiodd yr Archwilydd Cyffredinol fod y Cyngor wedi bodloni ei ddyletswyddau sy'n weddill o Fesur Llywodraeth Leol (Cymru) 2009 ar gyfer blwyddyn ariannol 2021-22, fel y'i cadwyd gan orchymyn a wnaed o dan Ddeddf Llywodraeth Leol ac Etholiadau (Cymru) 2021.

Adolygiad asesu risg a sicrwydd

Rydym wedi adolygu'r trefniadau a roddir ar waith gan y Cyngor i sicrhau gwerth am arian wrth ddefnyddio ei adnoddau. Mae ein gwaith yn canolbwyntio ar yr agweddau canlynol ar drefniadau'r Cyngor:

- Deddf Llywodraeth Leol ac Etholiadau (Cymru) 2021
- Cynllunio ar gyfer adfer
- Cynlluniau lleihau carbon
- Trefniadau huanasesu

Caiff ein canfyddiadau o'r gwaith hwn eu nodi yn ein hadroddiad Asesu Risg a Sicrwydd.

Arolygiaethau eraill

Gwnaethom hefyd ystyried canfyddiadau Archwiliadau Sicrwydd a gwblhawyd gan Arolygiaeth Gofal Cymru (AGC) ac adroddiadau Estyn, yn ogystal ag unrhyw gamau dilynol a gymerwyd gan y Cyngor mewn ymateb iddynt. Nododd AGC gryfderau a meysydd gwella â blaenoriaeth, a bydd yn adolygu ar gynnydd y meysydd hyn drwy ei chyfarfodydd adolygu gwerthuso perfformiad gyda phenaethiaid gwasanaeth a chyfarwyddwr y Cyngor. Ni chynhaliwyd unrhyw arolygiadau yng Nghyngor Sir y Fflint yn ystod y cyfnod hwn, ond mae Estyn wedi aildechrau cynnal ei hadolygiadau o ysgolion lleol yng Nghonwy, ac mae gwasanaethau sydd wedi'u cofrestru ag AGC yn Sir y Fflint yn cael eu hadolygu'n rheolaidd.

Astudiaethau llywodraeth leol

Yn ogystal â gwaith lleol ym mhob cyngor, bob blwyddyn rydym hefyd yn cynnal astudiaethau ar draws y sector llywodraeth leol i wneud argymhellion ar gyfer gwella gwerth am arian. Ers yr adroddiad gwella blynyddol diwethaf, rydym wedi cyhoeddi'r adroddiadau canlynol

Cydweithio rhwng y Gwasanaethau Brys (Ionawr 2022)

Mae'r adroddiad hwn yn archwilio a yw'r gwasanaethau brys yng Nghymru yn cydweithio'n fwy agos i wneud defnydd gwell o adnoddau. Nid yw cydweithio ar draws y gwasanaethau brys i wneud y defnydd gorau o adnoddau'n gysyniad newydd. Mae gwasanaethau brys wedi bod yn cydweithio'n agos i ddarparu gwasanaeth gwell ar gyfer y cyhoedd am flynyddoedd lawer. Mae mentrau partneriaeth arloesol wedi arbed arian, wedi lleihau amseroedd ymateb lleol ac wedi cyfrannu at ddiogelu'r cyhoedd. Er gwaethaf hyn, ceir disgwyliadau cynyddol ym mhollisi'r llywodraeth ac mewn deddfwriaeth bod angen i gydweithio ddiwydd yn ddyfnach ac yn gyflymach i sicrhau bod gwasanaethau rheng-flaen yn gallu ymateb i'r heriau sy'n wynebu Cymru yn yr 21ain ganrif. Ein casgliad ar y cyfan yw bod cydweithio rhwng gwasanaethau brys golau glas yn tyfu'n raddol ond bod angen newid sylweddol mewn gweithgarwch i gynyddu'r effaith i'r eithaf a gwneud y defnydd gorau o adnoddau.

Taliadau Uniongyrchol (Ebrill 2022)

Mae Taliadau Uniongyrchol yn ddewis yn lle gofal neu gymorth a drefnir gan yr awdurdod lleol, a gallant helpu i ddiwallu anghenion unigolyn neu ofalwr. Nod Taliadau Uniongyrchol yw rhoi mwy o ddewis, mwy o hyblygrwydd a mwy o reolaeth i bobl dros y cymorth y maent yn ei gael. Roedd ein hadroddiad yn ystyried sut y mae Taliadau Uniongyrchol yn helpu i gynnal llesiant pobl ac a ydynt yn gwella ansawdd bywyd pobl. Gwnaethom fwrw golwg ar y modd y mae awdurdodau lleol yn rheoli Taliadau Uniongyrchol ac yn annog pobl i'w defnyddio, ac a yw'r gwasanaethau hyn yn rhoi gwerth am arian. Nodwyd gennym fod Taliadau Uniongyrchol yn cael eu gwerthfawrogi'n fawr, gyda'r bobl a ymatebodd i'r arolwg yn cydnabod eu bod yn eu helpu i aros yn annibynnol. Nodwyd gennym hefyd bod y gwaith o reoli a chefnogi pobl sy'n defnyddio Taliadau Uniongyrchol yn amrywio'n eang, a bod defnyddwyr gwasanaethau a gofalwyr yn cael gwasanaethau o safon wahanol.

'Amser am Newid' – Tlodi yng Nghymru (Tachwedd 2022)

Nid ffenomen newydd mo Tlodi yng Nghymru ac mae mynd i'r afael â thlodi, yn enwedig tlodi plant, wedi bod yn flaenoriaeth hirsefydlog i Lywodraeth Cymru ac i gynghorau yng Nghymru.

Mae'r argyfwng costau byw presennol yn effeithio ar ragor o bobl a bod teuluoedd sydd wedi llwyddo i fyw'n gyfforddus mewn tlodi am y tro cyntaf. Mae nifer o'r ysgogiadau i leddfu tlodi y tu hwnt i reolaeth Cymru. Mabwysiadodd Llywodraeth Cymru Strategaeth Tlodi Plant yn 2011, ond mae hon yn hen yng nghyd-destun yr argyfwng costau byw sydd ohoni, ac fe wnaed i ffwrdd â'r targed i ddileu tlodi plant erbyn 2020. Mae cynghorau a phartneriaid yn blaenoriaethu gwaith ar dlodi, ond mae'r cymysgedd o ddulliau a thirwedd partneriaethau sy'n gymhleth yn golygu bod uchelgeisiau, ffocws, camau gweithredu a blaenoriaethau'n amrywio'n fawr. Mae Llywodraeth Cymru'n trefnu bod cyllid refeniw sylweddol ar gael ond, oherwydd cymhlethdod a natur y materion, nid yw cyfanswm lefel y gwariant yn hysbys, ac ni wŷr yr un cyngor beth yw maint llawn ei wariant ar fynd i'r afael â thlodi a'i leddfu. Mae pob cyngor yn ddibynnol ar grantiau ond mae natur fyrdymor rhaglenni grant, gweinyddiaeth rhy gymhleth, gwendidau mewn canllawiau a chyfyngiadau grantiau, ac anawsterau gwario arian yn golygu nad yw cyllid yn cael yr effaith y gallai ei chael. Mae cynghorau'n ei chael hi'n anodd cyflawni gwaith ataliol oherwydd maint enfawr y galw o blith pobl mewn argyfwng.

'Cyfle wedi'i golli' – Mentrau Cymdeithasol (Rhagfyr 2022)

Mae Mentrau Cymdeithasol yn eistedd rhwng y sectorau cyhoeddus a phreifat. Maent yn cymhwyso strategaethau masnachol i gael y gwelliannau mwyaf posibl mewn llesiant ariannol, cymdeithasol ac amgylcheddol, yn aml ar gyfer grwpiau unigol mewn cymdeithas, cymunedau diffiniedig neu ardaloedd daearyddol. Gall mentrau cymdeithasol weithio ym mhob un o sectorau economi Cymru ac ym mhob rhan o'r wlad, ac maent yn fwyfwy amlwg yn neddfwriaeth Senedd Cymru. Er eu bod yn honni eu bod yn gwerthfawrogi Mentrau Cymdeithasol, ychydig o awdurdodau lleol sydd wedi mapio eu gweithgarwch ac nid yw'r rhan fwyaf o awdurdodau yn gwybod beth yw maint y ddarpariaeth yn eu hardal. Mae llai na thraean o awdurdodau lleol yn ystyried bod ganddynt gydberthynas ragweithiol a chefnogol â Mentrau Cymdeithasol ac nid oes gan yr un ohonynt strategaeth neu bolisi a neilltuwyd yn benodol sy'n egluro sut y maent yn bwriadu hyrwyddo a thyfu'r sector. O ganlyniad, nid yw'r awdurdodau lleol yn manteisio ar botensial Mentrau Cymdeithasol er mwyn helpu i ddarparu gwasanaethau a all wella ansawdd bywyd pobl. Mae trefniadau caffael a chomisiynu presennol yn aml rhwystro Mentrau Cymdeithasol rhag ymgysylltu, a hynny'n anfwriadol, gan eu bod yn fiwrocraidd. Nid yw gwerth cymdeithasol – y gwerth ychwanegol y gall prosesau comisiynu ei ddwyn – yn un o'r cymhellion allweddol i lawer o awdurdodau lleol. Nodwyd gennym nad yw'r rhan fwyaf o awdurdodau lleol yn cyflawni eu cyfrifoldebau o dan Ddeddf Gwasanaethau Cymdeithasol a Llesiant (Cymru) 2014 ac yn hyrwyddo Mentrau Cymdeithasol yn effeithiol.

'Gyda'n gilydd fe allwn ni' – Cydnerthedd a hunanddibyniaeth cymunedau (Ionawr 2023)

Yn erbyn y sefyllfa hon sy'n gryn her, mae awdurdodau lleol yn dangos diddordeb cynyddol mewn hybu a thyfu cydnerthedd cymunedau; arfogi pobl i wneud mwy drostynt hwy eu hunain a bod yn llai dibynnol ar y wladwriaeth. Er bod 19 o'r 22 o awdurdodau lleol yn blaenoriaethu cydnerthedd cymunedau, yn rhy aml mae'r gwaith yn cael ei ddiffinio'n wael ac mae'r camau gweithredu sy'n tanatgu cynlluniau'n rhy gul o ran eu ffocws. O ystyried yr heriau cymdeithasol, ariannol a demograffig sy'n wynebu Cymru, mae angen tyfu a chyflymu gweithgarwch. Mae capasiti, adnoddau a sgiliau yn brin, mae pobl yn wynebu dewisiadau anos ac yn ei chael hi'n anodd ymdopi â'r argyfwng costau byw. Mae gan gymunedau ac

awdurdodau lleol eu hunain alluoedd gwahanol ac maent yn dechrau o leoedd gwahanol gyda'u heriau unigryw eu hunain i'w goresgyn. Rydym yn amlygu arferion ac enghreifftiau cadarnhaol sy'n dangos sut y mae eraill yn ceisio mynd i'r afael â her galluogi pobl i fod yn llai dibynnol ar wasanaethau awdurdodau lleol, a sut y maent yn cefnogi ac yn hwyluso'r newid hwn.

Gwaith sydd yn yr arfaeth ar gyfer 2022-23

Gwnaethom hefyd fwrw golwg ar yr heriau a'r cyfleoedd allweddol sy'n wynebu'r Cyngor. Gallai'r rhain gael effaith ar allu'r Cyngor i gyflawni ei rwymedigaethau cyfreithiol mewn perthynas â'r egwyddor datblygu cynaliadwy a'r modd y mae'n defnyddio'i adnoddau.

Mae ein gwaith arfaethedig ar gyfer 2022-23 yn cynnwys:

- Sicrwydd ac asesu risg gan gynnwys ffocws ar y canlynol:
 - Sefyllfa ariannol
 - Rheoli'r rhaglen gyfalaf
 - Defnyddio gwybodaeth am berfformiad – gan ganolbwyntio ar adborth gan ddefnyddwyr gwasanaeth a chanlyniadau
- Adolygiad thematig – gofal heb ei drefnu. Mae'r adolygiad hwn yn cynnwys y sectorau iechyd a llywodraeth leol
- Adolygiad thematig – digidol
- Atal digartrefedd

Mae'r Archwilydd Cyffredinol yn annibynnol ar y llywodraeth, ac fe'i penodwyd gan Ei Mawrhydi'r Frenhines. Mae'r Archwilydd Cyffredinol yn gwneud ei waith gan ddefnyddio staff ac adnoddau eraill a ddarperir gan Swyddfa Archwilio Cymru, sy'n fwrdd statudol a sefydlwyd at y diben hwnnw ac i fonitro a chynghori'r Archwilydd Cyffredinol. Caiff Swyddfa Archwilio Cymru ei dwyn i gyfrif gan y Senedd.

Mae'r Archwilydd Cyffredinol yn archwilio cyrff llywodraeth leol yng Nghymru, gan gynnwys awdurdodau unedol, yr heddlu, awdurdodau tân ac achub, parciau cenedlaethol a chynghorau cymuned. Mae hefyd yn cynnal astudiaethau o werth am arian mewn llywodraeth leol, yn asesu cydymffurfiaeth â'r gofynion sy'n weddill o Fesur Llywodraeth Leol (Cymru) 2009 a gall gynnal arolygiadau arbennig dan Ddeddf Llywodraeth Leol ac Etholiadau (Cymru) 2021.

Y tu hwnt i llywodraeth leol, yr Archwilydd Cyffredinol yw archwilydd allanol Llywodraeth Cymru a'r cyrff cyhoeddus a noddir ganddi ac sy'n gysylltiedig â hi, Comisiwn y Senedd a chyrff y Gwasanaeth Iechyd Gwladol yng Nghymru.

Archwilio Cymru yw'r enw ymbarél ar gyfer Archwilydd Cyffredinol Cymru a Swyddfa Archwilio Cymru, sy'n endidau cyfreithiol ar wahân â'u swyddogaethau cyfreithiol eu hunain, fel y disgrifir uchod. Nid yw Archwilio Cymru yn endid cyfreithiol.

Rydym yn croesawu gohebiaeth a galwadau ffôn yn Gymraeg a Saesneg. Ni fydd gohebu yn Gymraeg yn arwain at oedi. We welcome correspondence and telephone calls in Welsh and English. Corresponding in Welsh will not lead to delay.

Mae'r ddogfen hon hefyd ar gael yn Saesneg.

Eitem ar gyfer y Rhaglen 10



GOVERNANCE AND AUDIT COMMITTEE

Date of Meeting	Wednesday, 14 th June 2023
Report Subject	Risk Management Update
Report Author	Chief Executive
Type of Report	Assurance

EXECUTIVE SUMMARY

This risk management update is to provide Committee with assurance of the progress made to move all risks into the new Risk Management system InPhase.

In November 2022 the revised Risk Management Framework was presented for approval at Governance and Audit Committee. The framework was shared with all key officers including Senior Leadership Academi and made available on the Council's Infonet.

All Portfolios were tasked with reviewing all risks within their portfolios in accordance with the new risk management framework.

RECOMMENDATIONS

1	To be assured that risks have been managed throughout the year, to consider and accept the report and agree the level of information required by Committee.
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REPORT DETAILS

1.00	EXPLAINING THE RISK MANAGEMENT FRAMEWORK
1.01	In November 2022 the Risk Management Framework was revised to take account of the findings from a recent Internal Audit review. This was presented to and approved by the Governance and Audit Committee.
1.02	Following the implementation of the risk management framework we have worked with management and presented the framework to the Senior Leadership Academi.

1.03	Each Portfolio was asked to review their risks in accordance with the Risk Management Framework. This included strategic, operational, project and partnership risks. This has taken some time to complete as originally only the strategic risks were formally documented.
1.04	To ensure completeness and obtain a 'sense check' of the risks presented by Portfolios, internal audit performed a review of all risks to ensure: <ul style="list-style-type: none"> • They were a risk; • That there were mitigating actions in place; • That measurable targets had been identified; and • Risks had been scored in accordance with the revised framework.
1.05	We have worked closely with Zurich, the Council's Insurers, to produce a Risk Management e-learning module. The aim is to have this in place by the end of June 2023. The e-learning module will be compulsory for all officers employed as a Team Leader / Supervisor and above.
1.06	Due to resource issues within the Performance and Risk Management team the development of the risk module within InPhase, the new Business, Performance and Risk Management software was significantly delayed. To reduce some of this delay we opted to use some of the 'consultancy days' available to use and allocated to us by InPhase as part of the original procurement of the software. There was no additional cost involved. InPhase have used these consultancy days to develop the risk module. This is near completion and now we are fully resourced we will be able to import all risks into the system within the coming weeks.
1.07	The purpose of InPhase is to: <ul style="list-style-type: none"> • Provide management with easy access to review and update their Portfolios risk profile; • To have corporate oversight of all risks; • To manage the escalation of risks for consideration by COT in accordance with the framework; and • To ensure risks are management in accordance with the framework
1.08	Each risk will be assigned to an Overview and Scrutiny Committee. There will be an expectation that risk management is a regular item on each Overview and Scrutiny Committee agenda and a report provided for consideration and scrutiny.
1.09	A regular update report will also be provided to Governance and Audit Committee.
1.10	We are in a position to have the ability to develop reports to suit the needs of the Committee. During the meeting it would be helpful to confirm with members the level of information they would like within future reports.

2.00	RESOURCE IMPLICATIONS
2.01	None

3.00	CONSULTATIONS REQUIRED / CARRIED OUT
3.01	None required.

4.00	RISK MANAGEMENT
4.01	The Council's risks are being effectively managed through the adopted risk management framework.

5.00	APPENDICES
5.01	None

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, valuing their potential consequences (impact) and managing them. The aim is to reduce the frequency (likelihood) of risk events occurring (wherever this is possible) and minimise the severity of their consequences (impact) 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>

Mae'r dudalen hon yn wag yn bwrpasol

Eitem ar gyfer y Rhaglen 11



GOVERNANCE AND AUDIT COMMITTEE

Date of Meeting	Wednesday, 14 th June 2023
Report Subject	Internal Audit Charter
Report Author	Internal Audit, Performance and Risk Manager
Type of Report	Assurance

EXECUTIVE SUMMARY

Public Sector Internal Audit Standards (PSIAS) require that the role, scope, independence, authority and responsibility of Internal Audit be formally defined in a charter. The charter must be reviewed periodically and approved by the Governance & Audit Committee. The current charter has been reviewed to ensure it continues to meet all legal and regulatory requirements. This paper shows the results of that review.

RECOMMENDATIONS

1	The Committee is requested to consider and approve the updated Internal Audit Charter.
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REPORT DETAILS

1.00	EXPLAINING THE INTERNAL AUDIT CHARTER
1.01	<p>The Internal Audit Charter has been in place since 2002. It was last updated in 2022 to reflect name changes to job and committee titles.</p> <p>Following this current review, no major changes are required to the Charter however it has been updated to reflect services provided to external organisations connected to the Council, specifically Clwyd Pension Fund, Aura Leisure & Libraries Ltd and NEWydd Catering & Cleaning Ltd.</p> <p>The Charter has also been updated to reflect changes in the staffing structure.</p>

1.02	The Charter meets the requirements of the PSIAS standards. It gives the mission, definition and legal background to Internal Audit. It shows the Code of Ethics that auditors must comply with. It includes the independence and authority of internal audit; the role, scope and responsibility of the activity including fraud-related work. It also outlines the resources of the team, training requirements and reporting requirements.
1.03	Within Flintshire, the Charter is part of Section 29 of the Constitution. After approval by the Governance & Audit Committee, the Charter will be submitted to the Constitution and Democratic Services Committee for approval in March 2023.
1.04	To aid clarity and transparency two copies of the Internal Audit Charter are included. Appendix A shows where the changes have occurred, using tracked changes, whilst Appendix B shows the revised Charter without tracked changes.

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

3.00	CONSULTATIONS REQUIRED / CARRIED OUT
3.01	The draft Charter has been shared with the Chief Executive, Council's Monitoring Officer and Corporate Finance Officer (s151 Officer) for consideration.

4.00	RISK MANAGEMENT
4.01	Internal Audit provides an independent, objective assurance to the Council by evaluating the effectiveness of risk management, control and governance processes. To do so it needs to be independent and have the necessary authority to fulfil that role, which helps reduce the overall risk to the Council. The Charter ensures that the internal audit service has sufficient independence and authority within the Council.

5.00	APPENDICES
5.01	Appendix A – Internal Audit Charter including tracked changes. Appendix B – Internal Audit Charter without tracked changes.

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>PSIAS, Public Sector Internal Audit Standards: a set of standards that all Internal Audit teams working in the public sector must comply with.</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>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>

Mae'r dudalen hon yn wag yn bwrpasol



2023

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Date	Approved By	Version
25/01/2022	Governance & Audit Committee	
March 2023	Constitution & Democratic Services Committee	
	Flintshire County Council (planned)	

Introduction

- 1.1 The Internal Audit Charter is a formal document that defines the internal audit activity's purpose, authority and responsibility. The Internal Audit Charter establishes the internal audit activity's position within the organisation, including the nature of the Internal Audit, Performance & Risk Manager's functional reporting relationship with the 'board'; authorises access to records, personnel and physical properties relevant to the performance of engagements; and defines the scope of internal audit activities. Final approval of the Internal Audit Charter resides with the 'board'.
- 1.2 Internal audit is a statutory requirement for local authorities. The two pieces of legislation that impact upon internal audit in local authorities are:
- Section 5 of the Accounts and Audit (Wales) Regulations 2014 states that "a relevant authority must undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance".
 - Section 151 of the Local Government Act 1972 requires every authority to make arrangements for the administration of its financial affairs and to ensure that one of the officers has responsibility for the administration of those affairs. CIPFA has defined 'proper administration' in that it should include 'compliance with the statutory requirements for accounting and internal audit'.

2. Purpose and Mission

- 2.1 The purpose of Flintshire County Council's (the Council's) internal audit service is to provide independent, objective assurance and consulting services designed to add value and improve the Council's operations. The mission of internal audit is to enhance and protect organisational value by providing risk-based and objective assurance, advice, and insight. The internal audit service helps the Council accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of governance, risk management, and control processes.
- 2.2 Internal audit 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. It may also undertake consulting services at the request of the Council, subject to there being no impact on the core assurance work and the availability of skills and resources within the team.

3. Standards for the Professional Practice of Internal Auditing

3.1 The Public Sector Internal Audit Standards (PSIAS) were published in 2013 and updated in 2017. To supplement the PSIAS and provide specific guidance surrounding its application within a local government setting, the Chartered Institute of Public Finance and Accountancy (CIPFA) compiled a Local Government Application Note, which was last updated in 2019. PSIAS provide a definition, mission and core principles for internal audit and the activity and standards that must be met. They include a Code of Ethics which Internal Auditors must conform to, covering integrity, objectivity, confidentiality and competency. They are mandatory for all internal audit service providers in the UK public sector. The Internal Audit, Performance & Risk Manager will report periodically to Chief Officers and the Governance & Audit Committee regarding the internal audit service's conformance to the Code of Ethics and Standards.

3.2 PSIAS state that the charter must:

- Define the terms 'board' and 'senior management' for the purposes of internal audit activity. For the purpose of this Charter the board will be known as the Governance & Audit Committee.
- Cover the arrangements for appropriate resourcing;
- Define the role of internal audit in any fraud related work; and
- Include arrangements for avoiding conflicts of interest if internal audit undertakes non-audit activities.

4. Authority, Independence and Objectivity

4.1 PSIAS state that 'Organisational independence is effectively achieved when the Internal Audit, Performance & Risk Manager reports functionally to the 'board.' Within Flintshire the Governance & Audit Committee is equivalent to the 'Board' and the Chief Officers' Team constitutes 'Senior Management'. The Governance & Audit Committee fulfils most of the roles of the 'board'. It is responsible for:

- approving the Internal Audit Charter;
- approving the risk based internal audit strategic and operational plans;
- receiving reports from the Internal Audit, Performance & Risk Manager on the internal audit departments performance relative to its plan and other matters; and
- making appropriate enquiries of management and the Internal Audit, Performance & Risk Manager to determine whether there are inappropriate scope or resource limitations.

4.2 The internal audit budget is approved annually as part of the Council's overall

budget. Remuneration and arrangements for the appointment and removal of the Internal Audit, Performance & Risk Manager are managed in accordance with the Council's adopted HR policies.

- 4.3 The internal audit department is part of the Governance Portfolio. The Internal Audit, Performance & Risk Manager reports administratively to the Chief Officer Governance (the Monitoring Officer).
- 4.4 To further ensure the independence of the Internal Audit, Performance & Risk Manager, the Chief Executive and Chair of the [Governance and Audit Committee](#) provide feedback into their annual appraisal.
- 4.5 The Internal Audit, Performance & Risk Manager has direct access to the Chief Executive, [the Chair of Governance and Audit Committee](#) and the Leader of the Council and meets with the Chief Executive bimonthly.
- 4.6 Internal audit is independent of the activities that it audits to ensure the unbiased judgements essential to its proper conduct and impartial advice to management.
- 4.7 To ensure independence, internal audit operates within a framework that gives it the authority to:
- have unrestricted access to all activities undertaken in the Council;
 - have full and unrestricted access to all functions, records and property, including those of partner organisations. In very exceptional circumstances if the "responsible officer" (Section 151 Officer) and Monitoring Officer believe this would constitute a breach of the laws of confidentiality, or the provisions of the Human Rights Act, or the Data Protection Act the matter will be referred to the Governance & Audit Committee for consideration;
 - have full and free access to the Governance & Audit Committee via the Internal Audit, Performance & Risk Manager, and an annual private meeting with the committee;
 - have full and free access to the Chief Executive, Corporate Finance Officer (S151 Officer), Monitoring Officer, Chair and Vice Chair of the Governance & Audit Committee and External Auditors via the Internal Audit, Performance & Risk Manager;
 - have unrestricted access to senior management, members and all employees;
 - require any employee or member to provide any information and explanation considered necessary concerning any matter under consideration;
 - require any employee or member to produce or account for cash, stores or any other Council asset or asset of a third party under their control;
 - allocate resources, set timeframes, define review areas, develop scopes of

work and apply techniques to accomplish the overall audit objectives; and

- issue audit reports in its own name.

4.8 The internal auditors will:

- Disclose any impairment of independence or objectivity, in fact or appearance, to appropriate parties;
- Exhibit professional objectivity in gathering, evaluating and communicating information about the activity or process being examined;
- Make balanced assessments of all available and relevant facts and circumstances; and
- Take the necessary precautions to avoid being unduly influenced by their own interests or by others' informing judgements.

4.9 Internal auditors will have no direct operational responsibility or authority over any of the activities audited. Accordingly, internal auditors will not implement internal controls, develop procedures, install systems, prepare records, or engage in any other activity that may impair their judgment, including:

- Assessing specific operations for which they had responsibility within the previous year.
- Performing any operational duties for the council.
- Initiating or approving transactions external to the internal audit service.
- Directing the activities of any council employee not employed by the internal audit service, except to the extent that such employees have been appropriately assigned to auditing teams or to otherwise assist internal auditors.

4.10 Appropriate arrangements are in place to limit the impairment of independence and objectivity due to the Internal Audit, Performance & Risk Managers line management of the Performance & Risk, Central Despatch and Test, Trace, Protect (TTP) services. The Internal Audit, Performance & Risk Manager will not scope or review internal audit activity relating to these service areas. The Chief Officer Governance (Monitoring Officer) will oversee any internal audit work in these areas and will approve final audit reports.

4.11 The Internal Audit, Performance & Risk Manager will confirm to the Governance & Audit Committee, at least annually, the organisational independence of the internal audit service.

4.12 The Internal Audit, Performance & Risk Manager will disclose to the Governance & Audit Committee any interference and related implications in determining the scope of internal auditing, performing work, and / or communicating results.

- 4.13 However, in strict emergency / crisis management situations only, internal audit personnel may be called upon to carry out non-audit work on a temporary basis. If a request is made the decision to allocate resources will be made by the Internal Audit, Performance & Risk Manager, who will agree clear terms of reference. The Governance & Audit Committee Chair or Vice Chair, the Chief Officer Governance and the s.151 eOfficer will be advised.
- 4.14 In order to further enhance independence and objectivity a regular rotation of work is usually adhered to. It should be acknowledged that ensuring independence and objectivity is a priority within the team; however, in some instances a conscious decision has been made to use the same auditor for key system reviews to develop expertise and specialism within the team as this adds value to the audit and allows effective management of resources.

5. Scope of Internal Audit Activities

- 5.1 Internal audit must provide the Council, through the Governance & Audit Committee, with an annual independent and objective opinion on the adequacy and effectiveness of internal control, risk management and governance arrangements which supports the Council's Annual Governance Statement.

The scope of internal audit activities encompasses, but is not limited to, objective examinations of evidence for the purpose of providing independent assessments to the Governance & Audit Committee, management, and outside parties on the adequacy and effectiveness of governance, risk management, and control processes for the Council. Internal audit assessments include evaluating whether:

- Risks relating to the achievement of the Council's strategic objectives are appropriately identified and managed.
- The actions of Council officers and contractors are in compliance with policies, procedures, and applicable laws and regulations, including reporting requirements of regulatory bodies.
- The results of operations or programs are consistent with established goals and objectives.
- Operations or programs are being carried out effectively and efficiently.
- Established processes and systems enable compliance with the policies, procedures, laws, and regulations that could significantly impact the Council.
- The extent to which the assets and interests are acquired economically, used efficiently, accounted for and safeguarded from losses of all kinds arising from waste, extravagance, inefficient administration, poor value for money, fraud or other cause, and that adequate business continuity plans exist.
- The suitability, accuracy, reliability and integrity of financial and other management information and the means used to identify, measure, clarify and

report such information.

- The integrity of processes and systems, including those under development, to ensure that controls offer adequate protection against error, fraud and loss of all kinds; and that the process aligns with the Council's strategic goals.
- The follow-up action taken to remedy weaknesses identified by internal audit review is effective, ensuring that good practice is identified and communicated widely.
- The Council's corporate governance arrangements are robust and are operating effectively.
- The potential within the Council for fraud and other violations is appropriately managed through the analysis of systems of control in high-risk operations.

5.2 The internal audit service completes advisory / consultancy work in agreement with Chief Officers and Senior Accountable Officers by responding to requests for audit reviews and by contributing to projects and working groups throughout the Council.

5.3 Where the Council has entered into a partnership with other organisations the partnership arrangement will be subject to review. In addition, where the Council is the lead authority of a partnership or collaboration, the work undertaken will be subject to review by Flintshire Internal Audit.

5.4 The internal audit service also provides assurance services to organisations connected to the Council, specifically Clwyd Pension Fund, Aura Leisure and Libraries Ltd and NEWydd Catering & Cleaning Ltd. Service Level Agreements are in place for the provision of internal audit days to Aura and NEWydd.

5.54 The Internal Audit, Performance & Risk Manager also coordinates activities, where possible, and considers relying upon the work of other internal and external assurance and consulting service providers as needed. This reliance can be used to form the annual audit opinion

6. Fraud and Irregularity

6.1 All managers are responsible for applying controls to reasonably prevent and detect fraud. Internal audit is not responsible for identifying fraud, instead it will assess and be aware of the risk of fraud when planning and undertaking any internal audit work. All actual or suspected incidents of fraud, corruption or impropriety should be reported without delay to internal audit. The internal audit department investigates fraud and irregularity in terms of:

- The undertaking of investigations into reports of violations of the Council's regulations or criminal activities i.e. fraud against the Council; and
- The undertaking of investigations of reports from staff, and third party

individuals (partners, consultants, suppliers, volunteers, contractor and employees of Council suppliers and contractors, who are employed to deliver a service / goods to the Council), reporting perceived cases of possible violations of rules or regulations, mismanagement, misconduct, or fraudulent abuse of authority.

- 6.2 Referrals to the police are made if there is suspected criminal activity, in accordance with the Anti-Fraud and Corruption Strategy and the Fraud and Irregularity Response Plan, following consultation with the Monitoring Officer or Human Resources where appropriate.
- 6.3 Internal audit is responsible for maintaining the Anti-Fraud and Corruption Strategy, the Fraud and Irregularity Response Plan and the Whistleblowing Policy. They also administer the National Fraud Initiative. The Internal Audit, Performance & Risk Manager is a named contact within the Whistleblowing Policy.

7. Audit Responsibility

- 7.1 The presence of internal audit does not diminish the responsibility of management to establish systems of internal control to ensure that activities are conducted in a secure, efficient and well-ordered manner.
- 7.2 The primary task of internal audit is to review the systems of internal control operating throughout the authority, and in doing this it will adopt a predominantly risk-based approach to audit.
- 7.3 The Internal Audit, Performance & Risk Manager is required to manage the provision of a complete audit service to the Council that will include systems, regularity, computer and advisory audits in addition to the investigation of potential fraud and irregularity. In discharge of this duty, the Internal Audit, Performance & Risk Manager has a responsibility to:
- prepare a rolling strategic risk-based audit plan after consultation with senior management and the Chief Officer Team, for formal approval by the Governance & Audit Committee. This strategic plan is regarded as flexible rather than as an immutable expression of audit policy;
 - translate the strategic plan into annual plans for Chief Officers and the Governance & Audit Committee;
 - implement the audit plan as approved, including any additional work requested by management and the Governance & Audit Committee;
 - communicate to senior management and the Governance & Audit Committee the impact of resource limitations on the internal audit plan;
 - ensure that the scopes of individual audit assignments are agreed with Chief Officers and Senior Management;

- prepare and adhere to the service's own internal policies and procedures to ensure standards are maintained;
- ensure the internal audit service collectively possesses or obtains the knowledge, skills, and other competencies needed to meet the requirements of the Internal Audit Charter;
- ensure principles of integrity, objectivity, confidentiality and competency are applied and upheld;
- bring a systematic disciplined approach to evaluate and report on the effectiveness of risk management, internal control and governance processes;
- highlight control weaknesses and required associated improvements together with corrective action to management based on an acceptable and practicable timeframe;
- undertake follow up reviews and action tracking to ensure management has implemented agreed internal control improvements within specified and agreed timeframes;
- liaise with the external auditor for the purpose of providing optimal audit coverage to the Council;
- work with the external auditor to provide consistent advice to management and the Governance & Audit Committee; and
- prepare an annual audit report for consideration by the Governance & Audit Committee, including the Internal Audit, Performance & Risk Managers opinion on the Councils governance, risk management and control environment, a summary of the work that supports the opinion and a statement on conformance with the PSIAS and the results of the Quality Assurance and Improvement Programme.

8. Audit Resources

- 8.1 The staffing structure of the section comprises of qualified Internal Auditors, and part qualified Accountants ~~and a Graduate Trainee~~ with a mix of professional specialisms to reflect the varied functions of the section.
- 8.2 Each year the departmental resources are assessed against the needs of the plan, in order to ensure there is sufficient coverage to arrive at the annual audit opinion.
- 8.3 The Internal Audit, Performance & Risk Manager, Governance & Audit Committee and Corporate Finance Manager (s151 Officer) all have a responsibility to ensure internal audit has sufficient resources to enable it to fulfil its mandate. Significant matters that jeopardise the delivery of the plan or require changes to the plan will be identified, addressed and reported to the Governance & Audit Committee.

- 8.4 Upon request from the Corporate Finance Manager (s151 Officer), appropriate specialists from other Portfolios and services should be made available to take part in any audit review requiring specialist knowledge.

9. Training

- 9.1 Internal auditors must enhance their knowledge, skills and other competencies through continuing professional development. The Internal Audit, Performance & Risk Manager carries out a continuous review of the development and training needs of all audit employees through the Council's appraisal system and will arrange, within budget provision, in-service training covering both internal and external courses.
- 9.2 To comply with the qualification 'Certified Internal Auditor', those Internal Auditors holding this qualification are required to undertake 40 hours of continued professional development each year. Internal Auditors with the 'Chartered Internal Auditor' designation are also required to undertake ~~240~~ 240 hours of continued professional development each year.
- 9.3 Specific resources are devoted to specialised training in relation to computer audit, contract audit and fraud investigation to keep abreast of developments.

10. Reporting

- 10.1 All standard audit assignments are the subject of formal reports. Discussion draft reports are issued to the manager of the area under review. Debrief meetings are held for agreement of factual accuracy of the findings and the necessary actions. After agreement, final reports are issued. The Internal Audit, Performance & Risk Manager considers the release of special investigation audit reports for disciplinary purposes on a case-by-case basis. Access to audit files is restricted to the Internal Audit service, Chief Officer Governance (Monitoring Officer) and External Auditor.
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- 10.4 The assignment opinions that audit provides during the year are part of the framework of assurance that assists the Council in preparing an informed Annual Governance Statement.
- 10.5 Internal audit provides the Council with an opinion on the adequacy and effectiveness of the Council's governance, risk management and control arrangements in support of the Annual Governance Statement. In giving the opinion

it should be noted that assurance can never be absolute; the most that can be provided is a reasonable assurance that there are no major weaknesses in governance, risk management and control processes. The annual opinion is provided in the Annual Internal Audit Report after the year end.

10.6 Overall the Internal Audit, Performance & Risk Manager will report periodically to the Governance & Audit Committee and Senior Accountable Officers (where relevant) regarding:

- The internal audit service's purpose, authority and responsibility;
- The Internal Audit service's plan and performance relative to its plan;
- The internal audit service's conformance with the IIA's Code of Ethics (Appendix A) and Standards, and action plans to address any significant conformance issues;
- Significant risk exposures and control issues, including fraud risks, governance issues, and other matters requiring the attention of, or requested by the Governance & Audit Committee;
- Results of audit engagements or other activities;
- Resource requirements; and
- Any response to risk management that may be unacceptable to the Council.

11. Performance

11.1 Performance Indicators for internal audit are reported at each Governance & Audit Committee meeting.

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Internal Audit, Performance & Risk Manager

Date

Governance & Audit Committee Chair

Date

Chief Executive

Date

Appendix A

Code of Ethics

Anyone delivering internal audit work for the Council must comply with the PSIAS Code of Ethics. This covers:

<p>Integrity</p>	<p>The integrity of internal auditors establishes trust and thus provides the basis for reliance on their judgement.</p> <p>Internal Auditors:</p> <ul style="list-style-type: none"> • Shall perform their work with honesty, diligence and responsibility • Shall observe the law and make disclosures expected by the law and the profession • Shall not knowingly be a party to any illegal activity, or engage in acts that are discreditable to the profession of internal auditing or to the organisation • Shall respect and contribute to the legitimate and ethical objectives of the organisation
<p>Objectivity</p>	<p>Internal auditors exhibit the highest level of professional objectivity in gathering, evaluating, and communicating information about the activity or process being examined. Internal auditors make a balanced assessment of all the relevant circumstances and are not unduly influenced by their own interests or by others in forming judgements.</p> <p>Internal Auditors:</p> <ul style="list-style-type: none"> • Shall not participate in any activity or relationship that may impair or be presumed to impair their unbiased assessment. This participation includes those activities or relationships that may be in conflict with the interests of the organisation • Shall not accept anything that may impair or be presumed to impair their professional judgement • Shall disclose all material facts known to them that, if not disclosed, may distort the reporting of activities under review
<p>Confidentiality</p>	<p>Internal auditors respect the value and ownership of information they receive and do not disclose information without appropriate authority unless there is a legal or professional obligation to do so.</p> <p>Internal Auditors:</p> <ul style="list-style-type: none"> • Shall be prudent in the use and protection of information acquired in the course of their duties • Shall not use information for any personal gain or in any manner that would be contrary to the law or detrimental to the legitimate and ethical objectives of the organisation

<p>Competency</p>	<p>Internal auditors apply the knowledge, skills and experience needed in the performance of internal auditing services.</p> <p>Internal Auditors:</p> <ul style="list-style-type: none"> • Shall engage only in those services for which they have the necessary knowledge, skills and experience • Shall perform internal auditing services in accordance with the International Standards for the Professional Practice of Internal Auditing • Shall continually improve their proficiency and effectiveness and quality of their services
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2023

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Date	Approved By	Version
25/01/2023	Governance & Audit Committee	
March 2023	Constitution & Democratic Services Committee	
	Flintshire County Council (planned)	

Introduction

- 1.1 The Internal Audit Charter is a formal document that defines the internal audit activity's purpose, authority and responsibility. The Internal Audit Charter establishes the internal audit activity's position within the organisation, including the nature of the Internal Audit, Performance & Risk Manager's functional reporting relationship with the 'board'; authorises access to records, personnel and physical properties relevant to the performance of engagements; and defines the scope of internal audit activities. Final approval of the Internal Audit Charter resides with the 'board'.
- 1.2 Internal audit is a statutory requirement for local authorities. The two pieces of legislation that impact upon internal audit in local authorities are:
- Section 5 of the Accounts and Audit (Wales) Regulations 2014 states that "a relevant authority must undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance".
 - Section 151 of the Local Government Act 1972 requires every authority to make arrangements for the administration of its financial affairs and to ensure that one of the officers has responsibility for the administration of those affairs. CIPFA has defined 'proper administration' in that it should include 'compliance with the statutory requirements for accounting and internal audit'.

2. Purpose and Mission

- 2.1 The purpose of Flintshire County Council's (the Council's) internal audit service is to provide independent, objective assurance and consulting services designed to add value and improve the Council's operations. The mission of internal audit is to enhance and protect organisational value by providing risk-based and objective assurance, advice, and insight. The internal audit service helps the Council accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of governance, risk management, and control processes.
- 2.2 Internal audit 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. It may also undertake consulting services at the request of the Council, subject to there being no impact on the core assurance work and the availability of skills and resources within the team.

3. Standards for the Professional Practice of Internal Auditing

3.1 The Public Sector Internal Audit Standards (PSIAS) were published in 2013 and updated in 2017. To supplement the PSIAS and provide specific guidance surrounding its application within a local government setting, the Chartered Institute of Public Finance and Accountancy (CIPFA) compiled a Local Government Application Note, which was last updated in 2019. PSIAS provide a definition, mission and core principles for internal audit and the activity and standards that must be met. They include a Code of Ethics which Internal Auditors must conform to, covering integrity, objectivity, confidentiality and competency. They are mandatory for all internal audit service providers in the UK public sector. The Internal Audit, Performance & Risk Manager will report periodically to Chief Officers and the Governance & Audit Committee regarding the internal audit service's conformance to the Code of Ethics and Standards.

3.2 PSIAS state that the charter must:

- Define the terms 'board' and 'senior management' for the purposes of internal audit activity. For the purpose of this Charter the board will be known as the Governance & Audit Committee.
- Cover the arrangements for appropriate resourcing;
- Define the role of internal audit in any fraud related work; and
- Include arrangements for avoiding conflicts of interest if internal audit undertakes non-audit activities.

4. Authority, Independence and Objectivity

4.1 PSIAS state that 'Organisational independence is effectively achieved when the Internal Audit, Performance & Risk Manager reports functionally to the 'board.' Within Flintshire the Governance & Audit Committee is equivalent to the 'Board' and the Chief Officers' Team constitutes 'Senior Management'. The Governance & Audit Committee fulfils most of the roles of the 'board'. It is responsible for:

- approving the Internal Audit Charter;
- approving the risk based internal audit strategic and operational plans;
- receiving reports from the Internal Audit, Performance & Risk Manager on the internal audit departments performance relative to its plan and other matters; and
- making appropriate enquiries of management and the Internal Audit, Performance & Risk Manager to determine whether there are inappropriate scope or resource limitations.

4.2 The internal audit budget is approved annually as part of the Council's overall

budget. Remuneration and arrangements for the appointment and removal of the Internal Audit, Performance & Risk Manager are managed in accordance with the Council's adopted HR policies.

- 4.3 The internal audit department is part of the Governance Portfolio. The Internal Audit, Performance & Risk Manager reports administratively to the Chief Officer Governance (the Monitoring Officer).
- 4.4 To further ensure the independence of the Internal Audit, Performance & Risk Manager, the Chief Executive and Chair of the Governance and Audit Committee provide feedback into their annual appraisal.
- 4.5 The Internal Audit, Performance & Risk Manager has direct access to the Chief Executive, the Chair of Governance and Audit Committee and the Leader of the Council and meets with the Chief Executive bimonthly.
- 4.6 Internal audit is independent of the activities that it audits to ensure the unbiased judgements essential to its proper conduct and impartial advice to management.
- 4.7 To ensure independence, internal audit operates within a framework that gives it the authority to:
- have unrestricted access to all activities undertaken in the Council;
 - have full and unrestricted access to all functions, records and property, including those of partner organisations. In very exceptional circumstances if the "responsible officer" (Section 151 Officer) and Monitoring Officer believe this would constitute a breach of the laws of confidentiality, or the provisions of the Human Rights Act, or the Data Protection Act the matter will be referred to the Governance & Audit Committee for consideration;
 - have full and free access to the Governance & Audit Committee via the Internal Audit, Performance & Risk Manager, and an annual private meeting with the committee;
 - have full and free access to the Chief Executive, Corporate Finance Officer (S151 Officer), Monitoring Officer, Chair and Vice Chair of the Governance & Audit Committee and External Auditors via the Internal Audit, Performance & Risk Manager;
 - have unrestricted access to senior management, members and all employees;
 - require any employee or member to provide any information and explanation considered necessary concerning any matter under consideration;
 - require any employee or member to produce or account for cash, stores or any other Council asset or asset of a third party under their control;
 - allocate resources, set timeframes, define review areas, develop scopes of

work and apply techniques to accomplish the overall audit objectives; and

- issue audit reports in its own name.

4.8 The internal auditors will:

- Disclose any impairment of independence or objectivity, in fact or appearance, to appropriate parties;
- Exhibit professional objectivity in gathering, evaluating and communicating information about the activity or process being examined;
- Make balanced assessments of all available and relevant facts and circumstances; and
- Take the necessary precautions to avoid being unduly influenced by their own interests or by others' informing judgements.

4.9 Internal auditors will have no direct operational responsibility or authority over any of the activities audited. Accordingly, internal auditors will not implement internal controls, develop procedures, install systems, prepare records, or engage in any other activity that may impair their judgment, including:

- Assessing specific operations for which they had responsibility within the previous year.
- Performing any operational duties for the council.
- Initiating or approving transactions external to the internal audit service.
- Directing the activities of any council employee not employed by the internal audit service, except to the extent that such employees have been appropriately assigned to auditing teams or to otherwise assist internal auditors.

4.10 Appropriate arrangements are in place to limit the impairment of independence and objectivity due to the Internal Audit, Performance & Risk Managers line management of the Performance & Risk, Central Despatch and Test, Trace, Protect (TTP) services. The Internal Audit, Performance & Risk Manager will not scope or review internal audit activity relating to these service areas. The Chief Officer Governance (Monitoring Officer) will oversee any internal audit work in these areas and will approve final audit reports.

4.11 The Internal Audit, Performance & Risk Manager will confirm to the Governance & Audit Committee, at least annually, the organisational independence of the internal audit service.

4.12 The Internal Audit, Performance & Risk Manager will disclose to the Governance & Audit Committee any interference and related implications in determining the scope of internal auditing, performing work, and / or communicating results.

- 4.13 However, in strict emergency / crisis management situations only, internal audit personnel may be called upon to carry out non-audit work on a temporary basis. If a request is made the decision to allocate resources will be made by the Internal Audit, Performance & Risk Manager, who will agree clear terms of reference. The Governance & Audit Committee Chair or Vice Chair, the Chief Officer Governance and the s.151 Officer will be advised.
- 4.14 In order to further enhance independence and objectivity a regular rotation of work is usually adhered to. It should be acknowledged that ensuring independence and objectivity is a priority within the team; however, in some instances a conscious decision has been made to use the same auditor for key system reviews to develop expertise and specialism within the team as this adds value to the audit and allows effective management of resources.

5. Scope of Internal Audit Activities

- 5.1 Internal audit must provide the Council, through the Governance & Audit Committee, with an annual independent and objective opinion on the adequacy and effectiveness of internal control, risk management and governance arrangements which supports the Council's Annual Governance Statement.

The scope of internal audit activities encompasses, but is not limited to, objective examinations of evidence for the purpose of providing independent assessments to the Governance & Audit Committee, management, and outside parties on the adequacy and effectiveness of governance, risk management, and control processes for the Council. Internal audit assessments include evaluating whether:

- Risks relating to the achievement of the Council's strategic objectives are appropriately identified and managed.
- The actions of Council officers and contractors are in compliance with policies, procedures, and applicable laws and regulations, including reporting requirements of regulatory bodies.
- The results of operations or programs are consistent with established goals and objectives.
- Operations or programs are being carried out effectively and efficiently.
- Established processes and systems enable compliance with the policies, procedures, laws, and regulations that could significantly impact the Council.
- The extent to which the assets and interests are acquired economically, used efficiently, accounted for and safeguarded from losses of all kinds arising from waste, extravagance, inefficient administration, poor value for money, fraud or other cause, and that adequate business continuity plans exist.
- The suitability, accuracy, reliability and integrity of financial and other management information and the means used to identify, measure, clarify and

report such information.

- The integrity of processes and systems, including those under development, to ensure that controls offer adequate protection against error, fraud and loss of all kinds; and that the process aligns with the Council's strategic goals.
- The follow-up action taken to remedy weaknesses identified by internal audit review is effective, ensuring that good practice is identified and communicated widely.
- The Council's corporate governance arrangements are robust and are operating effectively.
- The potential within the Council for fraud and other violations is appropriately managed through the analysis of systems of control in high-risk operations.

5.2 The internal audit service completes advisory / consultancy work in agreement with Chief Officers and Senior Accountable Officers by responding to requests for audit reviews and by contributing to projects and working groups throughout the Council.

5.3 Where the Council has entered into a partnership with other organisations the partnership arrangement will be subject to review. In addition, where the Council is the lead authority of a partnership or collaboration, the work undertaken will be subject to review by Flintshire Internal Audit.

5.4 The internal audit service also provides assurance services to organisations connected to the Council, specifically Clwyd Pension Fund, Aura Leisure and Libraries Ltd and NEWydd Catering & Cleaning Ltd. Service Level Agreements are in place for the provision of internal audit days to Aura and NEWydd.

5.5 The Internal Audit, Performance & Risk Manager also coordinates activities, where possible, and considers relying upon the work of other internal and external assurance and consulting service providers as needed. This reliance can be used to form the annual audit opinion

6. Fraud and Irregularity

6.1 All managers are responsible for applying controls to reasonably prevent and detect fraud. Internal audit is not responsible for identifying fraud, instead it will assess and be aware of the risk of fraud when planning and undertaking any internal audit work. All actual or suspected incidents of fraud, corruption or impropriety should be reported without delay to internal audit. The internal audit department investigates fraud and irregularity in terms of:

- The undertaking of investigations into reports of violations of the Council's regulations or criminal activities i.e. fraud against the Council; and
- The undertaking of investigations of reports from staff, and third party

individuals (partners, consultants, suppliers, volunteers, contractor and employees of Council suppliers and contractors, who are employed to deliver a service / goods to the Council), reporting perceived cases of possible violations of rules or regulations, mismanagement, misconduct, or fraudulent abuse of authority.

- 6.2 Referrals to the police are made if there is suspected criminal activity, in accordance with the Anti-Fraud and Corruption Strategy and the Fraud and Irregularity Response Plan, following consultation with the Monitoring Officer or Human Resources where appropriate.
- 6.3 Internal audit is responsible for maintaining the Anti-Fraud and Corruption Strategy, the Fraud and Irregularity Response Plan and the Whistleblowing Policy. They also administer the National Fraud Initiative. The Internal Audit, Performance & Risk Manager is a named contact within the Whistleblowing Policy.

7. Audit Responsibility

- 7.1 The presence of internal audit does not diminish the responsibility of management to establish systems of internal control to ensure that activities are conducted in a secure, efficient and well-ordered manner.
- 7.2 The primary task of internal audit is to review the systems of internal control operating throughout the authority, and in doing this it will adopt a predominantly risk-based approach to audit.
- 7.3 The Internal Audit, Performance & Risk Manager is required to manage the provision of a complete audit service to the Council that will include systems, regularity, computer and advisory audits in addition to the investigation of potential fraud and irregularity. In discharge of this duty, the Internal Audit, Performance & Risk Manager has a responsibility to:
- prepare a rolling strategic risk-based audit plan after consultation with senior management and the Chief Officer Team, for formal approval by the Governance & Audit Committee. This strategic plan is regarded as flexible rather than as an immutable expression of audit policy;
 - translate the strategic plan into annual plans for Chief Officers and the Governance & Audit Committee;
 - implement the audit plan as approved, including any additional work requested by management and the Governance & Audit Committee;
 - communicate to senior management and the Governance & Audit Committee the impact of resource limitations on the internal audit plan;
 - ensure that the scopes of individual audit assignments are agreed with Chief Officers and Senior Management;

- prepare and adhere to the service's own internal policies and procedures to ensure standards are maintained;
- ensure the internal audit service collectively possesses or obtains the knowledge, skills, and other competencies needed to meet the requirements of the Internal Audit Charter;
- ensure principles of integrity, objectivity, confidentiality and competency are applied and upheld;
- bring a systematic disciplined approach to evaluate and report on the effectiveness of risk management, internal control and governance processes;
- highlight control weaknesses and required associated improvements together with corrective action to management based on an acceptable and practicable timeframe;
- undertake follow up reviews and action tracking to ensure management has implemented agreed internal control improvements within specified and agreed timeframes;
- liaise with the external auditor for the purpose of providing optimal audit coverage to the Council;
- work with the external auditor to provide consistent advice to management and the Governance & Audit Committee; and
- prepare an annual audit report for consideration by the Governance & Audit Committee, including the Internal Audit, Performance & Risk Managers opinion on the Councils governance, risk management and control environment, a summary of the work that supports the opinion and a statement on conformance with the PSIAS and the results of the Quality Assurance and Improvement Programme.

8. Audit Resources

- 8.1 The staffing structure of the section comprises of qualified Internal Auditors and part qualified Accountants with a mix of professional specialisms to reflect the varied functions of the section.
- 8.2 Each year the departmental resources are assessed against the needs of the plan, in order to ensure there is sufficient coverage to arrive at the annual audit opinion.
- 8.3 The Internal Audit, Performance & Risk Manager, Governance & Audit Committee and Corporate Finance Manager (s151 Officer) all have a responsibility to ensure internal audit has sufficient resources to enable it to fulfil its mandate. Significant matters that jeopardise the delivery of the plan or require changes to the plan will be identified, addressed and reported to the Governance & Audit Committee.

- 8.4 Upon request from the Corporate Finance Manager (s151 Officer), appropriate specialists from other Portfolios and services should be made available to take part in any audit review requiring specialist knowledge.

9. Training

- 9.1 Internal auditors must enhance their knowledge, skills and other competencies through continuing professional development. The Internal Audit, Performance & Risk Manager carries out a continuous review of the development and training needs of all audit employees through the Council's appraisal system and will arrange, within budget provision, in-service training covering both internal and external courses.
- 9.2 To comply with the qualification 'Certified Internal Auditor', those Internal Auditors holding this qualification are required to undertake 40 hours of continued professional development each year. Internal Auditors with the 'Chartered Internal Auditor' designation are also required to undertake 40 hours of continued professional development each year.
- 9.3 Specific resources are devoted to specialised training in relation to computer audit, contract audit and fraud investigation to keep abreast of developments.

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Internal Audit, Performance & Risk Manager

Date

Governance & Audit Committee Chair

Date

Chief Executive

Date

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Eitem ar gyfer y Rhaglen 12



GOVERNANCE AND AUDIT COMMITTEE

Date of Meeting	Wednesday, 14 th June 2023
Report Subject	Internal Audit Annual Report
Report Author	Internal Audit, Performance and Risk Manager
Type of Report	Assurance

EXECUTIVE SUMMARY

The Internal Audit, Performance and Risk Manager is required to deliver an annual internal audit opinion and report that can be used by the organisation to inform its governance statement.

The annual report must incorporate:

- The opinion;
- A summary of the work that supports the opinion; and
- A statement on conformance with the Public Sector Internal Audit Standards (PSIAS), and the results of the quality assurance and improvement programme (QAIP).

This report fulfils that requirement. The audit opinion is that Flintshire has an adequate and effective framework of governance, risk management and control. Audit work undertaken throughout the year is summarised within the report. An external assessment against the PSIAS was undertaken and reported to the committee in September 2022. This report shows that Internal Audit generally conforms to the Standards.

The report and opinion has been used to inform the Annual Governance Statement, presented in another paper to this committee.

RECOMMENDATIONS

1	The Committee is requested to consider the report and receive the internal audit annual opinion.
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REPORT DETAILS

1.00	EXPLAINING THE INTERNAL AUDIT ANNUAL REPORT
1.01	The Internal Audit Manager is required to prepare a report giving the annual internal audit opinion and summarising the outcome of all internal audit work undertaken during the year. This is part of the framework of assurance that assists the Council in preparing the Annual Governance Statement for 2022/23.
1.02	It also aids the Governance and Audit Committee in its role to review the effectiveness of the Authority's systems of corporate governance, internal control, and risk management and to make reports and raise actions with the Council on the adequacy and effectiveness of those arrangements.
1.03	<p>The report outlines the role of the Internal Audit team and the professional standards it must meet. It includes a statement that the team generally conforms to the PSIAS. It then gives the annual audit opinion.</p> <p>For the year ending 31 March 2023, based on the work the Internal Audit Service has undertaken my opinion is that Flintshire County Council has an adequate and effective framework of governance, risk management and internal control.</p>
1.04	The report deals with the governance framework. In detail this covers corporate governance, information governance, risk management and internal controls. The report highlights where independent external assurance is received which supports the adequacy of the Council's governance arrangements.
1.05	<p>The report gives the level of coverage of the audit team during the year and summarises the work undertaken in 2022/23.</p> <p>A summary of work undertaken by the service by Portfolio is provided and the assurance levels given to the reviews, together with the categorisation and the number of agreed actions to address control weaknesses.</p>
1.06	Overall, performance of the team continues to be positive.

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

3.00	CONSULTATIONS REQUIRED / CARRIED OUT
3.01	None required.

4.00	RISK MANAGEMENT
4.01	Internal Audit operate to a risk-based plan designed to enable the annual opinion to be delivered. The report includes an opinion on risk management within the Council.

5.00	APPENDICES
5.01	Appendix A – Internal Audit Annual Report.

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>PSIAS, Public Sector Internal Audit Standards: a set of standards that all Internal Audit teams working in the public sector must comply with.</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>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>

Mae'r dudalen hon yn wag yn bwrpasol

Internal Audit Annual Report



2022/23

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1 Introduction

1.1 The Definition and Role of Internal Audit

The definition of Internal Auditing in the Public Sector Internal Audit Standards (PSIAS) is as follows:

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

The role and responsibilities of the Flintshire County Council's Internal Audit Service are outlined in the Internal Audit Charter, which has been approved by the Governance and Audit Committee and is part of the Constitution. It also specifies the department's independence, authority, scope of work and reporting arrangements. All audit work is carried out in accordance with the contents of the Charter.

The role of Internal Audit is to provide an independent and objective opinion to the organisation on the overall adequacy and effectiveness of the framework of internal control, risk management and governance. Internal audit is therefore a key part of Flintshire County Council's assurance cycle, and if used effectively, can inform and update the organisation's risk profile. Internal Audit is just one of the sources of assurance available to the Council and the Governance and Audit Committee that assists the Council to prepare the Annual Governance Statement.

1.2 Professional Standards

The professional responsibilities for Internal Auditors are set out in the International Standards for the Professional Practice of Internal Auditing, published by the Chartered Institute of Internal Auditors (CIIA) in the UK and Ireland. Public Sector Internal Audit Standards (PSIAS) are based on these Standards.

The Standards require the Audit Manager to develop a Quality Assurance and Improvement Programme (QAIP), designed to enable an evaluation of Internal Audit's conformance with the Standards. The QAIP must include both internal and external assessments. External assessments must be completed at least every five years. Internal assessments must include:

- Ongoing monitoring of the performance of the Internal Audit activity; and
- Periodic self-assessments

Ongoing monitoring of performance is in place. The quality of audit work is ensured by the use of an audit manual, ongoing supervision and management of staff and the review of all audit work. Performance targets are set, and actual performance reported to quarterly Governance and Audit Committee meetings.

An external assessment of Flintshire's Internal Audit Service against the Standards is required every five years. This was last undertaken in September 2022 by the Chief Internal Auditor; Pembrokeshire County Council and the final external assessment report was presented to the Governance and Audit Committee in September 2022. There were no actions identified as part of the external assessment. The next external assessment is due to take place in September 2027.

Due to the external assessment taking place in September 2022 a self-assessment was not undertaken during 2022/23. The previous self-assessment and the current external

assessment determines that the Internal Audit Service generally conforms to the Public Sector Internal Audit Standards. This is the highest categorisation of conformance with the Standards. The Internal Audit Service continues to maintain a Quality Assurance Improvement Programme (QAIP). The programme includes the evaluation of the Internal Audit Service's conformance with the Standards and an evaluation of whether internal auditors apply The Institute of Internal Auditor's Code of Ethics and the QAIP components to ensure continuous improvement.

QAIP would reflect the actions following the external assessment and the annual self-assessment however there are none this time around.

Overall the external assessment and previous self-assessment concluded:

Following both the external assessment and previous self-assessment, the Flintshire Internal Audit Service continues to Generally Conform to the Standards.

That means that the relevant structures, policies and procedures for the department, as well as the processes by which they are applied, comply with the requirements of the Standards and of the Code of Ethics in all materials respects.

General Conformance does not require complete / perfect conformance, the ideal situation etc.

1.3 Declaration of Independence

During the year 2022/23, all Auditors have acted with integrity and objectivity and at no point has their independence been compromised.

Annually each Auditor completes an independence and pecuniary interest declaration to identify any pecuniary or non-pecuniary interests they have. Where declarations are made work is allocated on a basis which ensures a conflict does not exist.

Internal Audit is well positioned within the Council to ensure independence. The Internal Audit, Performance and Risk Manager reports direct to the Chief Officer, Governance and the Council's Monitoring Officer and has direct access to and meets bimonthly with the Chief Executive and the Leader of the Council.

2 Internal Audit Assurance for 2022/23

2.1 Context

The Internal Audit Service to Flintshire County Council is required to provide the Council (through the Governance and Audit Committee) with an opinion on the overall adequacy and effectiveness of the organisation's framework of governance, risk management and control. In giving that opinion it should be noted that assurance can never be absolute. The most that the Internal Audit Service can provide to the Council is a reasonable assurance that there are no major weaknesses in risk management, governance and control processes.

The matters raised in this report are only those which came to our attention during our Internal Audit work and are not necessarily a comprehensive statement of all the weaknesses that exist, or of all the improvements that may be required.

There have been no limitations made on the scope of Internal Audit coverage during the year.

2.2 Resources

Following a successful secondment from Senior Auditor to Principal Auditor, this position has been made permanent.

In early 2021 our application for a further Graduate Trainee was successful, recruitment took place in June 2021 and the Graduate Trainee started in the position in September 2021. In December 2022 the Graduate Trainee left the Council after gaining permanent employment elsewhere.

Whilst there has been some long-term sickness in the service, overall there has been sufficient resources within the team to draw a reasonable conclusion on the adequacy and effectiveness of Flintshire County Council's governance, risk management and internal control arrangements as the internal audit plan was adjusted to reflect the available resources.

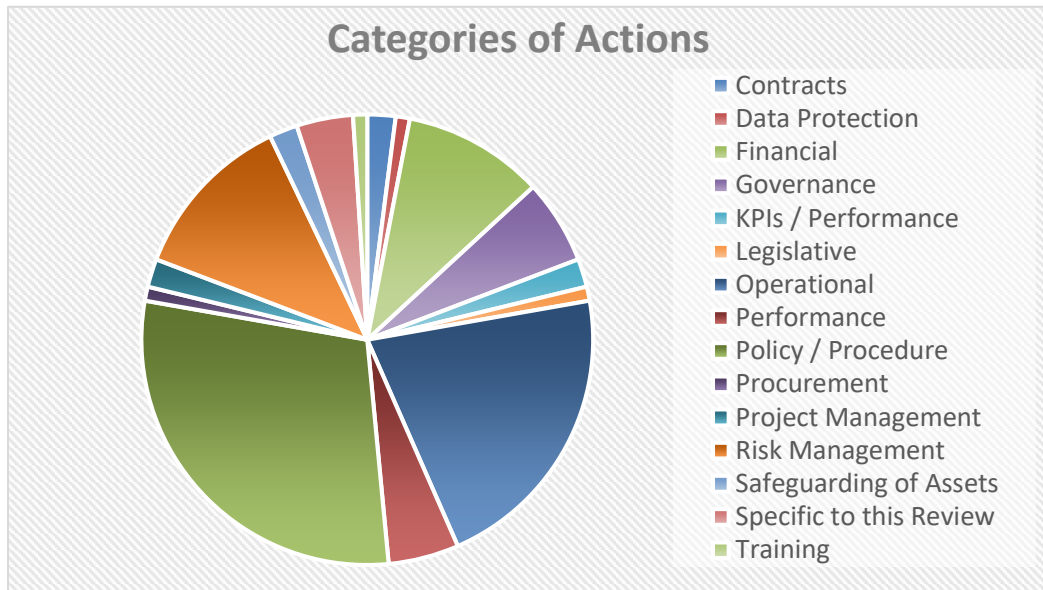
2.3 Internal Audit Opinion

For the year ending 31 March 2023, based on the work the Internal Audit Service has undertaken my opinion is that Flintshire County Council has an adequate and effective framework of governance, risk management and internal control.

During 2022/23 there were no 'Red / Limited assurance' opinions issued (compared to previous years 2021/22 three audits, 2020/21 zero audits, 2019/20 one audit, 2018/19 two audits, 2017/18 three audits, 2016/17 four audits & 2015/16 six audits), where an urgent system revision was required.

Overall 82% of assurance opinions issued were either Green or Amber Green providing the Committee assurance that of the audits undertaken this year in the main there are effective arrangements in place for governance, risk management and internal control.

An analysis of the category of actions raised during 2022/23 show actions primarily relate to policy and / or operational matters of the service. The graph below provides you with further information of the other category of actions raised during 2022/23.



2.4 Scope of the Internal Audit Opinion

In arriving at this opinion, I have taken into account:

- The results of all internal audits undertaken during the year ended 31 March 2023 (see Appendix B for a summary of audit opinions and number of agreed actions);
- The results of follow-up action taken in respect of audits from previous years;
- The appropriateness of the proposed action by management to address control weaknesses and consequent risks;
- Matters arising from previous reports or other assurance providers to the Governance and Audit Committee and/or Council;
- External assurance from Audit Wales;
- No limitations have been placed on the scope of Internal Audit;
- No resource constraints have been imposed upon us which may have impinged on our ability to meet the full internal audit needs of the organisation; and
- Where weaknesses have been identified I am happy that appropriate action plans are in place to address those weaknesses and to mitigate risks.
- During 2022/23, 79 actions were raised and 144* were implemented to date. * *Some relate to previous years audit reviews.*

2.5 The Basis of the Opinion

In reaching this opinion the following factors were taken into particular consideration:

Corporate Governance

A Corporate Governance Working Group operated during the year and were tasked with updating and co-ordinating the annual governance self-assessment and preparing it in line with the seven principals from the CIPFA/SOLACE guidance on ‘delivering good governance’ in Local Authorities in Wales released in 2016.

The group was chaired by the Internal Audit, Performance and Risk Manager and members included the Democratic Services Manager, Strategic Performance Advisor, IT Business Services Manager, Senior Manager Human Resources and Organisational Development, Executive

Officer, Customer Contact Manager and a Principal Accountant. The group updated the Council's Code of Corporate Governance, then prepared and drafted the Annual Governance Statement. The group issued corporate governance self-assessment assurance questionnaires to the Chairs of Overview and Scrutiny Committees and Cabinet and facilitated a challenge workshop with members of the Governance and Audit Committee. This process provided an opportunity for senior officers and members to consider the effectiveness of governance arrangements. The group also considered the overall assurance framework.

The Annual Governance Statement explains how Flintshire County Council complies with its own Code of Corporate Governance, in line with the seven principles and also meets the requirements of the Accounts and Audit (Wales) Regulations 2018. The Annual Governance Statement includes actions to cover:

- Emerging risks and areas for improvement following a review against the Code of Corporate Governance.
- Enhance on the performance already made.
- Strategic risks of the Council.

The Council is subject to external inspections by Audit Wales (AW), Estyn, and Care Inspectorate Wales (CIW). Assessments undertaken by AW are both on a local and national level where the Council may be part of thematic review. Regardless of whether the Council is directly involved, the Council performs a self-assessment against the reports' findings. All actions from external inspections are monitored. During 2022/23 the Council has undergone reviews and received reports from Audit Wales (AW), Care Inspectorate Wales (CIW) and the Information Commissioner Office (ICO):

Reports Received:

- Direct Payments for Adult Social Care (AW)
- Public Sector Readiness for Net Zero Carbon by 2030 (AW)
- Equality Impact Assessments: More than a Tick Box Exercise (AW)
- Welsh Language Report 2021-22 (AW)
- National Fraud Initiative 20-21(AW)
- Time for change – Poverty in Wales (AW)
- 'A missed opportunity' – Social Enterprises (National Report) (AW)
- A Picture of Flood Risk Management (AW)
- 'Together we can' – Community resilience and self-reliance (National Report) (AW)
- Adult Community Learning Provision (Jointly provided with Wrexham) (Estyn)
- Information Commissioner's Annual Report 2021-22 (ICO)

External Reviews:

- Audit of the Council's 2022-23 statement of accounts (AW)
- Grants Certification 2021/22 (AW)
- Springing Forward Report (AW)
- Assurance and Risk Assessment – focusing on Financial position, capital programme management, use of performance information, setting of well-being objectives (AW)
- Homelessness Prevention (AW)
- Unscheduled Care (National review) (AW)
- Digital (National review) (AW)

The outcome of these reviews and any national reports are managed in accordance with the External Regulation Reporting Protocol. In March 2023, a summary of all reports, actions and progress against these action from the above reports were presented to Governance and Audit Committee for consideration. Actions have either been implemented or are in progress.

In June 2023, the Annual Audit Summary 2022 (AW) will be presented to Governance and Audit Committee. The report summarises the audit and regulatory work undertaken at the Council by Audit Wales during 2021/22. From the report published there are no significant issues or recommendations made.

Information Governance

Information Governance is a major component to the overall governance framework of the Council. To ensure the Council's IT infrastructure is secure, IT Services is subject to a number of external inspections and these are detailed in the table on the following page.

Area of IT Independently Assessed	Independent Assessor	Supporting Information
IT Infrastructure:	Public Services Network (PSN)	To assess the Council's infrastructure and ensure it is meeting best practices as defined by the Cabinet Office in Line with National Cyber Security Centre (NCSC) Guidance. The assessment is undertaken annually. The Council's current certificate expired in March 2023 and whilst a submission has been made to the Cabinet Office, they are unhappy to issue a further certificate until certain outstanding actions are complete (end July 2023) as such we are in a state of remediation. An action plan is in place to resolve required actions but there are key dependencies with corporate technology changes and also on 3 rd parties where we have had little control. There is a high degree of confidence that timescales will be met.
IT Infrastructure:	Cyber Essentials Plus (CEP)	It had been the intention of the Council to pursue Cyber Essentials Plus accreditation in September 2022. A supplier was engaged and worked with the Council to conduct a gap analysis of current state against accreditation requirements. It became clear that there were a number of gaps that required significant resource to address. Plans are in place to review these areas through resource planning within the service. This has proved challenging due to capacity issues within the service as we migrate to cloud-based Microsoft Services
Information Management & Address Standards:	Geoplace	Monthly assessment undertaken of the Council's address data to ensure the addresses used to populate the National Land and Property Gazetteer meet the required Standards. The Council has maintained its Gold Standard.
Information, Processes and Procedures around Financial Systems	Audit Wales	As part of the annual audit, Audit Wales considers the adequacy of the Council's security and interfaces with the Council's financial systems. No actions have been raised following this review.
Website Accessibility	Government Digital Service (GDS)	All public sector websites must reach Web Content Accessibility Guidelines (WCAG) 2.1. The Council's website meets this standard.

Ensuring that our Information and Infrastructure are secure is both a significant priority but also an increasing challenge as the national cyber security alert level continues to increase. Whilst the status of our accreditations may seem concerning compared to previous years, the requirements of the various associated standards change to reflect this and keeping pace with these changes whilst also delivering a key underlying service is extremely challenging. Resources have become extremely stretched and whilst there are technologies available to assist with combating the increased threats, they also require additional resource to implement, manage and monitor. Both of these come with significant cost and whilst these will be reflected through financial bids as part of the Council's Medium Term Financial Strategy, there is no guarantee that the service will be able to recruit in an increasingly competitive market.

It should be noted however that the Council's approach to security accreditations has not been to narrow the scope of the assessments such that accreditation becomes more straightforward, but to use the process in a proactive way to identify threats and weaknesses across the majority of the Council's IT estate and to mitigate these threats. A great deal of resource is already in place to try to combat the increasing threat and any new system or service goes through rigorous assessment with security at its core.

The Council has recently participated in a pilot commissioned by Welsh Government looking at the development and possible adoption of a new security accreditation process called the Cyber Assessment Framework. This could potentially become a required standard by Welsh Government and is seen as a potential replacement to PSN and Cyber Essentials as a single standard moving forward. The outcomes are yet to be published but the report back to Flintshire has been extremely positive in terms of the approach taken by the Council to combating cyber security risk.

Any actions arising from these external assessments are monitored and managed by IT Services ensuring any developments required are implemented to support and compliment the role out of the Digital Strategy.

Risk Management

During the year following a review by the Internal Audit Service the Risk Management Framework was revised and approved by the Governance and Audit Committee. The new Framework was shared at Senior Leadership Academi and all Portfolios were tasked with reviewing their risks.

These will be transferred into the new Risk Management system and managed and updated.

The Performance and Risk Management team have worked closely with Zurich, the Council's insurers to develop a e learning module on risk management.

The Strategic Risks are considered when identifying the audit work for the forthcoming year. My annual opinion is also informed by the number of risk-based audit assignments completed during the year.

Internal Control

Audits were carried out in all areas of the Council during the year. The overall level of control found in audit assignments this year was good. 82% of audits resulted in a 'green' or 'amber green' assurance level. No area stood out as being worse than the others. In all cases the findings were reported to the Governance and Audit Committee. During 2022/23, 79 actions were raised to improve the internal control, risk management and governance arrangements across the authority. During the year a total 144 actions have been implemented. Some of these relate to actions raised in previous years. All actions are monitored and progress reported to Chief Officers monthly and at each Governance and Audit Committee meeting. Summary results are given in Appendix B, together with definitions of the assurance levels (Appendix A).

2.6 Level of audit coverage during the year

The number of reviews / audit work completed and presented to Governance and Audit Committee in each area of the Council is detailed in the table below.

Review Type	High	Medium	Annual / Follow Up	Advisory & Consultancy	New	Near Completion	Deferred / NLR	Total	
Corporate	0	0	0	2	0	2	3	7	
Education and Youth	3	0	0	3	2	5	2	15	
Governance	3	1	0	1	0	2	1	8	
Housing & Assets	2	0	2	0	0	2	4	10	
People and Resources	2	1	2	1	3	1	4	14	
Planning, Environment & Economy	2	0	0	1	0	1	2	6	
Social Services	1	0	0	1	0	2	1	5	
Streetscene and Transportation	3	0	0	1	1	2	2	9	
External	0	0	0	4	0	1	0	5	
Total	16	2	4	14	6	18	19	79	
	60								

The original approved plan contained 72 audits / areas of work to be undertaken (including carry forward work). The plan continued to be reviewed quarterly with Chief Officers and their senior management teams. It was agreed all high priority audits would be undertaken and any new requests for audit assistance would be considered and replace (where applicable) medium priority audits. As a result of reviewing the plan 19 audits were deferred or no longer relevant and replaced with seven audits. Any changes to the plan were reported back to Governance and Audit Committee.

Status of 2022/23 Audit Plan						
Priority	Planned	Completed	Near Completion	Deferred	NLR *	Total
High	32	16	7	3	1	27
Medium	21	2	8	8	2	20
Annual / Follow Up	10	4	2	4	1	11
Advice & Consultancy	9	14				14
New		6	1			7
Position of Plan	72	42	18	15	4	79

* No Longer Relevant. This is where the service requested the work and this was no longer needed or the audit has been combined within another review.

There is always a time lag in terms of the dates of audits. The audit plan for the following financial year will always include work carried over.

Within 2022/23, including carry forward work, 42 final audits were brought to the Governance and Audit Committee and at the time of this report a further 18 are near completion or with management awaiting finalisation. Given the flexibility of the plan and the ability to move reviews based on risk overall the 2022/23 plan was substantially completed.

All the deferred audits were considered during the planning meetings for the 2023/24 to 2025/26 Strategic Audit Plan and all 15 deferred audits from 2022/23 have been included within the 2023/24 to 2024/25 Strategic Audit Plan.

2.7 Assurance Levels

The definitions for the assurance levels are given in Appendix A of this report. The tables in Appendix B show the assurance opinions and number of agreed actions made in 2022/23.

2.8 Other Internal Audit Work

In addition to the reviews analysed in Appendix B, we have also carried out the following internal audit work during the year.

Area of Work	Comments
Schools Audits	3 Individual thematic school audits 37 returned Control Risk Self-Assessment (CRSA) questionnaires sent to all schools 4 School Fund Audits
Investigations	See 2.9 below
Anti-Fraud & Corruption	6 days National Fraud Initiative 5 days Proactive Fraud 43 days on Investigations
Advisory work	177 days on advisory work in the year
Grant audits	2 audits of grants
COVID19	Internal Audit, Performance and Risk Manager involved in specific workstreams detailed in 2.10

2.9 Anti-Fraud and Corruption and Investigations

At the start of the year there were no live investigations. During the year seven investigations were started. All were reviewed and investigated. Five were completed leaving two ongoing investigations at the end of the year. Out of the seven investigations, five were as a result of whistleblowing, and two were referrals from management. In total 43 days was spent on investigations. The nature of these investigations is covered in the table below:

Nature of the Investigations	No.	Outcome
Contract Management and Governance Arrangements (WB)	1	Ongoing
HR Related (2 x WB)	2	1) Ongoing 2) Handed over HR to investigate
Planning Arrangements (WB)	1	No case to answer
Compliance with Process (R)	2	No case to answer but advice for operational improvement
Theft of Petty Cash / Jewellery (monetary value £2302) (R)	1	No case to answer but advice for operational improvement

The seven investigations occurred across all portfolios and not concentrated in one specific area.

2.10 Advisory / Consultancy work

This includes work that, in some cases, does not result in an audit report and or assurance opinion however adds value to the Authority by contributing to working groups or providing advice. Examples include:

- Advice on GDPR Project Group and Board
- Membership of the Corporate Governance Working Group
- Membership of Accounts Governance Group
- Membership of the Programme Co-ordinating Group
- COVID19 - Managing the Test Trace Protect Service (ceased 31 March 2023)
- COVID19 - TTP Regional Tracing, Operation and Performance Group
- COVID19 - TTP Regional Oversight Group
- COVID19 - TTP Flintshire Oversight Group
- COVID19 - Prevention & Surveillance Group
- Corporate Health & Safety Group
- Corporate Data Protection Group
- External PSIAS assessor for Isle of Anglesey Council

It should be noted that the number of days spent on advisory work (177 for 2022/23) continues to increase (133 2021/22, 111 2020/21, 97 2019/20, 91, 2018/19, 124 days for 2017/18, 79 days for 2016/17) and demonstrates the noticeable rise in requests for Internal Audit to become involved in emerging issues, supporting the business to ensure a robust control environment is in place.

2.11 Audit of Third Parties

Following the transformation changes of services and the creation of Aura Leisure and Libraries and NEWydd in 2016/17 the Internal Audit Service has a SLA to deliver 10 days of internal audit service to these organisations which is reviewed every three years.

During 2022/23 both Aura Leisure and Libraries and NEWydd were audited.

2.12 Internal Audit Performance

The performance of the department against performance measures and targets is set out below.

Performance against target is reported to each Governance and Audit Committee and is summarised in the table below. Overall all internal performance targets were achieved or exceeded apart services taking longer to return their agreed actions to reports and respond to questionnaires.

Currently there is no benchmarking data finalised, however this is something the Welsh Chief Auditors Group is looking at as part of a Task and Finish Group which Flintshire are leading on.

The table below identifies the performance of the service against the internal performance indicators.

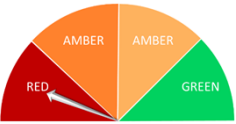
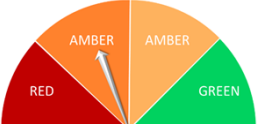
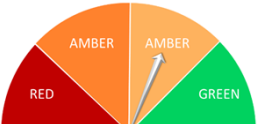
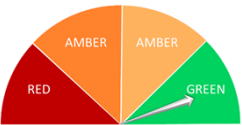
Internal Audit Performance Indicators

Performance Measure	Reporting Period				Overall Average Performance 22/23	22/23 Target
	Qtr 1	Qtr 2	Qtr 3	Qtr 4		
Reported to Committee						
Audits completed within planned time	76%	100%	88%	63%	82%	80%
Average number of days from end of fieldwork to debrief meeting	15	25	15	18	18	20
Average number of days from debrief meeting to the issue of draft report	4	0	1	3	2	5
Days for departments to return draft reports	7	5	5	13	8	7
Average number of days from response to issue of final report	1	1	1	1	1	2
Total days from end of fieldwork to issue of final report	32	10	18	37	24	34
Productive audit days	91%	91%	96%	80%	86%	75%
Client questionnaires responses as satisfied	100%	100%	100%	100%	100%	95%
Return of client satisfaction questionnaires	71%	100%	67%	64%	76%	80%

Levels of Assurance – Standard Audit Reports

Appendix A

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

Level of Assurance	Explanation
<p>Red – Limited</p> 	<p>Urgent system revision required (one or more of the following)</p> <ul style="list-style-type: none"> • Key controls are absent or rarely applied • Evidence of (or the potential for) significant financial / other losses • Key management information does not exist • System / process objectives are not being met, or are being met at a significant and unnecessary cost or use of resources. <p>Conclusion: a lack of adequate or effective controls.</p> <p>Follow Up Audit - <30% of actions have been implemented. Unsatisfactory progress has been made on the implementation of high priority actions.</p>
<p>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>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: 51-75% of actions have been implemented. All high priority actions have been implemented.</p>
<p>Green – Substantial</p> 	<p>Strong controls in place (all or most of the following)</p> <ul style="list-style-type: none"> • Key controls exist and are applied consistently and effectively • Objectives achieved in a pragmatic and cost effective manner • Compliance with relevant regulations and procedures • Assets safeguarded • Information reliable <p>Conclusion: key controls have been adequately designed and are operating effectively to deliver the key objectives of the system, process, function or service.</p> <p>Follow Up Audit: 75%+ of actions have been implemented. All high priority actions have been implemented.</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>

Internal Audit Opinions and Recommendations 2022/23

Appendix B

Tudalen 171

Auditable Area	Number of Reports & Audit Opinions						Priority & Number of Agreed Actions			
	Red	Amber -	Amber +	Green	Advisory / Grant - No Opinion Given	In Total *	High	Medium	Low	In Total
Corporate					2	2				0
Education and Youth			3	1	4	8		9	5	14
Governance		1	1	2	1	5	2	7	5	14
Housing & Communities			2	1	1	4		4	3	7
People and Resources			4		3	7		9	4	13
Planning, Environment & Economy		1	1		1	3	1	7		8
Social Services			1		1	2		1	1	2
Streetscene and Transportation		2	1		2	5	5	6	1	12
External			2		4	6		4	5	9
Total	0	4	15	4	19	42	8	47	24	79

Mae'r dudalen hon yn wag yn bwrpasol

Eitem ar gyfer y Rhaglen 13



GOVERNANCE AND AUDIT COMMITTEE

Date of Meeting	Wednesday, 14 th June 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	Since the last report on progress to committee in March, there have been two Amber Red / Some Assurance reports. Appendix D details the Amber Red reports. Copies of all final reports are available for members if they wish to see them.

1.04	<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 March, 51 actions were overdue. This has reduced to 42 for this reporting period and represents 36% (45% in previous reporting period) of all live actions, six are High priority actions and 21 Medium priority actions. Overall 115 actions are live, those that are high and medium priority are detailed in Appendix E</p> <p>Appendix F lists seven high and 16 medium actions that are older than six months from the original due date.</p>
1.05	Appendix G shows the status of current investigations into alleged fraud, irregularities or concerns raised. There are three ongoing investigations.
1.06	<p>Appendix H shows the range of performance indicators for the department.</p> <p>Overall performance remains positive within the team. There is one PI off target. This is due to the time services take to return their agreed management actions.</p>
1.07	Appendix I and J show the current position for the 2022/23 and 2023/24 Audit Plans, 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.
1.08	<p>Since the last report to the Committee in March there has been one request for additional work. This is detailed in Appendix J and below:</p> <ul style="list-style-type: none"> Statutory Transport Obligations – Cost Dataset. Following the audit of Statutory Transport the service requested support from Internal Audit to develop a cost dataset they could implement and use to address one of their actions due to the limited resources within the service.
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 March 2023</p> <p>Appendix C Amber Red Assurance Reports</p> <p>Appendix D Action Tracking – Portfolio Statistics</p> <p>Appendix E High & Medium Overdue Actions (including actions older than 6 months if overdue)</p> <p>Appendix F Actions older than six months from original due date and not overdue</p> <p>Appendix G Investigation Update</p> <p>Appendix H Performance Indicators</p> <p>Appendix I Operational Plan and 2022/23</p> <p>Appendix J Operational Plan and 2023/24</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>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>

Mae'r dudalen hon yn wag yn bwrpasol

Flintshire Internal Audit

Progress Report



June 2023

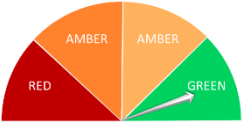
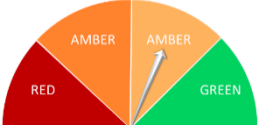
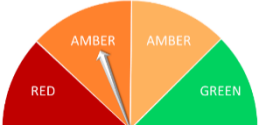
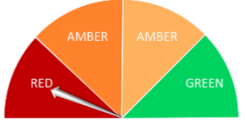
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Levels of Assurance – Standard Audit Reports

Appendix A

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

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

Final Reports Issued Since March 2023

Appendix B

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

Project Reference	Portfolio	Project Description	Audit Type	Level of Assurance	New Actions		
					High	Med	Low
08.1-2022/23	E&Y	School Fund - Argoed High School	Risk	Amber Green	0	2	1
08.2-2022/23	E&Y	School Fund - Alun High School	Risk	Amber Green	0	2	1
33-2022/23	SS	Safeguarding	Risk	Amber Green	0	1	1
26 - 2022/23	P&R	MTFS & Supporting Method Statements	Risk	Amber Green	0	2	0
29-2022/23	P&R	CIPFA FM Code	Risk	Amber Green	0	2	0
11-2022/23	S&T	Loss of O Licence - Follow Up	Risk	Amber Green	-	-	-
09-2022/23	Gov	Corporate Complaints	Risk	Amber Red	2	4	1
62-2022/23	S&T	Statutory Obligations for School Transport	Risk	Amber Red	1	3	1
11-2022/23	S&T	20mph Welsh Governance Pilot	Advisory	Advisory	0	0	0
52-2022/23	E&Y	Summary of Control Risk Self-Assessment for Schools	Advisory	Advisory	0	0	0
N/A	Ext	Ynys Mon EQA	Advisory	External	0	0	0

Corporate Complaints – Governance – 09–2022/23

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Areas Managed Well	Areas Identified for Further Improvement
<ul style="list-style-type: none"> The CSC team follow their processes and give full support to portfolio staff in the management of their complaints The CSC team produce reports in a timely manner The CSC team analyse data from PSOW and suggest improvements and actions to improve the management of complaints. 	<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>Performance Management & Analysis – the Council is failing to understand complaints as part of performance management. Failing to carry out analysis of complaints data is making the Council reactive to individual complaints rather than proactively putting measures in place to reduce the number of complaints. Reporting is insufficient to help the Council understand the root cause of complaints and whether effective improvement actions are being defined and applied. Where analysis is being provided actions are not being defined to drive improvement.</p> <p>Agreed Management Actions:</p> <ul style="list-style-type: none"> The monthly report template will be adapted to highlight cases which have escalated to Step 2, and the URN of complaints will continue to be included. Reports by exception, including category of complaint and outcome is being trialled. This will provide the information the services need to start root cause analysis, and this can be used to improve service provision and drive continuous improvement. Customer Services (CS) will remind COT the management information provides a direct link to every complaint file. This will also be communicated at the Senior Management Academy in a session on complaints. The link between complaints and performance management will be explained and the need for root cause analysis CS will seek feedback from senior managers once new reports have been issued to establish if there are any further improvements of changes necessary. Due Date 30/06/2023 <p>Completeness of Complaints Recording – The progress of a complaint from start to finish is not easily followed on the complaints system. Testing found not all officers were adding documents and updates to the system, making it difficult to establish why a case was upheld or not. This is the document of record used by the Public Sector Ombudsman Wales (PSOW), a failure to ensure all documents are uploaded and case notes complete could result in censure from PSOW. This lack of clear sight of progression of a complaints results in an inability to analyse why cases escalate and how to prevent this in the future. The Council is losing valuable management information which would help to drive continuous improvements and would aid in reducing the staff time spent on dealing with complaints.</p> <p>Agreed Management Actions:</p> <ul style="list-style-type: none"> CS are waiting for IT to carry out development of the complaints database (CD). However, this is not a priority system and therefore workarounds have had to be put in place. The CS team will maintain the lifespan of complaints within the CD system, the team will no longer maintain separate spreadsheets externally to manage Step 2. Cot will be reminded of the necessity of ensuring the complaints system is updated as it is the document of record for the Council’s complaints. Monthly reports will include complaint escalation and where relevant the PSOW URN. Due Date 30/06/2023 <p>Risk Management - There are several strategic and operational risks which could prevent portfolios achieving the timely and effective management of complaints. These risks have not been identified or assessed and mitigations are not defined as such there is a risk that poor complaints management practices are not resolved, and good customer care is not achieved in line with the corporate expectation.</p> <p>Agreed Management Actions:</p> <ul style="list-style-type: none"> Management disagrees – do not feel there are risks which need to be recorded operationally or strategically. Nil action will be taken

PSOW Escalation and Overdue Complaints – Testing showed poor communication was one of the main causes of escalation to PSOW. There is a risk poor or lack of communication and a lack of visibility of escalated complaints is costing the Council in increased staff time, reputational damage, and possible financial loss in fines from PSOW.

Agreed Management Actions:

- CS will remind COT of the escalation of complaints resulting from poor communication and the risks to the Council of loss of resources / finance / reputation.
- CS will remind COT it is the responsibility of managers to ensure effective communication will be maintained with complainants
- A complaints workshop will be part of the Senior Management Academy session in April 2023. The issue of poor communication from service managers will be discussed and how this is a significant cause of complaint escalation. **Due Date 30/06/2023**

Elected Official Complaints - There is no way to verify the number of complaints which have come from elected officials. There is a risk the Council does not have a comprehensive view of complaints from elected officials or other sources which could result in escalation to PSOW which carries the risk of financial loss and reputational damage.

Agreed Management Actions:

- CS will remind the COT PAs of the process for dealing with MPs/MSs Complaints
- CS Will support the Democratic Services Manager to include complaints handlings in the Member's training is in accordance with Council policy and procedures.
- CS will ask COT to remind all their teams any contact from elected officials must be recorded on the CRM. **Due Date 30/06/2023**

Training – PSOW training is mandatory for all managers/team leaders however testing identified gaps in training attendance and an inability to record training on iTrent. Officers interviewed for this audit reported confusion and difficulty in using the CRM complaints system. Whilst there is detailed guidance, this was found to have fuzzy screen shots and, in some cases, difficult to read instructions. There is no training on the Council's internal complaints management process. There is a risk the lack of training will result in poor system use and a failure to manage complaints effectively.

Agreed Management Actions:

- CS will request a periodic report from Learning and Development (L&D) detailing who has attended the PSOW training. This will be included in the monthly reporting to COT.
- CS will remind COT of their responsibility to ensure their senior managers have attended and to check for training gaps in their managers and staff who deal with complaints regularly.
- A training package on the Council's internal complaints process and system has been developed. This will compliment PSOW training.
- The Council's training will be rolled out across the organisation. **Due Date 30/06/2023**

Policy & System – There is a comprehensive and up to date policy provided by CS on the Council's approach to complaints and concerns, which is written for the public. Whilst there are procedural indications in the Concerns and Complaints policy there is no explanation of the internal process for staff. The CD system has some specific issues which includes an inability to recognise bounce back out of office notifications and reminders were not being sent to staff. There is also an issue with non-complaints, service requests which have been wrongly added to the complaints system.

Agreed Management Actions:

- During the process of the audit CS were able to fix the issue with the system failing to send updates.
- The CS team will develop an internal process to go along side the policy to ensure all staff are made aware of the Flintshire complaints handing process, this will be complimented by the training discussed above.
- CS will investigate a means to designate a case which has come through as a non-complaint and how these could be removed from any management information/reporting.
- CS will have the final word on whether something is a complaint or a service request. How this can be integrated into the system will be discussed with IT as part of the system upgrade.
- CS will also ask IT if there is a way to make the system aware of bounce back emails and to alert CS to the fact. **Due Date 30/06/2023**

Statutory Obligations for School Transport – 62–2022/23

Areas Managed Well	Areas Identified for Further Improvement
<ul style="list-style-type: none"> The process for allocating an eligible pupil to a transport route was effective. Controls are in place to ensure that the eligibility criteria for pupils obtaining free school transport is sufficiently managed through the ONE system. Changes to pupil numbers requiring free school transport are managed effectively. 	<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>Identify, analyse, monitor and report against statutory and non-statutory transport spend – Without monitoring statutory and non-statutory School transport provisions there is a risk that the service is unable to effectively mitigate the risks around overspending or lack of available budget.</p> <p>Agreed Management Actions:</p> <ul style="list-style-type: none"> It is agreed that costs for statutory / non-statutory transport should be specifically identified, analysed and reported. Due Date 01/12/2023 An exercise will be undertaken with Audit assistance to identify spend across 2022/23 on statutory and non-statutory transport. Due Date 01/12/2023 A process will be put in place to produce this information on a full termly basis. Due Date 01/12/2023 <p>Regular review and approval of the School Transport Model – The School Transport Model has not been reviewed since 2018 and there is a risk that the service is continuing to incur and absorb non-statutory transport costs to the Council without formal review and approval. There is an opportunity to discuss which non-statutory costs could be reduced, potentially recouped, or removed by regularly reviewing the current operating model and anticipated overspend.</p> <p>Agreed Management Actions:</p> <ul style="list-style-type: none"> Streetscene & Transportation assess eligibility and deliver school transport services based on the School Transport Policy, which is led by Education. The service agrees to provide evidence to Education to review the policy and support any policy review process. Due Date 31/03/2024 <p>Non-compliance with Medium Term Financial Strategy Reporting - The service submitted MTFS method statements for 2023/24, however they did not include any supporting evidence for the project budget efficiencies / pressure made and there is a risk that the projected figures maybe inaccurate and it is not possible to effectively assess or approve the statements unless sufficient supporting evidence is included within each Method Statement.</p> <p>Agreed Management Actions:</p> <ul style="list-style-type: none"> The service MTFS method statements have been reviewed and updated for 2024/2025 financial year by the chief officer and senior management team (SMT) and all supporting data has been included. The 2023/2024 method statements were completed by Finance in 2022 and will be reviewed and updated by SMT to include the supporting evidence. Due Date 30/06/2023 <p>Completion of pupil eligibility details on the ONE System - Pupils entitled to school transport are recorded in the ONE system where an appropriate eligibility code should be included. The review identified a number of pupils with no eligibility code recorded for them. There is a risk that management will be unable to appropriately manage the total costs of statutory / non-statutory provisions if the records are incomplete. The application process also identified that the data input into the website was not compatible with the ONE system and the manual input of data by staff is undertaken. There is a risk that errors could occur in the processing of this data.</p> <p>Agreed Management Actions:</p> <ul style="list-style-type: none"> The service will review the pupils which did not have an eligibility code recorded on the ONE system. Due Date 31/07/2023 The service will also produce a report from the ONE system / new replacement system on a termly basis to identify any pupils on the system without an eligibility code. Due Date 31/07/2023

	<p>Monitoring of payments to Transport providers - The service has a process in place to ensure the accuracy of monthly payments being made to each school transport contractor. A review of the payments identified a number of payments which had not been marked as verified. There is a risk that these payment amounts could have been inaccurate with a potential loss to the Council.</p> <p>Agreed Management Actions: The service will review the payments which were not identified as validated and reinforce existing controls. Due Date 31/07/2023</p>
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Action Tracking – Portfolio Performance Statistics

Appendix D

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Portfolio
Chief Executives
People & Resources – HR&OD
People & Resources – Finance
Education & Youth
Governance
Housing & Communities
Planning, Environment & Economy
Social Services
Streetscene & Transportation
External
Individual Schools
Total

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
	H	M	L	
2	0	0	0	2
15	0	9	5	6
13	0	0	1	8
4	0	1	0	4
15	0	2	2	1
23	0	0	1	18
4	1	2	0	4
0	0	0	0	0
22	5	2	3	6
3	0	1	1	3
14	0	3	2	4
115	6	21	15	56
	42			

Actions between 6 & 12 months	Actions Greater than 12 Months (13+)
<i>See Appendix F & G</i>	
0	2
2	6
1	4
0	3
2	1
1	14
0	0
0	0
0	7
3	0
5	1
14	38

High and Medium Actions Overdue

Appendix E

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Portfolio	Audit	Ref:	Action	Priority	Original Action Due Date	Revised Due Date	Date of Last Update Provided by Service	Reason for Revised Due Date	Current Status
P&R	Payroll 2017/18- I-Trent not compliant with data protection and GDPR	2218	Midland have advised functionality is in place to allow for the removal of all required information to comply with GDPR requirements. Internal testing will be completed to provide assurance over this anticipated functionality.	M	30-Sep-18	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.	Discussion with SC confirmed that this is in progress but there is still some work to do. SC has asked for the due date to be extended to 31/3/23.
P&R	20/21 Health & Safety and Wellbeing of Employees: Effective Monitoring and Reporting of Working Time	3026	Quarterly reports to be tabled at COT highlighting excessive credit balances on Etarmis / average working hours exceeding Working Time Policy. Caveat to be included highlighting potential data inaccuracies within reports. Individual Chief Officers to det	M	31-Dec-21	31-Mar-23	16-Jan-23	See follow up notes. Risk not managed.	Discussion with SC confirmed she has briefly spoken to the Chief Executive who is not content to accept the risk around noncompliance with the Working Time Regulations, as such further discussion is required
P&R	2021/22 Use of Agency, Relief, Self Employed & Supply Teachers (including IR35 Compliance): Monitoring off Off-contract placements	3334	A piece of work is being undertaken by HR to understand why long-term agency contracts are in place and any barriers to applying to permanent job vacancies.	M	30-Jun-22	31-Mar-23	16-Jan-23	See follow up notes	Draft recruitment and draft agency worker policies provided by SC together with a copy of the business case to be used for off matrix spend. Some work still to be done to ensure consistency
P&R	2021/22 Use of Agency, Relief, Self Employed & Supply Teachers (including IR35 Compliance): Robustness of reporting to CROSC	3335	Midland have advised functionality is in place to allow for the removal of all required information to comply with GDPR requirements. Internal testing will be completed to provide assurance over this anticipated functionality.	M	30-Jun-22	31-Mar-23	16-Jan-23		Draft recruitment and draft agency worker policies provided by SC together with a copy of the business case to be used for off matrix spend (all attached). Some work still to be done to ensure consistency

Portfolio	Audit	Ref:	Action	Priority	Original Action Due Date	Revised Due Date	Date of Last Update Provided by Service	Reason for Revised Due Date	Current Status
P&R	Human resources supply and demand risks 22/23 - Workforce planning assessments risks have not been addressed	3402	Quarterly reports to be tabled at COT highlighting excessive credit balances on Etarmis / average working hours exceeding Working Time Policy. Caveat to be included highlighting potential data inaccuracies within reports. Individual Chief Officers to det	M	31-Mar-23		N/A	No update provided	No update provided
P&R	Human Resources Supply and Demand Risks 22/23- the exit interview process is not adequate to assess key reasons why people are leaving to assist with the identification of process improvements or retention strategies.	3407	A piece of work is being undertaken by HR to understand why long-term agency contracts are in place and any barriers to applying to permanent job vacancies.	M	30-Jun-22		N/A	No update provided	No update provided
P&R	22/23 Payroll - Payroll checking and escalation	3467	Management confirmed that as at 17.05.2022 placements exceeding 12 weeks had reduced to 56% of total placements. Reporting of Matrix and off-contract agency placements to be brought to COT quarterly by Senior Manager HR&OD. Engagement with HR from hir	M	30-Jun-22		N/A	No update provided	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
P&R	22/23 Payroll - Duplicate bank accounts	3486	A number of reports is produced monthly and provided to the to assist with workforce planning. Business partners discuss reporting at various DMTs. Where particular portfolio risks are identified, HR assist the portfolio in the identification of the risk	M	31-Mar-23		N/A	No update provided	No update provided
P&R	22/23 Payroll - Pay Advances	3487	The service has started the process in producing an Advanced Payment policy which will include defined controls for the review and approval of pay advances. The service will also produce and issue pay advance guidance to all service areas to assist with	M	31 Mar 23		N/A	No update provided	No update provided
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 educational settings have been updated where appropriate.	M	31 Aug 21	31 May 23	13.09.22		Off-rolling profiles are historically upon request, as opposed to the scheduled attendance and exclusion profiles. However, following the Easter Holidays off-rolling profiles will be produced on a scheduled termly basis (reporting on the prior term). Off-rolling profiles include “reasons for leaving” and “destination” against the deregistration line, recorded by schools and transmitted as part of the daily school to LA data transfer. Evidence provided from SMIT to confirm that periodic data reports are provided and utilised as

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>core service progression during audit period. This is evidence of completion and service development to close of this audit area.</p> <p>Service development now provides dedicated permanent staff to review and identify cases of CME (Children Missing Education) and EHE (Elective Home Education) as part of weekly casework. These officers have access to the schools attendance recording system and profile cases to identify those pupils that may have left the locality or opted to learn at home. This service development is a further mitigating control to provide further evidence of the embedded and consistent proactive now applied in this area of work to confirm completion of 3015 and negates the need for dedicated periodic review from SMIT in this area of work.</p> <p>Once the off rolling piece of work is embedded and evidenced then the action can be closed.</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
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	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.
GOV	Data Protection 21/22-Portfolio action plans have not been drafted to address areas of underperformance.	3314	Chief Officers to manage data protection compliance within their portfolios. Chief officers to investigate root causes for non-compliance and identify a number of actions to achieve compliance with the minimum tolerance level (80%). Recognising it may take time for portfolios to achieve 80%, improvements will be incremental with 80% compliance to be achieved by a deadline specified by the Chief Officer in their remedial plan. Reporting to continue to be produced to measure portfolio performance against minimum tolerance level highlighting the risk of ICO enforcement / penalty. The above process to be discussed and agreed with Chief Officers.	M	31-Oct-22		13-Mar-23	N/A	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". 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.
H&C	SARTH Follow Up 2019/20 - Not all band 1 tenancies have had pre-tenancy	3010	Review the pre tenancy approach with SARTH Partners to develop a consistent way of undertaking "pre tenancy checks". Clearly document the	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	7/9/21 - request to revise date to 31/12/21 - new manager re SARTH/Housing Register. Need to develop plan for

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	checks or landlord references evidenced		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					SARTH/Housing Register. Need to develop plan for Homelessness.	Homelessness. Revised due date on this basis. have advised these are longstanding.
PE&E	Domestic Energy 21/22- Management information available to oversee all the domestics energy efficiencies is not adequate.	3397	Produce schedule of management information to be collected to support Council Plan reporting, senior management monitoring and project and contract management. Create KPI monitoring framework to support Council Plan reporting. Provide quarterly management information to senior management. Collate and present KPIs monthly for projects, contracts and SLAs to monitor performance. Senior admin post to be advertised & filled to support review of management information. Present budget performance and reconciliation to service manager	H	31-Mar-23	31-May-23	15-Mar-23	Due date extended until end of May to assist with the implementation of item 5 and 8.	Meeting held with JM on 15/3 has confirmed that monthly reporting is produced which monitors SLAs and council plan requirements. This is discussed in 1:1 with management monthly as opposed to the quarterly. The reporting has individual data tabs which link to the summary page to provide evidence of figures reported. As such, item 1,2,3,4,6 and 7 are closed. Outstanding item 5- The senior Admin post is to be advertised internally. Delays due to JM having to speak to TTP staff. Item 8 is also outstanding - reporting requirements

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			monthly. Formally reconcile data across multiple systems. Review Agile to understand functionality and whether automated reporting can be introduced.						have been submitted as part of the Agile system requirements. JM to chase to understand whether these will form part of implementation going live at end of June23.
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	A procurement exercise has been completed to identify the contractor to be utilised to deliver the domestic energy work. Outcome of the procurement exercise will be communicated in October and a revised contract will be in place. This will assist with evidence of value for money. Management information to be structured to monitor contract deliverables in line with agreement. 2. Management to establish a process to review financial viability of contract provider.	M	31-Dec-22	31-May-23	15-Mar-23	Due date revised to allow for Wall Lag contract to be sealed. It has been drafted and signed by both parties.	Monthly reporting is produced which has been aligned to contract deliverables and is part of the one to one discussions with the service manager. These have been attached as evidence. The service manager has advised the reporting meets his expectations and is in line with requirements. this closes item 1 and 2 listed in this action. The action will remain open as contract with Wall Lag has not been sealed. Action date has been extended until the end of May 2023.
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	31-May-23	15-Mar-23	N/A	Confirmation has been received from JM that 10% is the sample reviewed and the programme and reactive work is completed by the same contractor even through the reactive work is not reviewed. As the programme work had been completed for the year, there is no evidence of the checks. The due date for the action has been extended until the end of May to allow for the checks

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									to take place and evidence to be provided.
S&T	21/22 Highways Structures - Part 2 Inspection & Preventative Maintenance - COMPLETENESS & ACCURACY OF AMX - Part 1	3423	<p>Define and implement process to regularly reconcile ins/outs will be.</p> <p>2. Prioritise on basis of risk to assess whether FCC is liable for unconfirmed assets. Update in AMX</p> <p>3. 3.Introduce use of mobile app so AMX can be updated in real time by inspectors</p> <p>4. 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)</p>	H	31-May-23		N/A	No update provided	No update provided
S&T	21/22 Highways Structures - Part 2 Inspection & Preventative Maintenance - RISK MANAGEMENT	3424	<p>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.</p> <p>2. Risk management and scores will be based on data extracted from AMX/reported via performance indicators.</p> <p>3. All Streetscene risks will be reviewed by SMT on a monthly basis.</p>	H	31-May-23		N/A	No update provided	No update provided

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S&T	21/22 Highways Structures - Part 2 Inspection & Preventative Maintenance - INSPECTION CYCLE AND REPAIR WORK - Part 1	3437	<p>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 – focusing on principal inspections first.</p> <p>Part 1 - URN 03437 Schedule meeting with AMX to define standard /bespoke KPI reporting available to cover scheduled inspections / completions, asset condition / repair work.</p> <p>2. 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.</p>	H	31-May-23		N/A	No update provided	No update provided
S&T	21/22 Highways Structures - Part 2 Inspection & Preventative Maintenance - KEY PERFORMANCE INDICATORS & MANAGEMENT INFORMATION	3445	<p>Schedule meeting with AMX to define standard /bespoke KPI reporting available to cover scheduled inspections / completions, asset condition / repair work.</p> <p>2. 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.</p>	H	31-May-23		N/A	No update provided	No update provided

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S&T	21/22 Highways Structures - Part 2 Inspection & Preventative Maintenance - INSPECTION CYCLE AND REPAIR WORK - Part 2	3526	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 – focusing on principal inspections first. Part 2 – URN 3526 Principal Inspections & Flint Bridge 3. Identify available resource to reconcile AMX list of principal Inspections to ensure accurate.	H	31-May-23		N/A	No update provided	No update provided
S&T	21/22 Highways Structures - Part 2 Inspection & Preventative Maintenance - RISK ASSESSMENT & PRIORITISATION	3427	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.	H	31-May-23		N/A	No update provided	No update provided
S&T	21/22 Highways Structures - Part 2 Inspection & Preventative Maintenance - SERVICE ACTION PLAN	3443	Develop action plan to address the findings of the audit. Assign actions criteria for completion and implementation dates. 2. Report progress to HAMP/SMT.	M	30-Apr-23		N/A	No update provided	No update provided

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External	Pension Administration and Contributions 21/22- Performance metrics not being achieved	3266	<p>The management team (comprised of the Pensions Administration Manager and the team leaders) will strengthen the link between KPIs, actions and risk assessment by ensuring that documentation is available in relation to why the KPIs have not been met and defining more specific actions. Appropriate comments will be added to the risk register and Committee reports at a high level.</p> <p>Reporting on KPI 10, 12 and 13 has only taken place since the September Committee meeting. We had been collecting the data since April but the reports were only finalised in September for us to populate and report progress. We therefore haven't had enough time or opportunity in these specific areas to improve given the staff recruitment/training issues at the same time. It is acknowledge that this will need to be addressed going forward.</p> <p>The individual KPIs and their associated targets to be reviewed for adequacy. Where changes are identified, amendments will be made to the CPF Administration Strategy and reporting. Action plans to be devised to address underperformance.</p>	M	30 June 22	31 Mar 23	22 Dec 22		Email received from KW requesting action dates to be extended until 31/3/23. She advised that whilst developing the employer escalation process, the service has taken the opportunity to feed in new functionality from the pension system to help streamline the process. This has caused the original timescales to slip but it is expected it will be fully operational in January/February which will then allow a period of testing prior to the revised due date 31/3.

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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
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

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			operational support to officers responsible for CCTV to ensure compliance with the Protection of Freedoms Act 2012.						
Tudalen 199	FIN Main Accounting AP&P2P- Payment invoices process are not aligned to regulatory requirements	2621	Council no longer publish this data but it is available and from 2019/20 it will be included in the Key Performance Indicators reported as part of the MTFS.	M	30 Sept 19	31 July 23	6 June 23	Update from GF 6.6.23: Amend date to 31st July. I will assess the risk of non compliance and either 1) accept the risk and close action down or b) have a look for an appropriate part of the Council website where we can show it	SG (20 September 2022 13:30): Email to GF 20.9.22: The agreed action at the time (May 2019) stated that whilst you no longer publish data to show compliance with the Prompt Payment Regulatory Requirements, the data is available and from 2019/20 was to be included in the KPI's reported as part of the MTFS. Can you tell me if the KPI's are now reported as part of the MTFS (and if so could you share the most recent copy)? If you no longer collect this data, but are happy to accept any risk that non-compliance with these requirements brings with it, then provide me with some narrative to this effect and I can close down the action. SG (20 September 2022 13:29): Email from GF 20.9.22: This relates to not formally reporting on payment of invoices performance. 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?
	FIN 20/21 Collaborative Planning: The Financial Procedure Rules are not	3038	Management is confident that other controls are in place and there is no wider risk to the Council's budget monitoring processes	M	30 June 21	31 July 23	6 June 23	Update from GF 6.6.23: Amend date to 31 July and will be actioned	SG (17 January 2023 09:08): Update from DL 16.1.23: discussed at the Masterpiece Project Team Group so can the date be moved to 31/03/23 please?

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	clear on the requirement to use CP and also reference a set of procedures which have not been formalised		In relation to this specific scope and review: Finance will produced a formal procedure to compliment that already available.						
FIN Tudalen 200	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 June 21	30 June 23	6 June 23		Date extended to 30.6.23 - waiting for evidence to close this action down. Update from GF 6.6.23: Action should be closed - a paper was taken to COT outlining performance and reasons for budget managers not using CP - with the outcome of agreeing to a project to procure a new finance system including budget monitoring/reporting functionality. SG (10 June 2022 15:10): Email from GF 7.6.22 "The review by the Systems user Group has been completed and can share a paper if needed. 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".
E&Y	20/21 School Attendance & Exclusions: Compliance with the Data Protection Act	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.	M	31-Aug-21	28-Jul-23	19-Sep-22	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.	JG has sent three of his teams DP trg stats which require further work to bring them all up to date. I have suggested to John that for all of his staff, approx 25 in total, one master spreadsheet should be maintained and each staff member in his service should receive refresher trg every 18 months due to the sensitive personal data they have access to. ISP's to be updated or finalised for all 3 services Privacy notices to be evidenced on all 4 main service policies

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								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.	It has been agreed that all of the above can be completed by August 23 and sooner if completed.
E&Y Tudalen 201	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 July 23	31.05.23	<p>13.09.22: Email from JG asking for the due date to be revised to 31.3.23.</p> <p>The Service Action Plan was due to be completed by 31 8 21 and was associated with the publication of a variety of policies that will underpin the new service model and inform its delivery.</p> <p>The policy roll out has commenced and a revised LA School Attendance Policy is with a Secondary Headteacher to allow comment and feedback. This will be followed by a revised CME Document and FPN Administration process from 1 1 22. These processes have been impacted upon by limited capacity in partner services such as Legal Services and the protracted closure of schools during 20/21. However, the outline action plan will be available by 1 11 21 and the updated policies should be in place by 31 12 21.</p>	<p>Discussion with CH at COT on 31.05.23, due date to be revised to 31.07.23. Actions are in progress and these must be fully implemented by the end of the current school year.</p> <p>JG (12 January 2023 06:20): The action plan continues to be developed in partnership with peers and other services. The exclusion process is defined and efficient, but the plans and the processes that support vulnerable pupils are progressing during 22/23. Revised processes such as the implementation of a new EOTAS Panel have taken place and are being supplemented by clear policy/practice documentation. This documentation should ensure that schools, services and the public are able to understand the purpose of such revisions and how to utilize the system efficiently. This work is continuing to progress during 2023. All of these actions contribute to the finalization of the service action plan.</p>
Schools	21/22 Drury Primary -	3306	The GB will define and approve a Rent Policy	H	1 Dec 22	30 June 23	24 April 23	April 2023 - ST advised unable to agree rent level at	SJ (24 April 2023 06:50): Response from Internal Audit to CH, ST - email

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Tudalen 2022	Financial Management The deficit recovery plans provided by the school were based on unrealistic income streams.		<p>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.</p>					<p>last meeting with Club and School. Issue of previous Club contributions impacting on level set. Decision required by someone with sufficient authority.</p>	<p>attached. advised audit had no role in making decision whether or not to include previous contributions from Club, provided background information of nature of £ we identified during testing which may be relevant, strongly recommended that person with authority to make this decision be included in order to progress rent negotiations. Clarification that due date should be extended to 30/06/23.</p> <p>SJ (24 April 2023 06:47): Update from ST that whilst meeting had taken place, unable to agree rent level. Club concerned that their previous contributions had not been taken into account. requested meeting with audit. arranged for 4/5.</p>
	21/22 Maes Gwern Contractual Arrangement- Overage sum calculation not being monitored as per the development agreement	3140	A process to be introduced to monitor the overage sum in line with the agreed calculation stated in the overarching agreement.	H	29 Oct 21	31 July 23	6 June 23	<p>Report to go to November 2021 Audit Committee - deadline for final papers 10.11.21. Due date aligned with AC papers date to prevent duplication in tracking - SG 21.10.21.</p> <p>See follow up notes above re revised due date - meetings to begin in December 2021.</p>	<p>PC 6.6.23: The process to calculate the overage agreement is in line with the formula set out in the agreement. We have the sales data to enter into the formula, but we still await the final costs from Wates. We have received the final abnormal costs claim of £670k taking the total of abnormal costs to £2,600k, over £200k in excess of the agreed allowance for abnormal costs. Evidence to support this claim from Wates has been requested by our QS and remains awaited. Revised due date 31.7.23 assuming receipt of outstanding data from Wates.</p> <p>RR (16 March 2023 11:50): Email from PC with update and documents has been attached for reference. This action cannot be progressed until the final costs, abnormal costs and sales data is received from Wates which is anticipated for the end of March.</p>

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Tudalen 203									<p>LB (15 March 2023 08:52): 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>
	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	H	29 Oct 21	30 June 23	6 June 23	<p>Report to go to November 2021 Audit Committee - deadline for final papers 10.11.21. Due date aligned with AC papers date to prevent duplication in tracking - SG 21.10.21.</p> <p>Update from PC: The sales receipt of £2.85 million will be achieved for the 112 private sales on the site. Finance have been tracking the sales and have identified any variations and adjustments. All 112 have been sold. The final two receipts totalling £54k are awaited from Wates's solicitors. This will take the receipt in total to £2.85 million. As these two sales were completed earlier this year, and an adjustment for interest in line with</p>

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Tudalenn H&C 2024			considered and escalated to Chief Officer.						<p>the agreement will be made. A claim of £6,700 for late receipt of sales cash on any of the 110 other sales has already been made and accepted. Revised due data end June 23 assuming receipt of data from Wates.</p> <p>RR (16 March 2023 11:58): Email from PC with update and documents has been attached for reference. This action cannot be progressed until the adjustment is made to the over/ under payment following the completion of the last sale for which the payment is now due. The council has also identified that is due £6k in interest and this has been submitted to Wates to verify with their solicitors.</p>
	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	31 July 23	6 June 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.	<p>Update from PC 6.6.23: The sales receipt of £2.85 million will be achieved for the 112 private sales on the site. Finance have been tracking the sales and have identified any variations and adjustments. All 112 have been sold. The final two receipts totalling £54k are awaited from Wates's solicitors. This will take the receipt in total to £2.85 million. As these two sales were completed earlier this year, and an adjustment will be made. A claim of £6,700 for late receipt of sales cash on any of the 110 other sales has already been made and accepted. Date revised to 31.7.23 assuming receipt of data from Wates.</p> <p>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.</p>

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									<p>Escalation to the chief officer has not been necessary.</p> <p>Vetting of the final abnormal cots is still to be done, as is the overage calculation, when final totals are received.</p> <p>Wates have been asked to review the specifics of the 9x house type 45 and the difference between the forecast and actual sales receipts</p>
H&C Tudalen 205	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</p>	H	30-Dec-22	30-Sep-23	24-Jun-23	Due date extended as per agreement between senior manager and audit manager on all Temp accommodation actions	<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> <p>Policy work delayed due to Officer on long term absence but absence to be concluded in Q1 23-24.</p>

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			soon to be revised Housing Support Programme Strategy which comes in force 1st April 2022.						
H&C Tudalen 206	Homelessness & Temporary Accommodation 21/22-Processes are not adequate to deal with increase in demand.	3237	<p>The response will be delivered in 3 stages – immediate, medium and longer term. All actions are assigned to the Service manager to be delegated across team.</p> <p>Short term (March 2022) SLAs to be introduced between all areas which have a direct impact in service delivery. Including Responsive repairs through FCC, Void Property Turnaround, Cleaning Contracts, Fire Safety Regime A process to be defined to deal with refused offers of permanent accommodation. A process to be defined to review lease agreements prior to their renewal/expiration date. A process for take on of new properties into the Temporary Accommodation portfolio.</p> <p>Medium term (June 2022) Rental Charge Policy to be define to oversee rent income, arrears and write off. Review the performance</p>	H	31-Mar-23	30-Sep-23	05-Jun-23	Due date extended as per agreement between senior manager and audit manager on all Temp accommodation actions	No update provided

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			<p>information needed for management oversight when the Policy is in place.</p> <p>Longer term (March 2023) The full end to end temporary accommodation process to be mapped to assign roles and responsibilities, identify process delays and inefficiencies as well as document controls.</p>						
H&C Tudalen 207	Homelessness & Temporary Accommodation 21/22- Management information is not available or unreliable to monitor the achievement of the Homelessness Strategy and policy	3255	<p>The response will be delivered in the medium term. All actions are assigned to the Service manager to be delegated across team.</p> <p>Medium term (June 2022) Introduce management information to: Monitor performance timescales at the various stages in Void Management Process. Information to be timely reviewed to identify and address process impediments/ opportunities for improvement. Provide oversight of all offers for permanent accommodations, those that were declined and the reason for decline.</p>	H	30-Jun-22	30-Sep-23	2 June 23	Due date extended as per agreement between Senior Manager and Audit Manager	<p>Work on policy and procedural revisions to respond to the Renting Homes Wales Act 2016 ongoing. Only those on full s75 homeless duties owed contract under RHW Act 2016 post 1st December 2022 and those who were existing residents 1st December 2022 on full s75 homeless duties convert to standard Homeless Contract by 1st May 2023. B&B, holiday accommodation and Homeless Hub not included in RHW Act 2016 framework.</p> <p>Significant work ongoing with IT infrastructure linked to the Councils inhouse CRM and Back Office systems will over time enable the service to move to a single integrated people and housing management system for homeless accommodation. This provides opportunity to routinely collect wide range of Performance Information from 1 system.</p> <p>Revisions to National Homeless Data sets being factored into systems for reporting for homelessness and use of homeless accommodation for</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
			Oversee length of stays in interim accommodation which is being developed in In-Phase. Oversee rent collection activities. Monitor SLA agreement KPIs.						23/24 reporting period. Due date extended as advised all actions will now be completed by the end of September 2023.
H&C Tudalen 208	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	20 Oct 21	31 Jul 23	6 June 23	Report to go to November 2021 Audit Committee - deadline for final papers 10.11.21. Due date aligned with AC papers date to prevent duplication in tracking - SG 21.10.21.	Update from PC 6.6.23: We have received the final abnormal costs claim of £670k taking the total of abnormal costs to £2,600k, over £200k in excess of the agreed allowance for abnormal costs. Evidence to support this claim from Wates has been requested by our QS and remains awaited. Revised due date 31 July 23 assuming receipt of outstanding data from Wates. RR (16 March 2023 12:13): Email from PC with update and documents has been attached for reference. This action cannot be progressed until the abnormal costs are received from Wates which is anticipated for the end of March as per the update in action 3140. LB (15 March 2023 08:57): This is happening. See above. Final data of claimed costs awaited. Refer to 3174 for more details
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	20 Oct 21	31 July 23	6 June 23	Report to go to November 2021 Audit Committee - deadline for final papers 10.11.21. Due date aligned with AC papers date to prevent duplication in tracking - SG 21.10.21.	Update from PC 6.6.23: As stated previously a team was set up to monitor key elements of the contract in line with the specific terms in that contract. Finance (CT) have tracked sales data, amounts received, date received and date of sale. QS services (HP) have tracked abnormal costs against the allowance in the contract. They are ready to vet the

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 209									<p>overall cost data, together with the sales data from finance which will populate the overage formula as set out in the agreement Housing Development (PC) have tracked units built in line with the agreement, scheme development, liaising with highways and open spaces. Scheme review report to follow. Revised due date 31.7.23 assuming receipt of outstanding data from Wates.</p> <p>RR (16 March 2023 12:21): Email from PC with update and documents has been attached for reference. This action cannot be progressed as we have been advised a lessons learned will be completed once all reconciliations have been completed. PC advised a team was set up to ensure the reconciliation of data was completed against the correct contract clauses.</p> <p>LB (15 March 2023 09:01): 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.</p>
	H&C	Homelessness & Temporary accommodation 21/22- The Open Housing	3256	The response will be delivered in 3 stages – short, medium and longer term. All actions are assigned to the Service	M	31-Mar-22	30-Sep-23	24-Apr-23	N/A

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 210	system is not being utilised to manage stock, tenancies, repair work or rental income to be able to effectively deliver on service objectives.		<p>manager to be delegated across team.</p> <p>Short term (March 2022) In the short term, improve and enhance excel spreadsheet to capture all information in relation to temporary accommodation so data can be analysed and interrogated in order to identify efficiencies/opportunities for improvements as well as trends.</p> <p>Medium term (June 2022) Open Housing System Private Sector leasing module is already purchased but not implemented. IT has advised will need to wait for V16 of Open housing and IT capacity means that they will not be able to pick up this project until June 2022 at the earliest. Ensure detailed scope of works and Project Plan adopted.</p> <p>Longer term (March 2023) Implement the new system and all appropriate functionality to manage the Temporary Accommodation Portfolio in regards to all aspects of housing management.</p>						<p>reduce the likelihood of inappropriate offers and chances of refusal</p> <p>Continuing pressures relating to move on with Private Rental an option that is increasingly unaffordable. Recent research by Bevan Foundation for Feb 2023 found 0 (zero) properties available at the LHA rate in Flintshire out of 59 properties advertised.</p> <p>All trend information monitored and more people moving into temporary accommodation than moving out due to challenging housing market and disconnect between supply of social housing and profile of homelessness which is single person working age heavy.</p> <p>Landlord incentives continue to be offered as a way of making PRS properties more affordable and accessible to enable move on from homelessness.</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
Tudalen 211	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 - Applicant reviews are not being carried out on a regular basis	3009	There have been significant resource issues within the Housing Register Team which have posed challenges in terms of service capacity and staff continuity. The periodic review process has therefore fallen behind. This will now be progressed and become routine within the teams approach to register management. Embedding the review process within the Housing Register Team's routine activity and exploring opportunities for utilising technology to create efficiencies within this process are welcomed suggestions and had been on	M	31 Jul 21	31 July 23	26.5.23	From MC 7/9/21 - request to revise date to 31/12/21 - new manager re SARTH/Housing Register. Need to develop plan for Homelessness. SJ Revised due date on this basis. have advised these are longstanding.	Request from SH to revise due date to end July 2023 to allow time for the Steering Group meeting to take place. SH (26.05.23) This change is being discussed at our Steering Group meeting next month. SH (10 November 2022 13:20): 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. I will be raising this issue 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

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 212			<p>management's radar for areas of service improvement for the Housing Register Team. Management are eager to explore opportunities to embrace technology for processes linked to Housing Register, but also mindful that not all applicants would want to make use of technology for the periodic review process. Striking a balance between efficient processes for the Housing Register Team that make use of technology and support principles of "channel shift" (moving away from telephone contacts as the norm), whilst also retaining a person centred approach will be important when considering the use of technology. Approx. 1 in 4 applicants are "older people" and the use of technology may not be their preferred method of contact.</p> <p>Agreed Actions</p> <p>Embed the periodic review process within routine operational practice of the Housing Register Team.</p> <p>Explore opportunities to use technology such as</p>						<p>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.</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
			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.						
H&C Tudalen 213	SARTH Follow Up 2019/20 - The number of overrides remains high	3008	<p>Ensure that there is regional oversight for “overrides” through the SARTH Operational Panel, and that opportunities for service improvement are identified for action at the local level.</p> <p>Explore opportunities for improvements within the Open Housing System to reduce the number of overrides through changes or enhancements to the Allocations Module.</p> <p>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.</p>	M	31-Jul-21	31-Jul-23	26-May-23	<p>Further request to change responsible officer as requested by the service due to new manager.</p> <p>Request to revise date to new manager re SARTH/Housing Register. Need to develop plan for Homelessness. Audit advised these are longstanding.</p>	Unfortunately there has been a delay with SARTH partners moving forward with recruiting a new Compliance Officer and as such this action won't be updated until approx July.
H&C	Homelessness & temporary Accommodatio	3236	Agree in part.	M	31 Mar 22	30 Sept 23	2 June 23	Due date extended as agreed by Audit Manager at the request of Senior Manager.	RR (24 April 2023 11:32): Update received from Senior manager states 'Dedicated Officer now in post working

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 214	n 21/22- Homelessness levels of accommodation are not monitored over time to ensure adequate temporary accommodation is available.		<p>A weekly review of temporary accommodation capacity and those individuals'/families likely to move on (leaving temporary accommodation) takes place. Capacity is increased if required; emergency accommodation can be achieved through booking bed and breakfasts through block booking arrangements.</p> <p>Additional pressures have been observed due to Covid, housing market pressures and the need to increase capacity immediately. Welsh Government Covid Hardship Grant has enabled this as part of the emergency homeless and public health response.</p> <p>It is not possible to accurately forecast homelessness numbers. Trend analysis prior to Covid19 is not applicable and would deliver limited value due to the significant change the pandemic has had on the landscape.</p> <p>Achievement of deliverables in line with the Rapid Rehousing</p>						<p>exclusively on Homeless Nominations for offers of social housing ensuring greater focus on matching process to reduce the likelihood of inappropriate offers and chances of refusal. Continuing pressures relating to move on with Private Rental an option that is increasingly unaffordable. Recent research by Bevan Foundation for Feb 2023 found 0 (zero) properties available at the LHA rate in Flintshire out of 59 properties advertised. All trend information monitored and more people moving into temporary accommodation than moving out due to challenging housing market and disconnect between supply of social housing and profile of homelessness which is single person working age heavy. Landlord incentives continue to be offered as a way of making PRS properties more affordable and accessible to enable move on from homelessness.' Advised all actions will be completed by September 2023 so due date extended.</p> <p>LB (13 March 2023 20:18): Update 25.01.2023 - Management oversight and infrastructure for monitoring of housing capacity are in place for temporary accommodation and reviewed daily. Improvements to data capture and control and visibility addressed. Additional accommodation sourced through local hotels to respond to demand increases over recent months and contracts in place for block bookings where required. Move on from temporary accommodation continues to be challenging with lots of residents</p>

Portfolio	Audit	Ref:	Action	Priority	Original Action Due Date	Revised Due Date	Date of Last Update Provided by Service	Reason for Revised Due Date	Current Status
			<p>Transition Plan is the ultimate aim.</p> <p>Short term (March 2022) Identification of reasons for refusal of permanent accommodation and action process to manage "unreasonable refusals" to be documented.</p>						<p>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>
PE&E	Domestic Energy 22/23-SLAs in place with the various areas to which DEEP provides services have not been agreed.	3380	A process to be introduced to monitor contracts which are coming up for renewal. All service level agreement to be reviewed and renewed in readiness for the new financial year	M	31 Dec 22	30 June 23	21 March 23	Additional action required which will be addressed by the 6 weekly strategic meetings on domestic carbon reduction between the Housing Regeneration service, the HRA Capital Works service and the Climate Change service.	<p>RR (21 March 2023 06:14): Further to our email to NW advising action would remain open as no process in place to oversee the implementation of a revised SLA prior to expiration date, we were advised that on reflection the initial action will not suffice to address the issues. Instead, NW advised that 'a more formal management process between myself and my counterpart in the HRA are required to ensure that we can hold our respective teams to account in developing and signing off the SLAs in good time. This has been agreed and we will be holding 6 weekly tripartite strategic meetings on domestic carbon reduction between the Housing Regeneration service, the HRA Capital Works service and the Climate Change service. I can ensure that the SLAs and the general work of the service is included as a standing item on those agendas.'</p> <p>RR (16 March 2023 14:57): Email received from NW advising 'It's only captured in my 1-1 notes with Joe so not really got a document to share. The draft SLAs have been with the HRA for some time and we await sign off.' Action will remain open as there currently is a process in place to evidence the monitoring of contracts</p>

Tudalen 215

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 316									<p>and SLAs is being reviewed and renewed, although we acknowledge that it is being discussed at 121s.</p> <p>RR (16 March 2023 08:01): NW advised that the SLA's form part of the monthly 1:1 meeting agenda. A review of the reporting provided by JM which is produced and discussed at the one to one does not show any information relating to contract renewal. Email sent to request further info as this information may be captured elsewhere. Email sent to NW attached along with one to one documents. Action will remain open.</p> <p>RR (15 March 2023 14:35): Email sent to NW to request an update.</p>
	2020/21- Loss of O License- Lack of business continuity due to single person dependency	3119	A documented set of procedures to be drafted to document the end to end process which demonstrates compliance with O Licence requirements. This should also set out roles and responsibilities, timescales for completion of the various processes and will ensure the process is embedded across all transport operations. Through the assignment of roles and responsibilities this will assist with the identification of single person dependencies and support service resilience. Compliance checks to be regular conducted to	M	31-Jul-21	31-Mar-24	19-May-23	Work continues with recording processes, key contacts, responsibilities and standard documentation, however following key changes to key personnel for the contractor and FCC Fleet completion has been delayed.	<p>Follow up report issued 19.5.23 and action priority revised to Amber recognising progress made and the impact on risk. This action remains in progress. As a result of resource issues within the service, actions to ensure continuity of service in the absence of key individual and avoid single person dependency have not been fully developed or embedded.</p> <p>The service has revised the due date for this agreed action from 31.07.21 to 31.03.24 recognising lead time to appoint a new fleet manager and to allow the appointee to embed into the role before drafting documented processes.</p> <p>The risk priority has reduced from Red to Amber in recognition of the work undertaken to date as evidenced by the Fleet Task Duties document and the progress identified in Findings 3118 & 3147.</p>

Portfolio	Audit	Ref:	Action	Priority	Original Action Due Date	Revised Due Date	Date of Last Update Provided by Service	Reason for Revised Due Date	Current Status
			ensure 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.						
S&T Tudalen 217	21/22 Statutory Training: There is no specific S&T Training Policy	3219	The Senior Management team are currently developing a People Management Strategy with HR and the Corporate Training team. A training strategy for S&T will be developed in conjunction with this strategy	M	30 Apr 22	31 July 23	31 May 23	31.05.23: The training policy has now being developed and is in final draft format. The policy still requires consultation with the Senior Management Team and Trade Union representatives. This is taking place inline with the culture and values action plan for change for the Streetscene and Transportation Portfolio. The policy development has been expanded to ensure that it complies with external accredited training requirements which has delayed the progress of sign off.	N/A

Ref	Date Referred	Investigation Details
1. New Referrals		
1.1	02/05/2023	Whistleblowing referral in relation to planning
1.2	31/05/2023	Theft of petty cash funds within Social Services £412.86
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	Whistle blowing referral in relation to planning received and assessed. Decision to raise a Stage One complaint.	

Internal Audit Performance Indicators

Appendix H

Performance Measure	22/23	Qtr1 (as at 02.06)	Qtr2	Qtr 3	Qtr 4	Target	RAG Rating	
Audits completed within planned time	82%	80%	-	-	-	80%	G	↓
Average number of days from end of fieldwork to debrief meeting	18	18	-	-	-	20	G	→
Average number of days from debrief meeting to the issue of draft report	2	5	-	-	-	5	G	↓
Days for departments to return draft reports	8	12	-	-	-	7	R	↓
Average number of days from response to issue of final report	1	1	-	-	-	2	G	→
Total days from end of fieldwork to issue of final report	24	26	-	-	-	34	G	↓
Productive audit days	86%	72%	-	-	-	75%	A	↓
Client questionnaires responses as satisfied	100%	100%	-	-	-	95%	G	→
Return of Client Satisfaction Questionnaires to date	76%	67%	-	-	-	80%	A	↓

Tudalen 219

-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			
Strategic Funding (<i>Previously known as Core Funding 3rd Sector</i>)	M	Complete	
Education & Youth			
Schools Risk Based Thematic Reviews (Three schools)	H	Complete / In Progress	Delayed due to action short of strike
School Funds	H	Complete	
Integrated Youth Service	M	In Progress	
Governance			
Protection against Ransomware Attack	H	In Progress	
Corporate Complaints	H	Complete	
Cyber Security & Data Security	M	In Progress	
Housing & Assets			
Complaints (Housing and Assets)	M	In Progress	
Landlord Health & Safety (Fire Compliance)	M	In Progress	
People & Resources			
MFTS & supporting Method Statements / Budget Challenge	H	Complete	
Main Accounting – General Ledger	H	In Progress	
Compliance with the CIPFA FM Code	M	Complete	
<i>Investigating Officer Work x 2 under the Disciplinary Policy (Various Portfolios)</i>	New	Complete	
Planning, Environment & Economy			
Houses of Multiple Occupancy	H	Complete	
Planning – Prioritisation & Activities (including Enforcement)	H	Waiting to Start	Waiting to attend Group Leaders Meeting
Social Services			
Safeguarding	H	Complete	
Childcare Development	M	In Progress	
Deputyship (Now Residential Care Management of Asset Values)	M	Complete	
Streetscene & Transportation			
Loss of O Licence	H	Complete	
Regional Transport (New title Statutory Obligation for School Transport)_	H	Complete	

Audit – 2022/23	Priority	Status of Work	Supporting Narrative
Complaints Handling	M	In Progress	
Buckley 20 MPH Consultation Review	New	Complete	
Procurement and Contract Management	New	In Progress	
External			
Clwyd Pension Fund - Investment, Management & Accounting	Biennial	Complete	

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

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

Glossary

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

Eitem ar gyfer y Rhaglen 14



GOVERNANCE AND AUDIT COMMITTEE

Date of Meeting	Wednesday, 14 June 2023
Report Subject	Governance and Audit Committee Self-Assessment – Action Plan
Report Author	Internal Audit, Performance and Risk Manager
Type of Report	Assurance

EXECUTIVE SUMMARY

In March 2023 a report was presented to the Governance and Audit Committee on the outcome of the Committee's self-assessment.

This report provides Committee with a detailed action plan of how the findings in the self-assessment will be addressed. This action plan has been established by the Chair and the Vice Chair of the Committee.

The action plan for the self-assessment is detailed in Appendix A.

RECOMMENDATIONS

1	That the Committee considers the action plan and reaches a decision on whether any further information is needed.
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REPORT DETAILS

1.00	EXPLAINING THE GOVERNANCE AND AUDIT COMMITTEE SELF ASSESSMENT REPORT
1.01	<p>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> <p>Within the guidance there were two separate assessments:</p> <p>1) Self-Assessment of Good Practice; and</p>

	<p>2) Evaluating the Impact and Effectiveness of the Governance and Audit Committee.</p> <p>Both assessments were used during the workshops and the findings can be found in Section 1 & 2 of Appendix A.</p>
1.02	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.
1.03	<p>In December 2022, the self-assessment was completed, and a report presented to the Governance and Audit Committee in January 2023.</p> <p>This report uses the outcome of the self-assessment workshop to produce a detailed action plan to address the findings. This is detailed within Appendix A.</p>

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 from the facilitation workshop attended by the Governance and Audit Committee Members were compiled by the Chair and Vice Chair of the Committee.

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 – Governance and Audit Committee Self-Assessment Action 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>

Mae'r dudalen hon yn wag yn bwrpasol

Tudalen 229

Topic	Action	Rational	Responsible	Timescale	Progress RAG
1. Self-assessment / Influencing	1.1 Finish gaining feedback from key partners on what they want from GAC and how it could be more useful/effective. Use information to shape the way GAC operates i) Leader and Cabinet ii) Chief Executive iii) Chief Officer, Governance and COT iv) Internal Audit, Performance & Risk Manager v) Audit Wales	To improve GAC self-assessment and engagement with Flintshire's Leaders	Chair and Vice Chair	May-July 2023	
	1.2 Seek feedback from Chairs of Scrutiny on co-working arrangements to ensure good communications and complementary approaches to improvement. Establish ongoing comms system between GAC Chair and Chairs of Scrutiny	To improve mutual understanding and effective flow of information, especially where services may be giving cause for concern	Chair and Vice Chair	Following Annual General Meeting of the Council	
2. Coverage of ToR and Assurance	2.1 Programme additional reports to GAC to ensure ToR are covered, specifically including: - approaches to ensuring VfM - major projects and their governance	Perceived gaps at the moment	Internal Audit, Performance & Risk Manager	Programme in consultation with Chair and Vice Chair	
	2.2 Continue to invite Responsible Officers to GAC where there are red IA reports or concerns re progress and invite Senior Risk Owners to GAC to update on the management of key risks.	Important to develop mature relationships with wide range of senior and middle managers given they are operationally responsible for implementation of improvement and risk management actions	Internal Audit, Performance & Risk Manager	Programme within FWP	

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Topic	Action	Rational	Responsible	Timescale	Progress RAG
3. Effectiveness and impact	3.1 All GAC members to focus on identifying constructive and practical means of adding value and achieving improvement in matters considered	Core to GAC's role in gaining assurance and contributing to FCC improvement	All GAC members, plus Chair to prompt	each meeting	
4. Learning and development	4.1 Continue pre GAC training sessions to ensure members are briefed ahead of major reports coming to GAC	Useful to have informal means of developing knowledge and skills in advance of agenda items- especially though not only for new members	Internal Audit, Performance & Risk Manager	before each GAC meeting	
	4.2 In advance of next GAC self assessment, evaluate knowledge, skills and training needs of GAC members, using the K and S framework from CIPFA guidance. Use this to frame updated Learning and Development Plan	Understanding of what GAC members have to offer, individually and collectively, should improve ability to question, challenge, support and escalate issues	Chair/Vice Chair supported by Internal Audit, Performance & Risk Manager	June - September 2023	
5. Annual report/ Accountability	5.1 Collate information on issues of concern to GAC and/or escalated to those in leadership/governance roles to ensure actions are followed through and feed into Annual Report	Not always easy to show GAC's impact as influence not always captured in written record. However, essential to gather issues pursued so as to demonstrate pro activity as part of GAC's accountability to Council	Chair/Vice Chair	after each meeting or at least quarterly	
	5.2 Linked to submission of Annual Report, Chair and Vice Chair of GAC to request meeting with Leader at least annually to ensure mutual briefing	Important to account to FCC's leader for GAC's work and to have the Leader's feedback to shape future arrangements	Chair	November 2023	

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GOVERNANCE AND AUDIT COMMITTEE

Date of Meeting	Wednesday, 14 th June 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 14th June 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 review on school funds has been completed. This has been delayed due to schools returning their completed actions and therefore impacting on the summary report.

28 th September 2022				
Agenda Item No.	Report	Action Required	Responsible Officer	Action Taken
26.	AW Review of Commissioning of Older People's Care Home Placements by NW Councils and BCUHB	That the Committee notes the agreed actions in the Management Response to address these recommendations and receives regular updates on the 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.	J Davies Audit Wales	The service is attending the committee in June to provide an update.

14th November 2022

Agenda Item No.	Report	Action Required	Responsible Officer	Action Taken
39.	Risk Management Update	To share dashboard information with the Committee at the January meeting.	L Brownbill	An update report has been provided to Committee in June.

25th January 2023

Agenda Item No.	Report	Action Required	Responsible Officer	Action Taken
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.

22nd March 2023

Agenda Item No.	Report	Action Required	Responsible Officer	Action Taken
62.	External Regulation Assurance	That a reminder is sent to services that progress reports on action plans should be apolitical; and	L Brownbill	The protocol has been updated to reflect this and shared with key officers.
62.	External Regulation Assurance	That the external reporting protocol be reviewed to clarify responsibilities for monitoring progress against action plans after submission	L Brownbill	This is in the process of being developed.

		to Cabinet and Overview & Scrutiny.		
62.	External Regulation Assurance	To liaise with the service on the 'Welsh Labor Government' wording on p.2 of the summary document.	L Brownbill	The relevant services will be contacted once the protocol has been revised.
62.	External Regulation Assurance	To respond to the Committee on Cllr Banks' query on why actions P1 and P2 on the Rental Income report should go through the political governance process.	N Cockerton	A response to this query was circulated to members 18 April 2023
65.	GAC Self-Assessment	That having considered the findings of the report and on the basis of the discussion, the Chair and Vice-Chair develop a compact action plan to progress actions to inform future development of the Committee.	L Brownbill / C&VC	An action plan has been established and will be presented to Committee in June 2023
66.	AGS 2021/22 mid-year progress report	To request a response to concerns about the risk on Housing Benefit overpayments.	L Brownbill	Members received an update to these action on 07 June 2023
67.	IA Strategic Plan	To show reviews of Cyber & Data Security over the 3 yr period.	L Brownbill	This has been actioned and reflected in the 3 year plan
67.	IA Strategic Plan	To consider whether any of the requests made by Cllrs Parkhurst and Attridge could be accommodated in the Plan - including a review of external wall insulation contracts once the legal	L Brownbill	Consideration has been given to the suggested audits made by members for inclusion in the Annual plan. These are listed below: <ul style="list-style-type: none"> • Use of Consultants – to keep as the status quo for now. Past report to be shared with members which includes the detailed process

		process had concluded. To include a future item on the implementation of the customer engagement strategy as requested by the Chair.		<p>and an additional ¼ report to be introduced for the Chief Executive.</p> <ul style="list-style-type: none"> • Bad debts – this was performed in 22/23 • Corporate Grants – this is an annual review • Asset Disposal – this will be discussed with the relevant portfolio during the ¼ review • Anti fraud and corruption – a review of these policies will be undertaken in 24/25 • Document retention – based on risk, this will not be included in the plan but will be kept for consideration • Planning decisions interests – interests declared (if any) will be covered in the current review • Void Management – will this will be discussed with the relevant portfolio during the ¼ review to establish if this can be brought forward • External wall installation – this is too early to review. It will be included in the 24/25 plan • Customer Engagement – this has been included within the 24/25 annual plan
67.	IA Strategic Plan	On Cllr Parkhurst's comments, to share information on the process to control the use of consultants.	L Brownbill	An email has been circulated to members on 05.06.2023
67.	IA Strategic Plan	To share with the Ctte the report on the investigation into the Cabinet meeting in Feb when available.	G Owens	This report will be shared with committee members once the report has been finalised.
68.	IA Progress Report	To share the update on Homelessness actions.	L Brownbill	Members received an update to these action on 07 June 2023

68.	IA Progress Report	To share updates on the following: PE&E Domestic energy - inc lack of contract (p.160) S&T Statutory training (p.162) S&T NMWTRA - inc how much owed (p.161)	L Brownbill	Members received an update to these action on 07 June 2023
68.	IA Progress Report	To consider Cllr Banks' suggestion that GAC meeting slots be kept free in Chief Officers' diaries.	L Brownbill / G Owens	PA's will be asked to see if they can keep Chief Officer's diaries to 'keep clear' for Governance and Audit Committee.

Mae'r dudalen hon yn wag yn bwrpasol

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GOVERNANCE AND AUDIT COMMITTEE

Date of Meeting	Wednesday, 14 th June 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
	<p>Audit Wales Annual Plan</p>	<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>	<p>June 2023</p>	<p>July 2023</p>
	<p>Certification of Grants and Returns Report (AW)</p>	<p>The report has not been received from AW. Due by 31st May 2023</p>	<p>June 2023</p>	<p>July 2023</p>
	<p>GAC Self-Assessment Action Plan</p>	<p>New report following the self assessment to set out the detailed action plan.</p>	<p>N/A</p>	<p>June 2023</p>
	<p>Estyn Report – Adult Community Learning</p>	<p>New report in accordance with the external regulatory reporting protocol.</p>	<p>N/A</p>	<p>June 2023</p>

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>

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.

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.

Area	June 2023	July 2023	September 2023	November 2023	January 2024	March 2024
Pre-Committee Training 9.30-10.00	Draft Statement of Accounts					Annual Governance Statement
Audit Wales (AW)	Annual Audit Summary 2021/22	Audit Plan AW 2022				
Internal Audit	Internal Audit Annual Report 2022/23					Internal Audit Strategic Plan 2024/2027
	Internal Audit Progress Report 2023/24		Internal Audit Progress Report 2023/24		Internal Audit Progress Report 2023/24	Internal Audit Progress Report 2023/24
	Internal Audit Charter					
Governance & Risk Management	Draft Annual Governance Statement				Code of Corporate Governance	Annual Report on External Inspections 2023-24
	GAC Self-Assessment Action Plan			Governance and Audit Committee Annual Report		GAC Self-Assessment
				Annual Governance Statement 22/23 Mid-Year review		
	Risk Management Update					
	GAC Action Tracking		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		
Finance		Draft Statement of Accounts 2022/23	School Reserves – Annual Report on School Balances			
		Certification of Grants and Returns Report (AW)	Statement of Accounts 2022/23			
		Supp Financial Information to Draft Statement of Accounts 2022/23		Asset Disposals and Capital Receipts		
Treasury Management		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	Treasury Management 2023/24 Q4 Update
Senior Officer Updates Op Matters / Key Risks / Other)	Commissioning Older People's Care Home Placements – Update					
	Estyn Report – Adult Community Learning					
Meeting Following GAC	Cyber Security Update					Private Meeting with Committee, Internal and External Audit

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Report to be include in the FWP once date finalised with the Service Manager: Partners / Collaborations, Major Projects, Information Security & Health & Safety Control Arrangements

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 2023 AGS Workshop – April / May 2023 Private Meeting (AW and Internal Audit) – March 2024 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

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Yn rhinwedd paragraff(au) 18 of Part 4 of Schedule 12A
o Ddeddf Llywodraeth Leol 1972.

Dogfen Gyfyngedig - Ni ddylid ei chyhoeddi

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