

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:

Aelodau Cyfetholedig: Sally Ellis, Brian Harvey a Allan Rainford

Y Cyngorwyr: Teresa Carberry, Andy Hughes, Ted Palmer, Andrew Parkhurst a Linda Thew

19 Mehefin 2024

Annwyl Gynghorydd

RHYBUDD O GYFARFOD RHITHIOL
PWYLLGOR LLYWODRAETHU AC ARCHWILIO
DYDD MERCHER, 26AIN MEHEFIN, 2024 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 y Pwyllgor am y flwyddyn sydd i ddod.

2 PENODI IS-GADEIRYDD

Pwrpas: Penodi Is-Cadeirydd y Pwyllgor am y flwyddyn sydd i ddod.

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 - 16)

Pwrpas: I gadarnhau, fel cofnod cywir gofnodion y cyfarfod ar 10 Ebrill 2024.

6 'GYDA'N GILYDD FE AALLWN NI' - CYDNERTHEDD A HUNANDDIBYNNIAETH CYMUNEDAU (Tudalennau 17 - 22)

Adroddiad Prif Swyddog (Tai ac Asedau) -

Pwrpas: Darparu trosolwg o adroddiad Archwilio Cymru ac amlinellu'r cynnwys a'r argymhellion. Mae ymateb arfaethedig i'r argymhellion wedi'i gyflwyno i'w ystyried.

7 STRATEGAETH DDIGIDOL - ADOLYGIAD ARCHWILIO CYMRU, ARGYMHELLION A CHAMAU GWEITHREDU ARFAETHEDIG (Tudalennau 23 - 92)

Adroddiad Prif Swyddog (Llywodraethu) -

Pwrpas: Cyflwyno canlyniad yr archwiliad ar Strategaeth Ddigidol y Cyngor, er mwyn cael cymeradwyaeth i'r cynllun gweithredu arfaethedig mewn ymateb i argymhellion gan Archwilio Cymru.

8 ARCHWILIO CYMRU - DEFNYDDIO GWYBODAETH AM BERFFORMIAD: PERSBECTIF A CHANLYNIADAU DEFNYDDWYR GWASANAETH (Tudalennau 93 - 124)

Adroddiad Rheolwr Archwilio Mewnol, Perfformiad a Rheoli Risg -

Pwrpas: Adolygu'r Argymhellion ar gyfer Gwella, yn ogystal ag ymateb y Cyngor.

9 **ARCHWILIO CYMRU: ASESIAU O EFFAITH AR GYDRADDOLDEB: MWY NAG YMARFER BLWCH TICIO** (Tudalennau 125 - 134)

Adroddiad Rheolwr Corfforaethol, Rhaglen Gyfalaf ac Asedau -

Pwrpas: Diweddaru ar gynnydd i fodloni argymhellion adroddiad "Aseidiadau o Effaith ar Gydraddoldeb: mwy nag ymarfer blwch ticio" Archwilio Cymru ac argymhell gwelliannau i sicrhau bod Aseidiadau o Effaith Integredig yn cael eu cynnal yn fwy cyson yn y Cyngor.

10 **CRYNODEB ARCHWILIO BLYNYDDOL SIR Y FFLINT** (Tudalennau 135 - 150)

Adroddiad Rheolwr Archwilio Mewnol, Perfformiad a Rheoli Risg -

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

11 **SIARTER ARCHWILIO MEWNOL** (Tudalennau 151 - 188)

Adroddiad Rheolwr Archwilio Mewnol, Perfformiad a Rheoli Risg -

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

12 **OLRHAIN GWEITHRED** (Tudalennau 189 - 194)

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.

13 **RHAGLEN GWAITH I'R DYFODOL** (Tudalennau 195 - 200)

Adroddiad Rheolwr Archwilio Mewnol, Perfformiad a Rheoli Risg -

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

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

Mae'r dudalen hon yn wag yn bwrpasol

Eitem ar gyfer y Rhaglen 5

GOVERNANCE AND AUDIT COMMITTEE **10 APRIL 2024**

Minutes of the Governance and Audit Committee of Flintshire County Council held as a remote attendance meeting on Wednesday, 10 April 2024

PRESENT:

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

ALSO PRESENT: Councillors Dave Hughes, Paul Johnson and Billy Mullin attended as observers

IN ATTENDANCE: Councillor Ian Roberts (Leader of the Council), Chief Executive, Chief Officer (Governance), Internal Audit, Performance & Risk Manager, Corporate Finance Manager, Strategic Finance Manager, Principal Accountant, Strategic Performance Advisor, Housing & Prevention Services Manager (for minute no. 65), Programme Manager for Climate Change and Carbon Reduction (minute no. 66), Corporate Manager, People and Organisational Development (minute no.67), Senior Manager - Safeguarding and Commissioning, Senior Auditor and Finance officer (for minute no. 73) and Democratic Services Officer

Audit Wales representatives

Simon Monkhouse, Duncan Mackenzie, Charles Rigby, David Tomalin and Mike Whiteley

62. DECLARATIONS OF INTEREST

None.

63. MINUTES

The minutes of the meeting held on 24 January 2024 were approved, subject to an amendment on minute no. 59 to clarify the discussion around anonymous allegations.

Matters Arising

On minute no. 55, Councillor Glyn Banks reiterated his request for a Member workshop on Out of County Placements. The request would be passed to the relevant team for consideration.

RESOLVED:

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

64. STATEMENT OF ACCOUNTS 2022/23

The Corporate Finance Manager presented the final version of the Statement of Accounts 2022/23 incorporating changes agreed with Audit Wales during the course of the audit. As reported previously, the statutory deadline for publishing the final audited accounts had been extended further as explained in the report. There were no uncorrected misstatements identified in the audit and findings had been discussed in detail with adjustments incorporated where appropriate. A summary of issues arising during the audit, shown in Appendix 2, highlighted the historic accounting of assets which applied to all councils in Wales.

In summarising the report by Audit Wales, Mike Whiteley confirmed that an unqualified audit opinion would be issued on the accounts in due course. He thanked the Finance team for their support in working through the issues, particularly those relating to the complex capital accounting issues. He also highlighted the impact of delayed responses from the Council's Valuation team to audit queries.

Councillor Andrew Parkhurst asked about the level of risk from Contingent Liabilities in section 34 of the accounts. The Chief Officer (Governance) provided background on claims relating to the former Clwyd County Council which had reduced in numbers and which did not pose a significant risk.

Councillor Parkhurst also raised concerns about the delayed responses from the Valuations team during the audit, particularly given the level of corrections and previous assurances of oversight on asset disposals.

In response, Mike Whiteley summarised the amendments on errors and omissions identified from the valuation work in Appendix 3. He and the Chair both commented that this did not reflect a significant amount given the overall context of the accounts.

To give assurance, the Chief Executive advised that following a review of arrangements, a lead officer from the Valuation team would now be involved in the process for producing the statement of accounts.

The Corporate Finance Manager confirmed that having been finalised since publication of the report, the management response to the recommendations would be shared with the Committee.

Councillor Glyn Banks referred to the issue relating to the Valuation team during the audit and suggested that relevant officers be invited to give explanation to the Committee. In respect of rising levels of debt and rent arrears, he took the opportunity to acknowledge the positive support given by the Revenues Manager and his team and commented on the need for earlier intervention to help tackle escalating rent arrears.

The Chief Officer (Governance) spoke about changes in the approach to reducing rent arrears in consultation with the Community and Housing Overview & Scrutiny Committee.

In response to questions from the Chair, the Strategic Finance Manager provided assurance on reference to a section of land not owned by the Council. On the 2023/24 accounts timetable, Mike Whiteley advised that the aim was for Audit Wales to set the local government reporting deadline for the end of November 2024, subject to resources.

The Chair thanked the Corporate Finance Manager and Strategic Finance Manager who in turn thanked the Principal Accountant and Audit Wales colleagues for their work on the accounts.

The recommendations were moved and seconded by Councillors Ted Palmer and Linda Thomas.

RESOLVED:

- (a) That the Audit Wales report - Audit of the Financial Statements 2022/23 - Flintshire County Council - be noted;
- (b) That the final version of the Statement of Accounts 2022/23 be approved, following consideration of the Audit Wales report; and
- (c) That the Letter of Representation be approved.

65. AUDIT WALES REPORT: HOMELESSNESS SERVICES - FLINTSHIRE COUNTY COUNCIL

The Housing & Prevention Services Manager presented a report on the review of Homelessness Services undertaken by Audit Wales. Following receipt of the final report in January 2024, the findings and organisational response to the three recommendations had been reviewed and supported by the Community and Housing Overview & Scrutiny Committee and Cabinet.

The Audit Wales report found that the Council delivered a high quality service and had a good understanding of pressures and future projections, acknowledging the risks around financial sustainability of service delivery which were not unique to Flintshire. The officer went on to provide an update on progress with the three recommendations.

Duncan Mackenzie of Audit Wales welcomed the work undertaken by the service and processes put in place, acknowledging the long term financial challenges on this complex issue affecting all councils.

Sally Ellis described this as a positive report which reflected well on the homelessness services in Flintshire. When asked about the timely completion of actions, the Service Manager provided assurance on the implementation of Recommendations 2 and 3 and advised that Recommendation 1 would require wider support from colleagues across the Council to meet the deadline.

In agreeing with concerns about the unsustainability of the financial position highlighted in the report, Councillor Glyn Banks commented on the impact of national housing decisions. On one of the findings, Duncan Mackenzie explained that the service could be more proactive in dealing with internal and external elected Members to help manage expectations and demands upon the service.

Brian Harvey sought an update on IT issues previously reported and was informed that more support had been provided to cope with demands upon the service. It was also noted that the findings of this specific audit potentially regarded the IT system for homelessness and housing support as best practice.

In thanking the Service Manager and all those involved in the positive report, Councillor Ian Roberts commented on the need for national oversight of the challenges highlighted. Charles Rigby provided explanation on reporting arrangements to Welsh Government (WG), such as the forthcoming national study on homelessness by Audit Wales which would help to highlight common issues.

Councillor Andrew Parkhurst asked about a possible collective response to WG on the financial pressures. The Service Manager said that whilst there was increased funding for prevention work and non-statutory services, the main pressures were around Council funding for staff posts and emergency accommodation costs above the grant funding allocation. He went on to refer to the commitment given by WG to end homelessness and gave assurance that representations continued to be made at regional and national level.

The Chief Executive said that the service was making a positive impact on homelessness, however the unsustainable position created a pressure for all councils, as recognised by Audit Wales. On Councillor Parkhurst's suggestion, he said that whilst representations continued, he would write to the Minister to reinforce the concerns of the Committee.

The Chair thanked the Service Manager and his team for the positive report and contributions from Audit Wales colleagues. The positive feedback was welcomed by the Service Manager who paid tribute to the teams involved and Audit Wales colleagues who had worked on the review.

The recommendations in the report were moved and seconded by Councillor Glyn Banks and Brian Harvey.

RESOLVED:

- (a) That the Audit Wales report into Homelessness Services at Flintshire County Council be noted; and
- (b) That the Council's responses to the recommendations of Audit Wales for future monitoring and oversight purposes be noted.

66. **AUDIT WALES ASSURANCE AND RISK ASSESSMENT REVIEW REPORT 2021-22**

The Chief Executive presented a report on the Audit Wales review of areas of Assurance and Risk Assessment work. On the implications of the Local Government and Elections (Wales) Act 2021, it was confirmed that arrangements were being put in place to meet the requirements of the legislation, with no recommendations for improvement. On the Council's carbon reduction plans, it was reported that the Council had a clear vision and strategic support for its approach to decarbonisation and net zero by 2030, with one recommendation to fully cost its action plan and align with the Medium Term Financial Strategy.

The Chief Executive highlighted estimated costings and carbon savings from key actions which had been considered by Cabinet, the Environment and Economy Overview & Scrutiny Committee and Climate Change Committee.

Charles Rigby explained that this was an annual national review and that the timeliness of the report had been impacted by changes in resources within Audit Wales. He acknowledged the carbon neutral challenges across the public sector, as highlighted by the Auditor General.

In response to a question from Sally Ellis on previously reported challenges with procured services, Charles Rigby explained that this was a high-level report and that the conclusion on developing best data would reflect those issues.

When asked by Councillor Andrew Parkhurst about the 2030 target, the Chief Executive reiterated the Council's carbon commitments and the need for shared responsibility to meet the deadline. He also spoke about the role of local businesses and explained that the Council was engaging with those groups.

The Programme Manager for Climate Change and Carbon Reduction advised that the requirement to review the strategy in 2024/25 would enable data trends to be analysed to reflect on the ambitions within the timescale and to focus on the Council's influencing the wider community.

Councillor Glyn Banks commented on carbon offsetting activities and use of hydrogen vehicles.

As requested by Brian Harvey, the Programme Manager reported positive feedback from public engagement activities undertaken over the past year to seek views, inform and educate. There would be further opportunity for public consultation on the review of the Climate Change Strategy.

The recommendation was moved and seconded by Councillor Ted Palmer and Sally Ellis.

RESOLVED:

That the Committee is assured by the content and observations of the Auditor General for Wales' Assurance and Risk Assessment Review report.

67. DISCLOSURE AND BARRING SERVICE (DBS) UPDATE

As requested in March, an update had been shared on progress with actions from the internal audit of Disclosure and Barring Service (DBS) Checks due to concerns raised by the Committee.

The Corporate Manager, People and Organisational Development was in attendance to provide a further update to give assurance of progress. She reminded Members that the audit had not included schools as this would form part of a separate audit. Having prioritised investigating positions three years and under without a DBS, she provided detailed information on the current position as at 9 April 2024. In addition, a range of changes had been implemented including manually updating the iTrent system for DBS checks for new starters and transferring when a new record is created. A risk around service managers undertaking DBS checks had been identified and discussions were taking place on potentially moving that responsibility back to the HR team. In continuing with the cleansing exercise, a number of next steps were identified including the removal of 'essential' markers against posts not meeting the criteria, development of departmental renewal reminders and exploring best practice.

The Corporate Manager agreed to share the information with the Committee via email and went on to advise of the disclosure responsibilities set out in employee contracts.

The Chief Executive said that significant work had been undertaken since the issuing of the report and that moving responsibility of DBS checks back under the HR team would centralise that service and improve controls.

Sally Ellis welcomed the update which provided assurance on actions and oversight. Her request that the risk on DBS checks be reflected on a register was noted by the Corporate Manager who agreed to action.

The recommendations were moved and seconded by Councillors Ted Palmer and Linda Thomas.

RESOLVED:

- (a) That the verbal update be noted; and
- (b) That the risk identified on DBS checks be reflected on the corporate risk register.

68. QUARTER 4 TREASURY MANAGEMENT UPDATE 2023/24

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 2024. The Council's position on investment and long and short term borrowing was reported, together with an update on the economic context and interest rate forecast.

In response to questions from the Chair, the Strategic Finance Manager provided clarification on the borrowing forecast and key considerations for investments.

Following a request by Councillor Glyn Banks for a graph to accompany the long-term borrowing spreadsheet, officers agreed to review the format for future reports.

The recommendation was moved and seconded by Councillors Ted Palmer and Andrew Parkhurst.

RESOLVED:

That the Treasury Management 2023/24 quarterly update be endorsed.

69. GOVERNANCE & AUDIT COMMITTEE SELF-ASSESSMENT

The Internal Audit, Performance & Risk Manager presented the results of the self-assessment undertaken in February during an online workshop following the completion of questionnaires. The overall results would feed into preparations on the Annual Governance Statement for 2023/24 and the Committee's Annual Report.

Following a verbal update on questionnaires received after the deadline, the Chair expressed his disappointment at the response rate, particularly from Overview & Scrutiny Chairs.

As suggested by Brian Harvey, it was agreed that half yearly updates on actions would be scheduled.

In recognising the benefits of the self-assessment process, Sally Ellis said that more work was needed to strengthen links with Overview & Scrutiny. She went on to refer to the shared responsibility across the membership of this Committee in ensuring that actions were being completed.

Her comments were endorsed by the Chair who said that Democratic Services officers had been asked to co-ordinate meetings with Overview & Scrutiny Chairs. His suggestion for an informal pre-meeting immediately prior to the June meeting to co-ordinate questions and resolve issues was supported.

The recommendations were moved and seconded by Brian Harvey and Sally Ellis.

RESOLVED:

That having considered the report, the Committee agrees:

- (a) That half yearly updates on the action plan be scheduled in the Forward Work Programme;

- (b) That the Chair and Vice-Chair be invited to meetings with the Overview & Scrutiny Chairs; and
- (c) That an informal pre-meeting takes place prior to the next meeting in June.

70. PUBLIC SECTOR INTERNAL AUDIT STANDARDS

The Internal Audit, Performance & Risk Manager presented the findings of the annual internal assessment of conformance with the Public Sector Internal Audit Standards (PSIAS). This, together with the external assessment undertaken in 2022/23 demonstrated that the Council generally conformed with all the requirements. Work was due to commence on the implications of the new Global Internal Audit Standards to be implemented from 2025.

The recommendation was moved by Councillor Glyn Banks and seconded by Sally Ellis.

RESOLVED:

That the report be noted.

71. EXTERNAL REGULATION ASSURANCE 2023-24

The Chief Executive presented the report to give assurance that reports from external regulators and inspectors in 2023/24 had been considered in accordance with the agreed internal reporting protocol. The report summarised progress against actions and noted that assurance mapping work was being undertaken to identify any other external regulation providing assurance and/or recommendations for improvement.

The Chair asked about the Audit Wales 2022 report 'Time for Change - Poverty in Wales' and was assured that actions had been progressed and would be reported to this Committee.

Councillor Andrew Parkhurst sought assurance on actions from the Care Inspectorate Wales (CIW) report in respect of ensuring appropriate housing options for young care leavers. It was confirmed that this was scheduled for Cabinet and Social & Health Care Overview & Scrutiny Committee in June. As requested by Sally Ellis, the report would also come to this Committee in June.

The recommendation was moved and seconded by Councillors Andrew Parkhurst and Linda Thomas.

RESOLVED:

That the Committee is assured by the Council's response to external regulatory reports.

72. INTERNAL AUDIT STRATEGIC PLAN

The Internal Audit, Performance & Risk Manager presented the three year Internal Audit Strategic Plan for 2024/27 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 for completion in 2024/25 with priority ratings indicated. The date shown in the introduction would be amended to reflect the reporting period.

During discussion on Internal Audit resources, the Chair commented that any further reductions in posts may be of concern.

The recommendation was moved and seconded by Councillors Ted Palmer and Andrew Parkhurst.

RESOLVED:

That having considered the areas covered, including those prioritised for the first year, and the level of audit resources given the level of assurance required, the Committee approves the Flintshire Internal Audit Strategic Plan for 2024-2027, subject to the date correction in section 1.1.

73. INTERNAL AUDIT PROGRESS REPORT

The Internal Audit, Performance & Risk Manager presented the update on progress against the Plan, final reports issued, action tracking, performance indicators and current investigations. Since the last update, two 'Amber Red' (some assurance) reports had been issued on Corporate Credit Cards and Declaration of Interests. A 'Red' (limited assurance) report had been issued on Deferred Charges and Management of Residential Care Liabilities for Social Service on which relevant officers were in attendance.

On the latter, the Senior Auditor provided background on the scope of the review and key findings before handing over to the Senior Manager (Safeguarding and Commissioning) to report on progress with the detailed action plan and additional work identified to improve processes. She thanked Internal Audit colleagues for their support on the review.

In response to queries from the Chair, the Senior Manager explained that the use of a matrix (as recommended by Internal Audit) was a means of collating and recording information from various sources and that the upgraded system would improve the handling of management information. She also advised that engagement with external solicitors would help ensure consistent information on property charges.

Councillor Andrew Parkhurst thanked the officer for the positive response. In response to questions, the Senior Manager said that whilst the audit had found inconsistencies with management oversight, there was no financial impact due to diligent work on debt recovery by the Enforcement team and external legal advice.

Sally Ellis welcomed the detailed action plan and asked about opportunities to share approaches with other authorities using the same systems. The Senior Manager confirmed that discussions had taken place at network meetings and that the testing of cases at regular internal meetings would help to identify further improvements.

In response to a question from the Chair on the limited assurance report on Corporate Credit cards, the Corporate Finance Manager confirmed that following a review by the Education management team, the use of credit cards in schools had been withdrawn.

Following concerns about the latter from Councillor Andrew Parkhurst, the Internal Audit Manager provided context on the types of corporate credit card use required across the authority.

The recommendation was moved and seconded by Brian Harvey and Sally Ellis.

RESOLVED:

That the report be accepted.

74. ACTION TRACKING

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

The recommendations were moved and seconded by Councillors Linda Thomas and Glyn Banks.

RESOLVED:

That the report be accepted.

75. FORWARD WORK PROGRAMME

The Internal Audit, Performance & Risk Manager presented the current Forward Work Programme for consideration and would update following discussion at today's meeting.

Mike Whiteley and Charles Rigby provided clarification on the deferral of the Audit Wales Plan to July and forthcoming reports on financial sustainability.

On that basis, the recommendations were moved and seconded by Sally Ellis and Brian Harvey.

RESOLVED:

(a) That the Forward Work Programme, be accepted; and

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

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

Exclusion of the press and public was moved and seconded by Councillor Andrew Parkhurst and Brian Harvey.

RESOLVED:

That the press and public be excluded from the meeting as the following item was considered to be exempt by virtue of paragraphs 14 and 18 of Part 4 of Schedule 12A of the Local Government Act 1972 (as amended).

77. UPDATE AGAINST ANONYMOUS ALLEGATIONS

As requested at the previous meeting, the Internal Audit, Performance & Risk Manager provided a verbal update on the findings of the investigation undertaken following concerns raised by Councillor Andrew Parkhurst. Prior to the meeting, she had circulated detailed information on third party organisations in receipt of strategic funding and also advised of preparations for the implementation of the core funding review. She had no concerns based on the scope of the investigation.

Following the update, the officer provided clarification to Councillor Parkhurst on further queries and advised that work was underway with the Legal team on the remaining outstanding contracts and that a report to Cabinet during the Summer would be shared with this Committee at a later stage.

The Chair thanked the officer for her work on the matter.

78. ATTENDANCE BY MEMBERS OF THE PRESS AND PUBLIC

None.

(The meeting started at 10am and finished at 1.15pm)

.....
Chair

Mae'r dudalen hon yn wag yn bwrpasol

Eitem ar gyfer y Rhaglen 6



GOVERNANCE AND AUDIT COMMITTEE

Date of Meeting	26 th June 2024
Report Subject	'Together we can' Community resilience and self-reliance
Cabinet Member	Cabinet Member for Finance and Social Value
Report Author	Chief Officer Housing and Communities
Type of Report	Strategic

EXECUTIVE SUMMARY

This report provides an overview of the Audit Wales report “‘Together we can’ Community resilience and self-reliance”, which highlights how building community resilience and self-reliance may help reduce reliance on local authority services in future, if local authorities shift from being a ‘direct provider’ to ‘enabler’.

‘Together we can’ is the third report published by Audit Wales in a series focused on poverty and what local government is doing to tackle it.

The report also highlights the recommendations and expectations of Audit Wales in terms of local authorities next steps.

RECOMMENDATIONS

1	To consider the findings and recommendations of the Audit Wales “‘Together we can’ Community resilience and self-reliance” report.
2	To note the recommended response in relation to Audit Wales recommendations and support this being reported to appropriate Committees in June 2024.
3	To recognise the work of numerous voluntary organisations and individuals across the County and feedback this to Cabinet when considering the report at its meeting on 18th June.

REPORT DETAILS

1.00	EXPLAINING THE AUDIT WALES “‘TOGETHER WE CAN’ COMMUNITY RESILIENCE AND SELF-RELIANCE” REPORT
1.01	<p>Introduction and overview</p> <p>Audit Wales have undertaken a programme of work focused on poverty and how local government is tackling it.</p> <p>“‘Together we can’ Community resilience and self-reliance” is the third and final report published by Audit Wales in this programme of work. The first report established a baseline of poverty as the major challenge across all levels of government in Wales. The second report explored the use of social enterprises as a means to help deliver more and reduce demand.</p>
1.02	<p>Published in January 2023, the ‘Together we can’ report captures Audit Wales review of how local authorities are helping communities to thrive independently. It explores the priority given to community resilience in local plans and how local authorities are equipping people to be less reliant on public services.</p>
1.03	<p>The report recognises the challenges faced by the public sector over recent years, including austerity and the COVID-19 pandemic. Whilst there is appreciation of the innovation and creativity of the sector in response, the current cost of living crisis is highlighted as likely to raise demand for services, with limited capacity and opportunities for further efficiencies within local government to be able to respond to those most in need.</p>
1.04	<p>The ‘Together we can’ report suggests that there is a growing interest in local authorities to encourage community resilience, whereby residents are equipped to do more for themselves to reduce reliance on public services.</p> <p>This concept has been around for some time in relation to responses to local emergencies, i.e., flooding, but Audit Wales highlight that it has now begun to feature in corporate plans and strategies more broadly in terms of equipping people to be able to manage the problems they are facing.</p>
1.05	<p>The key findings are summarised in the Audit Wales report and include:</p> <ul style="list-style-type: none"> • Local authorities face challenging times and have found it difficult to support greater community resilience and self-reliance. • The focus on community resilience in response to emergencies misses opportunities for ‘broader impact’. • Whilst community resilience is a common priority for local authorities in Wales it is poorly defined and narrowly focused. • Growth in areas such as volunteering, Community Asset Transfers, community hubs, and community co-ordinators are cited as demonstrating the commitment of local authorities to transform how they work. • Barriers include capacity, resources and skills shortage. • The COVID-19 pandemic has shown the significant amount of community goodwill that can be built upon. • Local authorities need to seize the opportunity to shift to being an ‘enabler’ rather than ‘provider’.

1.06	<p>Further information</p> <p>Audit Wales suggest that through supporting communities to be more self-reliant local authorities can change, or reduce, what they do and provide. However, they advise that for transformation to be successful, it will require local authority leadership.</p> <p>The report suggests that there is a fundamental shift required, from local authorities being ‘direct providers’ to becoming ‘enablers’.</p>
1.07	<p>Audit Wales make the case for local authorities to clearly define and have a shared understanding of community resilience and self-reliance. Their findings suggest this is lacking despite 19 of the 22 local authorities having well-being objectives linked to promoting community resilience.</p>
1.08	<p>The ‘Together we can’ report indicates that to date local authorities have mainly supported self-reliance through one or more of the following:</p> <ul style="list-style-type: none"> • Volunteering • Empowering communities • Community Asset Transfers • Promoting access to community-based services <p>The report provides examples from across Wales in these four areas. We know that there are some good examples of practice within Flintshire and the Council is cited in the Audit Wales report in terms of the positive response to action taken to address the shortages in social care.</p>
1.09	<p>The barriers to increasing self-reliance and greater community resilience were identified in the report as:</p> <ul style="list-style-type: none"> • Lack of resources, skills, and capacity to lead this work. • Unable to redirect resources. • Lack of trust and perceived lack of appetite in local communities. • Delivery culture of councils. • Limitations in collaborative or joined up working. • No strategic vision. • Lack of understanding of needs.
1.10	<p>Audit Wales highlight an opportunity following the pandemic, which demonstrates that communities can take action and be less reliant, with signs of a ‘resurgence in community activism’ but to sustain this requires a change in how local authorities work.</p>
1.11	<p>In the report, Audit Wales predict that local authorities will deliver less in future and will look very different in years to come.</p> <p>The report identifies some key approaches that local authorities are seeking to reduce demand through building community resilience and self-reliance:</p> <ul style="list-style-type: none"> • Developing a clear future vision. • Having two-way conversations – what will change look and feel like? • Council Members revitalised as community champions. • Reconsidering work of council employees. • Recognition of different solutions being needed in different places. • Retaining wealth locally and ensuring it works for the community.

	Further detail and examples of all these approaches are provided in the report.
1.12	<p>Recommendations</p> <p>In the recommendations section, Audit Wales highlight that they expect each local authority to consider the findings of the review and the recommendations contained within the ‘Together we can’ report.</p> <p>There is also an expectation that the Councils Governance and Audit Committee receives a copy of the Audit Wales report and monitors response to the recommendations made within it.</p>
1.13	<p>The recommendations made by Audit Wales in the ‘Together we can’ report include:</p> <ol style="list-style-type: none"> 1. Local authorities need to have the right systems and arrangements in place. They should conduct a self-evaluation (one is provided by Audit Wales) to evaluate current practice, performance, etc.; identify where improvement is needed; and develop and implement an action plan to tackle any gaps identified or improvements required. 2. The action plan developed following the self-evaluation should be formally approved, and there should be regular reporting and monitoring of performance to scrutiny committees, with flexibility to revise actions in light of evaluation and performance.

2.00	RESOURCE IMPLICATIONS
2.01	Whilst in principle the recommendations made in the ‘Together we can’ report are desirable, implementation of the recommendations would require cross organisational work, with no dedicated resource or capacity within existing teams to oversee and co-ordinate. Although, it is acknowledged that community resilience sits under the Housing and Communities Portfolio in Flintshire.
2.02	Whilst there may be long-term benefits to all in supporting greater community resilience and self-reliance, it will not be easy to achieve and will require Council resource to drive and implement.
2.03	The report recognises the difficulties facing local authorities, some of which are struggling to maintain statutory services, and that switching resources from stretched services is not easy. However, Audit Wales argue that without investment on the ground to grow capacity and resilience, communities cannot respond.
2.04	The Audit Wales report promotes local authorities building community resilience and self-reliance to reduce demand on local authorities and help address the budgetary challenges. Yet there appears to be no cost benefit analysis to suggest that the examples provided in the report are supporting these outcomes. Indeed, the report recognises that for initiatives to be successful there is a need for ongoing local authority involvement.

2.05	Local experience suggests that the examples provided by Audit Wales in the report are unlikely to pay back the time and investment required to implement, let alone provide ongoing savings. So, whilst building community resilience to support well-being and social capital may be desirable, local experience would suggest framing it as a tool to reduce demand and save costs for local authorities is perhaps misleading.
2.06	<p>Therefore, the recommendations made by Audit Wales have been considered. Whilst these are acknowledged and accepted in principle (that is the right arrangements and processes in place may help strengthen community resilience and self-reliance) local experience is that some of the activities Audit Wales refer to do not achieve the outcomes Audit Wales suggest.</p> <p>In addition, the Council cannot achieve the output of the recommendations. Completion of a self-assessment and subsequent action plan is not achievable in the current climate given the financial constraints on the Council and the lack of available capacity/resource to undertake such a cross organisational piece of work, especially if it is unlikely to yield the outcomes suggested.</p>

3.00	IMPACT ASSESSMENT AND RISK MANAGEMENT
3.01	An Integrated Impact Assessment (IIA) has not been completed as this report is to provide an overview of the Audit Wales 'Together we can' report.
3.02	The Council must be content with the risk of not undertaking the recommendations and the Council's Governance and Audit Committee must be satisfied with the response in 2.06.

4.00	CONSULTATIONS REQUIRED/CARRIED OUT
4.01	<p>This report has been presented to:</p> <ul style="list-style-type: none"> • Community and Housing Overview and Scrutiny Committee on 12th June 2014 – an additional recommendation was requested to recognise the work of numerous voluntary organisations and individuals across the County and feedback this to Cabinet when considering the report at its meeting on 18th June. • Cabinet on 18th June 2024

5.00	APPENDICES
5.01	Not applicable

6.00	LIST OF ACCESSIBLE BACKGROUND DOCUMENTS
6.01	<p>'Together we can' Community resilience and self-reliance, published by Audit Wales in January 2023 and available online: https://www.audit.wales/publication/together-we-can-community-resilience-and-self-reliance</p> <p>The material is acknowledged as the Auditor General for Wales copyright.</p>

7.00	CONTACT OFFICER DETAILS
7.01	<p>Contact Officer: Kelly Oldham-Jones – Strategic Executive Officer Jen Griffiths – Senior Manager, Housing and Communities Niall Waller – Service Manager – Enterprise and Regeneration</p> <p>Telephone: 01352 702143 / 01352 702929 / 01352 702137 Cymraeg/Welsh: 01267 224923</p> <p>E-mail: kelly.oldham-jones@flintshire.gov.uk Jen.Griffiths@flintshire.gov.uk niall.waller@flintshire.gov.uk</p>

8.00	GLOSSARY OF TERMS
	<p>Auditor General for Wales: Appointed by the Queen and independent of government the Auditor General for Wales is the statutory external auditor of most of the Welsh public sector.</p> <p>Audit Wales: refers to the Auditor General for Wales and the Wales Audit Office.</p> <p>Wales Audit Office: works to support the Auditor General as the public sector watchdog for Wales. They aim to ensure that the people of Wales know whether public money is being managed wisely and that public bodies in Wales understand how to improve outcomes.</p>

Eitem ar gyfer y Rhaglen 7



GOVERNANCE AND AUDIT COMMITTEE

Date of Meeting	Wednesday 26 th June 2024
Report Subject	Digital Strategy – Audit Wales Review, Recommendations and Proposed Actions
Report Author	Chief Officer (Governance)
Category	Advisory

EXECUTIVE SUMMARY

The current digital strategy (Digital Flintshire 2021-2026) incorporates our learning, experiences, growth and ambition since it was first published in 2016 and the Council has made good progress in delivering the aims set out.

Audit Wales undertook a review of the Council's digital strategy throughout Summer 2023, where auditors reviewed all relevant documentation and interviewed key officers and Cabinet Members.

The primary focus of the audit was the extent to which the Digital Strategy was developed in accordance with the sustainable development principle, thereby ensuring that it will help to secure value for money in the use of the Council's resources.

The Final Report has been returned to the Council with four key recommendations to assist in ensuring it secures value for money. Officers have reviewed these recommendations and have devised proposed actions for approval by Cabinet.

The purpose of this report is for the Governance and Audit Committee to gain assurance that the recommendations are being/will be addressed.

RECOMMENDATIONS

1	That members review the proposed action plan and comment to Cabinet on whether, if implemented as proposed, it would appear to meet the requirements of the audit recommendations.
---	--

REPORT DETAILS

1.00	EXPLAINING THE DIGITAL STRATEGY AND AUDIT WALES REPORT
1.01	<p>Background:</p> <p>The Council's Digital Strategy, Digital Flintshire 2021-2026, comprises of 8 main themes</p> <ul style="list-style-type: none">• Digital Customer• Digital Workforce• Digital Business and Connectivity• Digital Partnership• Information Management• Digital Delivery• Digital Inclusion• Digital Learning and Culture <p>Each theme is led by a senior manager and is underpinned by a set of core principles and high-level actions which are reflected within the Digital Strategy.</p>
1.02	<p>The Digital Strategy Board (DSB) is chaired by the Chief Officer for Governance and is comprised of theme leads and portfolio representatives from across the Council. It meets bi-monthly to:</p> <ul style="list-style-type: none">• Receive theme updates to assess progress and remove barriers;• Review and assess business cases for new projects for inclusion in the Digital Strategy Project Plan, ensuring these meet key criteria for appropriate prioritisation;• Record and assess risks and issues. <p>The Digital Strategy Project Plan contains a list of all projects within the Digital Strategy which are assigned to a theme and reported against.</p>
1.03	<p>Audit</p> <p>Audit Wales reviewed the Council's strategic approach to digital in 2023 as part of a national review. The aims were centred around value for money and to:</p> <ul style="list-style-type: none">• provide assurance the Digital Strategy helps to deliver well-being objectives and acts in accordance with the sustainable development principle;• explain how the Council uses digital technology to meet the needs of its customers and deliver better outcomes;• share examples of good practice and differing approaches. <p>Key officers and members were interviewed over a period of approximately four months where a number of key questions were explored, including:</p>

	<ul style="list-style-type: none"> • Is the Council’s digital strategy informed by a good understanding of current and future trends? • Does the Council have a clear vision of what it wants to achieve through the use of digital technology? • Is the Council working effectively with the right people and partners to design and deliver its digital strategy? • Has the Council resourced delivery of its digital strategy so it can deliver long-term/preventative benefits? • Is the Council monitoring and reviewing progress? • Is the Council learning lessons from how it works?
1.04	<p>Findings and Recommendations</p> <p>The final report from Audit Wales was issued to the Council in March 2024 and contained some recommendations which centre on the main finding that, “the Council has a clear and integrated strategic approach to digital but there are weaknesses in arrangements to monitor and evaluate value for money”.</p> <p>Other findings concluded that the Council:</p> <ul style="list-style-type: none"> • has ensured that the Digital Strategy is aligned with wider corporate priorities and that it has been informed by a range of sources, including public engagement; • recognises the importance of partnership working and collaborates with a range of partners; • has resourced the digital strategy in the shorter term but needs to identify funding for the medium and / or longer term; • has arrangements for the development and monitoring of digital projects, but that these need to be followed consistently and ensure that evaluation takes place to fully identify and realise benefits and efficiencies alongside the development of better ways of working. <p>The areas covered by the recommendations are as follows:</p> <p>R1 - Approach to collaboration R2 – Understanding the resource implications of the Digital Strategy R3 – Identifying and monitoring intended savings R4 – Assessing and monitoring impact</p>
1.05	<p>Response</p> <p>In order to meet the recommendations, the Council intends to undertake the key actions outlined in Appendix 4 which have been summarised below and will ensure that we are able to continue to develop and deliver better value for money as part of the delivery of the Digital Strategy.</p> <p>R1 - Approach to collaboration <i>To ensure that it identifies opportunities to improve the value for money of its strategic approach to digital the Council should map out the organisations it could collaborate with in delivering its digital strategy and assess the potential benefits of opportunities it identifies.</i></p>

The Council already works with some partners e.g. the Good Things Foundation to provide free data SIM cards. However, there isn't a full list and comprehensive map of partners and where they might be able to help.

Response - The Council will produce a map of current partner organisations as well as detailing other organisations we may be able to partner with to help achieve the aims of the digital strategy. The map will outline key benefits of working with these organisations and will be shared corporately so it can be used across all service areas.

R2 – Understanding the resource implications of the Digital Strategy

To help ensure its next digital strategy is deliverable and to be able to monitor the value for money of its strategic approach the Council should identify the medium and long-term resource implications of delivering its strategy.

The Digital Strategy Action Plan identifies which projects are funded and which are not. We reviewed the action plan recently to remove the majority of projects which were unfunded. The degree of precision around funding requirements increases as the project gets closer to implementation, conversely medium to long term projects have less detail.

Response - The Council will make changes to the business case process for DSB to ensure that it is able to better identify areas where there are longer-term benefits and resource implications, whilst ensuring that it reviews all of the information gathered to inform the next iteration of Digital Flintshire.

R3 – Identifying and monitoring intended savings

To help monitor the extent to which digital projects and its overall strategic approach to digital are providing value for money the Council should identify potential savings associated with digital projects and monitor the extent to which these are achieved.

Hitherto digital projects have primarily been focussed on improving customer experience or access. The business case for new projects now requires all projects to identify the savings to be delivered (except in exceptional circumstances). An accountant is allocated to the DSB who will feed data on savings proffered into the pre-existing processes for predicting savings and monitoring their delivery.

Response – the Council will amend processes at its DSB to ensure there is greater level of challenge around identifying and monitoring savings. The Council will make amendments to key operational documents to ensure that this can be facilitated. The Council will review completed projects, including reports on costs and savings and the sharing of reflections / lessons learned.

R4 – Assessing and monitoring impact

To better understand the overall impact of its digital strategy and monitor value for money, the Council should strengthen arrangements for measuring the effectiveness and impact of digital projects and its overall strategic approach.

	<p>We currently have largely anecdotal feedback on the outcomes of projects and reports back to DSB when a project has completed as part of the relevant theme update. For example, the digital blog shows the results of completed projects. That approach needs to be formalised and standardised. It also needs to encompass the savings tracking identified above.</p> <p>Response – The Council will further develop and implement standardised operational project documentation which will allow it to review and assess impact and effectiveness at a strategic level.</p>
--	---

2.00	RESOURCE IMPLICATIONS
2.01	<p>Work is continually ongoing to ensure that the projects and ambitions within the strategy have accurate costings assigned; this will create a funding plan and ensure that any potential funding gaps are identified as early as possible.</p> <p>It is already clear that the level of ambition within the Council and expectation from residents outstrips the available funding and capacity of the IT Service to support new projects alongside day-to-day delivery and necessary renewals of software/hardware (so called “keeping the lights on”). Only those projects which are a clear priority can be taken forward and portfolios will assist in prioritising and managing conflicting priorities.</p>

3.00	CONSULTATIONS REQUIRED/CARRIED OUT
3.01	<p>Corporate Resources Overview and Scrutiny Committee will receive this report as part of their scrutiny role. It will comment on whether the proposed actions are the right ones to meet the recommendations, whether any more could be done etc.</p> <p>Cabinet will receive this report for approval of the action plan.</p>

4.00	RISK MANAGEMENT				
4.01	<p>Digital Strategy - Ways of Working (Sustainable Development) Principles Impact</p> <table border="1" style="width: 100%;"> <tr> <td style="width: 50%;">Long-term Prevention</td> <td style="width: 50%;">Positive</td> </tr> <tr> <td></td> <td>Recognising that our population is aging and becoming more diverse, digital services mean more focus can be given to supporting those more in need of support. Recognising the threat of climate change, more flexible working practices mean less</td> </tr> </table>	Long-term Prevention	Positive		Recognising that our population is aging and becoming more diverse, digital services mean more focus can be given to supporting those more in need of support. Recognising the threat of climate change, more flexible working practices mean less
Long-term Prevention	Positive				
	Recognising that our population is aging and becoming more diverse, digital services mean more focus can be given to supporting those more in need of support. Recognising the threat of climate change, more flexible working practices mean less				

	journeys impacting on Co2 emissions and air quality.
Integration	Easy access to information and ability to easily manage day-to-day tasks digitally can help people to be self-reliant and prevent loss of independence.
Collaboration	Consultation results have underpinned the strategy and ongoing programmes of learning from feedback from citizens and users will inform future development.
Involvement	Benefits across the wellbeing goals from improved digital services e.g. an equal Wales. Working with our partners to deliver digital services that enable Health and Social Care Integration e.g. Single Point of Access (SPOA).
Well-being Goals Impact	
Prosperous Wales	Improving local infrastructure to support developing businesses. Helping local people gaining relevant skills.
Resilient Wales	Changing working practices and developing skills for more resilient services and communities as the population and climate changes in the long-term.
Healthier Wales	Timely access to information to ensure support can be provided promptly preventing further deterioration, supported by real time information.
More equal Wales	Flexible services, responsive to the needs of the most vulnerable.
Cohesive Wales	Supporting improved internet connectivity so that information is easily and reliably available to enable all communities to be well-connected, informed and involved in their local area.
Vibrant Wales	Ensuring all services and information are provided bilingually.

	<table border="1"> <tr> <td style="width: 50%;">Globally responsible Wales</td> <td>More digital services reduces the need for journeys and resources such as fuel and paper, reducing Co2 emissions and use of resources.</td> </tr> </table>	Globally responsible Wales	More digital services reduces the need for journeys and resources such as fuel and paper, reducing Co2 emissions and use of resources.							
Globally responsible Wales	More digital services reduces the need for journeys and resources such as fuel and paper, reducing Co2 emissions and use of resources.									
<p>Risks are logged, recorded and monitored by the Digital Strategy Board and included in the Corporate Risk Register where required.</p> <p>Audit Wales - Ways of Working (Sustainable Development) Principles Impact</p> <table border="1"> <tr> <td style="width: 50%;"> <table border="1"> <tr><td>Long-term</td></tr> <tr><td>Prevention</td></tr> <tr><td>Integration</td></tr> <tr><td>Collaboration</td></tr> <tr><td>Involvement</td></tr> </table> </td> <td>Audit Wales assess if Public bodies are complying with sustainable development principles and taking steps to meet their well-being objectives.</td> </tr> </table>		<table border="1"> <tr><td>Long-term</td></tr> <tr><td>Prevention</td></tr> <tr><td>Integration</td></tr> <tr><td>Collaboration</td></tr> <tr><td>Involvement</td></tr> </table>	Long-term	Prevention	Integration	Collaboration	Involvement	Audit Wales assess if Public bodies are complying with sustainable development principles and taking steps to meet their well-being objectives.		
<table border="1"> <tr><td>Long-term</td></tr> <tr><td>Prevention</td></tr> <tr><td>Integration</td></tr> <tr><td>Collaboration</td></tr> <tr><td>Involvement</td></tr> </table>	Long-term	Prevention	Integration	Collaboration	Involvement	Audit Wales assess if Public bodies are complying with sustainable development principles and taking steps to meet their well-being objectives.				
Long-term										
Prevention										
Integration										
Collaboration										
Involvement										
<p>Well-being Goals Impact</p> <table border="1"> <tr> <td style="width: 50%;"> <table border="1"> <tr><td>Prosperous Wales</td></tr> <tr><td>Resilient Wales</td></tr> <tr><td>Healthier Wales</td></tr> <tr><td>More equal Wales</td></tr> <tr><td>Cohesive Wales</td></tr> <tr><td>Vibrant Wales</td></tr> <tr><td>Globally responsible Wales</td></tr> </table> </td> <td>Audit Wales assess if Public bodies are complying with sustainable development principles and taking steps to meet their well-being objectives.</td> </tr> </table>		<table border="1"> <tr><td>Prosperous Wales</td></tr> <tr><td>Resilient Wales</td></tr> <tr><td>Healthier Wales</td></tr> <tr><td>More equal Wales</td></tr> <tr><td>Cohesive Wales</td></tr> <tr><td>Vibrant Wales</td></tr> <tr><td>Globally responsible Wales</td></tr> </table>	Prosperous Wales	Resilient Wales	Healthier Wales	More equal Wales	Cohesive Wales	Vibrant Wales	Globally responsible Wales	Audit Wales assess if Public bodies are complying with sustainable development principles and taking steps to meet their well-being objectives.
<table border="1"> <tr><td>Prosperous Wales</td></tr> <tr><td>Resilient Wales</td></tr> <tr><td>Healthier Wales</td></tr> <tr><td>More equal Wales</td></tr> <tr><td>Cohesive Wales</td></tr> <tr><td>Vibrant Wales</td></tr> <tr><td>Globally responsible Wales</td></tr> </table>	Prosperous Wales	Resilient Wales	Healthier Wales	More equal Wales	Cohesive Wales	Vibrant Wales	Globally responsible Wales	Audit Wales assess if Public bodies are complying with sustainable development principles and taking steps to meet their well-being objectives.		
Prosperous Wales										
Resilient Wales										
Healthier Wales										
More equal Wales										
Cohesive Wales										
Vibrant Wales										
Globally responsible Wales										

5.00	APPENDICES
5.01	Appendix 1 – Digital Flintshire 2021-2026 Appendix 2 – Digital Flintshire Interactive Document PDF Appendix 3 – Audit Wales Report Appendix 4 – Audit Wales Response

6.00	LIST OF ACCESSIBLE BACKGROUND DOCUMENTS
6.01	Digital Strategy for Wales – publication date 23 March 2021 https://gov.wales/digital-strategy-wales-html Digital Flintshire Interactive (online version of Appendix 2) - https://indd.adobe.com/view/f6f2bbb8-27e8-41a1-a566-32f5a0cddd08 Digital Flintshire Hub - https://www.flintshire.gov.uk/en/Resident/Digital-Flintshire/Home.aspx

	<p>Flintshire Digital Strategy - https://www.flintshire.gov.uk/en/Resident/Council-and-Democracy/Digital-Strategy.aspx</p> <p>Audit Wales Publications - https://www.audit.wales/publications</p> <p>Contact Officer: Gareth Owens Telephone: 01352 702344 E-mail: Gareth.legal@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>DSB: Digital Strategy Board - chaired by the Chief Officer for Governance and comprised of theme leads and portfolio representatives from across the Council.</p> <p>Theme Lead: a senior manager responsible for overseeing and reporting against any projects which are assigned to their strategic theme.</p>

Digital Flintshire

Supporting Flintshire in a Digital World



2021 - 2026



Contents

Introduction	3	Digital Customer	12
What has changed?	4	Digital Workforce	13
Wider strategic context	5	Digital Business and Connectivity	14
Digital Strategy for Wales	5	Digital Partnership.....	15
Local Digital Declaration	6	Information and Data Management	16
Digital Standards	7	Digital Delivery	18
Links with Other Strategies	8	Digital Inclusion	19
Future Generations	9	Digital Learning and Culture	20
Socio-Economic Duty	10	Governance Arrangements	21
Digital Flintshire: The Vision	11		



Introduction

The Council adopted “Digital Flintshire” in 2017. Since that time much has changed within the Council and the wider world. At the time the strategy marked a change of direction and ownership; from a document being solely about the IT Services’ plans to a wider statement of the whole Council’s ambitions in the digital arena. As the Council’s understanding of what is digitally possible has grown, so too has the acceptance and demand for digital services, particularly following the imposition of different levels of lockdown in response to the coronavirus pandemic. It is now an appropriate time to review and revise the strategy in light of those changes and our experience.

In the four years since adopting the first iteration of Digital Flintshire the Council has made solid progress in delivering the aims and ambitions within that document. For example we have:

- Updated our website and developed our own Customer Relationship Management System (CRM) which has seen us process almost 200,000 electronic forms from customers over the past 3 years, many of which have integrated directly into our business systems providing an end-to-end digital experience
- Developed a customer account to enable customers to securely access services personal to them. These services have included school admissions, planning applications, garden waste schemes and a range of services for council tenants. To date we have in excess of 17,500 customers signed up for this service
- Implemented modern and up to date infrastructures within schools aligned to agreed national digital standards as part of the Welsh Government HWB programme, ensuring they meet the needs of schools and provide a solid foundation for the delivery of the curriculum

Our partners and other public sector bodies have made progress in delivering their ambitions that affect or support our own digital ambitions, for example, the [North Wales Economic Ambition Board](#) has been successful in securing a government grant to improve broadband connection speeds within the region.

Our delivery of digital services accelerated during and as a result of the physical restrictions imposed to contain the coronavirus pandemic. With an already agile workforce, we were well placed for our employees to work from home wherever possible. The legislation governing Council committee and Cabinet meetings was swiftly amended and all meetings now take place virtually, which has opened up access to meetings that previously were little seen despite being open to the public. The widespread adoption of video conferencing, to complement existing agile technologies, has also had significant benefits in terms of reducing travel

and the consequent carbon emissions whilst improving productivity and work life balance for employees. It has also further supported the Council’s Asset Rationalisation Programme.

The demand for digital services has accelerated within the Council and those who use our services. Our experiences of what is now possible and acceptable has lifted our ambition and we have refreshed our long-term ambitions in light of that experience, allocated additional resources to support the delivery of the action plan and recognise that further resourcing will be critical for the success of the strategy moving forward.

The strategic context for digital has developed within Wales. Welsh Government has published its own digital strategy and digital standards which set out expectations for local government on the digital transformation of services. We have built those standards into this document and signed up to the Local Digital Declaration to ensure that the Council keeps pace with other organisations in the public sector.

The Councils own policy context has also changed. The Council Plan has always had a strong emphasis on tackling the effects of poverty and exclusion, but the 2021/22 plan saw the inclusion of a specific theme on tackling digital poverty to ensure that no one is excluded by a lack of skills or access to digital technology. This has carried through into a new wrap-around theme within the digital strategy to ensure that digital inclusion is addressed as a consideration in all projects we undertake.

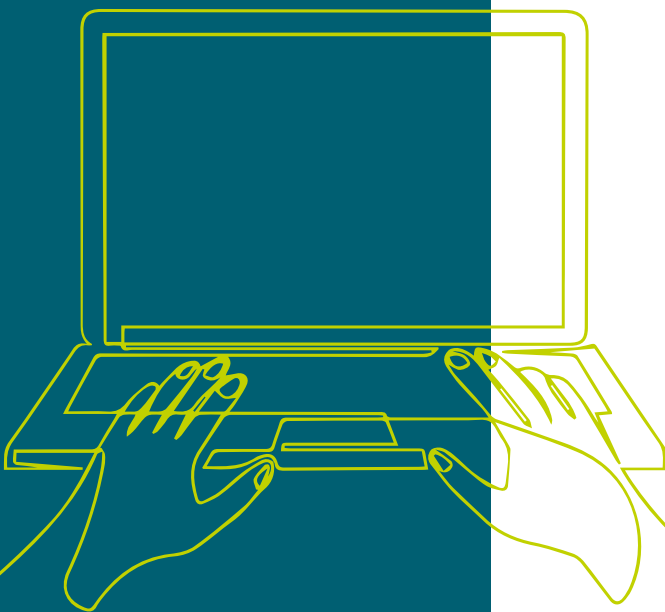


Introduction (continued...)

What has changed in the updated strategy?

We have:

- Removed those aspirations or milestones that have been completed and updated its ambitions and long term aims
- For the first time been able to include a clear action plan showing the timescale for project delivery
- Shown how the Digital Strategy delivers the aims and ways of working mandated under the Well-being of Future Generations Act
- Separated out some themes to give them greater clarity and reframed/refocused its aims around education, learning, culture and the arts
- Set out clear digital standards that all projects must meet if they are to be supported and delivered by IT Services



Digital Strategy for Wales

Since the first iteration of Digital Flintshire, Welsh Government has published its own [Digital Strategy for Wales](#), which sets out its vision for a consistent standard of digital public service. It contains 6 missions below which clearly overlap with the aims in this updated strategy:

Mission 1: Digital Services

Deliver and modernise services so that they are designed around user needs and are simple, secure and convenient

Mission 2: Digital Inclusion

Equip people with the motivation, access, skills and confidence to engage with an increasingly digital world, based on their needs

Mission 3: Digital Skills

Create a workforce that has the digital skills, capability and confidence to excel in the workplace and in everyday life

Mission 4: Digital Economy

Drive economic prosperity and resilience by embracing and exploiting digital innovation.

Mission 5: Digital Connectivity

Services are supported by fast and reliable infrastructure

Mission 6: Data and Collaboration

Services are improved by working together, with data and knowledge being used and shared

Local Digital Declaration

UK Government has also created a vision for the delivery of digital services called the [Local Digital Declaration](#). Signing the declaration is statement of intent to follow a common approach to delivering digital services, which will facilitate and increase collaboration and connections between different public bodies.



The 5 principles of the [Local Digital Declaration](#) are set out below and Flintshire will adopt these as its preferred way of working to deliver the ambitions and projects within Digital Flintshire:

1. We will go even further to redesign our services around the needs of the people using them. This means continuing to prioritise citizen and user needs above professional, organisational and technological silos.
2. We will 'fix our plumbing' to break our dependence on inflexible and expensive technology that doesn't join up effectively. This means insisting on modular building blocks for the IT we rely on, and open standards to give a common structure to the data we create.
3. We will design safe, secure and useful ways of sharing information to build trust among our partners and citizens, to better support the most vulnerable members of our communities, and to target our resources more effectively.
4. We will demonstrate digital leadership, creating the conditions for genuine organisational transformation to happen, and challenging all those we work with to embrace this Local Digital Declaration.
5. We will embed an open culture that values, incentivises and expects digital ways of working from every member of our workforce. This means working in the open wherever we can, sharing our plans and experience, working collaboratively with other organisations, and reusing good practice.

Digital Standards

National digital standards serve to provide a set of minimum design principles for digital services, specifying criteria that all digital services developed by public services must meet.

The Welsh [Digital Service Standards](#) “takes inspiration from other digital standards around the world” and targets 14 key criteria across 3 themes to achieve its vision:

1. Meeting users’ needs
2. Creating good digital teams
3. Using the right technology

Scotland has published its [Digital First Service Standard](#), which sets out 22 different criteria that each project should meet to ensure that it is contributing to the vision created by the Scottish Government. As stated:

“The standard has 3 themes:

- user needs - focus on what your users want to do rather than the organisation’s objectives or the mechanics of delivering your service
- technology - how you’ve built your service
- business capability and capacity - having the right team with enough time to maintain the service

The standard aims to make sure that services in Scotland are continually improving and that users are always the focus.”

Learning from these national standards, the Council’s overall vision for its digital services is that they will:

1. Be centred on the customer, enabling easy access to information and online service transaction.
2. Allow employees to carry out their duties at any location giving them access to the information and tools they require in a secure manner.
3. Automate currently manual tasks as far as possible.
4. Be cloud hosted in order to alleviate our dependence on fixed geographical locations (i.e. Council premises).

Digital Flintshire contains 12 key maturity standards for consideration which ensure that any project undertaken within the Council will help to achieve the aims and objectives of the overall policy. Any project which fails to meet these standards is unlikely to be capable of helping us achieve our overall vision and will not be taken forward.

The standards are:

Usability and Accessibility

1. Website content and online service
2. Relationship with the Flintshire ‘My Account’
3. Omni-channel capabilities
4. Online payments
5. Online bookings
6. eSignatures

Data

7. Reporting – Management Information and Business Information
8. Data strategy links
9. Document management

Technology

10. Hosting requirements– it is expected that software will be cloud hosted
11. Integration requirements
12. Mobile working



Links with Other Strategies

The links and interdependencies with other strategies are as follows:

- **HR Strategy** – Digital Flintshire contains a specific theme on delivering digital processes for its employees. In turn it relies upon employee development, in accordance with the HR Strategy, to build and recruit digital skills within the workforce
- **Customer Strategy** – the Customer Strategy revolves around providing effective services at the first point of contact and enabling customers to self-serve wherever possible. Close integration between digital services provided on the website and the Council's own Customer Relationship Management (CRM) software enables employees in the Contact Centre to support customers if required
- **Environmental Strategy** – the Council has set the goal of becoming carbon neutral by 2030. Digital services remove the need for officers/residents to travel in order to deliver/access services thereby reducing the Council's carbon footprint. Increased data usage has its own carbon cost which is in turn mitigated by purchasing, or generating our own, green energy

Education

In partnership with schools, we provide a range of services in relation to EdTech (Education Technology) via four primary teams: Communications and Networking, Servers and Storage, Management Information and Business Support.

These services include:

- strategic advice, guidance, support, and training
- high level technical support, including:
- management and support of secure electronic communication and networking infrastructure
- connectivity to PSBA (Public Sector Broadband Aggregation), the Internet and Hwb
- provision of training, support and problem solving in the use of hardware and software
- provision of skills transfer/mentoring for schools' technical staff to enable them to manage school networks and devices. This can be on site, via remote connection or technical documentation
- business support functions including facilitating strategic development, signposting resources, procurement, managing framework contracts for outsourced services, monitoring and reviewing service provision against an agreed set of performance targets etc.

The support and advice required is identified in the following documents which are regularly reviewed with schools:

1. Guidance for Strategic and Operational Use of Digital Technologies within Schools
2. Strategy for Implementing and Supporting use of Digital Technologies within Schools

Digital Flintshire touches upon the work of the whole Council and needs to both influence and be influenced in turn by other corporate strategies if it is to be successfully delivered.



Future Generations

This strategy will contribute towards progressing the well-being goals. Embracing digital innovation and improving access to faster broadband can lead to greater economic opportunities and the strategy has a theme directed to this end, thereby creating a more prosperous and resilient society. Equipping people with the digital skills they need and designing services around the user will also improve social cohesion, create a healthier and more equal society with well-connected communities and contribute to a thriving Welsh language.

Through supporting remote working, designing public services effectively, using data smartly and modernising the technology we use, we can support our ambition to reduce carbon usage (noting that through purchasing, or even generating our own, "green energy", this can offset the carbon cost of increased data usage).

Achieving real digital transformation of public services provides an opportunity to support the ways of working described in the Well-being of Future Generations Act. Digital services join up and integrate departments for residents so they can seamlessly conclude their request for service in a single process. Good engagement supports the design of user-facing services that prevent inefficiencies and inconsistent experience for the citizen. Designing services in an iterative, agile and user-focused way will ensure services are designed for the long-term.

Some examples of how the strategy is taking forward the Wellbeing of Future Generations Act:

Long term

Recognising that our population is aging and becoming more diverse, digital services mean more focus can be given to supporting those more in need of support. Recognising the threat of climate change, more flexible working practices mean less journeys impacting on CO2 emissions and air quality.

Preventative

Easy access to information and ability to easily manage day-to-day tasks digitally can help people to be self-reliant and prevent loss of independence.

Involvement

Consultation results have underpinned the strategy and ongoing programmes of learning from feedback from citizens and users will inform future development.

Integration

Benefits across the wellbeing goals from improved digital services e.g. an equal Wales. Working with our partners to deliver digital services that enable Health and Social Care Integration e.g. Single Point of Access (SPOA).

Collaboration

Working with schools to ensure children are equipped to thrive in a digital world. Working with partners to help build skills within the community and ensure access to digital services.

A prosperous Wales

Improving local infrastructure to support developing businesses. Helping local people gain relevant skills.

A resilient Wales

Changing working practices and developing skills for more resilient services and communities as the population and climate changes in the long-term.

A healthier Wales

Timely access to information to ensure support can be provided promptly preventing further deterioration, supported by real time information.

A more equal Wales

Flexible services, responsive to the needs of the most vulnerable.

A Wales of Cohesive communities

Supporting improved internet connectivity so that information is easily and reliably available to enable all communities to be well-connected, informed and involved in their local area

A Wales of vibrant culture and thriving language

Ensuring all services and information are provided bilingually.

A globally responsive Wales

More digital services reduces the need for journeys and resources such as fuel and paper, reducing CO2 emissions and use of resources.

Socio-Economic Duty

The Council recognises that inability to access digital services can disproportionately impact people from lower socio-economic groups, perpetuating or even exacerbating the disadvantages they face. This revised strategy seeks to tackle these issues through every theme, and also includes a theme aimed at specifically targeting these challenges.



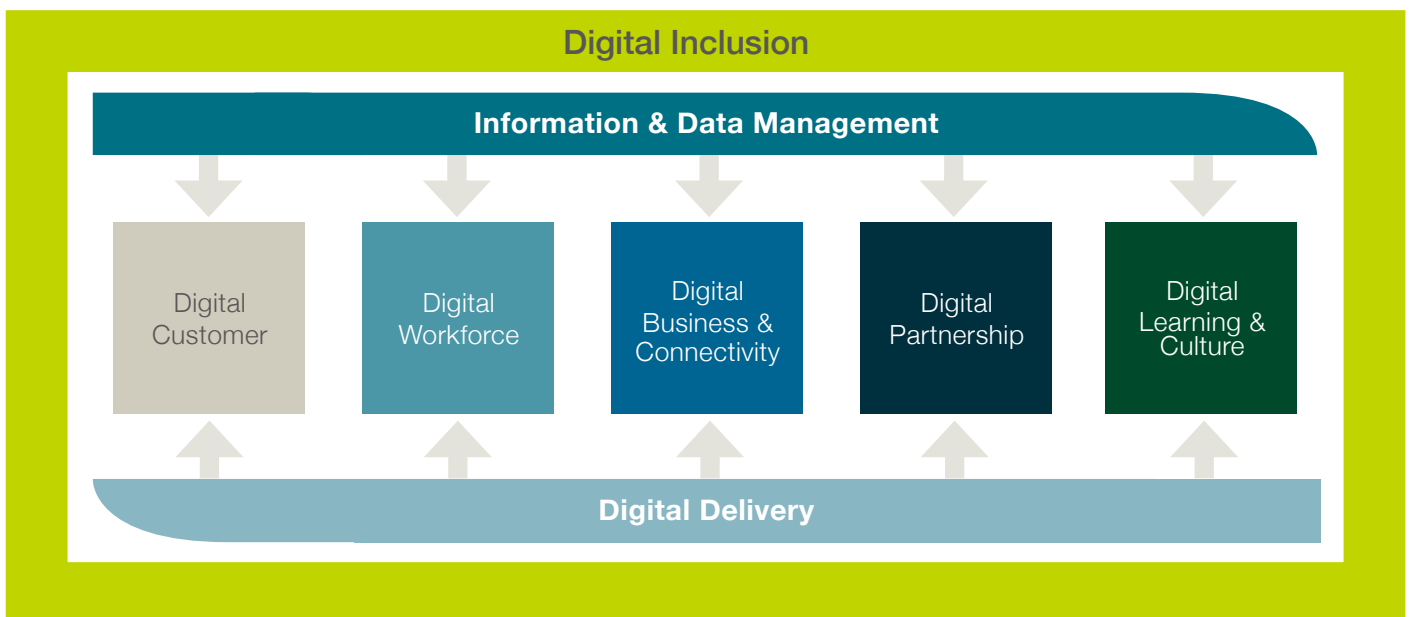
Tudalen 40

Digital Flintshire: The Vision

Our digital strategy sets out how we will embrace the opportunities that digital technologies, innovation and information offer us to ensure we deliver modern, efficient public services.

We will do this by adopting the following principles:

- Using technology to offer customers increased flexibility in when and how they access our services
- Ensuring our customers have the access, skills and confidence to engage with an increasingly digital world, based on their needs - no one is left behind
- Providing and promoting accessible and inclusive digital services that are simple, secure and convenient enabling people to use the Welsh Language on a day-to-day basis
- Creation of a workforce which is efficient, informed, and able to interact confidently and effectively in a digital world
- Demonstrating digital leadership, creating conditions for genuine organisational transformation to take place and challenging those we work with to embrace this culture
- Working with and supporting our businesses to maximise and exploit opportunities that digital technology and innovation offers
- Using digital technology to work and collaborate with our partners efficiently and securely, including the effective sharing and use of data
- Treating information as a key corporate asset ensuring it is compliant, accurate, relevant and secure so that we can use it to design and deliver more effective and efficient services
- Delivering a secure, reliable, resilient and cost effective digital infrastructure that is responsive to the needs of the Council and its customers



Digital Customer

“Empowering customers to use digital channels to access information, engage and complete a transaction.”



Principles:

- Our services will be modern, efficient and streamlined to meet the needs of customers
- Digital services will be simple, secure and convenient
- Our residents will be able to access high quality services in Welsh and English because they are designed bilingually from the outset
- Our services will have a consistent user experience and design
- Services that can be online will be available online and other channels will be available where they are needed
- People will choose to use digital services, increasing self-service interactions between customers and services
- No person is left behind as we embrace digital services, keeping digital inclusion at the heart of all we do

High Level Actions to Support Delivery:

No.	Action
1	Continue to develop modern, efficient and secure digital services
2	Ensure bilingual user experience in service design and delivery
3	Modernise online payment facilities
4	Create a Digital Hub for information, resources and support to help people to use digital services
5	Develop the use of social media as a channel to support service delivery
6	No person is left behind as we embrace digital services, keeping digital inclusion at the heart of all we do

Digital Workforce

Principles:

- We will ensure our employees have the digital tools and skills required to deliver services effectively and efficiently
- We will support changes in working practices that enable employees to work more transparently and flexibly
- We will unify our offline and online communications by keeping employees connected through their mobile devices to provide anywhere, anytime access to business tools and information
- Continue to support virtual work environments that allow employees to stay connected in virtual workplaces whilst balancing business needs and operational risks
- We will help to minimize spending and enhance productivity by providing employees with the right tools and right information at the right time
- We will support our employees to adopt digital change
- Ensuring we are able to design better processes and services, transforming and accelerating the move to digital delivery where this provides a better experience for our residents, businesses and visitors

“Equipping our workforce with the digital skills, capability and confidence required to deliver better, simpler services.”



High Level Actions to Support Delivery:

No.	Action
1	Continued implementation and development of agile and mobile technologies to enable employees to access business systems and information from any location
2	Development of our mobile working capabilities to support service delivery
3	Implementation of collaboration and document management technologies
4	Appropriate workforce training to support use of digital technologies and systems
5	Undertake a Digital Workforce Skills Assessment for all existing and new employees
6	Extended provision of wireless in Council buildings
7	Development of e-learning modules to support workforce development in use of new and existing technologies and to promote compliance with information management legislation
8	Implementation of a new intranet with ability for whole workforce access
9	Continued development and rollout of self-service systems across workforce and schools e.g. HR and Payroll

Digital Business & Connectivity

“Working with and supporting our businesses to maximize and exploit opportunities that digital technology and innovation offers.”



Principles:

- We will promote and deliver projects that increase ultra-fast broadband and mobile coverage, enabling;
 - Our businesses to access new markets
 - Our residents to access employment, education and services
- We will promote and deliver projects that facilitate Internet of Things (IoT) deployment by public services and businesses

High Level Actions to Support Delivery:

No.	Action
1	Participate in the North Wales Growth Deal project to create a 5G infrastructure along strategic transport corridors and at key employment sites
2	Contribute to the development of a more streamlined policy framework for North Wales that makes it more cost effective for telecoms infrastructure companies to make investments
3	Participate in the North Wales Growth Deal project to expand rural broadband coverage
4	Complete installation of fibre connectivity to public buildings through the Local Full Fibre Network (LFFN) project
5	Provide officer resource to support rural households in identifying solutions to connectivity issues and to promote community broadband projects
6	Develop projects to improve connectivity at community facilities
7	Develop monitoring infrastructure in town centres to provide data to inform management and investment
8	Compile IoT (Internet of Things) use cases for public sector and businesses

Digital Partnership

“Digital technology will enable people and organisations to work together to design and deliver improved services.”



Principles:

- Digital technology will enable partners to deliver better, seamless, services and outcomes
- Appropriate data and knowledge will be shared and used by partners to develop and improve services
- There will be open and agile ways of working across partnerships, enabling co-located services
- We will maximise technologies which support and enable collaborative service delivery such as cloud and open systems
- We will work with partners to develop and procure established technology ensuring best value for money
- We will explore opportunities for alternative service delivery models with other public, private and third sector organisations

High Level Actions to Support Delivery:

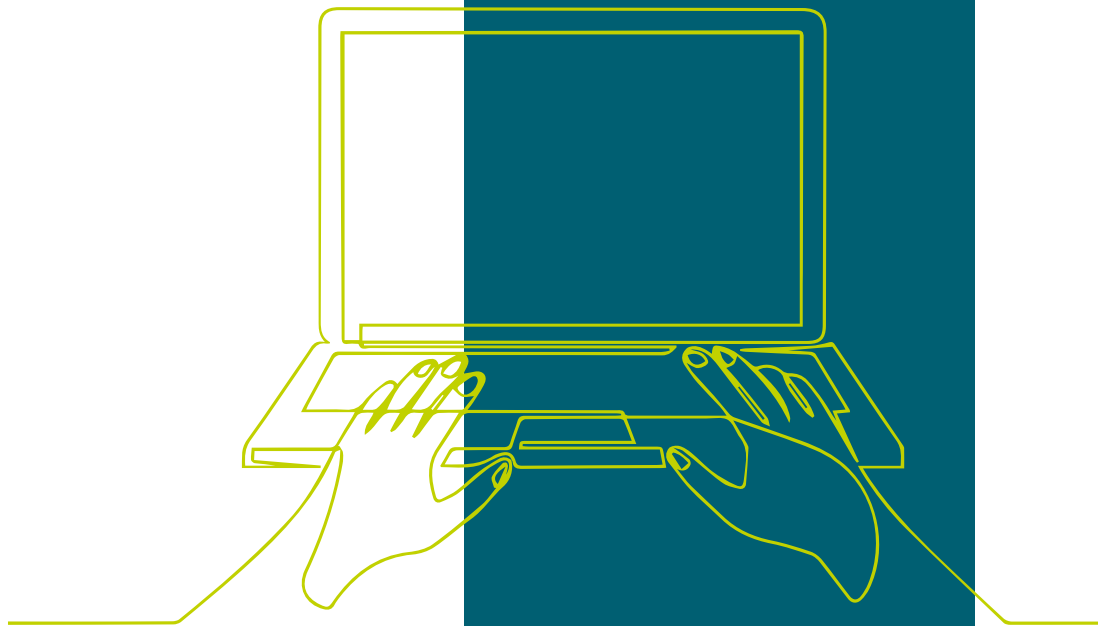
No.	Action
1	<p>Establish a set of 'digital commitments' with our key partners to align our strategic direction, timelines and capacity, improving outcomes.</p> <p>Our ambition will include:</p> <ul style="list-style-type: none"> • the NHS and North Wales Police • schools and higher and further education organisations • Newydd and Aura (Alternative Delivery Models)
2	<p>Identify opportunities to work together on digital initiatives to get the most out of our data:</p> <ul style="list-style-type: none"> • develop consistency by agreeing and adopting common data and architecture standards and using platforms that will support the re-use of data and collaboration more generally • work with partners to identify data sources that can help create a rich and inclusive picture of society to inform service development and commissioning intentions
3	<p>Explore how SharePoint, or other technology, can be effectively deployed to support partnership working and outcomes whilst ensuring compliance to data and information governance standards</p>
4	<p>Develop a Blueprint for co-located services, and the associated infrastructure (e.g. telephony), to facilitate partnership working and seamless services for citizens. This will include co-location with Health, Police and 3rd sector organisations</p>
5	<p>Promotion and collaboration on regional and national projects including:</p> <ul style="list-style-type: none"> • Phase 2 of All Wales Library Management System • Replacement of social care client and finance systems • Work to move to digital solutions for court work • Replacement system for schools • Procurement

Information & Data Management

Principles:

- People and organisations will have full confidence that their data is being treated responsibly, securely and ethically, in line with appropriate Information and Records Management legislation and by following industry best practice around Information Management and Security
- We will deliver better, seamless, services with improved outcomes due to data being used effectively and innovatively
- We will limit the amount of times citizens need to provide the same information by developing improved data mapping across the Council to support easy and secure use and reuse of data to deliver joined-up services
- We will make our data available so that it can be accessed by people and organisations that need it, when they need it, in a format that is easy to use
- We will design safe, secure and useful ways of sharing information to build trust among our partners and citizens, to better support the most vulnerable members of our communities, and to target our resources more effectively
- We will treat information as a key corporate asset to support improved decision making and best use of resources

“We can improve the services provided to the public by working together and ensuring that our information and data is used effectively, well-organised, protected and gets to where it needs to go.”



Information & Data Management

High Level Actions to Support Delivery:

No.	Action
1	Develop an Information and Data Management Strategy that considers the needs of our citizens, demands of the business, industry best practice and changes in technology and legislation
2	<p>Ensure that we meet our legislative and ethical obligations in the way that we manage our information, building the trust of our citizens and partners e.g.:</p> <ul style="list-style-type: none"> • Data Protection Legislation • Freedom of Information Act 2000 • Environmental Information Regulations 2004 • Public Services Network (PSN) Accreditation • Cyber Essentials Accreditation
3	<p>Reduce both the physical and financial burden of information and data storage on the council whilst maintaining compliance:</p> <ul style="list-style-type: none"> • Contracts review for storage and destruction • Review of corporate fileshare as part of O365 migration • Maximise opportunities for the re-use of information • Reduce duplication of information
4	<p>Use of technology to enable more efficient management and information sharing within the Council and with its partners:</p> <ul style="list-style-type: none"> • Implementation of SharePoint and associated technologies to support improved records management and information sharing • Develop a strategic framework for information sharing
5	<p>Maximise the potential that improved Information Management offers in terms of improving business efficiency, resource planning and reduction of failure demand:</p> <ul style="list-style-type: none"> • Improved data standards • System consolidation and integration • Wider use of data mapping to reduce duplication • Review of information lifecycles from collection through to destruction or archive • Use of business intelligence technologies to support improved decision making and resource planning • Continued development of single view of customer
6	<p>Ensure that the Council's leadership team, members and officers understand both their legal obligations and opportunities for improving service delivery through improved Information Management:</p> <ul style="list-style-type: none"> • Policy review, promotion and awareness • Targeted training and further development of e-learning

Digital Delivery

“Digital Delivery enables the provision of resilient, robust and cost effective IT infrastructure and systems to underpin service delivery and facilitate organisational change.”

Principles:

- We will deliver reliable, secure and resilient IT infrastructure and systems to ensure continuity of service provision
- Ensuring that our investment in technology is aligned with the priorities for the organisation
- Achieving best value from investments made in existing infrastructure by ensuring compliance with industry best practice
- We will harness new and emerging technologies where they can deliver increased efficiency and improved service delivery
- Working to reduce the number of business systems and improving integration in order to standardise and simplify business processes

High Level Actions to Support Delivery:

No.	Action
1	Develop and maintain Cloud and Datacentre strategies to define the Council's "Cloud First" policy and inform the Council's Asset Rationalisation Plan
2	Undertake infrastructure upgrades to ensure there is sufficient capacity to support service provision
3	Ensure infrastructure software is up-to-date to ensure licensing compliance, provision of a secure infrastructure and platforms capable of running the latest business applications
4	Implementation of cloud technologies <ul style="list-style-type: none"> • Microsoft Office 365 • Microsoft Teams • Microsoft SharePoint
5	Support the implementation of new or upgraded business systems
6	Consolidation of Business Systems <ul style="list-style-type: none"> • Review business systems to ensure we are getting best value from investments in 3rd party software • Rationalisation of systems to see if we can reduce the number of business systems with the potential to make efficiencies from license reduction and system management overheads
7	To ensure that we have a clear picture of all the corporate IT assets, their value, relevant contract and license information, warranty and replacement schedules; this will assist with financial asset management planning
8	Support the Council's Asset Rationalisation Programme
9	Facilitate the use of Welsh Language through the use of technology
10	Support the delivery of projects within other workstreams in the Digital Strategy through the provision of technology, systems and resources

Tudalen 48

Digital Inclusion

“To bring the Council closer to residents by equipping people with the motivation, access, skills and confidence to engage with an increasingly digital world, based on their needs.”



Principles:

- We will promote, introduce and develop digital for people in a way that benefits them; helping them do things they care about and can only do online
- Make it easier for our residents to stay safe online by providing simple and straightforward advice and tools
- Working with our partners to maximise expertise, experience and resources to better meet user needs.
- Supporting people with access to appropriate connectivity and equipment to enable access to digital services
- We will identify wider outcomes that can be delivered by helping people become independently confident online

High Level Actions to Support Delivery:

No.	Action
1	Work with our partners to develop and promote a volunteer programme to support people to get online
2	Support and enable access to the internet and devices to ensure people are not excluded from a digital world
3	Develop digital services that are accessible and responsive
4	Continue to work with 3rd sector and other partners to identify opportunities to improve digital literacy within communities and small businesses
5	Promote initiatives to help people to use digital technology both now and in the future
6	Highlight initiatives that support people’s health and wellbeing through participation in digital activities

Digital Learning & Culture

Principles:

- We will work with other organisations to promote and develop inclusive opportunities for digital accessibility, participation and culture growing sustainable communities
- Provide the most effective digital infrastructure and services for education and youth providers, embedding technology in the classroom
- Continue to explore and develop digital channels to provide learning opportunities throughout Flintshire
- Enhance the digital capability and skills of learners of all ages by:
 - Working with schools, partners and the workforce to ensure they are equipped to deliver digital opportunities for learners as part of the curriculum for Wales
 - Supporting the evolving digital requirements of adult learning as part of Digital 2030

“We want learners of all ages to be able to engage with what it means to be a conscientious digital citizen who engages with and contributes positively to the digital world around them.”



High Level Actions to Support Delivery:

No.	Action
1	Continued provision of digital services and support to schools through the Council's service delivery model for Schools IT support
2	Work in partnership with the Regional School Improvement Service (GwE) to provide training and support for schools in delivering the Digital Competency Framework and embedding this within Curriculum Wales 2022
3	Work with Welsh Government to deliver and develop school IT infrastructure to align with agreed digital standards and design
4	Support schools and the workforce to maximise the use of HWB, a bilingual platform hosting a national collection of tools and resources to support education in Wales
5	Work with the adult learning partnership (North East Wales) to identify opportunities to improve digital literacy within communities
6	Provide ongoing professional development for Education and Youth Services to ensure that they are able to take full advantage of modern communication channels and emerging technology to communicate and work with young people
7	Create a cultural hub via NEWA (North East Wales Archives) improving accessibility and engagement with all sectors of the community

Tudalen 50

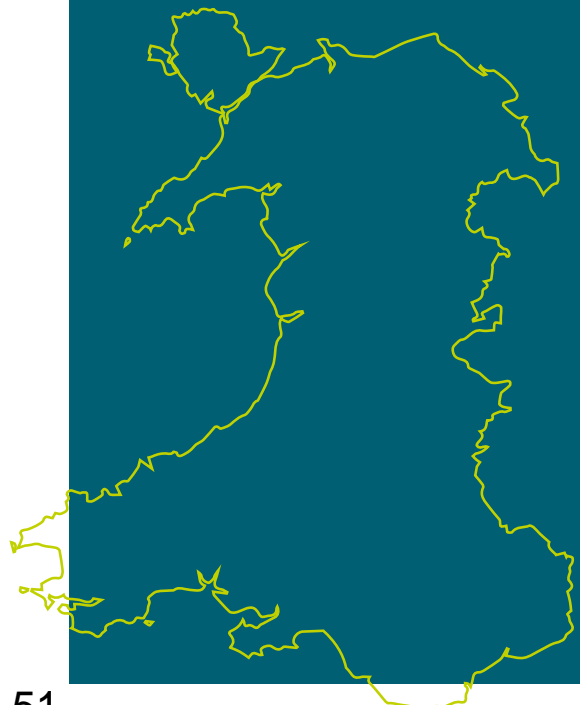
Governance Arrangements

The **Digital Strategy Board** is responsible for overseeing and ensuring the effective delivery of the Council's Digital Strategy. It will provide a mechanism to monitor and evaluate progress and resolve any resource, capacity and prioritisation issues which could occur across the range of priorities and actions to be delivered.

- The Digital Strategy will be included in the Improvement Plan for the Council and the Board will therefore be required to report on progress through the appropriate channels
- Any bids for resources to deliver actions which support the delivery of the strategy need to be approved and ranked by the relevant Senior Management Team prior to the development of a business case for submission to the Board
- The Board will utilise a set of defined criteria for assessing and prioritising business cases, ensuring that these are aligned with the Council's Digital Strategy priorities and ambitions
- The Board are responsible for highlighting and securing organisational acceptance of the risks associated with each selected priority, ensuring that they are managed appropriately through identified mitigation

Delivery

- The Board is made up of a number of representatives to include all areas within the organisation.
- Each priority theme within the Digital Strategy is led by a Senior Manager who will sit on the Board in order to report progress against their particular theme.
- Lead officers will be responsible for assisting in prioritising work and will be supported by officers and partners with the appropriate knowledge and skills throughout the organisation.
- The Council will publish a roadmap for the Digital Strategy, updating this periodically as instructed by Theme Leads to reflect progress and achievements against its' aims
- The **Digital Strategy** pages of the website and the **Council's Digital Blog** will be used to help inform and update on projects and initiatives after each Board Meeting



Mae'r dudalen hon yn wag yn bwrpasol

Digital
Customer

Digital
Workforce

Digital
Business &
Connectivity

Digital
Partnership

Digital
Information
& Data
Management

Digital
Delivery

Digital
Inclusion

Digital
Learning
& Culture

What Is Digital Flintshire?

[Why Is This Important?](#)

[How Will We Do It?](#)

[Our Success So Far](#)

[Our Next Steps](#)

[Have Your Say](#)

Tudalen 53

DIGITAL FLINTSHIRE

Supporting Flintshire in a Digital World

Next 

DIGITAL
FLINTSHIRE

Supporting Flintshire in a Digital World

CYNGOR
**Sir y Fflint
Flintshire**
COUNTY COUNCIL

What Is Digital Flintshire?

[Why Is This Important?](#)

[How Will We Do It?](#)

[Our Success So Far](#)

[Our Next Steps](#)

[Have Your Say](#)

Tudalen 54

What Is Digital Flintshire?

Digital Flintshire is an ambitious plan which sets out how we will improve and simplify our services.

It's not just about making more services available online, it's about changing the way we deliver our services to provide the best experience for everyone.

It tells you:

- What we will do
- How we will do it

Next 

DIGITAL FLINTSHIRE

Supporting Flintshire in a Digital World

[What Is Digital Flintshire?](#)

[Why Is This Important?](#)

[How Will We Do It?](#)

[Our Success So Far](#)

[Our Next Steps](#)

[Have Your Say](#)

Tudalen 55

Why Is This Important?

By having an ambitious plan for the county we can:

- improve the services we provide
- create services that are more accessible, easy to use and meet the needs of the people who use them
- help residents and businesses to get connected to faster, more reliable broadband
- support people without the internet or devices to get online



[What Is Digital Flintshire?](#)

[Why Is This Important?](#)

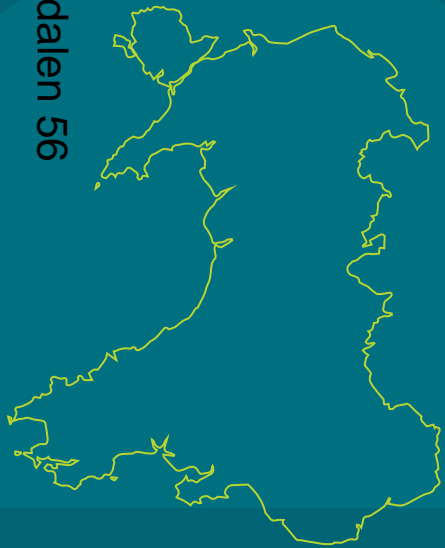
[How Will We Do It?](#)

[Our Success So Far](#)

[Our Next Steps](#)

[Have Your Say](#)

Tudalen 56



DIGITAL
FLINTSHIRE
Supporting Flintshire in a Digital World

Why Is This Important?

By having an ambitious plan for the county we can:

- support people of all ages to learn and develop their digital skills and build the confidence to use them
- provide our schools with the infrastructure they need to deliver 21st century education
- support local businesses to connect with markets all across the world – growing our economy and providing local jobs for local people
- develop the skills of our workforce and provide them with the tools they need to deliver the services we provide



[What Is Digital Flintshire?](#)

[Why Is This Important?](#)

[How Will We Do It?](#)

[Our Success So Far](#)

[Our Next Steps](#)

[Have Your Say](#)

How Will We Do It?

The plan has eight main themes:

- Digital Customer
- Digital Workforce
- Digital Business and Connectivity
- Digital Partnership
- Digital Information and Data Management
- Digital Delivery
- Digital Inclusion
- Digital Learning and Culture



Tudalen 57

[What Is Digital Flintshire?](#)

[Why Is This Important?](#)

[How Will We Do It?](#)

[Our Success So Far](#)

[Our Next Steps](#)

[Have Your Say](#)

Tudalen 58



DIGITAL
FLINTSHIRE
Supporting Flintshire in a Digital World

Digital Customer

We will continue to introduce and improve our digital services, including payments, so that they can be:

- easily and securely accessed by everyone
- completed at first point of contact
- on any device – mobile phone, laptop or computer
- any time of day or night
- anywhere – from home, or on the go

Where people struggle to use digital services, our Contact Centre and Connects Centres will continue to help during office hours.



[What Is Digital Flintshire?](#)

[Why Is This Important?](#)

[How Will We Do It?](#)

[Our Success So Far](#)

[Our Next Steps](#)

[Have Your Say](#)

Tudalen 59



**DIGITAL
FLINTSHIRE**

Supporting Flintshire in a Digital World

Digital Workforce

We will create a digital culture and develop a workplace that gives all of our employees:

- the right knowledge, skills and digital tools
- access to business systems – anywhere, anytime
- access to flexible and agile working spaces
- the confidence to deliver high quality digital services to our customers
- support to change and adapt to new, better ways of working



[What Is Digital Flintshire?](#)

[Why Is This Important?](#)

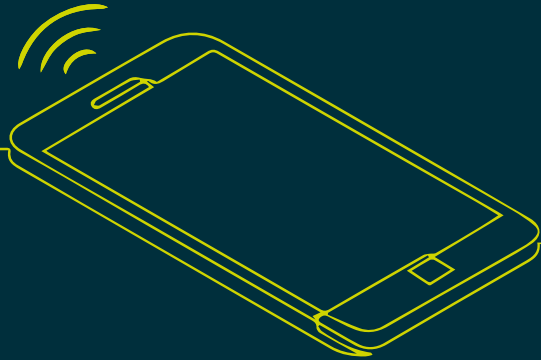
[How Will We Do It?](#)

[Our Success So Far](#)

[Our Next Steps](#)

[Have Your Say](#)

Tudalen 60



DIGITAL
FLINTSHIRE

Supporting Flintshire in a Digital World

Digital Business & Connectivity

We will work with partners, businesses and communities to introduce digital infrastructure and technologies, such as ultra-fast broadband and mobile coverage.

This will support:

- our businesses to be competitive and access new markets
- our residents to engage with the digital world and access employment, education and services



[What Is Digital Flintshire?](#)

[Why Is This Important?](#)

[How Will We Do It?](#)

[Our Success So Far](#)

[Our Next Steps](#)

[Have Your Say](#)

Tudalen 61



DIGITAL
FLINTSHIRE

Supporting Flintshire in a Digital World

Digital Partnership

We will improve and develop digital systems and technologies that will connect people and places. This will support:

- the delivery of more convenient services
- information sharing across organisations
- better value for money
- new, better ways of working



[What Is Digital Flintshire?](#)

[Why Is This Important?](#)

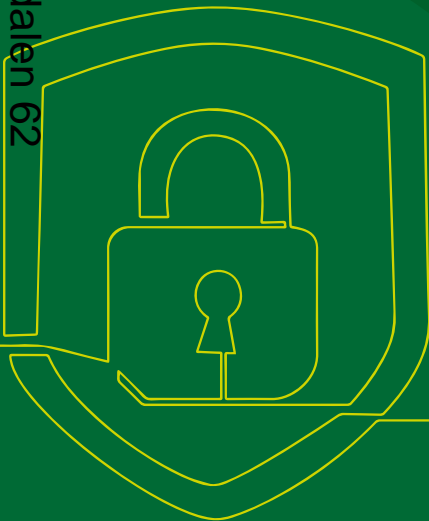
[How Will We Do It?](#)

[Our Success So Far](#)

[Our Next Steps](#)

[Have Your Say](#)

Tudalen 62



DIGITAL
FLINTSHIRE

Supporting Flintshire in a Digital World

Digital Information & Data Management

We will develop and maintain our systems so that the data we collect:

- is protected and secure
- is used for the right purpose, in the right way, at the right time
- helps to inform what future services should look like



[What Is Digital Flintshire?](#)

[Why Is This Important?](#)

[How Will We Do It?](#)

[Our Success So Far](#)

[Our Next Steps](#)

[Have Your Say](#)

Tudalen 63



DIGITAL
FLINTSHIRE

Supporting Flintshire in a Digital World

Digital Delivery

We will introduce the right IT infrastructure and systems to:

- improve and support the delivery of all our services
- provide better value for money
- make 'Digital Flintshire' happen



[What Is Digital Flintshire?](#)

[Why Is This Important?](#)

[How Will We Do It?](#)

[Our Success So Far](#)

[Our Next Steps](#)

[Have Your Say](#)

Tudalen 64



DIGITAL
FLINTSHIRE

Supporting Flintshire in a Digital World



Digital Inclusion

We will do all that we can to make sure no one is left behind, providing equal opportunities for everyone to:

- access support and training
- access the internet, devices and online services
- promote independence and confidence
- improve health and well-being
- open up new opportunities

[What Is Digital Flintshire?](#)

[Why Is This Important?](#)

[How Will We Do It?](#)

[Our Success So Far](#)

[Our Next Steps](#)

[Have Your Say](#)

Digital Learning & Culture

We will work with other organisations to provide the infrastructure and systems needed to support:

- digital lifelong learning – in the classroom and out in our communities
- learners of all ages to positively engage with the digital world around them
- communities to become digitally aware and self-sufficient
- people to access the digital services they need to improve their health and wellbeing, education and employment opportunities



DIGITAL
FLINTSHIRE

Supporting Flintshire in a Digital World

[What Is Digital Flintshire?](#)

[Why Is This Important?](#)

[How Will We Do It?](#)

[Our Success So Far](#)

[Our Next Steps](#)

[Have Your Say](#)

Tudalen 66



Our Success So Far

- Updating our **website** providing more on-line applications and services
- **'My Account'** a private and secure area on our website for customers to keep track of their service requests and applications. My Account also enables our tenants to access online information about their tenancy.
- **Digital Flintshire Hub** - an online resource to help people to discover digital technology, and build confidence in digital skills.



[What Is Digital Flintshire?](#)

[Why Is This Important?](#)

[How Will We Do It?](#)

[Our Success So Far](#)

[Our Next Steps](#)

[Have Your Say](#)

Tudalen 67



Our Success So Far

- Working with partners to **improve broadband connection speeds** across Flintshire and North Wales.
- **Changing the way we work** in response to COVID-19 such as home working, online meetings and video conferencing.



[What Is Digital Flintshire?](#)

[Why Is This Important?](#)

[How Will We Do It?](#)

[Our Success So Far](#)

[Our Next Steps](#)

[Have Your Say](#)

Tudalen 68

DIGITAL
FLINTSHIRE
Supporting Flintshire in a Digital World

Our Next Steps

We will continue to develop and implement a range of digital projects such as:

- making more Council services available through **'My Account'**
- Implementing the **'Local Full Fibre Network Project'**
- Moving our digital infrastructure over to the cloud
- Working with our partners such as Betsi Cadwaladr University Health Board and North Wales Police to develop a set of digital commitments to provide residents with responsive, joined up services.



[What Is Digital Flintshire?](#)

[Why Is This Important?](#)

[How Will We Do It?](#)

[Our Success So Far](#)

[Our Next Steps](#)

[Have Your Say](#)

Tudalen 69

DIGITAL
FLINTSHIRE

Supporting Flintshire in a Digital World

Our Next Steps

We will continue to develop and implement a range of digital projects such as:

- Developing our 'Information and Data Management Strategy'
- Developing and improving the information on offer through the **Digital Flintshire Hub**
- Working with partners such as **GwE** to support schools deliver the **Digital Competency Framework** and **Curriculum Wales**.



[What Is Digital Flintshire?](#)

[Why Is This Important?](#)

[How Will We Do It?](#)

[Our Success So Far](#)

[Our Next Steps](#)

[Have Your Say](#)

Tudalen 70



Have Your Say

We would really like to hear what you think about our digital plan. You can do this by completing our online survey

<https://www.smartsurvey.co.uk/s/FCC-Digital/>

The closing date for your feedback is **Monday 31 January 2022.**



Digital Strategy Review – Flintshire County Council

Audit year: 2022-23

Date issued: February 2024

Document reference: 4112A2024

This document has been prepared as part of work performed in accordance with statutory functions.

In the event of receiving a request for information to which this document may be relevant, attention is drawn to the Code of Practice issued under section 45 of the Freedom of Information Act 2000. The section 45 code sets out the practice in the handling of requests that is expected of public authorities, including consultation with relevant third parties. In relation to this document, the Auditor General for Wales and the Wales Audit Office are relevant third parties. Any enquiries regarding disclosure or re-use of this document should be sent to Audit Wales at infoofficer@audit.wales.

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.

Mae'r ddogfen hon hefyd ar gael yn Gymraeg. This document is also available in Welsh.

Contents

Report summary	4
Detailed report	
What we looked at and why – the scope of this audit	6
Why we undertook this audit	6
The Council's digital strategy	7
What we found: The Council has a clear and integrated strategic approach to digital but there are weaknesses in arrangements to monitor and evaluate value for money	7
Appendices	
Appendix 1: key questions and audit criteria	11

Report summary

Report summary

Exhibit 1: report summary

The exhibit below summarises the reason we undertook this audit, our key findings and recommendations for the Council.

Why a strategic approach to digital is important

- 1 Digital technology is key to delivering a wide range of council services in a more economic, efficient and effective way. It is also an important means of councils delivering their wellbeing objectives and carrying out sustainable development.
- 2 Having a clearly articulated strategic approach to digital can bring several benefits such as:
 - establishing a common vision for use of digital and the intended outcomes for local communities linked to the Council's strategic objectives;
 - helping to ensure that councils' use of digital technology is aligned with their key strategic objectives and other plans and strategies and is informed by a good understanding of current and future trends;
 - reducing the risk of duplication both within councils and with partners;
 - consideration of resourcing digital over the short, medium and longer term together; and
 - providing a framework against which to monitoring progress over the short, medium and long term.

The focus of our audit

- 3 We looked at the extent to which the Council's strategic approach to digital has been developed in accordance with the sustainable development principle and that it will help to secure value for money in the use of the Council's resources.

Our key findings

- 4 The Council has a clear digital strategy that links well with partners and is informed by a range of internal and external evidence.
- 5 The Council has funded delivering of its strategy over the short term but has not yet identified funding for the medium or longer term.
- 6 The Council's arrangements for monitoring and evaluating digital projects are not consistently implemented. This also makes it difficult for the Council to monitor the value for money of its strategic approach.

Our recommendations for the Council

Approach to collaboration

- R1 To ensure that it identifies opportunities to improve the value for money of its strategic approach to digital, the Council should map out the organisations it could collaborate with in delivering its digital strategy and assess the potential benefits of opportunities it identifies.
-

Understanding the resource implications of its digital strategy

- R2 To help ensure its next digital strategy is deliverable and to be able to monitor the value for money of its strategic approach, the Council should identify the medium and long-term resource implications of delivering its strategy.
-

Identifying and monitoring intended savings

- R3 To help monitor the extent to which digital projects and its overall strategic approach to digital are providing value for money, the Council should identify potential savings associated with digital projects and monitor the extent to which these are achieved.
-

Assessing and monitoring impact

- R4 To better understand the overall impact of its digital strategy and monitor value for money, the Council should strengthen arrangements for measuring the effectiveness and impact of digital projects and its overall strategic approach.

Detailed report

What we looked at and why – the scope of this audit

- 1 We reviewed the Council's strategic approach to digital, and specifically the extent to which this has been developed in accordance with the sustainable development principle; and that it will help to secure value for money in the use of the Council's resources.
- 2 Our findings are based on document reviews and interviews with a sample of Cabinet Members and senior officers. The evidence we have used to inform our findings is limited to these sources. We undertook this work between March and July 2023.
- 3 We set out to answer the question, **'In developing its digital strategy has the Council acted in accordance with the sustainable development principle and put in place proper arrangements to secure value for money in the use of its resources?'** We did this by exploring the following questions:
 - Is the Council's digital strategy informed by a good understanding of current and future trends?
 - Does the Council have a clear vision of what it wants to achieve through the use of digital technology?
 - Is the Council working effectively with the right people and partners to design and deliver its digital strategy?
 - Has the Council resourced delivery of its digital strategy so it can deliver long-term/preventative benefits?
 - Is the Council monitoring and reviewing progress?
 - Is the Council learning lessons from how it works?
- 4 **Appendix 1** contains the detailed questions we set out to answer along with the audit criteria we used to arrive at our findings.

Why we undertook this audit

- 5 This audit was undertaken to help fulfil the Auditor General's duties under section 17 of the Public Audit (Wales) Act 2004 (the 2004 Act) and section 15 of the Well-being of Future Generations (Wales) Act 2015.
- 6 We sought to:
 - provide assurance that councils' digital strategies will help to deliver well-being objectives in a way that secures value for money in the use of resources;

- provide assurance that councils are acting in accordance with the sustainable development principle in the design of their digital strategies;
- explain how councils are using/planning to use digital technology to meet people's needs and deliver better outcomes; and
- inspire and empower councils and other public sector bodies by identifying and sharing examples of notable practice/approaches where relevant.

The Council's digital strategy

- 7 The current digital strategy, 'Digital Flintshire', runs from 2021 to 2026. The strategy outlines progress made during the previous strategy and the changes included in the updated strategy.
- 8 The Council's vision for digital is based around a number of principles and identifies five main areas of focus: Digital Customer, Digital Workforce, Digital Business and Connectivity, Digital Partnership, and Digital Learning and Culture.

What we found: The Council has a clear and integrated strategic approach to digital but there are weaknesses in arrangements to monitor and evaluate value for money

The Council's digital strategy is aligned with wider corporate priorities and was informed by a range of evidence sources including public engagement

- 9 The Council's current digital strategy, 'Digital Flintshire', explains how it will support its wider corporate aims and how it links with other internal strategies such as the Asset Strategy and Workforce Development.
- 10 The Council drew on a range of evidence sources to inform its digital strategy. Internal evidence sources included a review of service area work plans and their digital requirements, and workshops for officers and Members. Externally, the Council reviewed the Welsh Government Digital Standards and Futures Trends report, the Scottish Government's Digital First Service Standard and the PSB Well-being assessment.
- 11 The Council also conducted a public consultation exercise, which provided residents with the opportunity to comment on the draft strategy. This received 179 responses, which were used to inform the strategy.

- 12 The consultation was made available to the public via contact centres and libraries, and the Council targeted external partners such as Town and Community Councils and the third sector, as well as established networks representing harder to reach groups such as older people, the North Wales Regional Equality Network, Traveller groups and disabled residents.

The Council is working with a range of partners but has not assured itself that it has identified all opportunities to work collaboratively

- 13 The Council recognises the importance of partnership working but has not identified and engaged with all partners who may have an interest in the development of its digital strategy.
- 14 'Digital Partnerships' is one of the five themes within its digital strategy, and this outlines how the Council intends to establish 'digital commitments' with partners. The Council is working with a range of external partners, including the University Health Board to develop health-related digital projects and neighbouring councils, Customer Focus Wales, Digital Communities Wales, and the North Wales Economic Ambition Forum.
- 15 The Digital Strategy Board, which has responsibility for the delivery of the digital strategy, includes in its Terms of Reference the importance of digital projects engaging with all relevant internal and external partners during the development phase.
- 16 However, the Council has not completed any formal analysis of which partners it needs to work with, or what its current partnership arrangements are achieving. Mapping out who and how the Council needs to work with would provide assurance that it identified all opportunities for partnership working. Not doing so could lead to the Council missing opportunities to pool resources or expertise with partners to deliver improved value for money.

The Council has resourced its digital strategy over the short term but has not identified funding for the medium or longer term

- 17 The Council has processes in place to understand the funding situation for its digital activity. The Council's digital strategy is supported by its Digital Strategy Board Plan, which lists all planned digital activity for the 2023-24 financial year. Projects are listed by the most appropriate theme and include a priority rating, timeline, and funding status. This document also provides an overview of planned activity for the financial years beyond 2023-24.

- 18 The funding status assigns one of the following categories to each project:
- funded;
 - MTFS bid placed;
 - ambition item or no business case; and
 - unclear where funding is coming from (implementation and/or ongoing).
- 19 The Board Plan shows that 42 of the 68 planned activities had funding to support them. Of the remaining 26 projects, four were yet to include a business case, six had Medium Term Financial Strategy bids submitted to support them, and for the remaining 16 projects it was unclear where funding would come from. Updates on the funding status of all projects are provided to each Digital Strategy Board meeting.
- 20 By not identifying the resources required to fund all of the activity set out in its digital strategy, the Council risks designing an approach that it will be unable to deliver.

The Council does not routinely apply its monitoring and evaluation arrangements and does not have an adopted methodology for identifying potential savings from digital projects

- 21 The Council has arrangements for the development and monitoring of digital projects but these are not always followed. There is also no agreed methodology to identify potential savings when developing new digital activity.
- 22 IT Business Partners work with service areas to support the implementation of the digital strategy, and to support the development of digital projects. The Digital Strategy Board oversees the development of digital projects and the order in which they are approved. The governance arrangements of the Digital Strategy Board are included in the digital strategy.
- 23 Part of the process of developing digital projects is the writing of a business case. This includes a requirement for service areas to identify potential savings that could be achieved through the implementation of the digital project. However, this activity is not always completed for every project and the Council does not have a recognised process to support the calculation of potential savings. Additionally, where the Council does identify potential efficiencies from digital projects, it does not routinely evaluate if these have been subsequently realised.
- 24 This means, for some projects, the Council does not identify potential efficiency savings, which makes it difficult for it to subsequently monitor the value for money of projects and therefore its strategy overall. As a consequence, the Council cannot quantify the potential or accrued savings from its digital activity, and so does not understand the full impact of its digital activity or the overall digital strategy.

The Council has arrangements to share lessons learned but there are weaknesses in arrangements for reviewing the effectiveness of its strategic approach

- 25 The Council identifies lessons learned from its digital activity and shares these with partners. The Council conducted a review of the previous digital strategy and how digital technology influenced its response to COVID. Many of the lessons learned from COVID have been incorporated in current strategies around developing flexible working practices and increasing the range of services available to residents online.
- 26 The Digital Strategy Board also has a standing agenda item to identify successes in digital activity, which are published on the Council's external digital hub and the gov.delivery website.
- 27 However, as noted above, evaluation arrangements for digital projects are not implemented consistently. This makes it difficult for the Council to understand and review the effectiveness of its overall digital strategy. This means the Council may miss opportunities to improve the impact and value for money of its strategic approach to digital.

Appendix 1

Audit questions and audit criteria

Below are the questions we sought to answer in carrying out this audit, along with the audit criteria we used to arrive at our findings.

Main audit question: **In developing its digital strategy has the Council acted in accordance with the sustainable development principle and put in place proper arrangements to secure value for money in the use of its resources?**

Exhibit 2: audit questions and audit criteria

Level 2 questions	Level 3 questions	Criteria
1. Is the Council's digital strategy informed by a good understanding of current and future trends?	1.1 Is there is a thorough understanding of the 'as is' (i.e. current demand/issues to be addressed) and the reasons why/underlying causes?	<ul style="list-style-type: none">• The Council has drawn on a broad range of information from internal and external sources to develop a thorough understanding of the 'as is' and how it is likely to change. This includes information (including data) relating to:<ul style="list-style-type: none">– service sustainability/resilience and resourcing challenges.

Level 2 questions	Level 3 questions	Criteria
	<p>1.2 Is there a thorough understanding of the long-term factors that will impact and the challenges and opportunities that may result (e.g. risks and opportunities)?</p>	<ul style="list-style-type: none"> – the needs of citizens and communities. – the underlying causes of current demand/issues to be addressed. – analysis of future trends and how they might impact, e.g., social, economic/political, environmental, cultural or technological. They might include known trends e.g., ageing population, depleting natural resources and particularly technological advances. They might also include those with a higher level of uncertainty e.g., jobs and skills needed in the future. • The analysis of the ‘as is’ and how it is likely to change is well informed by involvement activity, as appropriate, that reflects recognised good practice (eg National Principles for Public Engagement in Wales, Future Generations Commissioner for Wales advice and guidance). • The Council uses its evidence base effectively to: <ul style="list-style-type: none"> – identify actions in its strategic approach to digital that are likely to be most effective and why, including how they could address the root causes of problems; – inform decisions around its use of digital technology that seek to balance the need to meet short and longer-term objectives.

Level 2 questions	Level 3 questions	Criteria
<p>2. Does the Council have a clear vision of what it wants to achieve through the use of digital technology?</p>	<p>2.1 Is the Council planning over an appropriate timescale?</p>	<ul style="list-style-type: none"> • The Council has considered what long term means in planning its approach to digital – ie how far ahead it can/should plan and why (at least ten years with consideration of longer-term trends as appropriate). • The Council has considered how actions can deliver the best impact over that timeframe in terms of outcomes and most effective use of resources. This could include consideration of appropriate intervention points linked to the Commissioner’s definition of prevention. (More details can be found in: Taking account of the Well-being of Future Generations Act in the budget process – The Future Generations Commissioner for Wales). • The Council has set out measures for its digital strategy that reflect short and long-term impacts and value for money, with milestones that reflect progress as appropriate. • The Council has set out how its digital strategy will be resourced over the longer term as far as is practical (see also criteria relating to integration).

Level 2 questions	Level 3 questions	Criteria
	<p>2.2 Has the Council thought about the wider impacts its digital strategy could have, including:</p> <ul style="list-style-type: none"> • how could it contribute to each of the seven national well-being goals? • how delivery will impact on the other things it is trying to achieve (ie its well-being objectives and wider priorities)? • how delivery will impact on other what other public bodies are trying to achieve (ie their well-being objectives)? 	<ul style="list-style-type: none"> • The Council has considered how its digital strategy can make a contribution across the well-being goals. • Staff developing the digital strategy understand what colleagues and partners do and how their work relates and have sought to integrate their work with that of their colleagues from across the Council and with partner organisations. • Integration is evident in the alignment of the digital strategy with other key corporate strategies and service plans. For example medium-term financial plan, workforce plan, asset management strategies, well-being statement and carbon reduction plans. • The digital strategy is aligned with other strategic intents such as: <ul style="list-style-type: none"> – customer experience; – management of demand/reductions in demand failure and prevention; and – design and implementation of new service delivery models. • The Council's digital strategy aligns with the plans/strategies of local and national partners including the Welsh Government's Digital Strategy for Wales Digital strategy and well-being plans.
	<p>2.3 Is there a wide and common understanding of what the Council is trying to achieve?</p>	<ul style="list-style-type: none"> • Councillors and senior officers responsible for implementing the digital strategy have a common and clear understanding of what the Council is trying to achieve and the intended impact on service delivery. • The Council's digital strategy is clearly communicated to staff and partners who may help deliver it.

Level 2 questions	Level 3 questions	Criteria
<p>3. Is the Council working effectively with the right people and partners to design and deliver its digital strategy</p>	<p>3.1 Has the Council identified who it needs to involve?</p>	<ul style="list-style-type: none"> • The Council has a good understanding of who will be directly and indirectly affected by its digital strategy and who it needs to involve. • The Council has effectively involved the full diversity of views in developing its digital strategy, including from non-traditional sources and from those it may have previously failed to reach.
	<p>3.2 Is the Council effectively involving the full diversity of people affected by its digital strategy?</p>	<ul style="list-style-type: none"> • The Council has provided genuine opportunities for people to influence the design and delivery of its digital strategy from an early stage, including representatives of groups who share protected characteristics. • The Council has used the results of involvement to shape the design and delivery of its digital strategy.
	<p>3.3 Is the Council collaborating effectively with the right partners?</p>	<ul style="list-style-type: none"> • The Council is collaborating to ensure it delivers better outcomes and value for money through its digital strategy and has put appropriate arrangements in place to support this, for example for: <ul style="list-style-type: none"> – sharing or pooling expertise and resources; – sharing information; – ensuring effective monitoring, evaluation and accountability including consideration of value for money.

Level 2 questions	Level 3 questions	Criteria
<p>4. Has the Council resourced delivery of its digital strategy so it can deliver long-term/preventative benefits?</p>	<p>4.1 Does the Council understand long-term resource implications?</p>	<ul style="list-style-type: none"> The Council has assessed the costs and benefits of using digital technology to invest in long-term, preventative approaches and the cost (both financial and in terms of outcomes) of not doing so. The Council has thought about the resources it will need to deliver its digital strategy over the medium and longer term (whole life costs) and how it could manage risks/meet those costs including, for example, planned 'invest to save' initiatives and managed reductions in technical debt. The Council has calculated and set out any savings it intends to make through implementing its digital strategy.
	<p>4.2 Does the Council allocate resources to deliver better outcomes over the long-term?</p>	<ul style="list-style-type: none"> Action (including preventative action) that is likely to contribute to better outcomes and/or use of resources over the longer term is promoted and supported, even: <ul style="list-style-type: none"> where this may limit the ability to meet some short-term needs; where the benefits are likely to be accrued by or attributed to another organisation.
<p>5. Is the Council monitoring and reviewing progress?</p>	<p>5.1 Is the Council monitoring and reviewing progress towards, short, medium and longer-term objectives?</p>	<ul style="list-style-type: none"> The Council monitors the costs and benefits of delivering its digital strategy from a value for money perspective. The Council is measuring the wider contribution the digital strategy is making across its own/partnership objectives. Progress is measured against short, medium and long-term objectives.

Level 2 questions	Level 3 questions	Criteria
6. Is the Council learning lessons from how it works?	6.1 Does the Council review the effectiveness of its digital strategy?	<ul style="list-style-type: none"> • The Council regularly reviews the effectiveness of its digital strategy including: <ul style="list-style-type: none"> – effectiveness of its collaborative activity; – effectiveness of its involvement activity, including the impact of the strategy on service users including those who are digitally excluded; – the impact of the strategy on those who share protected characteristics; – the economy, efficiency and effectiveness of the digital strategy overall in helping the Council to achieve its strategic objectives. • The Council has reviewed lessons learned from its response to the pandemic and is applying this learning to its digital strategy.
	6.2 Does the Council share lessons learned from its approach to its digital strategy?	<ul style="list-style-type: none"> • The Council shares and applies any lessons learned from the development and delivery of its digital strategy widely across the organisation, and with partners where relevant.



Audit Wales

Tel: 029 2032 0500

Fax: 029 2032 0600

Textphone: 029 2032 0660

E-mail: info@audit.wales

Website: www.audit.wales

We welcome correspondence and telephone calls in Welsh and English.
Rydym yn croesawu gohebiaeth a galwadau ffôn yn Gymraeg a Saesneg.

Organisational response

Report title: Digital Strategy Review – Flintshire County Council

Completion date: February 2024

Document reference: To be issued by Publishing Team

Tudalen 89

Ref	Recommendation	Organisational response	Completion date	Responsible officer (title)
R1	<p>Approach to collaboration</p> <p>To ensure that it identifies opportunities to improve the value for money of its strategic approach to digital the Council should map out the organisations it could collaborate with in delivering its digital strategy and assess the potential benefits of opportunities it identifies</p>	<p>Please set out here relevant commentary on the planned actions in response to the recommendations</p> <p>ACTION - The council intends to produce a map of its current partners and other organisations it may be able to partner with specifically in achieving the aims of delivering it's Digital Strategy.</p> <p>This map will outline benefits of working with these organisations and will be shared corporately.</p>	November 2024	Theme Lead for Partnerships

R2	<p>Understanding the resource implications of its digital strategy</p> <p>To help ensure its next digital strategy is deliverable and to be able to monitor the value for money of its strategic approach the Council should identify the medium and long-term resource implications of delivering its strategy.</p>	<p>ACTION – The Council will make changes to its business case process for Digital initiatives to ensure that it is able to better identify value for money and resource implications.</p> <p>ACTION – The Council will undertake a review of the information gathered in recommendations two, three and four to inform the next iteration of the Council’s Digital Strategy in 2026.</p>	<p>August 2024</p> <p>April 2026</p>	<p>IT Business Partnerships, Digital Strategy Project Manager</p> <p>Digital Strategy Theme Leads</p>
R3 Tudalen 90	<p>Identifying and monitoring intended savings</p> <p>To help monitor the extent to which digital projects and its overall strategic approach to digital are providing value for money the Council should identify potential savings associated with digital projects and monitor the extent to which these are achieved.</p>	<p>ACTION – Greater level of challenge around identifying intended savings at the Digital Strategy Board.</p> <p>ACTION – The Council will ensure that potential savings within projects are robustly identified within the business case process. The Council will make amendments to the current Digital Strategy Business Case template to facilitate this.</p> <p>ACTION – Monitoring which is undertaken throughout projects in relation to value for money and savings will be reported to the Digital Strategy Board. Documents and report templates will be amended to include the ability to report on both performance targets and savings targets.</p> <p>ACTION – The Council will review completed projects at Digital Strategy Board using a closure report template which outlines lessons learned.</p>	<p>August 2024</p> <p>August 2024</p> <p>August 2024</p> <p>September 2024</p>	<p>Digital Strategy Board</p> <p>Digital Strategy Board, IT Business Partnerships, Digital Strategy Project Manager</p> <p>IT Business Partnerships, Digital Strategy Theme Leads, Digital Strategy Project Manager</p> <p>Project Sponsor</p>

R4

Assessing and monitoring impact

To better understand the overall impact of its digital strategy and monitor value for money, the Council should strengthen arrangements for measuring the effectiveness and impact of digital projects and its overall strategic approach.

ACTION – The Council will devise and implement standardised project planning / objective documentation in addition to review and closure report documents to be used across all Digital Strategy projects. Report documents will assess budget, savings, customer satisfaction, impact and performance.

September 2024

IT Business Partnerships,
Digital Strategy
Project Manager

Mae'r dudalen hon yn wag yn bwrpasol

Eitem ar gyfer y Rhaglen 8



GOVERNANCE AND AUDIT COMMITTEE

Date of Meeting	Wednesday, 26th June 2024
Report Subject	Audit Wales - Use of Performance Information: Service User Perspective and Outcomes
Report Author	Strategic Performance Advisor
Category	Advisory

EXECUTIVE SUMMARY

The Use of Performance Information: Service User Perspective and Outcomes audit was undertaken to help fulfil the Auditor General's duties under Section 17 of the Public Audit (Wales) Act 2004 (the 2004 Act) and Section 15 of the Well-being of Future Generations (Wales) Act 2015. This was a national study and Audit Wales undertook this work at Flintshire County Council during July and September 2023 and final report was issued in December 2023.

The audit sought to:

- Gain assurance that the performance information the Council provides to senior officers and elected members enables them to understand the service user perspective and the outcome of its activities;
- Gain assurance that this information forms part of the Council's arrangements to secure value for money in the use of its resources and its application of the sustainable development principle; and
- Identify opportunities for the Council to strengthen its arrangements.

Three recommendations for improvement have arisen from this audit, with the Council providing a planned action in response to these recommendations.

RECOMMENDATIONS

1	The Committee endorses the Council's planned action in response to the recommendations for improvement.
---	---

REPORT DETAILS

1.00	EXPLAINING THE USE OF PERFORMANCE INFORMATION: SERVICE USER PERSPECTIVE AND OUTCOMES REPORT
1.01	<p>The scope of the audit focused on the performance information provided to senior officers and senior members (senior leaders) about service user perspective and outcomes, and how this information is used. Audit Wales did not undertake a full review of the Council's performance management arrangements or an in-depth review of the quality of the data that the Council collects. Neither did the review focus on engagement with service users on specific service changes or the development of policies and strategies.</p>
1.02	<p>The scope of the audit was to answer the question 'Does the Council's performance data enable senior leaders to understand the service user perspective and the outcomes of its activities to effectively manage its performance?'</p> <p>This was done by exploring the following questions:</p> <ul style="list-style-type: none"> • Does the performance information provided to senior leaders include appropriate information on the perspective of service users? • Does the performance information provided to senior leaders include appropriate information on the outcomes of the Council's activities? • Does the Council have robust arrangements to ensure that the data provided is accurate? • Does the Council use the information to help it achieve its outcomes? • Does the Council review the effectiveness of its arrangements?
1.03	<p>Audit Wales focused on the Council's key performance reporting mechanisms:</p> <p>The Council's Cabinet, Chief Officer Team and Overview and Scrutiny Committee receive six monthly performance reports that include details of service performance, progress towards wellbeing objectives and financial monitoring information. These forums also receive various annual performance reports. These include the Council's Annual Self-assessment, Annual Complaints report and the Director of Social Services' report.</p>
1.04	<p>Audit Wales found that limited performance information is provided to senior leaders to enable them to understand the service user perspective and the outcomes of the Council's activities. This audit confirms what the Council are already aware of and these are highlighted within the Corporate Self-assessment findings (questions within Theme G – Customer and Community Engagement), and actions were already in development to address these findings.</p>
1.05	<p>The three recommendations for the Council following the audit:</p> <ul style="list-style-type: none"> • Recommendation One: Information on the perspective of the service user The Council should strengthen the information it provides to its senior leaders to enable them to understand how well services and policies are meeting the needs of service users. • Recommendation Two: Outcomes information The Council should strengthen the information provided to senior leaders to help them

	<p>evaluate whether the Council is delivering its objectives and the intended outcomes.</p> <ul style="list-style-type: none"> • Recommendation Three: Arrangements to check the quality and accuracy of data The Council needs to assure itself that it has robust arrangements to check the quality and accuracy of the data it provides to senior leaders relating to service user perspective and outcomes. <p>The Council's response and action plan to the Audit Wales report and the three recommendations is attached at Appendix C (Organisational Response Form). These actions were already under development in relation to the Corporate Self-Assessment findings (as mentioned above).</p> <p>Additionally, Flintshire County Council also asked Audit Wales if they could identify another Council to liaise with for best practice or provide examples of what this looked like. At the time of the audit this was not available, and Audit Wales are currently reaching out to National Audit Office in England for this information.</p>
--	---

2.00	RESOURCE IMPLICATIONS
2.01	There are no specific resource implications to Recommendations One and Two, however, it has been identified that for Recommendation Three, arrangements to check the quality and accuracy of data beyond existing arrangements would require additional capacity and resources that the present financial environment would not allow.

3.00	CONSULTATIONS REQUIRED/CARRIED OUT
3.01	<p>Audit Wales engaged with Cabinet Members, Senior Leaders and Officers as part of their audit.</p> <p>Governance and Audit Committee, Corporate Resources Overview and Scrutiny Committee and Cabinet will receive this report.</p> <p>In response to the Recommendation One, a key focus will be to develop a Consultation and Engagement Strategy to strengthen how we consult and use this information.</p>

4.00	APPENDICES
4.01	<p>Appendix A: Use of Performance Information: Service User Perspective and Outcomes (Welsh)</p> <p>Appendix B: Use of Performance Information: Service User Perspective and Outcomes (English)</p> <p>Appendix C: Organisational Response Form</p>

5.00	LIST OF ACCESSIBLE BACKGROUND DOCUMENTS
5.01	A number of accessible background documents and information is available on Audit Wales' website .

6.00	CONTACT OFFICER DETAILS
6.01	Contact Officer: Emma Heath (Strategic Performance Advisor) Telephone: 01352 702 744 E-mail: emma.heath@flintshire.gov.uk

7.00	GLOSSARY OF TERMS
7.01	Audit Wales: Work 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.

Defnyddio gwybodaeth am
berfformiad: persbectif defnyddwyr
gwasanaeth a chanlyniadau– Cyngor
Sir y Fflint

Blwyddyn archwilio: 2022-23

Dyddiad cyhoeddi: Rhagfyr 2023

Cyfeirnod: 3976A2023

Paratowyd y ddogfen hon fel rhan o waith a gyflawnir yn unol â swyddogaethau statudol.

Mewn achos o dderbyn cais am wybodaeth y gall y ddogfen hon fod yn berthnasol iddo, tynnir sylw at y Cod Ymarfer a gyhoeddwyd o dan adran 45 o Ddeddf Rhyddid Gwybodaeth 2000. Mae'r cod adran 45 yn nodi'r arfer wrth ymdrin â cheisiadau a ddisgwylir gan awdurdodau cyhoeddus, gan gynnwys ymgynghori â thrydydd partiön perthnasol. O ran y ddogfen hon, mae Archwilydd Cyffredinol Cymru a Swyddfa Archwilio Cymru yn drydydd partiön perthnasol. Dylid anfon unrhyw ymholiadau ynghylch datgelu neu ailddednyddio'r ddogfen hon at Archwilio Cymru yn swyddog.gwybodaeth@archwilio.cymru.

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.

Mae'r ddogfen hon hefyd ar gael yn Saesneg. This document is also available in English.

Cynnwys

Crynodeb o'r adroddiad	4
Yr hyn yr edrychom arno – cwmpas yr archwiliad hwn	4
Pam yr ymgwymerwyd â'r archwiliad hwn	5
Trefniadau adrodd perfformiad y Cyngor	5
Yr hyn a ganfuom	5
Darperir gwybodaeth perfformiad gyfyngedig i uwch arweinwyr i'w galluogi i deall safbwynt defnyddwyr gwasanaeth a chanlyniadau y Cyngor gweithgareddau	
Argymhellion	7
Atodiadau	
Atodiad 1: Cwestiynau allweddol a'r hyn yr ydym yn chwilio amdano	9

Crynodeb o'r adroddiad

- 1 Gwnaethom ystyried persbectif defnyddwyr y gwasanaeth a'r wybodaeth am ganlyniadau a ddarparwyd i uwch swyddogion ac uwch aelodau (uwch arweinwyr), a sut y defnyddir y wybodaeth hon.
- 2 Yn gyffredinol, canfuom fod gwybodaeth perfformiad gyfyngedig yn cael ei darparu i uwch arweinwyr yng Nghyngor Sir y Fflint (y Cyngor) i'w galluogi i ddeall safbwynt defnyddwyr gwasanaeth a chanlyniadau ei weithgareddau.
- 3 Rydym wedi gwneud tri argymhelliad i gryfhau'r wybodaeth a roddir i uwch arweinwyr.

Yr hyn yr edrychom arno – cwmpas yr archwiliad hwn

- 4 Gwnaethom ganolbwyntio ar y wybodaeth perfformiad a ddarparwyd i uwch swyddogion ac uwch aelodau (uwch arweinwyr) ynghylch persbectif a chanlyniadau defnyddwyr gwasanaeth, a sut y defnyddir y wybodaeth hon. Ni wnaethom gynnal adolygiad llawn o drefniadau rheoli perfformiad y Cyngor nac adolygiad manwl o ansawdd y data y mae'r Cyngor yn ei gasglu. Ni chanolbwyntiodd yr adolygiad ychwaith ar ymgysylltu â defnyddwyr gwasanaeth ar newidiadau gwasanaeth penodol na datblygu polisiau a strategaethau.
- 5 Rydym wedi nodi ein cwestiynau archwilio a'n meini prawf archwilio yn **Atodiad 1**. Mae'r meini prawf archwilio yn y bôn yn nodi sut beth yw da a sut y byddem yn disgwyl dod o hyd iddo.
- 6 At ei gilydd, roeddem yn chwilio am rannu gwybodaeth perfformiad gydag uwch arweinwyr i'w helpu i ddeall pa mor dda y mae gwasanaethau a pholisiau yn diwallu anghenion defnyddwyr gwasanaeth a pha mor dda y maent yn helpu'r Cyngor i gyflawni'r canlyniadau y mae'n gweithio tuag atynt. Roeddem hefyd yn edrych i weld bod uwch arweinwyr yn defnyddio'r wybodaeth hon i fonitro cynnydd a gweithredu lle bo angen i wella canlyniadau.
- 7 Mae hyn yn rhan bwysig o drefniadau i sicrhau bod cynghorau'n sicrhau gwerth am arian wrth ddefnyddio eu hadnoddau. Mae hefyd yn ffordd bwysig y gall y Cyngor sicrhau ei hun ei fod yn gweithredu yn unol â'r ffordd 'ymgysylltiad' o weithio wrth gymryd camau i gyflawni ei amcanion llesiant. Heb y wybodaeth hon, mae'n anodd gweld sut y gall uwch arweinwyr ddeall a yw eu polisiau a'u gweithredoedd yn cael yr effaith a fwriedir a gwneud newidiadau lle nad ydynt.
- 8 Mae ein canfyddiadau'n seiliedig ar adolygiadau o ddogfennau a chyfweliadau gydag Aelod y Cabinet ac uwch swyddogion sy'n gyfrifol am drefniadau rheoli perfformiad y Cyngor. Mae'r dystiolaeth a ddefnyddiwyd gennym i lywio ein canfyddiadau wedi'i chyfyngu i'r ffynonellau hyn. Gwnaethom y gwaith hwn yn ystod mis Gorffennaf a mis Medi 2023.
- 9 Aethom ati i ateb y cwestiwn: **'A yw data perfformiad y Cyngor yn galluogi uwch arweinwyr i ddeall safbwynt defnyddwyr y gwasanaeth a chanlyniadau ei weithgareddau i reoli ei berfformiad yn effeithiol?'** Rydym wedi gwneud hyn drwy archwilio'r cwestiynau canlynol:
 - A yw'r wybodaeth perfformiad a ddarperir i uwch arweinwyr yn cynnwys gwybodaeth briodol am safbwynt defnyddwyr gwasanaeth?
 - A yw'r wybodaeth perfformiad a ddarperir i uwch arweinwyr yn cynnwys gwybodaeth briodol am ganlyniadau gweithgareddau'r Cyngor?

- A oes gan y Cyngor drefniadau cadarn i sicrhau bod y data a ddarperir yn gywir?
- A yw'r Cyngor yn defnyddio'r wybodaeth i'w helpu i gyflawni ei ganlyniadau?
- A yw'r Cyngor yn adolygu effeithiolrwydd ei drefniadau?

Pam yr ymgwymerwyd â'r archwiliad hwn

- 10 Cynhaliwyd yr archwiliad hwn i helpu i gyflawni dyletswyddau'r Archwilydd Cyffredinol o dan adran 17 o Ddeddf Archwilio Cyhoeddus (Cymru) 2004 (Deddf 2004) ac adran 15 o Ddeddf Llesiant Cenedlaethau'r Dyfodol (Cymru) 2015.
- 11 Rydym yn ceisio:
- cael sicrwydd bod y wybodaeth perfformiad y mae'r Cyngor yn ei darparu i uwch swyddogion ac aelodau etholedig yn eu galluogi i ddeall safbwynt defnyddwyr gwasanaeth a chanlyniad ei weithgareddau;
 - cael sicrwydd bod y wybodaeth hon yn ffurfio rhan o drefniadau'r Cyngor i sicrhau gwerth am arian wrth ddefnyddio ei adnoddau a'i gymhwyso'r egwyddor datblygu cynaliadwy; a
 - nodi cyfleoedd i'r Cyngor gryfhau ei drefniadau.

Trefniadau adrodd perfformiad y Cyngor

- 12 Mae Cabinet, Tîm Prif Swyddogion y Cyngor a'r Pwyllgor Trosolwg a Chraffu yn derbyn adroddiadau perfformiad chwe mis sy'n cynnwys manylion perfformiad gwasanaethau, cynnydd tuag at amcanion llesiant a gwybodaeth fonitro ariannol. Mae'r fforymau hyn hefyd yn derbyn adroddiadau perfformiad blynyddol amrywiol. Mae'r rhain yn cynnwys Hunanasesiad Blynyddol y Cyngor, adroddiad cwynion ac adroddiad y Cyfarwyddwr Gwasanaethau Cymdeithasol.
- 13 Canolbwyntiodd ein hadolygiad ar y mecanweithiau adrodd perfformiad allweddol hyn.

Yr hyn a ganfuom

Darperir gwybodaeth perfformiad gyfyngedig i uwch arweinwyr i'w galluogi i ddeall safbwynt defnyddwyr gwasanaeth a chanlyniadau gweithgareddau'r Cyngor

Darperir gwybodaeth perfformiad gyfyngedig i uwch arweinwyr i'w helpu i ddeall safbwynt defnyddwyr gwasanaeth

- 14 Nid yw'r Cyngor yn cynnwys gwybodaeth am safbwynt defnyddwyr gwasanaeth o fewn y wybodaeth perfformiad a gyflwynir i uwch arweinwyr fel mater o drefn. Gwelsom rai enghreifftiau cyfyngedig lle mae uwch arweinwyr y Cyngor yn cael gwybodaeth sy'n rhoi cipolwg ar safbwynt defnyddwyr gwasanaeth. Roedd y rhain yn cynnwys yr arolwg o denantiaid tai a'r arolwg cyfiawnder ieuencid. Mae tystiolaeth bod y Cyngor yn dadansoddi'r adborth y mae'n ei dderbyn ar y gwasanaethau hyn yn ôl grwpiau sy'n rhannu nodweddion gwarchoddedig.

- 15 Mae gan dempledi adroddiad Cabinet a Chraffu y Cyngor adran o'r enw 'ymgyngori gofynnol / a gynhaliwyd', ond ar wahân i un achos, defnyddir hyn i nodi y bu ymgyngoriad yn unig, yn hytrach na darparu gwybodaeth i helpu uwch arweinwyr i ddeall yr hyn y mae hyn yn ei ddweud wrthynt am safbwynt defnyddwyr gwasanaeth.
- 16 Mae'r Cyngor wedi drafftio dogfen 'Sut y bydd Cyflawniadau'n cael eu Mesur' i gyd-fynd â'i Gynllun Cyngor 2023-28. Fodd bynnag, dim ond un o'r 154 mesur yn y ddogfen hon sy'n ymwneud â safbwynt defnyddwyr gwasanaeth. Mae hyn yn dangos y gallai'r mewnwelediad cyfyngedig barhau yn rhan o'r trefniadau adrodd newydd ar gyfer amcanion llesiant diweddaraf y Cyngor.
- 17 At ei gilydd, mae'r wybodaeth y mae'r Cyngor yn ei darparu i uwch arweinwyr ynghylch safbwynt defnyddwyr y gwasanaeth yn gyfyngedig. Felly, mae'n anodd gweld sut y byddai uwch arweinwyr yn gallu deall o'r wybodaeth hon pa mor dda y mae gwasanaethau a pholisïau yn diwallu anghenion defnyddwyr gwasanaeth.

Mae'r wybodaeth a ddarperir mewn adroddiadau perfformiad i uwch arweinwyr yn canolbwyntio'n bennaf ar weithgareddau, gan gyfyngu ar eu gallu i ddeall canlyniadau'r gweithgareddau hyn

- 18 At ei gilydd, mae'r wybodaeth a ddarperir i uwch arweinwyr yn canolbwyntio'n bennaf ar weithgareddau yn hytrach na chanlyniadau. Mae hyn yn cyfyngu ar allu uwch arweinwyr i ddeall effaith gweithgareddau'r Cyngor ac a yw'n cyflawni ei amcanion.
- 19 Mae'r mesurau y mae'r Cyngor wedi'u drafftio i fonitro cynnydd gyda'i gynllun Cyngor newydd yn cynnwys gwybodaeth gyfyngedig yn unig a allai helpu uwch arweinwyr i ddeall canlyniadau ei weithgareddau.
- 20 Gwelsom rai enghreifftiau cyfyngedig lle darperir gwybodaeth am ganlyniadau. Fel y nodwyd ym mharagraff 16, mae adroddiad perfformiad gwasanaeth cyfiawnder ieuencid y Cyngor yn rhoi cipolwg manwl i uwch arweinwyr ar effaith ei weithgareddau. Mae'r Cyngor hefyd yn rhannu canlyniadau o ymchwiliadau ac ymyriadau cwynion gydag uwch arweinwyr.

Nid oes gan y Cyngor drefniadau i wirio fel mater o drefn bod data am bersbectif a chanlyniadau defnyddwyr gwasanaeth yn gywir

- 21 Mae gan y Cyngor drefniadau cyfyngedig i sicrhau bod y data a ddarperir i uwch arweinwyr yn gywir. Mae meysydd gwasanaeth unigol yn gyfrifol am eu trefniadau cywirdeb data eu hunain, ond ni roddodd y Cyngor unrhyw enghreifftiau i ddangos bod y trefniadau hyn yn cynnwys gwirio cywirdeb gwybodaeth am safbwynt defnyddwyr gwasanaeth. Er enghraifft, mae tîm corfforaethol y Cyngor yn gwirio bod data yn gwneud synnwyr, i ddeall unrhyw anghysondebau mewn perfformiad, ond nid yw hyn yn gwirio bod y wybodaeth a ddarperir i uwch arweinwyr yn gywir.
- 22 O ganlyniad, mae perygl y gall y Cyngor wneud penderfyniadau, cymryd camau, a dyrannu adnoddau yn seiliedig ar wybodaeth anghywir.

Gan fod y wybodaeth a ddarperir am ganlyniadau a safbwynt defnyddwyr gwasanaeth yn gyfyngedig, mae i ba raddau y gall y Cyngor ddefnyddio'r wybodaeth hon i'w helpu i gyflawni ei ganlyniadau hefyd yn gyfyngedig

- 23 Fel y nodwyd uchod, ein prif ganfyddiad yw nad yw'r wybodaeth berfformiad a ddarperir i uwch arweinwyr yn eu galluogi i ddeall safbwynt defnyddwyr y gwasanaeth a chanlyniadau gweithgareddau'r Cyngor. O ganlyniad, mae'n rhesymegol yn dilyn bod y graddau y mae'r Cyngor yn defnyddio'r wybodaeth hon i'w helpu i gyflawni ei ganlyniadau hefyd yn gyfyngedig.
- 24 Gallem weld bod y Cyngor wedi gwneud newidiadau ar lefel weithredol yn dilyn gwybodaeth a rannwyd yn ei adroddiadau cwynion, ond mae hon yn enghraifft gyfyngedig.

Nid yw'r Cyngor yn adolygu effeithiolrwydd ei drefniadau adrodd perfformiad mewn perthynas â phersbectif a chanlyniadau defnyddwyr gwasanaeth

- 25 Er bod y Cyngor wedi nodi yn ei Ddatganiad Llywodraethu Blynyddol diweddar a'i Hunanasesiad Blynyddol fod ganddo fewnwelediad cyfyngedig i safbwynt defnyddwyr gwasanaeth, nid yw wedi adolygu'r wybodaeth a ddarparwyd i uwch arweinwyr i sicrhau ei bod yn briodol ac yn berthnasol.
- 26 Nid yw'r Cyngor yn cymharu'r math o wybodaeth y mae'n ei chasglu na dulliau casglu ar bersbectif neu ganlyniadau defnyddwyr gwasanaeth gyda'r wybodaeth a gesglir gan sefydliadau tebyg. Nid ydym yn golygu cymharu perfformiad y Cyngor fel y cyfryw, ond i'w helpu i ddysgu sut mae sefydliadau eraill yn darparu gwybodaeth am safbwyntiau a chanlyniadau defnyddwyr gwasanaeth i helpu i gryfhau ei drefniadau ei hun. Mae hon yn elfen bwysig o drefniadau i sicrhau gwerth am arian.

Argymhellion

Arddangosyn 1: argymhellion

Gwybodaeth am safbwynt defnyddiwr y gwasanaeth

A1 Dylai'r Cyngor gryfhau'r wybodaeth y mae'n ei darparu i'w uwch arweinwyr i'w galluogi i ddeall pa mor dda y mae gwasanaethau a pholisïau yn diwallu anghenion defnyddwyr gwasanaeth.

Gwybodaeth am ganlyniadau

A2 Dylai'r Cyngor gryfhau'r wybodaeth a ddarperir i uwch arweinwyr i'w helpu i werthuso a yw'r Cyngor yn cyflawni ei amcanion a'r canlyniadau a fwriadwyd.

Trefniadau i wirio ansawdd a chywirdeb data

A3 Mae angen i'r Cyngor sicrhau ei hun bod ganddo drefniadau cadarn i wirio ansawdd a chywirdeb y data y mae'n ei ddarparu i uwch arweinwyr sy'n ymwneud â phersbectif defnyddwyr gwasanaeth a chanlyniadau.

Atodiad 1

Cwestiynau allweddol a'r hyn yr ydym yn chwilio amdano

Arddangosiad 2: cwestiynau allweddol a'r hyn yr ydym yn chwilio amdano

Mae'r tabl isod yn nodi'r cwestiwn yr oeddem yn ceisio ei ateb wrth gynnal yr archwiliad hwn, ynghyd â'r meini prawf archwilio a ddefnyddiwyd gennym i gyrraedd ein canfyddiadau.

Lefel 1	
A yw data perfformiad y Cyngor yn galluogi uwch arweinwyr i ddeall safbwynt defnyddwyr y gwasanaeth a chanlyniadau ei weithgareddau i reoli ei berfformiad yn effeithiol?	
Lefel 2	Meini prawf archwilio ¹ (yr hyn yr ydym yn chwilio amdano)
2.1 A yw'r wybodaeth perfformiad a ddarperir i uwch arweinwyr yn cynnwys gwybodaeth briodol am safbwynt defnyddwyr gwasanaeth?	<ul style="list-style-type: none">• Y wybodaeth yw:<ul style="list-style-type: none">– berthnasol i'r amcanion y mae'r Cyngor wedi'u gosod ei hun;– yn ddigon i alluogi dealltwriaeth o safbwynt defnyddwyr y gwasanaeth;– yn ddigon i ddarparu dealltwriaeth o gynnydd tuag at y canlyniadau y mae'r Cyngor yn bwriadu eu cyflawni;– yn deillio o amrywiaeth defnyddwyr gwasanaeth gan gynnwys grwpiau sy'n rhannu nodweddion gwarchoddedig; a– defnyddir i lywio cymariaethau â pherfformiad cyrff tebyg lle bo hynny'n berthnasol.• Mae'r Cyngor wedi cynnwys defnyddwyr gwasanaeth wrth benderfynu pa wybodaeth i'w chasglu.

¹ Mae ein meini prawf archwilio wedi cael eu llywio gan ein gwybodaeth gronol o waith archwilio blaenorol, yn ogystal â'r hierarchaeth gwestiynau a'r dangosyddion cadarnhaol yr ydym wedi'u datblygu i gefnogi ein harchwiliadau egwyddor datblygu cynaliadwy.

Lefel 1

A yw data perfformiad y Cyngor yn galluogi uwch arweinwyr i ddeall safbwynt defnyddwyr y gwasanaeth a chanlyniadau ei weithgareddau i reoli ei berfformiad yn effeithiol?

Lefel 2

Meini prawf archwilio¹ (yr hyn yr ydym yn chwilio amdano)

2.2 A yw'r wybodaeth perfformiad a ddarperir i uwch arweinwyr yn cynnwys gwybodaeth briodol am ganlyniadau gweithgareddau'r Cyngor?

- Mae'r wybodaeth yn defnyddio amrywiaeth o ffynonellau tystiolaeth i roi golwg gyfannol ar gynnydd.
- Mae'r wybodaeth yn galluogi uwch arweinwyr i fonitro cynnydd yn y tymor byr, canolig a hir.
- Mae'r wybodaeth yn galluogi uwch arweinwyr i fonitro darpariaeth canlyniadau sy'n cwmpasu sawl maes gwasanaeth a/neu sefydliad.

2.3 A oes gan y Cyngor drefniadau cadarn i sicrhau bod y data a ddarperir yn gywir?

- Mae gan y Cyngor drefniadau clir i wirio ansawdd a chywirdeb y data y mae'n ei ddarparu i uwch arweinwyr.
- Lle nodir gwendidau o ran ansawdd data, mae'r Cyngor yn mynd i'r afael â nhw.

2.4 A yw'r Cyngor yn defnyddio'r wybodaeth i'w helpu i gyflawni ei ganlyniadau?

- Lle nodir perfformiad gwael, mae'r Cyngor yn defnyddio'r wybodaeth i wneud newidiadau/ymyriadau.
- Mae tystiolaeth bod y Cyngor yn gwella ei gynnydd tuag at ei ganlyniadau o ganlyniad i ymyriadau.

2.5 A yw'r Cyngor yn adolygu effeithiolrwydd ei drefniadau?

- Mae'r Cyngor yn adolygu'r wybodaeth a ddarperir i uwch arweinwyr er mwyn sicrhau ei bod yn briodol ac yn berthnasol.
- Mae'r Cyngor yn cymharu'r wybodaeth y mae'n ei chasglu gyda'r wybodaeth a gesglir gan sefydliadau tebyg i nodi cyfleoedd i gryfhau ei drefniadau.



Archwilio Cymru
1 Cwr y Ddinas
Caerdydd CF10 4BZ

Ffôn: 029 2032 0500

Ffacs: 029 2032 0600

Ffôn testun: 029 2032 0660

E-bost: post@archwilio.cymru

Gwefan www.archwilio.cymru

We welcome correspondence and telephone calls in Welsh and English.
Rydym yn croesawu gohebiaeth a galwadau ffôn yn Gymraeg a Saesneg.

Use of performance information: service user perspective and outcomes – Flintshire County Council

Audit year: 2022-23

Date issued: December 2023

Document reference: 3976A2023

This document has been prepared as part of work performed in accordance with statutory functions.

In the event of receiving a request for information to which this document may be relevant, attention is drawn to the Code of Practice issued under section 45 of the Freedom of Information Act 2000. The section 45 code sets out the practice in the handling of requests that is expected of public authorities, including consultation with relevant third parties. In relation to this document, the Auditor General for Wales and the Wales Audit Office are relevant third parties. Any enquiries regarding disclosure or re-use of this document should be sent to Audit Wales at infoofficer@audit.wales.

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.

Mae'r ddogfen hon hefyd ar gael yn Gymraeg. This document is also available in Welsh.

Contents

Report summary	4
What we looked at – the scope of this audit	4
Why we undertook this audit	5
The Council's performance reporting arrangements	5
What we found	5
Limited performance information is provided to senior leaders to enable them to understand the service user perspective and the outcomes of the Council's activities	5
Recommendations	7
Appendices	
Appendix 1: Key questions and what we looked for	9

Report summary

- 1 We considered the service user perspective and outcome information provided to senior officers and senior members (senior leaders), and how this information is used.
- 2 Overall, we found that limited performance information is provided to senior leaders at Flintshire County Council (the Council) to enable them to understand the service user perspective and the outcomes of its activities.
- 3 We have made three recommendations to strengthen the information given to senior leaders.

What we looked at – the scope of this audit

- 4 We focused on the performance information provided to senior officers and senior members (senior leaders) about service user perspective and outcomes, and how this information is used. We did not undertake a full review of the Council's performance management arrangements or an in-depth review of the quality of the data that the Council collects. Neither did the review focus on engagement with service users on specific service changes or the development of policies and strategies.
- 5 We have set out our audit questions and audit criteria in **Appendix 1**. The audit criteria essentially sets out what good looks like and what we would expect to find.
- 6 Overall, we were looking for performance information to be shared with senior leaders to help them understand how well services and policies are meeting the needs of service users and how well they are helping the Council to achieve the outcomes it is working towards. We were also looking to see that senior leaders use this information to monitor progress and take action where necessary to improve outcomes.
- 7 This is an important part of arrangements to ensure that councils are securing value for money in the use of their resources. It is also an important way in which the Council can assure itself that it is acting in accordance with the 'involvement' way of working in taking steps to meet its well-being objectives. Without this information, it is difficult to see how senior leaders can understand whether their policies and actions are having the intended impact and make changes where they are not.
- 8 Our findings are based on document reviews and interviews with the Cabinet Member and senior officers with responsibility for the Council's performance management arrangements. The evidence we have used to inform our findings is limited to these sources. We undertook this work during July and September 2023.
- 9 We set out to answer the question '**Does the Council's performance data enable senior leaders to understand the service user perspective and the outcomes of its activities to effectively manage its performance?**' We did this by exploring the following questions:
 - Does the performance information provided to senior leaders include appropriate information on the perspective of service users?
 - Does the performance information provided to senior leaders include appropriate information on the outcomes of the Council's activities?

- Does the Council have robust arrangements to ensure that the data provided is accurate?
- Does the Council use the information to help it achieve its outcomes?
- Does the Council review the effectiveness of its arrangements?

Why we undertook this audit

- 10 This audit was undertaken to help fulfil the Auditor General's duties under section 17 of the Public Audit (Wales) Act 2004 (the 2004 Act) and section 15 of the Well-being of Future Generations (Wales) Act 2015.
- 11 We sought to:
- gain assurance that the performance information the Council provides to senior officers and elected members enables them to understand the service user perspective and the outcome of its activities;
 - gain assurance that this information forms part of the Council's arrangements to secure value for money in the use of its resources and its application of the sustainable development principle; and
 - identify opportunities for the Council to strengthen its arrangements.

The Council's performance reporting arrangements

- 12 The Council's Cabinet, Chief Officer Team and Overview and Scrutiny Committee receive six-monthly performance reports that include details of service performance, progress towards well-being objectives and financial monitoring information. These forums also receive various annual performance reports. These include the Council's Annual Self-Assessment, complaints report and the Director of Social Services' report.
- 13 Our review focused on these key performance reporting mechanisms.

What we found

Limited performance information is provided to senior leaders to enable them to understand the service user perspective and the outcomes of the Council's activities

Senior leaders are provided with limited performance information to help them understand the perspective of service users

- 14 The Council does not include information about the perspective of service users within the performance information presented to senior leaders as a matter of course. We saw some limited examples where the Council's senior leaders are provided with information which gives an insight into the perspective of service users. These included the survey of housing tenants and the youth

justice survey. There is evidence that the Council analyses the feedback it receives on these services according to groups sharing protected characteristics.

- 15 The Council's Cabinet and Scrutiny report templates have a section titled 'consultation required / carried out', but apart from one instance, this is used to just note consultation, rather than provide information to help senior leaders understand what this tells them about the perspective of service users.
- 16 The Council has drafted a document 'How Achievements will be Measured' to accompany its 2023-28 Council Plan. However, only one of the 154 measures within this document relates to the service user perspective. This indicates that the limited insight could continue into the new reporting arrangements for the Council's latest well-being objectives.
- 17 Overall, the information the Council provides to senior leaders about the service user perspective is limited. It is, therefore, difficult to see how senior leaders would be able to understand from this information how well services and policies are meeting the needs of service users.

Information provided within performance reports to senior leaders largely focuses on activities, limiting their ability to understand the outcomes of these activities

- 18 Overall, the information provided to senior leaders is mainly focused on activities rather than outcomes. This limits senior leaders' ability to understand the impact of the Council's activities and whether it is meeting its objectives.
- 19 The measures the Council has drafted to monitor progress with its new Council plan only include limited information which could help senior leaders understand the outcomes of its activities.
- 20 We found some limited examples where information is provided about outcomes. As noted in paragraph 16, the Council's youth justice service performance report provides senior leaders with a detailed insight into the impact of its activities. The Council also shares outcomes from complaints investigations and interventions with senior leaders.

The Council does not have arrangements to routinely check that data about service user perspective and outcomes is accurate

- 21 The Council has limited arrangements to ensure that the data provided to senior leaders is accurate. Individual service areas are responsible for their own data accuracy arrangements, but the Council provided no examples to show that these arrangements included checking the accuracy of information about the perspective of service users. The Council's corporate team sense-check data, for example to understand any anomalies in performance, but this does not check that the information provided to senior leaders is accurate.
- 22 As a result, there is a risk that the Council may take decisions and action, and allocate resources based on inaccurate information.

As information provided on outcomes and the perspective of service users is limited, the extent to which the Council can use this information to help it achieve its outcomes is also limited

- 23 As set out above, our main finding is that performance information provided to senior leaders does not enable them to understand the service user perspective and the outcomes of the Council's activities. As a result, it logically follows that the extent to which the Council uses this information to help it achieve its outcomes is also limited.
- 24 We could see that the Council had made changes at an operational level following information shared within its complaints reports, but this is a limited example.

The Council does not review the effectiveness of its performance reporting arrangements in relation to service user perspective and outcomes

- 25 Although the Council has identified in its recent Annual Governance Statement and Annual Self-Assessment that it has limited insight into service user perspective, it has not reviewed the information provided to senior leaders to ensure it is appropriate and relevant.
- 26 The Council does not compare the type of information it collects or collection methods on service user perspective or outcomes with the information collected by similar organisations. We do not mean comparing the Council's performance as such, but to help it learn how other organisations are providing information about service user perspectives and outcomes to help strengthen its own arrangements. This is an important element of arrangements to secure value for money.

Recommendations

Exhibit 1: recommendations

Information on the perspective of the service user

R1 The Council should strengthen the information it provides to its senior leaders to enable them to understand how well services and policies are meeting the needs of service users.

Outcomes information

R2 The Council should strengthen the information provided to senior leaders to help them evaluate whether the Council is delivering its objectives and the intended outcomes.

Arrangements to check the quality and accuracy of data

R3 The Council needs to assure itself that it has robust arrangements to check the quality and accuracy of the data it provides to senior leaders relating to service user perspective and outcomes.

Appendix 1

Key questions and what we looked for

Exhibit 2: key questions and what we looked for

The table below sets out the question we sought to answer in carrying out this audit, along with the audit criteria we used to arrive at our findings.

Level 1	
Does the Council's performance data enable senior leaders to understand the service user perspective and the outcomes of its activities to effectively manage its performance?	
Level 2	Audit Criteria ¹ (what we are looking for)
2.1 Does the performance information provided to senior leaders include appropriate information on the perspective of service users?	<ul style="list-style-type: none">• The information is:<ul style="list-style-type: none">– relevant to the objectives the Council has set itself;– sufficient to enable an understanding of the service user perspective;– sufficient to provide an understanding of progress towards the outcomes the Council is planning to achieve;– drawn from the diversity of service users including groups who share protected characteristics; and– used to inform comparisons with the performance of similar bodies where relevant.• The Council has involved service users in determining which information to collect.
2.2 Does the performance information provided to senior leaders include appropriate information on the outcomes of the Council's activities?	<ul style="list-style-type: none">• The information draws on a range of evidence sources to provide a holistic view of progress.• The information enables senior leaders to monitor progress over the short, medium and long term.• The information enables senior leaders to monitor the delivery of outcomes that cover multiple service areas and/or organisations.

¹ Our audit criteria have been informed by our cumulative knowledge of previous audit work, as well as the question hierarchy and positive indicators we have developed to support our sustainable development principle examinations.

Level 1

Does the Council's performance data enable senior leaders to understand the service user perspective and the outcomes of its activities to effectively manage its performance?

Level 2

Audit Criteria¹ (what we are looking for)

2.3 Does the Council have robust arrangements to ensure that the data provided is accurate?

- The Council has clear arrangements to check the quality and accuracy of the data it provides to senior leaders.
- Where weaknesses in data quality are identified, the Council addresses them.

2.4 Does the Council use the information to help it achieve its outcomes?

- Where poor performance is identified, the Council uses the information to make changes/interventions.
- There is evidence of the Council improving its progress towards its outcomes as a result of interventions.

2.5 Does the Council review the effectiveness of its arrangements?

- The Council reviews the information provided to senior leaders to ensure it is appropriate and relevant.
- The Council compares the information it collects with the information collected by similar organisations to identify opportunities to strengthen its arrangements.



Audit Wales

1 Capital Quarter

Cardiff CF10 4BZ

Tel: 029 2032 0500

Fax: 029 2032 0600

Textphone: 029 2032 0660

E-mail: info@audit.wales

Website: www.audit.wales

We welcome correspondence and telephone calls in Welsh and English.
Rydym yn croesawu gohebiaeth a galwadau ffôn yn Gymraeg a Saesneg.

Organisational response

Report title: Use of performance information: service user perspective and outcomes – Flintshire County Council

Completion date:

Document reference: 3976A2023

Tudalen 121

Ref	Recommendation	Organisational response Please set out here relevant commentary on the planned actions in response to the recommendations	Completion date Please set out by when the planned actions will be complete	Responsible officer (title)
R1	<p>Information on the perspective of the service user</p> <p>The Council should strengthen the information it provides to its senior leaders to enable them to understand how well services and policies are meeting the needs of service users.</p>	<p>Service level user information is reported at the discretion of services to relevant influencing managers or portfolio leaders as appropriate. However, as part of the Council's Corporate Self-assessment 2022/23, the Council identified consultation and engagement as an opportunity for improvement and an action plan was devised to address and improve consultation and engagement across the Council. This includes developing a Consultation and Engagement Strategy, and as part of the development of this strategy a key focus will be to consider the needs of the service users and how we gather and use this information</p>	July 2025	Customer Contact Service Manager / Customer Service and Communications Manager
R2	<p>Outcomes information</p> <p>The Council should strengthen the information provided to senior leaders to help them evaluate whether the Council is delivering its objectives and the intended outcomes.</p>	<p>To strengthen how the Council is delivering its outcomes and intended outcomes of service user perspectives, the annual review of the actions and measures detailed with the Council Plan 2023-28 will ensure, where applicable, information is captured and recorded on this specific subject matter, with outcomes that seek to deliver, short, medium and long-term benefit to our citizens and communities. This will be achieved by engaging with Portfolios directly to finalise the content review for 2024-25 of the Council Plan 2023-28</p> <p>Additionally quarterly Council Plan 2023-28 performance reports are presented to senior leaders which would include this information.</p>	June 2024	Internal Audit, Performance and Risk Manager / Strategic Performance Advisor

R3

Arrangements to check the quality and accuracy of data

The Council needs to assure itself that it has robust arrangements to check the quality and accuracy of the data it provides to senior leaders relating to service user perspective and outcomes.

It is the responsibility of service area to review the accuracy of their data and the information it provides to senior leaders. Arrangements to check the quality and accuracy of data beyond existing arrangements would require additional capacity that the present financial environment would not allow.

However, as an additional step, Performance Leads will be asked to confirm the monitoring arrangements they have in place to ensure data accuracy and that they arrangements are operating effectively. This would cover both data relating to service user perspectives and performance management outcomes for the Council Plan.

December 2024

Internal Audit,
Performance and
Risk Manager /
Strategic
Performance
Advisor

Mae'r dudalen hon yn wag yn bwrpasol

Eitem ar gyfer y Rhaglen 9



GOVERNANCE AND AUDIT COMMITTEE

Date of Meeting	Wednesday, 26th June 2024
Report Subject	Audit Wales Report “Equality Impact Assessments: More Than a Tick Box Exercise?”
Cabinet Member	Cabinet Member for Corporate Services
Report Author	Corporate Manager – Capital Programme and Assets
Type of Report	Operational

EXECUTIVE SUMMARY

In September 2022, Audit Wales published a report on its findings of the use of Equality Impact Assessments (EIAs) in Wales. The aim of the audit was to provide insight about the approach to EIAs undertaken across the public sector in Wales.

The report “Equality Impact Assessments: more than a tick box exercise?” sets out four recommendations and seven key improvement areas for Welsh Government and public bodies.

This report provides an update on actions being taken to meet the recommendation that applies to public bodies.

RECOMMENDATIONS

- | | |
|----|---|
| 1. | To update Governance and Audit Committee on progress to meet the recommendations of Audit Wales “Equality Impact Assessments: more than a tick box exercise?” |
|----|---|

REPORT DETAILS

1.00	EXPLAINING THE AUDIT WALES REPORT “EQUALITY IMPACT ASSESSMENTS: MORE THAN A TICK BOX EXERCISE?”
1.01	<p>In September 2022, Audit Wales published a report on its audit of the use of Equality Impact Assessments (EIAs) in Wales; “Equality Impact Assessments: more than a tick box exercise?”</p> <p>The aim of the audit was to provide insight about the approach to EIAs undertaken across the public sector in Wales.</p>
1.02	<p>EIAs are an important part of the approach to reducing inequality in Wales, supporting public services to meet their legal duties to avoid discrimination in decision making.</p>
1.03	<p>Audit Wales state in the summary of their findings:</p> <p>“...what we have seen and heard tells us that public bodies in Wales tend to use their EIAs defensively. Too often, they seem like a tick box exercise to show that the body has thought about equality issues in case of challenge. While legal challenge is of course an important risk to manage, this approach means public bodies are not using EIAs to their full potential, especially in terms of promoting equality and cohesion”.</p>
1.04	<p>The Audit Wales report sets out four recommendations and seven key improvement areas for Welsh Government and public bodies. These are set out in Appendix 1, along with the Council's response having considered them.</p> <p>Three of the four recommendations are for Welsh Government to implement. The fourth recommendation applies to public bodies:</p> <p><i>Public bodies should review their overall approach to EIAs considering the findings of this report and the detailed guidance available from the Equality and Human Rights Commission and the NHS Practice Hub.</i></p>
1.05	<p>Audit Wales also made a similar recommendation in their report “‘Time for Change’ – Poverty in Wales”, which was published in November 2022.</p> <p>To ensure effective compliance with the Socio-economic Duty, the report includes a recommendation (Recommendation 8) that applies to local authorities:</p> <p><i>We recommend that councils review their integrated impact assessments or equivalent to:</i></p> <ul style="list-style-type: none"> • <i>ensure that they draw on relevant, comprehensive and current data (nothing over 12 months old) to support analysis;</i> • <i>ensure integrated impact assessments capture information on:</i>

	<ul style="list-style-type: none"> ○ <i>involvement activity setting out those the service has engaged with in determining its strategic policy such as partners, service users and those it is coproducing with;</i> ○ <i>the cumulative impact/mitigation to ensure the assessment considers issues in the round and how it links across services provided across the council;</i> ○ <i>how the council will monitor and evaluate impact and will take corrective action; and</i> ○ <i>an action plan setting out the activities the Council will take as a result of the Integrated Impact Assessment.</i>
1.06	<p>The recommendation made by Audit Wales in their report “Equality Impact Assessments: more than a tick box exercise?”, and which applies to the Council, has been considered.</p> <p>The Council agrees with the recommendation and work had already commenced to review the mechanism and approach taken locally to completing Assessments.</p> <p>Further information on a pilot project which is due to complete in 2024, and that will demonstrate the Council’s approach to implementing Audit Wales recommendation in relation to EIAs, is provided below.</p>
1.07	<p>Update on actions being taken within Flintshire County Council</p> <p>The University of Manchester, working in collaboration with Greater Manchester Combined Authority, had developed a Carbon and Co-Benefits Decision Support Tool.</p> <p>The Tool aims to support a holistic approach to decision-making through a process that embeds review and assessment of all policies, initiatives, or services against statutory impact assessments.</p>
1.08	<p>The Tool was being piloted in the Greater Manchester and Greater London authority areas and the Welsh Local Government Association (WLGA) was supportive of this tool being piloted in Wales.</p> <p>Flintshire County Council is the only local authority in Wales piloting this Tool.</p>
1.09	<p>The Council pilot has been overseen by the Corporate Equalities Board since June 2023, with an initial workshop with users facilitated by the University of Manchester in September 2023.</p> <p>The workshop sought to identify any issues or concerns so that final amendments to the Tool could be made before it was available to pilot.</p>
1.10	<p>For the Tool to be piloted in Wales amendments were made by the University of Manchester and Flintshire County Council to ensure compliance with the statutory impact assessments including equality, the Socio-economic Duty and Welsh language, as these assessments do not apply in England.</p>

	Amendments were also made to encompass the recommendations from the two Audit Wales reports, which were published after discussions had started with the University about the potential use of this Tool within the Council.
1.11	<p>As part of the evaluation of the Tool, the University of Manchester are interviewing users and decision makers during April and May 2024.</p> <p>The evaluation will look at not just the usability of the Tool but also how it helps inform decision making.</p> <p>The outcomes of the evaluation will be reported to Cabinet so that consideration can be given as to if the Council should adopt the Tool and approach for conducting impact assessments.</p>

2.00	RESOURCE IMPLICATIONS
2.01	<p>Completing impact assessments effectively requires additional time from officers, which means there are resource implications for employees responsible for impact assessments.</p> <p>Further costs associated with implementing impact assessments will be identified in the evaluation report being completed by the University of Manchester.</p>

3.00	IMPACT ASSESSMENT AND RISK MANAGEMENT																												
3.01	<p>An Impact assessment is not required as this a report on an Audit Wales report and action being taken to implement recommendations.</p> <table border="1"> <thead> <tr> <th>Ways of Working</th> <th>Impact</th> </tr> </thead> <tbody> <tr> <td>Long-term</td> <td>Positive - creating long term change to ensure decisions made reduce inequalities.</td> </tr> <tr> <td>Prevention</td> <td>Positive - through reducing inequalities.</td> </tr> <tr> <td>Integration</td> <td>No change.</td> </tr> <tr> <td>Collaboration</td> <td>No change.</td> </tr> <tr> <td>Involvement</td> <td>No change.</td> </tr> </tbody> </table> <p>Well-being Goals Impact</p> <table border="1"> <thead> <tr> <th>Well-being Goal</th> <th>Impact</th> </tr> </thead> <tbody> <tr> <td>Prosperous Wales</td> <td>No change.</td> </tr> <tr> <td>Resilient Wales</td> <td>No change.</td> </tr> <tr> <td>Healthier Wales</td> <td>No change.</td> </tr> <tr> <td>More equal Wales</td> <td>Positive – through reducing inequalities.</td> </tr> <tr> <td>Cohesive Wales</td> <td>Positive - through tackling hate crime and discrimination.</td> </tr> <tr> <td>Vibrant Wales</td> <td>No change.</td> </tr> <tr> <td>Globally responsible Wales</td> <td>No change.</td> </tr> </tbody> </table>	Ways of Working	Impact	Long-term	Positive - creating long term change to ensure decisions made reduce inequalities.	Prevention	Positive - through reducing inequalities.	Integration	No change.	Collaboration	No change.	Involvement	No change.	Well-being Goal	Impact	Prosperous Wales	No change.	Resilient Wales	No change.	Healthier Wales	No change.	More equal Wales	Positive – through reducing inequalities.	Cohesive Wales	Positive - through tackling hate crime and discrimination.	Vibrant Wales	No change.	Globally responsible Wales	No change.
Ways of Working	Impact																												
Long-term	Positive - creating long term change to ensure decisions made reduce inequalities.																												
Prevention	Positive - through reducing inequalities.																												
Integration	No change.																												
Collaboration	No change.																												
Involvement	No change.																												
Well-being Goal	Impact																												
Prosperous Wales	No change.																												
Resilient Wales	No change.																												
Healthier Wales	No change.																												
More equal Wales	Positive – through reducing inequalities.																												
Cohesive Wales	Positive - through tackling hate crime and discrimination.																												
Vibrant Wales	No change.																												
Globally responsible Wales	No change.																												

4.00	CONSULTATIONS REQUIRED/CARRIED OUT
4.01	A small number of officers involved in writing impact assessments have been, and will continue to be, consulted on the revised approach to EIAs.

5.00	APPENDICES
5.01	Appendix 1: Recommendations and response to Audit Wales report “Equality Impact Assessments: more than a tick box exercise?”

6.00	LIST OF ACCESSIBLE BACKGROUND DOCUMENTS
6.01	Equality Impact Assessments: More than a tick box exercise?. Audit Wales

7.00	CONTACT OFFICER DETAILS
7.01	Contact Officer: Fiona Mocko - Strategic Policy Advisor Telephone: English: 01352 702122 Welsh: 01267 224923 E-mail: fiona.mocko@flintshire.gov.uk

8.00	GLOSSARY OF TERMS
8.01	<p>Equality Impact Assessment: An equality impact assessment (EIA) is an evidence-based approach designed to help organisations ensure that their policies, practices, and decision-making processes are fair, promote equality and do not present barriers to participation or disadvantage people with protected characteristics.</p> <p>Socio-economic Duty: The socio-economic duty is part of the Equality Act 2010. It aims to reduce inequality for people who experience socio-economic disadvantage. Public bodies must pay due regard to the socio-economic duty when making strategic decisions.</p>

Mae'r dudalen hon yn wag yn bwrpasol

Appendix 1

Audit Wales

Equality Impact Assessments: more than a tick box exercise?

Recommendation 1 (Welsh Government)

Clarifying the scope of the duty to impact assess policies and practices.

There is scope for confusion about which type of policies and practices must be subject to an assessment for their impact on the Public Sector Equality Duty (PSED). The Welsh Government should clarify its interpretation of the duty, including whether and how it expects public bodies to apply any test of proportionality and relevance.

Recommendation 2 (Welsh Government)

Building a picture of what good integrated impact assessment looks like.

Many public bodies carry out integrated impact assessments that include consideration of the PSED alongside other duties. However, practice is inconsistent and often involved collating multiple assessments in one place, rather than being truly integrated, to help maximise the intended benefits of integrated impact assessments. The Welsh Government should work with key stakeholders with an interest in the areas commonly covered by integrated impact assessments and those with lived experiences, to share learning and work towards a shared understanding of what good looks like for an integrated impact assessment.

Recommendation 3 (Welsh Government)

Applying the equality duties to collaborative public bodies and partnerships.

The public sector landscape has changed since the introduction of the PSED and the Welsh specific duties, with an increasing focus on collaborative planning and delivery. The Welsh Government should review whether it needs to update the Wales specific regulations to cover a wider range of collaborative and partnership arrangements. These include public services boards, regional partnership boards and other service specific partnerships.

Recommendation 4 (Public Bodies)

Reviewing public bodies' current approach for conducting EIAs.

While there are examples of good practice related to distinct stages of the EIA process, all public bodies have lessons to learn about their overall approach. Public bodies should review their overall approach to EIAs considering the findings of this report and the detailed guidance available from the Equality and Human Rights Commission (EHRC) and the Practice Hub. We recognise that developments in response to our other recommendations and the Welsh Government's review of the

PSED Wales specific regulations may have implications for current guidance in due course.

Response: This recommendation has been considered and we agree to this. We are reviewing the approach to completing EIAs through a pilot project with Manchester University, which is due to be completed in 2024. The guidance from the EHRC and the Practice Hub is provided to our employees and available on the Infonet.

Key Improvement Areas

Area 1: Greater clarity over which type of policies and practices must be impact assessed.

Response: This has been considered and we agree with the recommendation. We would appreciate greater clarity from Welsh Government and will implement their guidance when available.

Area 2: Greater clarity about the arrangements for assessing the impact of collaborative policies and practices.

Response: This has been considered and we agree with the recommendations. There is currently no defined process for assessing the impact of collaborative policies and practices and guidance from Welsh Government is welcomed. Locally, in North Wales public bodies have worked together to produce a Tool to assess the impact of collaborative policies.

Area 3: Greater clarity about expectations to consider the Public Sector Equality Duty as part of an integrated impact assessment.

Response: This has been considered and we agree with the recommendation. We have already brought together the statutory impact assessments into one Integrated Impact Assessment (IIA) tool. We would welcome further guidance from Welsh Government.

Area 4: Better and more timely identification of the practical impacts of decisions on people and how different protected characteristics intersect.

Response: We have considered this recommendation and agree with it. We have been piloting an IIA Tool with Manchester University. More training and support will be available for IIA authors, which should lead to more timely identification of impacts. There needs to be more guidance and support on how to deal with intersectionality from the Equality and Human Rights Commission and Welsh Government.

Area 5: More engagement and involvement of people with protected characteristics

Response: We have considered this recommendation and agree with it. We are currently working with the Regional Community Cohesion Team and with the North Wales Public Sector Equality Officer's Network to look at how we can improve engagement with people with protected characteristics.

Area 6: Better monitoring of the actual impacts of policies and practices on people.

Response: We have considered this recommendation and agree with it. As Audit Wales have identified very few organisations do this. Further guidance and support is needed from Welsh Government.

Area 7: A shift in the mindsets and cultures to move EIA away from being seen as an add-on 'tick box' exercise.

Response: This has been considered and we agree with the recommendation. The Tool used by the Council provides IIA authors the opportunity to record the data, research and consultation outcomes that will impact on equality and cohesion.

Mae'r dudalen hon yn wag yn bwrpasol

Eitem ar gyfer y Rhaglen 10



GOVERNANCE AND AUDIT COMMITTEE

Date of Meeting	Wednesday, 26 June 2024
Report Subject	Annual Audit Summary for Flintshire County Council 2023
Report Author	Chief Executive
Category	Advisory

EXECUTIVE SUMMARY

The Annual Audit Summary for Flintshire County Council 2023 sets out the audit and regulatory work completed by Audit Wales, since the last annual report, which was published in March 2023.

No formal recommendations have been made during the year by Audit Wales. There have been proposals for improvement which have arisen from the national and local reviews undertaken by Audit Wales. These have been reported to Governance and Audit Committee, Cabinet and the relevant Overview and Scrutiny Committees as appropriate during the year. With findings from the national and local reviews risk managed as part of regular monitoring.

The Auditor General gave an unqualified true and fair opinion on the Council's financial statements on 12 April 2024, after the deadline agreed with the Welsh Government of 30 November 2023. The audit was delivered later than in previous years mainly due to the impact of new auditing standard requirements. These were covered in Audit Wales audit plan and considered by the Governance and Audit Committee on 27 September 2023.

RECOMMENDATIONS

1	That the Committee is assured by the content and observations of the Auditor General for Wales' Annual Audit Summary Report 2023.
---	---

REPORT DETAILS

1.00	EXPLAINING THE ANNUAL AUDIT SUMMARY REPORT
1.01	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.
1.02	<p>This is the fourth Annual Audit Summary Report for Flintshire County Council. This year's report is a summary of the audit, regulatory and inspection work carried out in 2022-23 to meet the following duties:</p> <ul style="list-style-type: none"> • Audit of Accounts • Value for Money • Sustainable Development Principle
1.03	<p>Each year Audit Wales audit Flintshire County Council's financial statements and for 2022-23 confirmed that:</p> <ul style="list-style-type: none"> • The draft statements were presented for audit on 12 July 2023. This was before the deadline of 31 July 2023 set by the Welsh Government. • 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 and our knowledge of the Council. • The Auditor General issued the certificate confirming that the audit of accounts for 2022-23 has been completed.
1.04	<p>Audit Wales each year undertake a range of audits to review the arrangements that the Council has put in place to secure value for money in the use of its resources. The audits completed in 2022-23 consisted of:</p> <ul style="list-style-type: none"> • Setting of Well-being Objectives • Use of Performance Information – Service User Perspectives and Outcomes • Digital Strategy • Springing Forward • Homelessness <p>Audit Wales also take into account the report of Care Inspectorate Wales (CIW) and Estyn as well as any subsequent actions taken by the Council.</p>
1.05	<p>Planned work for 2023-24 for Audit Wales includes:</p> <ul style="list-style-type: none"> • Assurance and risk assessment (completed) • Thematic review – financial sustainability • Thematic review – commissioning and contract management • Local review – planning

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	Governance and Audit Committee, Corporate Resources Overview and Scrutiny Committee and Cabinet will receive this report.

4.00	APPENDICES
4.01	Appendix A: Annual Audit Summary for Flintshire County Council 2023 (Welsh) Appendix B: Annual Audit Summary for Flintshire County Council 2023 (English)

5.00	LIST OF ACCESSIBLE BACKGROUND DOCUMENTS
5.01	Annual Audit Summary for Flintshire County Council 2020 Annual Audit Summary for Flintshire County Council 2021 Annual Audit Summary for Flintshire County Council 2022

6.00	CONTACT OFFICER DETAILS
6.01	Contact Officer: Emma Heath (Strategic Performance Advisor) Telephone: 01352 702 744 E-mail: emma.heath@flintshire.gov.uk

7.00	GLOSSARY OF TERMS
7.01	Annual Audit Summary: The Annual Audit Summary is published by Audit Wales on behalf of the Auditor General for Wales. It brings together, with the input of other inspectorates such as Care Inspectorate Wales (CIW) and Estyn a summary of the regulatory work of the past year. Audit Wales: Work 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.

Mae'r dudalen hon yn wag yn bwrpasol

Cyngor Sir y Fflint

Crynodeb Archwilio Blynyddol 2023

Dyma ein crynodeb archwilio ar gyfer Cyngor Sir y Fflint. Mae'n dangos y gwaith a gwblhawyd ers y Crynodeb Archwilio Blynyddol diwethaf, a gyhoeddwyd ym mis Mawrth 2023. Mae ein crynodeb archwilio yn 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'r Cyngor yn cynnwys 67 o gynghorwyr sy'n cynrychioli'r pleidiau gwleidyddol canlynol:

- Llafur 31
- Annibynnol 26
- Democratiaid Rhyddfrydol 4
- Eryr 3
- Ceidwadwyr 2
- Amymochrol 1

Gwariodd y Cyngor £332.6 miliwn ar ddarparu gwasanaethau¹ yn ystod 2022-23².

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'r Cyfrifon 2022-23

Ffeithiau allweddol

Ar 31 Mawrth 2023, roedd gan y Cyngor £49.7 miliwn o gronfeydd ariannol defnyddiadwy³. Mae hyn yn gyfwerth â 14.9% o wariant blyneddol y Cyngor ar wasanaethau⁴.

Mae gan Sir y Fflint dri o'r 10% mwyaf difreintiedig o ardaloedd yng Nghymru, dyma'r pumed isaf o'r 22 o gynghorau unedol yng Nghymru⁵.

Rhagwelir y bydd poblogaeth Sir y Fflint yn cynyddu 2.8% rhwng 2023 a 2043 o 157,626 i 162,030, gan gynnwys gostyngiad o 3.4% yn nifer y plant, gostyngiad o 2.6% yn nifer y boblogaeth oedran gweithio, a chynnydd o 22.6% yn nifer y bobl 65 oed a hŷn⁶.

Dyletswyddau'r Archwilydd Cyffredinol

Gwnaethom gwblhau gwaith yn ystod 2022-23 i gyflawni'r dyletswyddau canlynol

- **Archwilio 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 y gellir eu defnyddio fel cronfeydd wrth gefn y gellir eu defnyddio ar gyfer costau refeniw, lle nad yw'r pwrpas 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 Cyfrif Refeniw Tai, derbyniadau cyfalaf, na grantiau cyfalaf heb eu cymhwysu.

⁴ Ffynhonnell: Datganiad o'r Cyfrifon 2022-23

⁵ Diffinnir ardal yn y cyd-destun hwn fel 'Ardal Cynnyrch Ehangach Is'. Ffynhonnell: Stats Cymru

⁶ Ffynhonnell: [Ffynhonnell: Stats Cymru, Amcangyfrifiadau o'r Boblogaeth](#)

Yr hyn a nodwyd gennym

Archwilio Cyfrifon 2022-23 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 2022-23:

- cyflwynwyd y datganiadau drafft i'w harchwilio ar 12 Gorffennaf 2023. Roedd hyn cyn y dyddiad cau a bennwyd gan Lywodraeth Cymru, sef 31 Gorffennaf 2023.
- roedd ansawdd y datganiadau drafft a gyflwynwyd i'w harchwilio yn dda ar y cyfan, ond nodwyd rhai materion arwyddocaol yn ymwneud â chyfrifo am drafodion cyfalaf a chyda phrisiadau wedi'u cwblhau ar dir ac adeiladau'r Cyngor.
- rhoddodd yr Archwilydd Cyffredinol farn wir a theg ddiamedod ar ddatganiadau ariannol yr Awdurdod ar 12 Ebrill 2024, ar ôl y dyddiad cau a gytunwyd gyda Llywodraeth Cymru, sef, 30 Tachwedd 2023. Cyflawnwyd yr archwiliad yn hwyrach na mewn blynyddoedd blaenorol, yn bennaf oherwydd effaith gofynion safonau archwilio newydd. Ymdriniwyd â'r rhain yn ein cynllun archwilio a ystyriwyd gan y Pwyllgor Llywodraethu ac Archwilio ar 27 Medi 2023.
- cafodd Datganiad Llywodraethu Blynyddol ac Adroddiad Naratif yr Awdurdod eu paratoi yn unol â Chod CIPFA a chanllaw perthnasol. Roeddent hefyd yn gyson â'r datganiadau ariannol a'n gwybodaeth am y Cyngor.
- Gwnaed nifer o newidiadau i ddatganiadau ariannol y Cyngor yn deillio o'n gwaith archwilio, a adroddwyd i'r Pwyllgor Llywodraethu ac Archwilio yn ein Hadroddiad ar yr Archwiliad o'r Datganiadau Ariannol ym mis Ebrill 2024.
- Yn ogystal â chyfrifoldebau'r Archwilydd Cyffredinol dros archwilio datganiadau ariannol y Cyngor, mae hefyd yn gyfrifol am ardystio nifer o hawliadau a ffurflenni grant. Ni nodwyd unrhyw broblemau arwyddocaol yn ein gwaith hyd yma.
- Cyhoeddodd yr Archwilydd Cyffredinol y dystysgrif yn cadarnhau bod yr archwiliad o'r cyfrifon ar gyfer 2022-23 wedi'i gwblhau.

Adolygiad asesu risg a sicrwydd

Gwnaethom adolygu'r trefniadau a roddir ar waith gan y Cyngor i sicrhau gwerth am arian wrth ddefnyddio ei adnoddau. Gwnaethom gynhyrchu'r adroddiadau canlynol yn deillio o'n gwaith sicrwydd ac asesu risg:

- Pennu amcanion llesiant – gwnaethom edrych ar ddull y Cyngor o bennu ei amcanion llesiant. Mae ein canfyddiadau yn cael eu cwblhau ar hyn o bryd a chaiff eu cyhoeddi yn fuan.
- Defnyddio gwybodaeth am berfformiad – safbwynt defnyddwyr gwasanaethau a chanlyniadau – edrychom ar y data ar bersbectif defnyddwyr gwasanaethau a chanlyniadau a ddarparwyd i aelodau ac uwch swyddogion, a sut mae'r wybodaeth hon yn cael ei defnyddio. Canfuom fod gwybodaeth perfformiad gyfyngedig yn cael ei darparu i uwch arweinwyr yn y Cyngor i'w galluogi i ddeall safbwynt defnyddwyr gwasanaethau a chanlyniadau ei weithgareddau.

Strategaeth Ddigidol

Yn ystod 2022-23, gwnaethom archwilio dull strategol y Cyngor o ymdrin â digidol, ac yn benodol i ba raddau y datblygwyd hyn yn unol â'r egwyddor datblygu cynaliadwy; ac y bydd yn helpu i sicrhau gwerth am arian wrth ddefnyddio adnoddau'r Cyngor. Canfuom fod gan y Cyngor ddull strategol clir ac integredig o ymdrin â digidol, ond mae gwendidau mewn trefniadau i fonitro a gwerthuso gwerth am arian.

Llamu Ymlaen

Gwnaethom adolygu trefniadau'r Cyngor ar gyfer rheoli ei asedau a'i weithlu Ar gyfer asedau, ein prif ffocws oedd ar lety swyddfa ac adeiladau y mae'r Cyngor yn darparu gwasanaethau i'w drigolion ohonynt. I'r gweithlu, rydym wedi canolbwyntio ar yr heriau a amlygwyd yn ystod y pandemig sydd wedi gwaethygu rhai materion gweithlu hirsefydlog. Canfuom fod y Cyngor wrthi'n gweithio ar ei weledigaeth a'i gynlluniau ar draws yr holl wasanaethau, ond bydd edrych ymhellach ymlaen yn cryfhau ystyriaeth y Cyngor o'r egwyddor datblygu cynaliadwy.

Digartrefedd

Yn 2023, gwnaethom archwilio dull strategol y Cyngor o ddarparu dull cynaliadwy ac ataliol hirdymor ar ddarpariaeth o ran digartrefedd. Canfuom fod y Cyngor yn darparu gwasanaeth o ansawdd uchel, ond mae hyn yn anghynladwy gyda'i gyllid cyfredol.

Arolygiaethau eraill

Gwnaethom hefyd ystyried adroddiadau Arolygiaeth Gofal Cymru (AGC) ac adroddiadau Estyn, yn ogystal ag unrhyw gamau dilynol a gymerwyd gan y Cyngor mewn ymateb iddynt.

Gwaith a gynlluniwyd ar gyfer 2023-24

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 2023-24 yn cynnwys:

- Asesiad sicrwydd a risg (wedi'i gwblhau)
- Adolygiad thematig – cynaliadwyedd ariannol
- Adolygiad thematig – comisiynu a rheoli contractau
- Adolygiad lleol – cynllunio

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 lywodraeth 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 cyfunol anstatudol ar Archwilydd Cyffredinol Cymru a Swyddfa Archwilio Cymru, sy'n endidau cyfreithiol ar wahân, pob un 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 y Gymraeg ac yn y 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.

Flintshire County Council

Annual Audit Summary 2023

This is our audit summary for Flintshire County Council. It shows the work completed since the last Annual Audit Summary, which was issued in March 2023. 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 26
- Liberal Democrats 4
- Eagle 3
- Conservative 2
- Non Aligned 1

The Council spent £332.6 million on providing services¹ during 2022-23².

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: 2022-23 Statement of Accounts

Key facts

As at 31 March 2023, the Council had £49.7 million of useable financial reserves³. This is equivalent to 14.9% of the Council's annual spending on services⁴.

Flintshire has three of the most-deprived 10% of areas in Wales, this is the fifth lowest of the 22 unitary councils in Wales⁵.

Flintshire's population is projected to increase by 2.8% between 2023 and 2043 from 157,626 to 162,030, including a predicted 3.4% decrease in the number of children, a 2.6% decrease in the number of the working-age population, and a 22.6% increase in the number of people aged 65 and over⁶.

The Auditor General's duties

We completed work during 2022-23 to meet the following duties

- **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: 2022-23 Statement of Accounts

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

⁶ Source: [Stats Wales, Population Projections](#)

What we found

Audit of Flintshire County Council's 2022-23 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 2022-23:

- the draft statements were presented for audit on 12 July 2023. This was before the deadline of 31 July 2023 set by the Welsh Government.
- the quality of the draft statements presented for audit was generally good, but some significant issues were identified relating to accounting for capital transactions and with valuations completed on the Council's land and buildings.
- the Auditor General gave an unqualified true and fair opinion on the Council's financial statements on 12 April 2024 after the deadline agreed with the Welsh Government of 30 November 2023. The audit was delivered later than in previous years mainly due to the impact of new auditing standard requirements. These were covered in our audit plan considered by the Governance and Audit Committee on 27 September 2023.
- 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 and our knowledge of the Council.
- 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 April 2024.
- 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 2022-23 has been completed.

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. We produced the following reports from our assurance and risk assessment work:

- Setting of well-being objectives – we looked at the Council's approach to setting its well-being objectives. Our findings are currently being finalised and will be published shortly.
- Use of performance information – service user perspective and outcomes – we looked at the service user perspective and outcome data provided to members and senior officers, and how this information is used. We found that limited performance information is provided to senior leaders at the Council to enable them to understand the service user perspective and the outcomes of its activities.

Digital Strategy

During 2022-23, we examined the Council's strategic approach to digital, and specifically the extent to which this has been developed in accordance with the sustainable development principle; and that it will help to secure value for money in the use of the Council's resources. We found that the Council has a clear and integrated strategic approach to digital but there are weaknesses in arrangements to monitor and evaluate value for money.

Springing forward

We reviewed the Council's arrangements for managing its assets and workforce. For assets, our primary focus was on office accommodation and buildings from which the Council delivers services to its residents. For workforce, our focus has been on the challenges highlighted during the pandemic that have exacerbated some long-standing workforce issues. We found that the Council is actively working on its vision and plans across all services, but looking further ahead will strengthen the Council's consideration of the sustainable development principle.

Homelessness

In 2023, we examined the Council's strategic approach to delivering a long-term sustainable and preventative approach to homelessness provision. We found that the Council is delivering a high-quality service, but this is unsustainable with its current funding.

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.

Planned work for 2023-24

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 2023-24 includes:

- Assurance and risk assessment (completed)
- Thematic review – financial sustainability
- Thematic review – commissioning and contract management
- Local review – planning

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.

Eitem ar gyfer y Rhaglen 11



GOVERNANCE AND AUDIT COMMITTEE

Date of Meeting	Wednesday, 26 th June 2024
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.
---	--

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 2023 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>During the 2024 review, only minor changes were made to the Charter such as job titles.</p>
1.02	<p>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.</p>

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.
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.
1.05	<p>The next review of the Charter (April 2025) will take into any changes required to address any changes following the implementation of the new Global Internal Audit Standards (GIAS). These GIAS will replace the International Professional Practice Framework, the mandatory elements of which are the basis for the current UK public sector internal auditing standards (the PSIAS).</p> <p>The PSIAS are issued under the authority of the Relevant Internal Audit Standard Setters (RIASS) who are HM Treasury, the Scottish Government, the Department of Finance Northern Ireland and the Welsh Government, the Department of Health and Social Care and the Chartered Institute of Public Finance and Accountancy. Between them the RIASS determine what standards or other requirements are applicable to the practice of internal auditing in central government, local government and the health sector across the UK.</p> <p>The RIASS have agreed to use the new GIAS as the basis for internal auditing for the UK Public Sector, and have asked the UK Public Sector Internal Auditing Standards Advisory Board (IASAB) to carry out a review of the new standards with a view to identifying and producing any sector specific interpretations or other material needed to make them suitable for UK public sector use.</p> <p>Development of IASAB material is to be progressed. The effective date of the new material developed by IASAB will be 1 April 2025, to align with requirements for annual opinions and other relevant aspects of UK public sector governance which line up with the financial year. Until then, the existing PSIAS based on the old International Professional Practices Framework will continue to apply.</p>

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	None. Contact Officer: Lisa Brownbill, Internal Audit, Performance and Risk Manager Telephone: 01352 702231 E-mail: Lisa.brownbill@flintshire.gov.uk

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



2023-2024

Section	Content	Page
1.	Introduction	3
2.	Purpose and Mission Statement	3
3.	Standard for Professional Practice of Internal Auditing	4
4.	Authority, Independence and Objectivity	4
5.	Scope of Internal Audit Activities	7
6.	Fraud and Irregularity	8
7.	Audit Responsibility	9
8.	Audit Resources	10
9.	Training	11
10.	Reporting	11
11.	Performance	12
12.	Quality Assurance and Improvement Programme	12
13.	Third Party Auditing	13
14.	Related Documents	13
15.	Signatures	14
	Appendix A - Code of Ethics	15

Date	Approved By	Version
<u>25/01/2023</u> <u>26</u> <u>June 2024</u>	Governance <u>&-and</u> Audit Committee	
<u>March</u> <u>2023</u> <u>TBC</u>	Constitution <u>&-and</u> Democratic Services Committee	
<u>TBC</u>	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 ~~&~~and 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 advisory 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 ~~& and~~ Risk Manager will report periodically to Chief Officers and the Governance ~~& and~~ Audit Committee regarding the internal audit service's conformance to the Code of Ethics and Standards.

3.2 PSIAS state that the ~~C~~harter 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 ~~& and~~ 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 ~~& and~~ Risk Manager reports functionally to the 'board.' Within Flintshire the Governance ~~& and~~ Audit Committee is equivalent to the 'Board' and the Chief Officers' Team constitutes 'Senior Management'. The Governance ~~& and~~ Audit Committee fulfils most of the roles of the 'board'. It is responsible for:

- approving the Internal Audit Charter;
- approving the risk based ~~l~~internal ~~audit~~ ~~Audit S~~strategic ~~and operational~~ plans;
- receiving reports from the Internal Audit, Performance ~~& and~~ Risk Manager on the internal audit ~~services~~departments performance relative to its plan and other matters; and
- making appropriate enquiries of management and the Internal Audit, Performance ~~& and~~ 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 ~~&-and~~ Risk Manager are managed in accordance with the Council's adopted HR policies.
- 4.3 The internal audit ~~department-service~~ is part of the Governance Portfolio. The Internal Audit, Performance ~~&-and~~ Risk Manager reports administratively to the Chief Officer Governance (the Monitoring Officer).
- 4.4 To further ensure the independence of the Internal Audit, Performance ~~&-and~~ 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 ~~&-and~~ Risk Manager has direct access to the Chief Executive, the Chair of Governance and Audit Committee and the Leader of the Council. The Internal Audit, Performance and Risk Manager ~~and~~ meets with the Chief Executive bimonthly and the Leader of the Council prior to each Governance and Audit Committee.
- 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:
- ~~H~~have unrestricted access to all activities undertaken in the Council;
 - ~~have-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 ~~&-and~~ Audit Committee for consideration;
 - ~~have-Have~~ full and free access to the Governance ~~&-and~~ Audit Committee via the Internal Audit, Performance ~~&-and~~ Risk Manager, and an annual private meeting with the ~~committee~~Committee;
 - ~~have-Have~~ full and free access to the Chief Executive, Corporate Finance Officer (S151 Officer), Monitoring Officer, Chair and Vice Chair of the Governance ~~&-and~~ Audit Committee and External Auditors via the Internal Audit, Performance ~~&-and~~ Risk Manager;
 - ~~have-Have~~ unrestricted access to senior management, members and all employees;
 - ~~R~~require any employee or member to provide any information and explanation considered necessary concerning any matter under consideration in a timely

manner;

- 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~~ 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 ~~& and~~ Risk Managers line management of the Performance ~~& and~~ Risk ~~and~~, Central Despatch ~~and~~ Test, Trace, Protect (TTP) services. The Internal Audit, Performance ~~& and~~ 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 ~~& and~~ Risk Manager will confirm to the Governance ~~& and~~ Audit Committee, at least annually, the organisational independence of the internal audit service.

- 4.12 The Internal Audit, Performance ~~&—and~~ Risk Manager will disclose to the Governance ~~&—and~~ 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 ~~&—and~~ Risk Manager, who will agree clear terms of reference. The Governance ~~&—and~~ Audit Committee Chair or Vice Chair, the Chief Officer Governance and the ~~Sections~~-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 ~~&—and~~ 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 ~~&—and~~ 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 ~~&and~~ 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 ~~&and~~ 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~~service 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 and the Money Laundering Policy, 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 ~~&~~and Risk Manager is a named contact within the Whistleblowing Policy. It is the responsibility of the Section 151 Officer to maintain the Council's Money Laundering Policy.

7.1 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 ~~&~~and 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 ~~&~~and Risk Manager has a responsibility to:

- ~~P~~prepare a rolling strategic risk-based audit plan after consultation with senior management and the Chief Officer Team, for formal approval by the Governance ~~&~~and Audit Committee. This strategic plan is regarded as flexible rather than as an immutable expression of audit policy;
- ~~T~~ranslate the strategic plan into annual plans for Chief Officers and the

Governance ~~&and~~ Audit Committee;

- ~~I~~implement the audit plan as approved, including any additional work requested by management and the Governance ~~&and~~ Audit Committee;
- ~~C~~ommunicate to senior management and the Governance ~~&and~~ Audit Committee the impact of resource limitations on the internal audit plan;
- ~~ensure~~ Ensure that the scopes of individual audit assignments are agreed with Chief Officers and Senior Management;
- ~~P~~repare and adhere to the service's own internal policies and procedures to ensure standards are maintained;
- ~~ensure~~ 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~~ Ensure principles of integrity, objectivity, confidentiality and competency are applied and upheld;
- ~~bring~~ Bring a systematic disciplined approach to evaluate and report on the effectiveness of risk management, internal control and governance processes;
- ~~highlight~~ Highlight control weaknesses and required associated improvements together with corrective action to management based on an acceptable and practicable timeframe;
- ~~undertake~~ Undertake follow up reviews and action tracking to ensure management has implemented agreed internal control improvements within specified and agreed timeframes;
- ~~liaise~~ Liaise with the external auditor for the purpose of providing optimal audit coverage to the Council;
- ~~work~~ Work with the external auditor to provide consistent advice to management and the Governance ~~&and~~ Audit Committee; and
- ~~prepare~~ Prepare an annual audit report for consideration by the Governance ~~&~~ and Audit Committee, including the Internal Audit, Performance ~~&and~~ 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 ~~& and~~ Risk Manager, Governance ~~& and~~ 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 ~~& and~~ 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 ~~& and~~ 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.

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 ~~&and~~ 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.
- 10.2 The Internal Audit, Performance ~~&and~~ Risk Manager issues progress reports to the Governance ~~&and~~ Audit Committee and management summarising outcomes of audit activities, including follow up reviews and the tracking of audit actions. These are presented at every Governance ~~&and~~ Audit Committee meeting.
- 10.3 The Internal Audit, Performance ~~&and~~ Risk Manager reports to the Governance ~~&and~~ Audit Committee on the progress of investigations into possible fraud and irregularity and also briefs the Committee Chair on any high profile investigations.
- 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 ~~&and~~ Risk Manager will report periodically to the Governance ~~&and~~ Audit Committee and Senior Accountable Officers (where relevant) regarding:
- The ~~I~~nternal ~~A~~udit service's purpose, authority and responsibility;
 - The Internal Audit service's plan and performance relative to its plan;
 - The ~~internal-Internal audit-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 ~~&and~~ 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 ~~& and~~ Audit Committee meeting.
- 11.2 When available, the department participates in benchmarking within the Wales Chief Auditors Group. Results are reported to the Governance ~~& and~~ Audit Committee.

12. Quality Assurance and Improvement Programme

- 12.1 The Internal Audit service will maintain a quality assurance and improvement programme. The programme will include an 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. The programme will also assess the efficiency and effectiveness of the ~~internal audit~~ Audit service and identify opportunities for improvement.
- 12.2 The Internal Audit, Performance ~~& and~~ Risk Manager will communicate to Chief Officers and the Governance ~~& and~~ Audit Committee on the internal audit service's quality assurance and improvement programme, including the results of internal assessments (both ongoing and periodic) and external assessments conducted at least once every five years by a qualified, independent assessor or assessment team from outside the Council.

13. Third Party Auditing

- 13.1 The Internal Audit, Performance ~~& and~~ Risk Manager ensures Service Level Agreements are in place with third parties to whom internal audit provides a service. The internal audit service ensures independence and objectively is maintained at all times.

14. Related Documents

14.1 This document is one of a series that, together, constitute the policies of the Council in relation to anti-fraud and corruption measures. The other documents are:

- Financial Procedure Rules and Contract Procedure Rules;
- Employee Code of Conduct;
- Members Code of Conduct;
- Corporate Anti-Fraud and Corruption Strategy;
- Fraud and Irregularity Response Plan;
- Whistleblowing Policy; ~~and~~
- Disciplinary Procedure; and.
- Money Laundering Policy.

15. Signatures

Internal Audit, Performance ~~&~~and Risk Manager

Date

Governance ~~&~~and Audit Committee Chair

Date

Chief Executive

Date

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

Competency	<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
------------	--

Mae'r dudalen hon yn wag yn bwrpasol



2024

Section	Content	Page
1.	Introduction	3
2.	Purpose and Mission Statement	3
3.	Standard for Professional Practice of Internal Auditing	4
4.	Authority, Independence and Objectivity	4
5.	Scope of Internal Audit Activities	7
6.	Fraud and Irregularity	8
7.	Audit Responsibility	9
8.	Audit Resources	10
9.	Training	11
10.	Reporting	11
11.	Performance	12
12.	Quality Assurance and Improvement Programme	12
13.	Third Party Auditing	13
14.	Related Documents	13
15.	Signatures	14
	Appendix A - Code of Ethics	15

Date	Approved By	Version
26 June 2024	Governance and Audit Committee	
TBC	Constitution and Democratic Services Committee	
TBC	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 and 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 advisory 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 and Risk Manager will report periodically to Chief Officers and the Governance and 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 and 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 and Risk Manager reports functionally to the 'board.' Within Flintshire the Governance and Audit Committee is equivalent to the 'Board' and the Chief Officers' Team constitutes 'Senior Management'. The Governance and 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 plan;
- receiving reports from the Internal Audit, Performance and Risk Manager on the internal audit services performance relative to its plan and other matters; and
- making appropriate enquiries of management and the Internal Audit, Performance and 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 and Risk Manager are managed in accordance with the Council's adopted HR policies.
- 4.3 The internal audit service is part of the Governance Portfolio. The Internal Audit, Performance and Risk Manager reports administratively to the Chief Officer Governance (the Monitoring Officer).
- 4.4 To further ensure the independence of the Internal Audit, Performance and 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 and Risk Manager has direct access to the Chief Executive, the Chair of Governance and Audit Committee and the Leader of the Council. The Internal Audit, Performance and Risk Manager meets with the Chief Executive bimonthly and the Leader of the Council prior to each Governance and Audit Committee.
- 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 and Audit Committee for consideration;
 - Have full and free access to the Governance and Audit Committee via the Internal Audit, Performance and 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 and Audit Committee and External Auditors via the Internal Audit, Performance and 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 in a timely manner;
 - 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 and Risk Managers line management of the Performance and Risk and Central Despatch. The Internal Audit, Performance and 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 and Risk Manager will confirm to the Governance and Audit Committee, at least annually, the organisational independence of the internal audit service.

4.12 The Internal Audit, Performance and Risk Manager will disclose to the Governance and 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 and Risk Manager, who will agree clear terms of reference. The Governance and Audit Committee Chair or Vice Chair, the Chief Officer Governance and the Section 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 and 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 and 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 and 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 and 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 service 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, the Fraud and Irregularity Response Plan and the Money Laundering Policy, 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 and Risk Manager is a named contact within the Whistleblowing Policy. It is the responsibility of the Section 151 Officer to maintain the Council's Money Laundering 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 and 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 and 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 and 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 and Audit Committee;
 - Implement the audit plan as approved, including any additional work requested by management and the Governance and Audit Committee;
 - Communicate to senior management and the Governance and 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 and Audit Committee; and
- Prepare an annual audit report for consideration by the Governance and Audit Committee, including the Internal Audit, Performance and 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.

8.1 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 and Risk Manager, Governance and 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 and 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 and 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.
- 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 and 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.
- 10.2 The Internal Audit, Performance and Risk Manager issues progress reports to the Governance and Audit Committee and management summarising outcomes of audit activities, including follow up reviews and the tracking of audit actions. These are presented at every Governance and Audit Committee meeting.
- 10.3 The Internal Audit, Performance and Risk Manager reports to the Governance and Audit Committee on the progress of investigations into possible fraud and irregularity and also briefs the Committee Chair on any high profile investigations.
- 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 and Risk Manager will report periodically to the Governance and 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 and 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 and Audit Committee meeting.
- 11.2 When available, the department participates in benchmarking within the Wales Chief Auditors Group. Results are reported to the Governance and Audit Committee.

12. Quality Assurance and Improvement Programme

- 12.1 The Internal Audit service will maintain a quality assurance and improvement programme. The programme will include an 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. The programme will also assess the efficiency and effectiveness of the Internal Audit service and identify opportunities for improvement.
- 12.2 The Internal Audit, Performance and Risk Manager will communicate to Chief Officers and the Governance and Audit Committee on the internal audit service's quality assurance and improvement programme, including the results of internal

assessments (both ongoing and periodic) and external assessments conducted at least once every five years by a qualified, independent assessor or assessment team from outside the Council.

13. Third Party Auditing

- 13.1 The Internal Audit, Performance and Risk Manager ensures Service Level Agreements are in place with third parties to whom internal audit provides a service. The internal audit service ensures independence and objectivity is maintained at all times.

14. Related Documents

- 14.1 This document is one of a series that, together, constitute the policies of the Council in relation to anti-fraud and corruption measures. The other documents are:
- Financial Procedure Rules and Contract Procedure Rules;
 - Employee Code of Conduct;
 - Members Code of Conduct;
 - Corporate Anti-Fraud and Corruption Strategy;
 - Fraud and Irregularity Response Plan;
 - Whistleblowing Policy;
 - Disciplinary Procedure; and.
 - Money Laundering Policy.

15. Signatures

Internal Audit, Performance and Risk Manager Date

Governance and Audit Committee Chair Date

Chief Executive Date

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

	<p>course of their duties</p> <ul style="list-style-type: none"> • 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

Eitem ar gyfer y Rhaglen 12



GOVERNANCE AND AUDIT COMMITTEE

Date of Meeting	Wednesday, 26 th June 2024
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.
---	--

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 SHEET

To be presented to Committee Wednesday 26 th June 2024					
Committee Date	Agenda No.	Report	Action Required	Responsible Officer	Action Taken
22 Mar 2023	67.	IA Strategic Plan	To share with the Committee the report on the investigation into the Cabinet meeting in Feb when available	G Owens	This will be shared once the investigation report has been finalised
14 Jun 2023	6.	AW review of Commissioning Older People's Care Home Placements	To share a follow-up report on progress with actions at a later stage	J Davies	This will be provided to members when available
22 Nov 2023	40	AGS 2022/23 mid-year progress	To include an extra column showing target risk scores and for the Risk Management Update to demonstrate how the scoring matrix is helping to show improvements	L Brownbill	This will be included in the AGS report presented to committee in July
22 Nov 2023	40	AGS 2022/23 mid-year progress	To revise the dashboard overview to more clearly show the total number of issues in the pie chart (p.3)	L Brownbill	This will be included in the AGS report presented to committee in July
24 Jan 2024	55	Risk Management Update	Request for a future Member workshop arising from WG proposals on Out of County Placements	N Cockerton G Owens	This will be action if required
24 Jan 2024	59.	Action Tracking	To share an update with the Committee on the action from 22/03/23 re outcome of investigations into the Cabinet meeting	G Owens	Please refer to action from the 22.03.2023
10 Apr 2024	63.	Minutes	To pass Cllr Banks' request for a member workshop on Out of County Placements to the relevant officer	L Brownbill	Education and Social Services Portfolios are supportive of a members workshop to inform new member and refresh about the context of Looc budget. A members' workshop will be planned in for the autumn prior to setting the Council's budget
10 Apr 2024	64.	Statement of Accounts 2022/23	To share the management response to the Audit Wales recommendations with the Committee	G Ferguson / C Taylor	This was circulated 30 May 2024 to members of the Committee
10 Apr 2024	65.	Audit Wales Report: Homelessness Services - FCC	To write on behalf of the Committee to the Minister to reinforce the concerns around financial unsustainability	N Cockerton	A letter will be sent to the Minister week commencing 17 th June 2024

Tudalen 191

GOVERNANCE AND AUDIT COMMITTEE – ACTION SHEET

To be presented to Committee Wednesday 26 th June 2024					
Committee Date	Agenda No.	Report	Action Required	Responsible Officer	Action Taken
10 Apr 2024	65.	Audit Wales Report: Homelessness Services - FCC	To pass on the Committee's thanks to the teams for their work in tackling homelessness	M Cooil	This has been shared with the team
10 Apr 2024	67.	DBS Update	That the risk identified on DBS checks be reflected on the corporate risk register	S Carney	This risk is now included within the Risk Register for People and Resources
10 Apr 2024	67.	DBS Update	Presentation slides to be shared with the Committee	S Carney	This was circulated to members 18 th April 2024
10 Apr 2024	68.	Q4 Treasury Mgt Update 2023/24	To review the format of the long-term borrowing spreadsheet so that the information is more clearly visible	C Taylor	Action will be taken to ensure future reports are clear in relation to longer-term borrowing
10 Apr 2024	69.	GAC Self-Assessment	That half yearly updates on the action plan be scheduled in the Forward Work Programme	L Brownbill	This is within the Governance and Audit Committee's forward work programme for November 2024
10 Apr 2024	69.	GAC Self-Assessment	That the Chair and Vice-Chair be invited to meetings with the Overview & Scrutiny Chairs and Vice-Chairs	S Thomas	Request passed to S Goodrum
10 Apr 2024	69.	GAC Self-Assessment	That an informal pre-meeting takes place prior to the next meeting in June	All	Due to the appointment of a Chair in June, the current Chair and Vice Chair agreed at the AGS workshop that this would commence from July 2024
10 Apr 2024	71.	External Regulation Assurance 2023/24	To schedule the AW 2022 report 'Time for Change - Poverty in Wales' on the FWP	L Brownbill	Once the new committee dates have been confirmed the report will be presented to Cabinet, Community and Housing Overview and Scrutiny Committee followed by Governance and Audit Committee. GAC forward work programme will be updated once dates are known
10 Apr 2024	71.	External Regulation Assurance 2023/24	To ensure that the CIW Performance Evaluation Report is scheduled for Social & Health Care OSC, Cabinet and GAC in June	S Thomas	Due to officers' availability this will be presented to committee in July 2024
10 Apr 2024	72.	IA Strategic Plan	That having considered the areas covered, including those prioritised for the first year, and	L Brownbill	The date within the IA Strategic Plan has been corrected

Tudalen 192

GOVERNANCE AND AUDIT COMMITTEE – ACTION SHEET

To be presented to Committee Wednesday 26 th June 2024					
Committee Date	Agenda No.	Report	Action Required	Responsible Officer	Action Taken
			the level of audit resources given the level of assurance required, the Committee approves the Flintshire Internal Audit Strategic Plan for 2024-2027, subject to the date correction in section 1.1		
10 Apr 2024	77.	Update against Anonymous Allegations	To share the Cabinet report with the Committee when available	G Owens	Please refer to action update from the 22.03.2023

Mae'r dudalen hon yn wag yn bwrpasol

Eitem ar gyfer y Rhaglen 13



GOVERNANCE AND AUDIT COMMITTEE

Date of Meeting	Wednesday, 26 th June 2024
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 January there have been some changes to the forward work programme. This is either due to new external regulatory reports being scheduled to be presented to Governance and Audit Committee or at the request of the report author to delay the report.</p> <table border="1" data-bbox="316 745 1428 1400"> <thead> <tr> <th data-bbox="316 745 818 857">Report Title</th> <th data-bbox="821 745 1141 857">Reason for Movement</th> <th data-bbox="1144 745 1294 857">Original Date</th> <th data-bbox="1297 745 1428 857">New Report Date</th> </tr> </thead> <tbody> <tr> <td data-bbox="316 862 818 929">Internal Audit Annual Report 2023/24</td> <td data-bbox="821 862 1141 929">Officer availability</td> <td data-bbox="1144 862 1294 929">June 2024</td> <td data-bbox="1297 862 1428 929">July 2024</td> </tr> <tr> <td data-bbox="316 934 818 1001">Internal Audit Progress Report 2024/25</td> <td data-bbox="821 934 1141 1001">Officer availability</td> <td data-bbox="1144 934 1294 1001">June 2024</td> <td data-bbox="1297 934 1428 1001">July 2024</td> </tr> <tr> <td data-bbox="316 1005 818 1072">Draft Annual Governance Statement</td> <td data-bbox="821 1005 1141 1072">Officer availability</td> <td data-bbox="1144 1005 1294 1072">June 2024</td> <td data-bbox="1297 1005 1428 1072">July 2024</td> </tr> <tr> <td data-bbox="316 1077 818 1144">Risk Management (Mid-Year Update)</td> <td data-bbox="821 1077 1141 1144">To align with mid-year report cycle</td> <td data-bbox="1144 1077 1294 1144">June 2024</td> <td data-bbox="1297 1077 1428 1144">Sept 2024</td> </tr> <tr> <td data-bbox="316 1149 818 1216">AW Report - Equality Impact Assessments</td> <td data-bbox="821 1149 1141 1216">New Report</td> <td data-bbox="1144 1149 1294 1216">N/A</td> <td data-bbox="1297 1149 1428 1216">June 2024</td> </tr> <tr> <td data-bbox="316 1220 818 1288">AW Report - Digital Strategy</td> <td data-bbox="821 1220 1141 1288">New Report</td> <td data-bbox="1144 1220 1294 1288">N/A</td> <td data-bbox="1297 1220 1428 1288">June 2024</td> </tr> <tr> <td data-bbox="316 1292 818 1400">CIW - Performance Evaluation Report</td> <td data-bbox="821 1292 1141 1400">Officer availability</td> <td data-bbox="1144 1292 1294 1400">June 2024</td> <td data-bbox="1297 1292 1428 1400">July 2024</td> </tr> </tbody> </table>	Report Title	Reason for Movement	Original Date	New Report Date	Internal Audit Annual Report 2023/24	Officer availability	June 2024	July 2024	Internal Audit Progress Report 2024/25	Officer availability	June 2024	July 2024	Draft Annual Governance Statement	Officer availability	June 2024	July 2024	Risk Management (Mid-Year Update)	To align with mid-year report cycle	June 2024	Sept 2024	AW Report - Equality Impact Assessments	New Report	N/A	June 2024	AW Report - Digital Strategy	New Report	N/A	June 2024	CIW - Performance Evaluation Report	Officer availability	June 2024	July 2024
Report Title	Reason for Movement	Original Date	New Report Date																														
Internal Audit Annual Report 2023/24	Officer availability	June 2024	July 2024																														
Internal Audit Progress Report 2024/25	Officer availability	June 2024	July 2024																														
Draft Annual Governance Statement	Officer availability	June 2024	July 2024																														
Risk Management (Mid-Year Update)	To align with mid-year report cycle	June 2024	Sept 2024																														
AW Report - Equality Impact Assessments	New Report	N/A	June 2024																														
AW Report - Digital Strategy	New Report	N/A	June 2024																														
CIW - Performance Evaluation Report	Officer availability	June 2024	July 2024																														

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

3.00	CONSULTATIONS REQUIRED / CARRIED OUT
3.01	Both the Chair and Vice-Chair were consulted prior to the meeting and publication of this report also constitutes consultation.

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

5.00	APPENDICES
5.01	Appendix A - Draft Forward Work Programme.

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

7.00	GLOSSARY OF TERMS
7.01	<p>Governance - The system by which local authorities direct and control their functions and relate to their communities. It is founded on the basic principles of openness and inclusivity, integrity and accountability together with the overarching concept of leadership. It is an inter-related system that brings together the underlying set of legislative requirements, governance principles and management processes.</p> <p>Risk Management - The process of identifying risks, evaluating their potential consequences, and managing them. The aim is to reduce the frequency of risk events occurring (wherever this is possible) and minimise the severity of their consequences if they occur. Threats are managed by a process of controlling, transferring or retaining the risk. Opportunities are managed by identifying strategies to maximise the opportunity or reward for the organisation.</p> <p>Internal Control - Appropriate procedures and processes are in place to mitigate any risk which may prevent the organisation from achieving its objectives and service delivery.</p> <p>Financial Management - The planning, organising, directing and control of the financial activities of the Council to ensure sufficient resources are available to delivery its intended outcomes.</p> <p>Audit Wales - Works to support the Auditor General as the public sector watchdog for Wales. They aim to ensure that the people of Wales know whether public money is being managed wisely and that public bodies in Wales understand how to improve outcomes.</p>

Mae'r dudalen hon yn wag yn bwrpasol

Area	26 June 2024	24 July 2024	September 2024	November 2024	January 2025	April 2025
Pre-Committee Training 9.30-10.00	Draft Statement of Accounts					Annual Governance Statement
Audit Wales (AW)	Annual Audit Summary 2022/23 <i>AW Report in conjunction with officer updates</i>	Audit Plan AW 2023 <i>AW Report in conjunction with officer updates</i>				
		Internal Audit Annual Report 2023/24				Internal Audit Strategic Plan 2025/26
Internal Audit		Internal Audit Progress Report 2024/25	Internal Audit Progress Report 2024/25		Internal Audit Progress Report 2024/25	Internal Audit Progress Report 2024/25
						Public Sector Internal Audit Standards Self- Assessment
	Internal Audit Charter					Internal Audit Charter
Governance & Risk Management		Draft Annual Governance Statement		Annual Governance Statement Mid-Year review	Code of Corporate Governance	
				Governance and Audit Committee Annual Report		GAC Self-Assessment
				GAC Self-Assessment Action Plan Review		Annual Report on External Inspections 2024-25
			Draft Corporate Self-Assessment Report			
			Risk Management (Mid-Year Update)		Risk Management Update and Framework	
	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 2023/24	School Reserves – Annual Report on School Balances			
		Certification of Grants and Returns Report (AW)		Statement of Accounts 2023/24		Statement of Accounts 2023/24
		Supp Financial Information to Draft Statement of Accounts 2023/24		Asset Disposals and Capital Receipts		
Treasury Management		Treasury Management Q1 2024/25 Update and Annual Report 2023/24		Treasury Management Q2 2024/25 – Mid Year Report	Treasury Management Q3 2024/25 and 2025/26 Strategy	Treasury Management 2024/25 Q4 Update
Senior Officer Updates (AW Reports, Op Matters / Key Risks / Other)	AW - Together we can - Community resilience and self-reliance Report	CIW - Performance Evaluation Report			Audit Action Update – Housing & Communities	
	AW - Use of performance information: Service user perspective & outcomes				AW – Social Enterprises Report	
	AW - Equality Impact Assessments					
	AW Report - Digital Strategy					
Meeting Following GAC						Private Meeting with Committee, Internal and External Audit

Tudalen 199

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 – 2024/2025 Treasury Management Training – TBC (Dec 2024) Annual Self-Assessment Workshop – February 2025 AGS / CSA Workshop – April / May 2025 Private Meeting (AW and Internal Audit) – April 2025 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
---	--

Mae'r dudalen hon yn wag yn bwrpasol