Flintshire Internal Audit

Progress Report

November 2018
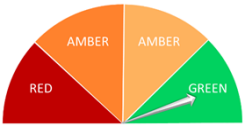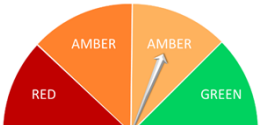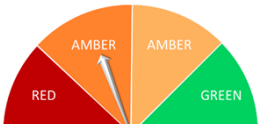
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Levels of Assurance – Standard Audit Reports   Appendix A

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

Level of Assurance	Explanation
Green – Substantial	**Strong controls in place (all or most of the following)** • Key controls exist and are applied consistently and effectively • Objectives achieved in a pragmatic and cost effective manner • Compliance with relevant regulations and procedures • Assets safeguarded • Information reliable Conclusion: key controls have been adequately designed and are operating effectively to deliver the key objectives of the system, process, function or service.
	Follow Up Audit: 85%+ of actions have been implemented. All high priority actions have been implemented.
Amber Green – Reasonable	**Key Controls in place but some fine tuning required (one or more of the following)** • Key controls exist but there are weaknesses and / or inconsistencies in application though no evidence of any significant impact • Some refinement or addition of controls would enhance the control environment • Key objectives could be better achieved with some relatively minor adjustments Conclusion: key controls generally operating effectively.
	Follow Up Audit: 51-85% of actions have been implemented. All high priority actions have been implemented.
Amber Red – Some	**Significant improvement in control environment required (one or more of the following)** • Key controls exist but fail to address all risks identified and / or are not applied consistently and effectively • Evidence of (or the potential for) financial / other loss • Key management information exists but is unreliable • System / process objectives are not being met, or are being met at an unnecessary cost or use of resources. Conclusion: key controls are generally inadequate or ineffective.
	Follow Up Audits - 30-50% of actions have been implemented. Any outstanding high priority actions are in the process of being implemented.
Red – Limited	**Urgent system revision required (one or more of the following)** • Key controls are absent or rarely applied • Evidence of (or the potential for) significant financial / other losses • Key management information does not exist • System / process objectives are not being met, or are being met at a significant and unnecessary cost or use of resources. Conclusion: a lack of adequate or effective controls.
	Follow Up Audit - <30% of actions have been implemented. Unsatisfactory progress has been made on the implementation of high priority actions.

Categorisation of Actions	Actions are prioritised as High, Medium or Low to reflect our assessment of risk associated with the control weaknesses
Value for Money	The definition of Internal Audit within the Audit Charter includes 'It objectively examines, evaluates and reports on the adequacy of the control environment as a contribution to the proper economic, efficient and effective use of resources.' These value for money findings and recommendations are included within audit reports.

Final Reports Issued Since June 2018   Appendix B

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

Project Reference	Portfolio	Project Description	Audit Type	Level of Assurance	Actions		
					High	Med	Low
28-2017/18	Gov	GDPR	Risk Based	Red	3	2	1
33-2017/18	P&R	Payroll	System	Amber Red	2	8	5
40-2017/18	Ext	Pensions Administration	Risk Based	Amber Red	1	1	3
13-2017/18	Gov	Joint Procurement Unit	Risk Based	Amber Red	0	13	0
34-2017/18	E&Y	Risk Based Thematic Review	Risk Based	Amber Green	0	4	1
29-2017/18	Gov	Legal Case Management System	Risk Based	Amber Green	0	5	3
39-2017/18	E&Y	Ysgol Maes Garmon	Risk Based	Amber Green	0	2	1
37-2017/18	E&Y	Ysgol Penalag	Risk Based	Amber Green	0	2	3
35-2017/18	E&Y	Ysgol Derwenfa	Risk Based	Amber Green	0	2	0
02-2018/19	Ext	Theatre Clwyd	Risk Based	Amber Green	0	1	3
43-2017/18	SS	Safeguarding Adults at Risk	Risk Based	Amber Green	0	1	3
03-2018/19	P&R	School Funding Formula	Risk Based	Amber Green	0	0	5
08-2018/19	H&A	Gypsy Travellers	Risk Based	Amber Green	0	3	2
38-2017/18	E&Y	Ysgol Estyn	Risk Based	Green	0	0	1
26-2017/18	E&Y	Penyfordd School	Risk Based	Green	0	1	1
42-2017/18	E&Y	Mold Alun High School	Risk Based	Green	0	0	1
20-2018/19	E&Y	Pupil Statistics	Risk Based	Green	0	0	2
30 – 2018/19	E&Y	Education Improvement Grant	Grant Audit	Grant Audit	-	-	-
30 – 2018/19	E&Y	Pupil Development Grant	Grant Audit	Grant Audit	-	-	-

Project Reference	Portfolio	Project Description	Audit Type	Level of Assurance	Actions		
					High	Med	Low
AC 25-2018/19	PE&E	CRC Submission	Commissioned	Advisory	N/A	N/A	N/A
AC 01-2018/19	Corp	Review of Method Statements	Consultancy	Advisory	N/A	N/A	N/A
27-2018/19	Corp	Use Consultants	Consultancy	Advisory	N/A	N/A	N/A
AC 04-2019/19	P&R	Review of Pay Modelling- 18/19	Consultancy	Advisory	N/A	N/A	N/A
AC 02-2018/19	E&Y	School Uniform Grants	Advisory	Advisory	N/A	N/A	N/A
AC 18-2017/18	S&T	Public Burials	Advisory	Advisory	N/A	N/A	N/A
24-2018/19	H&A	Supporting People	Advisory	Advisory	N/A	N/A	N/A
AC 21-2018/19	Ext	CNIM – Review of Local Labour	Consultancy	Consultancy	N/A	N/A	N/A
41-2017/18	Ext	NEWydd Cleaning and Catering	SLA	External Report	-	-	-

Audit Assurance Summary

Appendix C

Portfolio	Number of Reports & Assurance						Priority & Number of Agreed Actions			
	Red	Amber Red	Amber Green	Green	Advisory - No Opinion Given	In Total	High	Medium	Low	In Total
Corporate					2	2				
Education & Youth			4	4	3	11		11	10	21
Governance	1	1	1			3	3	20	4	27
Housing & Assets			1		1	2	0	3	2	5
People & Resources		1	1		1	3	2	11	7	20
Planning, Environment & Economy					1	1				
Social Services			1			1		1	3	4
Streetscene & Transportation					1	1				
External		1	1		2	4	1	2	6	9
Total	**1**	**3**	**9**	**4**	**11**	**28**	**6**	**48**	**32**	**86**

Appendix D

Reports Issued 'Red / Limited' Assurance

General Data Protection Regulations (GDPR)

Background

The Data Protection Act is changing. As part of the Internal Audit Plan for 2017/18 a review was undertaken of the new European Law General Data Protection Regulations (GDPR), which comes into effect in May 2018.

The GDPR seeks to create a harmonised data protection law framework across the EU and aims to give individuals back the control of their personal data, whilst imposing strict rules on those hosting and processing this data, anywhere in the world. Although similar to the Data Protection Act, GDPR reflects the changes in technology since 1998.

The GDPR refers to sensitive personal data as "Special categories of personal data". The GDPR applies to personal data which includes both automated personal data and to manual filing systems where personal data is accessible according to specific criteria.

Under GDPR the Council will collect, use and manage personal data in a different way to the DPA.

The main focus of this review was to provide an audit opinion on the adequacy of the arrangements in place to support and comply with GDPR across the Council prior to its implementation.

The review also covered:-

- The identification, assessment and recording of all information assets into the Corporate Information Asset Register.
- New rights for individuals have been identified and are being considered across the Council.
- Data owners are confident that their systems have the capacity to fully adhere to GDPR.
- The processing of personal data referred to as the conditions for processing does have a legal basis.

The implementation of GDPR across the Authority has been given a high priority by Chief Officers and Senior Managers.

The Information Governance Team has implemented a structured corporate project which has been in place for over 12 months. They have been proactive in their approach to offer advice and guidance to Chief Officers and Senior Managers.   They have also provided extensive training sessions for Data Protection and GDPR, also drop in sessions have taken place specifically aimed at elements of the new regulations and a large

amount of communication has been written and shared to the workforce.

However, given the amount of externally procured IT systems, it is still unknown if the 3rd party suppliers can give assurance that the systems they provide to us will comply with GDPR on 25th May 2018 and therefore the overall audit opinion is limited assurance.

Overall Conclusion:

The review found that clear project management arrangements were in place to facilitate the introduction of GDPR. This included the appointment of a Dedicated Compliance Officer, the establishment a Corporate GDPR project board and a GDPR practitioner's project group for the representatives from Portfolios (Data Protection Representatives). Until the middle of March this group met monthly and after this date meet fortnightly in order to provide regular updates on the GDPR implementation.   The project has been initiated with a detailed project plan managed within the CAMMS system.   As part of this process, the new rights for individuals have been identified and a new Asset Management system introduced. Extensive training sessions, drop in sessions and workforce communication has been provided.

Whilst a significant amount of work has been undertaken by the service, the review identified that there were areas where further work was required by frontline services in order to gain assurance that the Council was overall compliant as of May 25th. This included data owners needed to confirm whether their 3rd Party systems have the capacity to fully adhere to GDPR; all Privacy Notices need to be reviewed; the responsibilities of the Data Protection Representatives need to be defined; all Council services should adhere to the GDPR guidance issued by the Information Governance Team (IGT); the Information Asset Register should be fully completed and the content accurate and the retention schedules need to be prepared to meet the Council's needs.

The reviewed acknowledges the work that has been undertaken by the service however the risk remains that that the Council is still reliant on third party suppliers to confirm and configure their systems to ensure compliance. As a consequence this review has been given a red / limited assurance opinion as it is unlikely the Council will comply with the GDPR by May 25th.

Since the audit significant work has been undertaken by the Council to ensure corporate ownership is in place by Chief Officers and Service Managers to accomplish the requirements of GDPR. Out of the six actions raised during the audit, five have been implemented and considerable work has been undertaken towards closing the remaining two. Whilst progress against each action is detailed in the table below, a separate report is to be presented to Committee by the Chief Officer, Governance to deliver a more in depth update and provide assurance to the Committee over how the Council is managing the obligations of GDPR.

GDPR Action Plan: −

No.	Findings and Implications	Agreed Action	Who	When	Current Status

1 (R)	**Information Asset Register**
	
	A corporate Information Asset Register (IAR) is in place and Managers have been instructed and trained to fully populate with their identifiable assets.
	
	In the service areas within portfolios which were examined in more detail, it was found that asset owners had made some attempt to complete the IAR but had not finished and in other cases, asset owners had not made a start to include any assets onto the IAR. This was due to resource issues and the predetermined retention periods being inaccurate within the IAR. At present (23/3/18) there are:-
	
	    Total assets recorded – 1127
	    Approved – 732
	    Pending – 142
	    Rejected – 33
	    Not submitted for approval – 220
	
	The Information Governance Manager believes there are a large number of assets which are not currently contained within the
		1. All Chief Officers plus their Data Protection representatives to meet the Information Governance Manager and his team for help to draw up an action plan for their service. The responsibility to draw up the plan and implement it rests with each Chief Officer based on advice received. Meeting to take place during June and action plan to be ready by end of June. (Information Governance Manager to circulate the up to date position on GDPR compliance to CO's ahead of the meeting referred to above).
		
		2. The Chief Officer (Governance) will re-inforce the urgency to Chief Officers in the next Chief Officers Team (COT) to instruct their staff to fully populate the IAR.
			All Chief Officers	30/09/2018	**Implemented**
					
					1. Information Governance Manager has met all Chief Officers and advised what needs to be included in the action plans. This has been re-enforced through the Data Protection Representatives at the monthly Data Protection Meetings.
					
					Portfolio action plans are a standing agenda item at every monthly meeting.
					
					A central location has been created for all Portfolio action plans to be saved.
					
					2. Chief Officer (Governance) has escalated to COT

No.	Findings and Implications	Agreed Action	Who	When	Current Status
	IAR. This was confirmed following completion of the testing. Testing was carried out on specific services in the following areas:- • County Registrars Service; • Flintshire Connects Service and Blue Badges; • Theatr Clwyd; • Council Tax and NNDR; • Regulated Services, Adult Social Care; • Schools Modernisation team; • Payroll (only IAR reviewed). The majority of the services have made a start to include the assets into the corporate register. However, some portfolios have not yet added assets into the IAR and the Council is at risk of not being GDPR compliant by the 25th May 2018. Whilst Theatr Clwyd are seen to be separate to the Council and they maintain their own asset register and have separately registered with the ICO for the box office. They have attended the GDPR corporate project group but not frequently. At present they are to be classed as a Council Service and therefore full adherence to GDPR as stated by the Information Governance Team is required.	This includes all service areas of the Council including Clwyd Theatr Cymru who must adhere to GDPR in accordance with the guidance as issued by the IGT. 3. Each Chief Officer will take responsibility for ensuring this action is addressed within their Portfolio. URN 02133			colleagues. IAR stats are reported to the DP Project Board. Full details of all assets that need re-submitted have been provided to Portfolios. There are currently 1,411 assets in the IAR, with 72 requiring further action by Portfolios. Theatr Clwyd have a comprehensive Data Protection compliance document. Information Governance Manager attends Theatr Clwyd DP team meeting. 3. Each Chief Officer has been tasked with maintaining Action Plans for their respective Portfolios.

No.	Findings and Implications	Agreed Action	Who	When	Current Status
	The implication is that as a Council Service if they fail to adhere internally, then the Council will not be compliant with GDPR in May.				
2 (R)	**System Capabilities** Ability to comply with the new rights for individuals and the basic requirements of deletion and full compliance with retention periods are not yet known for the majority of IT systems used across the Council. The System Administrators are responsible for ensuring the systems are capable of delivering what is required to ensure compliance and most of the system administrators are currently in talks with their system providers. The Information Governance Team have provided a number of system admin training workshops which were well attended and have established a set of defined test sheets which system administrators need to complete. Very few systems across the Council have been tested to determine full or partial compliance with the new rights as most System Administrators are awaiting	1. In addition to 1(R) above the action should include all systems used and owned within each portfolio to provide a comprehensive statement regarding system capability, ensuring adherence to GDPR. 2. The testing on each system should be carried out and the results supplied to the Information Governance Team immediately. 3. The Information Governance Manager will continue to maintain a spreadsheet which identifies the software systems where we do not have confirmation of compliance, via each Portfolio at every Data Protection Team meeting. 4. Portfolios should seek to confirm	All Chief Officers Information Governance Manager Chief Officer, Governance All Chief	30/09/2018 30/09/2018 30/09/2018 30/09/2018	**In Progress** 1. Chief Officers have been advised that Individual Rights compliance should be included in the Portfolio action plans. 2. Test sheets have been supplied to all System Admins to evidence the testing. Completed test sheets should be provided to the Information Governance Team. 3. The IG Team maintain a spreadsheet of compliance levels against each system. This is a standing agenda item at the monthly meetings and reported to the DP

No.	Findings and Implications	Agreed Action	Who	When	Current Status
	confirmation from their 3rd parties. COT have received a list of the main IT systems that require testing, this was issued by the Information Governance Manager. The main risks associated with this are noncompliance of 3rd party systems and any associated costs which they request to comply with GDPR. Failure to test systems for compliance with the new rights will leave the Council in a vulnerable position should the new rights be exercised and the System Administrators are unable to confirm that the system is able to achieve the requirement/s of the Act.	compliance where they have not already done so. Where we do not have confirmation of compliance from suppliers (despite reminders and chasers being sent by the Authority), these systems will be escalated by the Chief Executive and Chief Officer Governance who will formally write to the suppliers on behalf of the Council. The Data Protection Representatives (DPR) should be ensuring their portfolios are aware of the urgency in obtaining the assurance from the system providers and regularly review and communicate with all Managers to obtain assurances. URN 02170	Officers		Project Board. 4. This is a standing agenda item at the monthly DP meetings and the importance re-iterated at every meeting.
3 (R)	**Privacy Notices** In the majority of Service areas examined not all of the privacy notices had been reviewed and updated in accordance with GDPR. The current process which has been communicated to staff, is the Manager of the area would review and update accordingly,	1. As well as 1(R) and 2(R) the action plan should clearly identify compliance with GDPR for all privacy notices used across Portfolios. 2. The E Forms which have privacy	All Chief Officers	30/09/2018	**Implemented** 1. Chief Officers have been advised that Privacy Notices should be included in the Portfolio action plans. A Privacy Notice

No.	Findings and Implications	Agreed Action	Who	When	Current Status
	once completed they should issue the revised privacy notice to the IGT for them to review, to ensure compliance with GDPR. There are examples of good practice notices contained on the Council's infonet to assist. The IGT have identified all Privacy Notices contained within E Forms on the Councils web site. They have contacted the staff who are responsible for the forms and have asked them to review, update and ensure adherence to the GDPR, a time scale for this to be completed has been set for the 11th May 2018. The implications of any Council privacy notice not being compliant with GDPR is a risk and individuals will not be aware of how the Council are processing their data, which may result in the Council being fined.	notices attached, and have not been submitted for review by the 11th May will be removed from the web site and should not be used again until they have been fully reviewed and are in compliance with GDPR. URN 02169			checklist is available to all staff on the Infonet to help draft compliant Privacy Notices. 2. Any E-Form that has not been updated now has the generic Council Privacy Notice. A list is maintained and reviewed at every DP meeting and reported to the DP Project Board. There are 35 e-forms that do not have specific Privacy Notice and are relying on the generic Privacy Notice.
4 (A)	Each Portfolio has a Data Protection Representative (DPR) who attends the Data Protection Corporate Group (DPCG), and is the first point of contact for DP issues within portfolios. They disseminate information fed from the DPCG across their portfolios to ensure Managers and the workforce are aware of their responsibilities with regard to DP.	1. DP Representative's should have a written terms of reference, which ensures full coverage of the whole portfolio and a prescribed description of expectations required of them. 2. Some portfolios may want to address the DPR's and may decide that more than one is	Information Governance Manager	30/09/2018	**Implemented** 1. The revised TOR was approved at the October DP meeting. 2. The TOR allow for more than one Portfolio representative, at the discretion of each Portfolio.

No.	Findings and Implications	Agreed Action	Who	When	Current Status
	Where there is one GDPR representative across a Portfolio made up of different service areas, evidence has been found where DP Reps have not disseminated across all the service areas in their Portfolio. This could result in service areas not receiving the information and advice required on the run up to GDPR.	required to ensure full coverage over the entire portfolio. URN 02131			
5 (A)	The Information Governance Manager has procured a retention schedule from an external source, mainly due to it being readily available, already completed and the resource capacity required to prepare an internal schedule. It has been found that there are instances where this retention schedule does not meet the current or proposed retention periods required by the Council to support the business needs of the Council. The current IAR automatically selects the retention period from a default list when the data type is selected and asset owners are unable to change the retention periods as the field is locked. This is causing problems for asset owners and a reluctance to input assets into the IAR which will then hold inaccurate retention periods. This is a known problem across the Council and has been discussed at the project group.	1. Data Protection Representatives to instruct their portfolio Managers to complete the IAR even where known problems and retention periods do not match corporately. 2. The IAR is currently being developed in house to allow an extra field which the user can state the retention period they wish to adhere to which will differ from the dates suggested in the externally purchased version. URN 02134	Information Governance Manager	30/09/2018	**Implemented** Both points have been implemented. Development on the IAR has been completed to allow users to state their own retention period.

No.	Findings and Implications	Agreed Action	Who	When	Current Status
	A decision has been taken by the Information Governance Manager that asset owners should complete the IAR (which may populate the incorrect retention period), which will require altering at a later date. The decision has been made owing to time constraints to implement GDPR at present. Failure to address the retention period in the initial stages of rollout have resulted in inaccurate data within the IAR and the need to duplicate work at a later stage.				
6 (G)	There were instances found where staff members had originally been recorded as the data owner within the IAR, who have since moved portfolios. The details have not been updated to reflect the changes of ownership. It is the intention of the Information Governance Manager to annually verify with the data owner that the information they hold is accurate, although as the IAR has not been in place for 12 months, this process has not started. Inaccurate data within the IAR will result in incorrect data being recorded and stored.	Inform staff members to update any changes that are required within the IAR on a timely basis and ensure a review of their service area is carried out annually, as already stated and planned by the Information Governance Manager. URN 02142	Information Governance Manager	31/12/2018	**Implemented** This is workflow within the IAR that will generate an action on the Information Asset Owner to review assets on the anniversary of the asset being first approved. IAR is a standard agenda item at the team meeting and DP Project Board. The workflow to facilitate the annual testing is now live.

Reports Issued 'Amber Red / Some' Assurance   Appendix E

Employment Services - Payroll:

Areas Managed Well	Areas Identified for Further Improvement
• The testing of payroll payments identified no payments outside the Authority's current pay structure and scales set within the iTrent Payroll system. • BACS payment runs are adequately monitored and controlled. • Testing on timesheets and overtime submissions identified the appropriate level of authorisation. • Testing on employees identified all with valid National Insurance Numbers. • Inbuilt controls within I-Trent prevent duplicate employee reference numbers being created.	Key operating controls relating to the correct processing of employees' salaries and safeguarding the organisations assets and interests from losses of all kinds are inadequate and/or ineffective. Our review identified: • There are limited controls to identify and review changes made by the Business and Compliance advisor to his respective salary and account within i-Trent. **Agreed Management Action**: "A change to the current process has since been devised whereby 'Super User' access has been reinstated to all members of the Systems and Data Support team (not including the Employment Services Manager) and removed from the Business and Compliance Adviser. A monthly report has been created to automatically generate notification to the Employment Services Manager and the Senior Manager for Human Resources and Operational Development of changes made to any member of the System and Data Support team's iTrent records. The effectiveness of the auto-generated report will be monitored for a period of 3 months." The monthly Audit Report System Admin changes was produced and reviewed in July and August. This action has now been closed. The report will continue to be produced and generated monthly. • A process to remove leaver information from i-Trent in line with the Retention Policies and GDPR has not been implemented. **Agreed Management Action:** "Midland have advised functionality is in place to allow for the removal of all required information to comply with GDPR requirements. Internal testing will be completed to provide assurance over this anticipated functionality." Internal testing identified defects which have been reported to Midland and should have been rectified within the latest MHR software update (10.29). Testing of all modules within 10.29 has been delayed due to conflicting priorities for the Systems & Data team resources. Time is being scheduled for testing and MHR have agreed for support to be available should any further issues be identified. • Leaver forms are incomplete. Reconciliation of leavers is not completed between the HR database

and i-Trent to ensure the timely removal of leavers.

Agreed Management Action: "Undertake a reconciliation of all leaver forms to identify any that may be marked as actioned in Lotus Notes but not in iTrent, from 01.04.17 to date. Introduce a monthly reconciliation to ensure process adherence. Investigate .NET's ability to process leavers and produce reports. Identify .Net and the ability to bulk add leavers for the purpose of TUPE transfers etc."

Reports have been produced to facilitate the reconciliation. The new system HR Forms is due to be launched imminently. Scoping of HR Forms reports will take place following the system go-live. A final reconciliation of Lotus notes should be complete following this. This action date has been extended until 31 December 2018.

- There is limited evidence that all Payroll control reports have been actioned and any resulting issues have been dealt with.
  Agreed Management Action: "Evidence will be retained to demonstrate that payroll check reports are being worked and that staff are operating in line with required procedure. Management will consider reviewing the nature of the reports in place to ensure they effectively identify errors and irregularities in pay prior to the monthly payroll run."

  A review of all system generated messages was complete in May 2018. Control report parameters have been reviewed and amended. New starters have been included in the Net pay differences edit report. Data validation has been incorporated into the reports to ensure relevant columns are populated, and valid reasons provided. Additional checks have been introduced for new starters which are completed by the Team Leader HR monthly.

- The change in position process is not being adhered including right to recruit.
  Agreed Management Action: "Standard authorisation to be devised with the Business Partner (BP) team to determine what documentation is required in situations where a request to recruit form would not be pertinent such as redundancy, service reviews, medical redeployment, etc. "

  This has been implemented.

- A documented and approved process is not in place to support the current process followed by the payroll service when processing the permanent allowance increments.
  Agreed Management Action: "A process to be documented and approved to support the annual

processing of the permanent allowance increases. This process should include the rounding of figures as well as the balancing of payments for various individuals. Annual report to be sent to schools advising them of any permanent elements paid to their staff and requesting confirmation of the relevancy of payment for the next financial year. A shared folder to be made available to Internal Audit."

This action is not due until 31/12/2018. No update has been provided to date.

- New starter checklist are not being correctly completed and required evidence is not retained. In particular signed Contracts of Employment are not always retained on file to comply with Employment Law.
  Agreed Management Action: "New Starter checklist is reviewed by two separate individuals on the Employment Services team and these are acknowledged as complete prior to it being sent for scanning."

  A new starter Audit has been introduced. Incomplete information identified is fed back and updates made. A process will need to be devised upon the introduction of HR forms. The due date for this action was extended until 31 March 2019.

- Management information relating to overpayment data and trend analysis reporting for the Council is not consistently produced in a timely manner.
  Agreed Management Action: "Overpayments and Underpayments statistics will be produced within 3 weeks of the quarter end. The Senior Manager for Human Resources and Operational Development will communicate expectations of the Business Partnering team in relation to the actions to be taken following the report being distributed. The Overpayment & Underpayment reports will be shared with COT on a quarterly basis. Reporting categories to be reviewed to reflect current position."

  The Corporate Debt Team will be making the assessment as to whether it is possible to report on this information. A meeting has been scheduled with the Corporate Debt Team and the action date has been extended until 31 December 2019.

- Documented procedures to support and facilitate the activities completed within the payroll service have not been devised.

Agreed Management Action: "The extensive range of Standard Operating Procedure (SOPs) guides available within the Lotus Notes database requires review. ICT will be requested to provide a copy of the data. The guidance will be reviewed and placed within the new (created January 2018) centralised guidance notes folder on the 'L' Drive. The review will ensure that comprehensive documented procedures are formulated to reflect all current and revised processes undertaken by the ES Team (not just processes for iTrent input)."

This action is not due until the 31 March 2019. No action has been completed at this time.

- Contracts of Employment are not always retained on file to comply with Employment Law.
  Agreed Management Action: "Develop and agree an escalation procedure with BPs/Manager when signed terms of employment are not received."

Contracts of employments are now checked in a monthly audit. This is completed one month in arrears. Results for the month of September have demonstrated the process is working as designed. This action is now closed.

- Independent access level reviews to the Certifying Officers Database are not conducted.
  Agreed Management Action: "Employment Services colleagues were reminded of the importance of making reference to the Certifying Officers database, at an Employment Services team meeting held on 27.04.18. The Leavers Report was enhanced in July 2017 to include a column for a Certifying Officer removal, to help ensure that Leavers were removed on a timely basis. Consider added check box to Leaver Form to highlight Certifying Officers."

Management action has been delivered and this action is now implemented.

- The leavers report had not been worked in November to ensure leavers access was made inactive in i-Trent.
  Agreed Management Action: "Cross training will take place in order to enable all System and Data Support Administrators & Assistants to ensure that the Business Processes continue to operate effectively in the absence of a colleague."

The appointment of an additional Systems & Data Support Assistant has enabled cross training to ensure this report is actioned on a monthly basis in the absence of a counterpart. This action has now

been implemented.

- i-Trent access requests are not always fully completed, authorised or processed in a timely manner. Leavers' access to i-Trent has not been completed in a timely manner as per agreed process.
Agreed Management Action: "The incompleteness of the access request forms relates to the current form's requirement for sign-off by the Team Leader – Systems and Data Support. The access request form(s) will be redesigned to remove the necessity for sign-off within Employment Services. The revised form will be placed on the Infonet. Undertake reconciliations of all request forms to numbers given access."

This action is now implemented.

- Payroll Key Performance indicators are not in place to measure departmental and organisational performance to assist in the identification of control failures.

Agreed Management Action: "A number of payroll specific KPIs to measure productivity and effectiveness are to be identified and implemented."
This action is due on 31 January 2019.

- There are still issues with Missing Manager Field reports.
Agreed Management Action: "The Missing Reporting Manager report will be monitored for 6 months (until November 2018). If the issue arises from a manager not completing the HR Forms database correctly this will be escalated to the Business Partners and where the information has been recorded on the HR Form but not passed over the System and Data Support team, the Team Leader – HR and Employment Services Manager will be notified. When the new .NET database go live System and Data Support team should have a workflow email to notify them of the reporting manager change. Additional controls are also built into the .NET system and the missing manager will be a mandatory field."

This action is due on 31 December2018.

Pension Administration:

Areas Managed Well	Areas Identified for Further Improvement
• The Clwyd Pension Fund's Administration Strategy has a high profile within an effective governance arrangement. • Life Cycle events are being processed accurately. • Communications with stakeholders are delivered in line with the Communications Strategy. • Disaster Recovery testing is carried out annually. • The member Self-Serve facility on the Clwyd Pension Fund website has been successfully implemented. • Control accounts and reconciliations are regularly performed for Cancelled pay and Lump sums and these are closely monitored. • Monthly contributions from all contributing bodies are regularly reconciled and monitored.	Key controls relating to the pensions administration processes are ineffective and process objectives are not being met. This is primarily due to the number of ongoing projects which coupled with staff training have impacted on the service delivery. Our review identified: • Performance is below the standards set by the Key Performance Indicators under the Administration Strategy. **Agreed Management Action**: "Pension's management team meetings are held every two weeks where the KPIs and any issues are discussed. Discussions at these meetings and any issues and resulting solutions will be recorded in a more formal action plan with immediate effect." Due to the absence of the Pension Administrator Manager, this action has not yet been complete. • Inadequate operational management action plan to facilitate timely interventions to ensure service objectives keep on track. **Agreed Management Action:** "A Business Case is being produced which is seeking to increase the resource in the team. This will address the trend of increasing case load and the need for specialist in house resource. We will investigate incremental targets at the next internal management meeting and link actions accordingly." This action has been completed. • Inconsistent working practices across the team are leading to inefficient use of resources. **Agreed Management Action**: "A message reiterating that documents showing calculations are only to be rescanned for manual interventions and training purposes will be made at the next section meeting." Members of the team have been briefed in June on the correct procedure to follow relating to calculations where manual intervention has taken place. This action is now closed.

	• The Pensions administration team consists of many relatively inexperienced members who require a significant amount of training and support increasing the time taken to process and reduce workloads. **Agreed Management Action**: "Team Leader appraisals identified the requirement for the Team Leaders to devise training plans for the members of their respective teams. These are being completed and will include a column to detail training still required." This action has been completed. • Time taken to resolve queries with contributing bodies is extensive. **Agreed Management Action:** "A process of escalation for responses to queries will be put in place and communicated to the department at the next section meeting." The Lead Technical Development Officer is now responsible for the identification of the appropriate senior person to escalate the year end return query in the event it is not resolved in the first instance. This action is now closed.

Joint Corporate Procurement Unit:

Areas Managed Well	Areas Identified for Further Improvement
• Greater resilience in terms of capacity and staffing structure when compared to the previous arrangements in place. • Procurement processes and systems have been modernised to develop a more standardised approach and to minimise duplication of effort. • The Procurement Strategies of DCC and FCC have been developed, with the two documents mirroring each other in content. • The CPRs of the two Councils have been aligned. • Work has been carried out on the Proactis system to reduce the number of Proactis templates (and ensure the relevance of the tasks within the templates) to streamline processes and ensure consistency in use across the two Councils. • Proactis system has been rolled out across both Councils (the CPR's confirm use of Proactis is compulsory for all procurement over £25k). • Proactis is now routinely used for procurement activity over £25k, with 'Quick Quotes' used by most FCC services for procurement under £25k. • Delivery of training in the use of Proactis (to 'contract award' stage). • Work is currently ongoing to close down 'tasks' on the Proactis system to ensure all the data held on the system is complete.	**Weaknesses in governance arrangements, including insufficient scrutiny and challenge of service delivery and performance, to ensure the achievement of objectives and expected outcomes detailed in the 2014 business case supporting the development of the JCPU.** Our review of governance arrangements identified: • There is inadequate scrutiny of JCPU objectives and outcomes by the Joint Procurement Board (JPB) and by relevant Council committees to address lack of progress in achieving the primary objectives of the JCPU business case around Efficiency, Capacity & Markets. **Agreed Management Action**: "This will be addressed by the JPB having regular meetings and providing Corporate Governance/Audit and Scrutiny committee with regular updates together with an annual report being presented to Cabinet committees". The Legal & Procurement Operations Manager has confirmed that this is now being done. • Delays in the alignment of procurement strategy and procurement activity across the two Councils. Recent changes, e.g. board membership and corporate priorities, means that the strategy contains out of date information. **Agreed Management Action**: "The procurement strategy will be updated during 2018/19 in accordance with the recommendations provided by the WLGA". The Legal & Procurement Operations Manager has confirmed that whilst this has not yet been actioned, the Strategy will be updated by 31.3.19. • Limited processes in place for measuring and recording efficiency savings achieved through collaborative procurement. There is no evidence that efficiency savings and benefits have been reported to the JPB. **Agreed Management Action**: "To ensure the JPB are kept informed of all potential efficiency savings from collaborative procurement activities, the board will : a. explore the possible systems available to measure efficiency savings;

- Standard contracts have been reviewed and amended by the Legal & Procurement Operations Manager.

- The 'Commissioning Form' and 'Tender Exemption Form' have been reviewed and updated.

b. agree how they will capture and measure non-financial savings;

c. ensure there is an appropriate system in place to measure collaborative efficiencies;

d. the Legal and Procurement Operations Manager should provide a report detailing missed opportunity for collaboration to the JPB; and

e. consider longer term contracts, which will reduce procurement cost".

The Legal & Procurement Operations Manager has confirmed the 'savings document' has now been agreed, and there is a spreadsheet in place to record savings. In addition the Board are updated on all collaborative opportunities, including those which have been missed, all of which are recorded on the spreadsheet. Longer term contracts are now being routinely flagged up. This was confirmed by the Procurement Business Partner (Strategic) who confirmed "A Procurement Efficiency Measurement Methodology has been developed which was presented to the JPB for sign off at the recent Board meeting. The methodology contained efficiency measurement calculations for new and recurring procurement projects as well as for cash and non-cash releasing savings. Also a spreadsheet has been developed that measures collaborative and project specific efficiencies".

"A review of Contract Procedure Rules relating to extensions, variations and direct awards to ensure markets are regularly tested and the most competitive price obtained.

Staff to be reminded why extensions, variations and direct awards should only be taken up as a last alternative and should be for a minimum period of time while a tender is completed".

The Legal & Procurement Operations Manager has confirmed that this has now started.

- Limited evidence of reporting of KPI's to the JPB / no robust targets in place for KPI's.

   Agreed Management Action: "A review of the KPI's to be undertaken by the Legal & Procurement Operations Manager to ensure they are relevant and measurable. Once completed, the new KPI's will be approved by the JPB".

   The Legal & Procurement Operations Manager has confirmed that this review has been undertaken and new KPI's are in place.

- Insufficient systems for recording and monitoring the split of procurement staff time across the two Councils.

   Agreed Management Action: "The Legal & Procurement Operations Manager to consider the options available for a time recording system for staff to record time spent. A review of time spent working on Regional Procurement by DCC staff to be undertaken by the Legal & Procurement Operations Manager with consideration being given to recharging the individual local authorities".

The Legal & Procurement Operations Manager has confirmed that a system is now being trialled, but has pointed out that unless the team are given budget for a new time recording system they will have no option but to revert back to the previous methods of time recording.

- Meetings of the JPB not taking place on a regular basis, agendas for the JPB meetings not prepared and circulated in advance of meetings and JPB minutes not available for all meetings / minutes not circulated on a timely basis.

  Agreed Management Action: "At the start of every year, the dates for the JPB will be entered into board members diaries and agendas and minutes provided prior to each meeting".

  The Legal & Procurement Operations Manager has confirmed that this is now being done.

- Limited monitoring and evaluation of expenditure by category and aggregated spend (across services and / or Councils) by the JCPU to ensure opportunities for efficiency savings through collaborative procurement exercises are identified.

  Agreed Management Action: "The JCPU will consider reports that show expenditure by category and aggregate spend by service/authority to identify off contract spend and identify areas for collaboration".

  The Legal & Procurement Operations Manager has confirmed that this is now being done.

- Due to limited availability of data, monitoring of contract end dates by the JCPU cannot take place to ensure opportunities for efficiency savings through collaborative procurement or alternative procurement models are appropriately explored.

  Agreed Management Action: "In order for the JCPU to advise whether collaborative procurement can take place, the following information will be captured and held:

  a. the actual and potential collaborative procurements;

  b. details of any potential instances of collaboration which Services decline to take forward collaboratively;

  c. up to date information around contracts coming to an end across DCC/FCC in so far as the information is recorded on Proactis; and

  d. collaborative procurements with an approval made to the relevant Council//Service".

  The Legal & Procurement Operations Manager has confirmed that this is now being done.

Limited high level corporate and political buy-in to the delivery of the joint service resulting in lack of prominence of service objectives across the two councils.

Shortfalls with procurement activity within services were identified and listed in the Procurement Strategy 2016. Despite a procurement transformation programme to coincide with the launch of the strategy (consisting of promotion of the strategy and revised CPR's and training to staff within services on procurement), these issues remain. We have broken down this route cause into the following underlying weaknesses;

- Culture change (to ensure the achievement of service objectives detailed in the 2014 business case) is not driven by senior management and cascaded through the management structures within each Council. Lack of necessary leadership to gain buy-in and drive through the improvement required within procurement activity within services.

    Agreed Management Action: "The JPB need to raise the profile of the JCPU in both Councils. Legal and Procurement Operations Manager and Head of Legal and Democratic Services and HR (at DCC) and Legal and Procurement Operations Manager and Chief Officer (Governance) (at FCC) to attend Senior Leadership Team /Corporate Leadership Team to discuss procurement and the need to collaborate.

    The JCPU to provide a procurement activity report for each Service Challenge (DCC) broken down to the individual services".

    The Legal & Procurement Operations Manager has confirmed that this is underway, with service challenge reports now being submitted (DCC).

- Uncertainty within service around the role of the Procurement team. Move from an advisory function to a more supporting role with greater focus on compliance with CPR's is a recent change and will require culture change within both Councils.

    Agreed Management Action: "CPU Business Partners will attend Service Senior Management Team meetings quarterly.

    The Legal and Procurement Operations Manager will attend Senior Leadership Team/Chief Officer Team six monthly.

    The Legal and Procurement Operations Manager will consider marketing options that are available at each of the Councils to promote the CPU".

    The Legal & Procurement Operations Manager has confirmed that she is now attending both meetings, and this is recorded on the spreadsheet.

- Limited consideration of the scope for collaborative procurement at the planning stage of procurement exercises (whether collaborative procurement between services within the same

Council or across the two Councils).

Agreed Management Action: "The commissioning form will be amended to ask Services if they have considered collaborative procurement across DCC/FCC, and across internal services.

If a collaborative procurement is not considered the reason should be recorded on the commissioning form.

If in the opinion of the CPU a collaborative procurement is possible but is not being pursued, this is reported to JPB by the Legal and Procurement Operations Manager".

The Legal & Procurement Operations Manager has confirmed that this is now being done.

- Inconsistent use of the Proactis corporate contract register by services. Lack of contract information is impeding the identification of areas in which collaborative procurement could delivery efficiencies.

Agreed Management Action: "CPU will be responsible for getting contracts sealed/signed, scanning into Proactis and notifying the contract manager. CPU will then pass the contract over to the contract manager which will prompt the contract management module to be used.

Proactis functionality will be used to send an automated chaser to contract managers about contract expiry dates and the need to take action to ensure service continuity. This should also reduce the need for exception/extension reports because of the advance warning of a contract expiry date".

The Legal & Procurement Operations Manager has confirmed that this is now being done.

- Confidence around use of the Proactis system (including the contract management module) is limited within services where procurement is not carried out on a regular basis.

Agreed Management Action: "CPU to provide contract monitoring training for Services/contract managers during the next 12 months".

The Legal & Procurement Operations Manager has confirmed that this is now in progress.

Action Tracking – Portfolio Performance Statistics

Appendix F

Portfolio	November 2018 Statistics			Live Actions - As at November 2018			Actions beyond <u>Original</u> due date	
	Number of Actions Raised **Since** January 2016	Actions Implemented since Jan 2016 *(including Actions No Longer Valid)*	% of Actions Cleared To Date	Live Actions	Actions Beyond Due Date *(excludes Actions with revised due date)*	Actions with a Revised Due Date	Actions between 6 & 12 months	Actions Greater than 12 Months (13+)
							See Appendix H	
Chief Executives *	48	40		8	0	1	1	0
Education & Youth	63	54		9	2	2	2	0
Governance *	131	105		26	4	14	0	7
Housing & Assets *	115	106		9	2	6	0	1
People & Resources	140	123	**87%**	17	9	7	3	2
Planning, Environment & Economy *	62	37		25	12	17	2	10
Social Services	88	83		5	3	4	2	2
Streetscene & Transportation	75	75		0	0	0	0	0
External	27	25		2	0	2	1	0
Individual Schools	87	82		5	0	0	0	0
Total	**836**	**730**		**106**	**32**	**53**	**11**	**16**

*   **Actions removed and relocated within External e.g. Clwyd Pension Fund**

*   **Actions removed from Community & Enterprise and reallocated between Governance, Housing & Assets and Strategic Programmes & Planning, Environment & Economy**

Actions Overdue and Older than 6 months (where overdue)   Appendix G

Audit	Ref	Action	Priority	Original Due Date	Revised Due Date	Age of Action from Original Due Date (Months)	Reason for Revised Due Date and Current Position	How Risk is Being Managed
Education & Youth								
School Fund (2016/17)	1950	Action should be taken if schools are not adhering to the regulations. If schools do not conform to the expected regulations after having received financial training, the governors can then be issued with a warning notice under the School Standards and Organisation (Wales) Act 2013. If the controls are tightened with the governing body in each school, then the regulations should be met and the certificates that should be submitted to education Finance should be submitted.	M	20/07/2018	29/09/2018	3	There are still two schools outstanding - they were chased in September. One of the schools had sent in 17-18 instead of 16-17 and this was raised with them in September. The other school has a new business manager.	Support is being provided by the Schools Accountant to the new business manager.
School Fund (2016/17)	2045	Devise a contingency business case to identify and mitigate risks against statutory and non-statutory grants to assist with the business continuity. Review opportunities identified by the external review to develop a succession plan. Approval to be obtained for both of these initiatives from the Chief	M	31/03/2018	31/08/2018	7	Ann Roberts has commenced these discussions with Chair of Exec Board but awaiting for final budget confirmation (final grant amount from YJB pending). Discussions ongoing.	Ongoing discussions and business case submitted.

		Executive.	M				

Governance

Data Protection - 15/16	1406	A new workflow process will be implemented to include subject access requests. This will also raise awareness, heighten the profile and educate staff within Portfolios of the existence of SAR's and the correct steps and guidelines to be used when dealing with them.	M	31/03/2017	31/10/2018	19	This is currently under development as part of the GDPR project. This forms part of the wider Information System which is being developed. We have started with FOI as there are higher risks in this area.	A spreadsheet is being maintained of current requests, this will be replaced by the new workflow system.
Data Protection 15/16	1414	The introduction of a workflow process for SAR's will ensure a central control over the process and ensure the process is fully complete.	M	31/03/2017	31/10/2018	19	This is currently under development as part of the GDPR project. The Information System forms part of a wider project. The project has started with FOI as there are higher risk issues in this area.	A spreadsheet is being maintained of current requests, this will be replaced by the new workflow system.
PCIDSS Compliance (2015/16)	1516	The officer working group should ensure that the self-assessment is completed drawing on the full range of professional expertise and experience of the group.	H	31/12/2016	31/08/2018	22	A PCIDSS review was undertaken by a specialist QSA provider, ECSC, on 4th October 2017. The review has identified areas of compliance and areas of risk. Overall, the Council is deemed to be 50% compliance to PCIDSS. The findings of the report are now being considered by the Project Group and Chief Officer to identify what measures are required to increase compliance but this will undoubtedly require substantial	The council has implemented the necessary changes to ensure compliance with web payments and with payments taken via kiosks in Connects Centres. There is a remaining area of non-compliance with payments taken over the phone that will require new software.

							investments in IT to achieve 100% compliance.	The council is looking at how many licences it needs and whether to simply divert some payments from phone to web prior to purchasing and implementing the new software.
Joint Corporate Procurement Unit 17/18	2253	• A review of Contract Procedure Rules relating to extensions, variations and direct awards to ensure markets are regularly tested and the most competitive price obtained. • Staff to be reminded why extensions, variations and direct awards should only be taken up as a last alternative and should be for a minimum period of time while a tender is completed	M	30/09/2018	-	1	The Legal & Procurement Operations Manager has confirmed that this has now started.	
Housing & Assets								
Community Asset Transfer - Holywell Leisure Centre 2017/18	2084	Core documentation pertaining to CATs will be uploaded onto CAMMS as a central database and to provide an appropriate audit trail. Although we recognise best practice guidance on EOIs we feel that the Council's EOI is sufficiently robust as it is scrutinised independently by the Flintshire Local Voluntary Council (FLVC).	L	31/05/2018	31/08/2018	5	Further documents have been uploaded, this will be completed and signed off by 31/8/2018	Documents are in place.

Community Asset Transfer - Holywell Leisure Centre 2017/2018	2085	Following each monitoring meeting the relevant documentation will be uploaded to CAMMS.	L	31/05/2018	31/08/2018	5	Meetings have been held and notes taken, these consolidated and uploaded to CAMMS by 31.08.18	Meeting and notes are available, they need uploading and consolidating.
People and Resource								
Payroll 2016/17	1775	A process will be implemented once a year to validate whether iTrent user access is still required and relevant to employees' role and responsibilities. Manager attestation to be obtained to advise the current access is accurate.	L	31/03/2018	31/07/2018	7	Reminder emails have been sent out to all managers who have not replied to the original email. We have received 141 out of 197 spread sheets returned for FCC . Manager Attestations had not all been received yet and these are still to be review.	The reports of all user details who currently have manager or main iTrent access have been sent out to reporting managers for review.
Compulsory and Voluntary Redundancies 2016/17	1925	The Databases will be reviewed and improved to ensure all appropriate information is captured. Regular reviews will be undertaken to ensure all relevant fields are completed and due process is being adhered to.	M	31/07/2017	01/07/2018	15	After a recent iTrent update the database was no longer accessible. It has been agreed as there is a new database which will be released in 6 weeks IT won't spend time trying to make the soon to be obsolete database work. Awaiting for IT to make necessary changes to system as per follow on notes.	The service are keeping paper records whilst awaiting the new database.
Compulsory and Voluntary Redundancies 2016/17	1933	A new database will be formulated after Lotus Notes is closed down and this will have the involvement of HR, IT and Finance to ensure the necessary controls are inbuilt.	M	31/12/2017	30/09/2018	10	Control measures remain in place while ICT are working on an alternative solution to the Lotus Notes Databases. These systems remain operational supplemented by email correspondence / authorisations	Instruction issued to users of the system to ensure that fields are populated. Problems with the system itself still exist and we are waiting for ICT to provide an alternative

							until new solution identified.	solution
Working Time Regulations 2017/18	2120	A report will be produced on a quarterly basis for each Portfolio to identify all employees who have worked on average in excess of 48 hours over a 26 week period (this new timeframe is documented within the latest Council policy). This information will be shared with each Chief Officer for review and action and concerns will be escalated as required to the Senior Manager HR & OD and Head of Paid Service.	M	31/07/2018	-	3		
Working Time Regulations 2017/18	2123	A report will be produced on a quarterly basis for each Portfolio to identify all employees who have worked on average in excess of 48 hours over a 26 week period (this new timeframe is documented within the latest Council policy). This information will be shared with each Chief Officer for review and action and concerns will be escalated as required to the Senior Manager HR & OD and Head of Paid Service.	M	31/07/2018	-	3		
Working Time Regulations 2017/18	2201	The overall position of the Council is to provide a work life balance for all employees. In respect of Social Services employees, management were aware of the working time regulations and the challenges of meeting these versus the regulatory	M	31/07/2018	-	3		

		requirements in terms of continuity of care for vulnerable people who require overnight support. Managers have taken actions to minimise the tensions of this by engaging staff on a rota basis and increasing the use of concessionary rest periods. The service is not in a position to make additional appointments to cover sleep in work hours as the service has to ensure continuity of care for service users it is essential that this is maintained. No concerns have been raised by the employees identified, however any issues reported would be addressed. In addition, it is worth noting that employees who work sleep-ins are rarely 'called-on' to work and therefore are not actually working during this period despite being recorded as working to comply with the Regulations. Taking into account all of the above, the level of risk has been considered and accepted in operational terms. The introduction of the monitoring reports (2A & 3A) will assist in identifying any further significant concerns which will be actioned as necessary. In addition for Social Services Portfolio, a report will be produced on a quarterly basis to identify the number and frequency of employees called-on to provide reassurance. This should prompt management intervention, if					

			required.	🟧				
Payroll 2017/18	2175	Develop and agree an escalation procedure with BPs/Manager when signed terms of employment are not received.	L	31/07/2018	31/10/2018	3	In preparation for a report being developed for HR Business Partners, a further report was required to be developed in order to identify all new starters that have been input on iTrent to facilitate an EDM audit search for evidence of a signed contract of employment having been received. The initial audit report has been in place for 2 months and is currently being reviewed by myself to ensure that it is fully fit for purpose, robust and can withstand longevity. This report is intended to populate BPs' report which I am currently developing. Although I believe that the recommendation has been largely addressed, I am requesting an extension to the due date to October to enable finalisation of the new .Net New Starter form, the development of a robust reporting mechanism for BPs' and to further monitor effectiveness of the measures introduced.

A new starter Audit has been created and a EDM review is made on a monthly basis by the TL part of the audit is to check that a signed contract has been received. Since the audit was implemented there has been a recognised increase in signed | New starter audit has been created an EDM review is completed on a monthly basis. Email sent to JG/KP to provide further update. |

							contracts. When contracts are not evident the ESCA adviser is discussing with the TL and a decision to include the recruiting manager or BA/BP is decided.	
Payroll 2017/18	2193	1. A process to be documented and approved to support the annual processing of the permanent allowance increases. This process should include the rounding of figures as well as the balancing of payments for various individuals. 2. Annual report to be sent to schools advising them of any permanent elements paid to their staff and requesting confirmation of the relevancy of payment for the next financial year. 3. A shared folder to be made available to Internal Audit.	M	31/10/2018	-		1		
Payroll 2017/18	2215	1. Overpayments and Underpayments statistics will be produced within 3 weeks of the quarter end 2. The Senior Manager for Human Resources and Operational Development will communicate expectations of the Business Partnering team in relation to the actions to be taken following the report being distributed. The Overpayment & Underpayment reports will be shared with COT on a quarterly basis	M	31/10/2018	-	-		Overpayments which are being recovered via Payroll, will be repaid in full, unless in the event that the employee leaves the organisation, and in which case an invoice would be raised for the balance.	To provide an update on the possibility of reporting on the amounts that have been recouped from invoices raised by the ES Team. The Corporate Debt Team will be making the assessment as to whether this is possible. Revised due date of December 31 2018.

		3. Reporting categories to be reviewed to reflect current position.	M					Scoping meeting being scheduled between payroll and debt management.
Planning Environment & Economy								
Section 106 - 15/16	313	Leisure to discuss the inclusion of an upfront specification for play equipment in the LPGN with the Planning Policy team. This would allow specifications to be built into the planning application (as such any changes to specification would require an amended planning application).	M	31/10/2016	31/10/2018	24	Follow up report 18.5.18: SPGN 13, Outdoor Playing Space & New Development, is in the process of being revised. Specification is still awaited from Leisure and will be included as part of updating LPG 13 (see below). Revised due date set was unrealistic and unachievable given circumstances reported below for LPG 13 update.	Monitoring progress with LPG13 via service manager and with reports to S106 working group.
Section 106 - 15/16	314	Planning recognise that they need to educate Members in respect of the options available to them when considering Planning Applications with management companies / residents associations proposed for the ongoing maintenance of open spaces, and their influence in planning terms. Consideration will be given to ways in which we can use the Planning Guidance to mitigate risks around management of on-site play facilities and open spaces by resident Management Companies (e.g. requirement for developers to provide a bond; one off costs could be added to the purchase price of new homes (with lower annual contributions from	L	31/07/2016	31/10/2018	27	Follow up report 18.5.18: SPGN 13, Outdoor Playing Space & New Development, is in the process of being revised. Will be considered as part of updating LPG 13 (see below). Revised due date set was unrealistic and unachievable given circumstances reported below for LPG 13 update. Given the extent to which we can't prevent developers proposing a management company this is a low risk.	Monitoring progress with LPG13 via service manager and with reports to S106 working group.

		home owners), etc.).						
Section 106 - 15/16	320	A cross directorate working group will be established to address the issues identified in the audit report. The working group will be time limited, and will consider; •Section 106 linkages across the Authority, the information needs of each service area, and the information currently held by service areas to determine where there is scope for efficiencies through the sharing of information (including the scope for sharing information on the Planning DEF database). •The adequacy of the processes in place for effectively managing those balances which must be spent within certain time frames or returned to the developer. •The scope for utilising contributions held to ensure we maximise the benefit to the Authority (specifically Education contributions which cannot currently be spent under the terms of existing s106 agreements). •The requirement for corporate oversight of the s106 processes and the robustness of the reporting structures to ensure appropriate overall control of s106 monies.	L	30/06/2016	30/06/2018	28	Follow up report 18.5.18: There has been no formal reporting around s106 developer contributions to date, but a report is due to go to the Planning, Environment & Economy Programme Board in May 2018. The report is likely to include the s106 process flow chart and details of the balances collected in the last financial year (together with proposals for spend where applicable). Future reporting requirements will also be discussed with the Programme Board. The cross directorate working group, chaired by the Chief Officer, Planning, Environment & Economy was established in early 2017 to progress the Agreed Actions from the May 2016 Internal Audit report. The working group will continue to meet until all Agreed Actions have been delivered. Following discussion of the Follow Up audit findings the due date for this Agreed Action has been revised to 31/06/1 The first report of section 106s collected will be reported to the Planning Environment and Economy Programme Board on 22nd November 2018.	The in house monitoring system is still maintained.

Section 106 - 15/16	1435	Leisure Services to liaise with Planning to determine whether there is scope for further amendment to the revised Planning Guidance for Open Spaces to update the amount per dwelling requested from developers, and to amend the thresholds within the Planning Guidance.	M	30/06/2016	31/10/2018	28	Follow up report 18.5.18: SPGN 13, Outdoor Playing Space & New Development, is in the process of being revised. Discussion with Planning and the Play Unit has suggested the new planning guidance will include updated thresholds for on-site play provision; changes to the amounts payable per dwelling, and minimum specifications for play equipment, play areas, sports pitches and open spaces. Revised date set in line with the meeting of the Planning Strategy group which will sign off the revised Planning Guidance note on 29th June.	Existence of the current Planning Guidance ensures that risks are managed in the meantime.
Section 106 - 15/16	1436	Up to date costings will be provided by Streetscene within the next couple of months. Once the costings are received the Planning Guidance can be updated.	L	31/07/2016	31/10/2018	27	Follow up report 18.5.18: SPGN 13, Outdoor Playing Space & New Development, is in the process of being revised. Discussion with Planning and the Play Unit has suggested the new planning guidance will include updated thresholds for on-site play provision; changes to the amounts payable per dwelling, and minimum specifications for play equipment, play areas, sports pitches and open spaces. The maintenance periods are also likely to be extended from the current 10 years to 25 years The revised planning guidance is	

							also likely to include a level of standard / responsibility for Management Companies, in particular around maintenance regimes. At the date of audit Planning were liaising with Streetscene to obtain up to date costs for the maintenance of play areas and open spaces. These revised costs will inform the update of the planning guidance.	
							In the absence of the revised SPGN the current LPGN is applied to planning applications. Whilst LPGN 13 is consistently applied, the May 2016 Internal Audit Report recognised that the amount per dwelling for off-site provision, and the thresholds for the application of the guidance are not robust and are not evidence based. It is recognised that there are resource issues around the revision of SPGN 13 which need to be addressed by Planning. Following discussion of the Follow Up audit findings the due date for these Agreed Actions has been revised to 31/10/18, with responsibility for 4(a) transferred to Richard Roberts (Play Unit) and responsibility for 4(b) and (d) transferred to Andy Roberts (Planning).	
							Information has been received by Streetscene this information can be included in the updated policy	

							guidance and this date allows for completion of this work.	
Planning Enforcement 2016-17	1885	The service will review how enforcement referrals are investigated through process mapping and ensure that consistency exists within the team. Alternative software providers are also being sought to assist with the process with short, medium and long term digital aims to be agreed by July 2017.	H	31/08/2017	30/09/2018	14	Whilst the structure of the teams and the overall process has been reviewed and changes made, documented procedures have yet to be produced for the team. A process mapping exercise is planned which will further assist Officers in how this work is to be undertaken. Up to date procedures will help ensure compliance and consistency across the service.	
Planning Enforcement 2016-17	1886	Technical meeting with systems and enforcement officers planned in June / July 2017 as part of training to implement priorities to ensure we are collecting correct data for Welsh Government returns Work has also commenced to improve reporting from FLARE through a software update.		31/07/2017	30/09/2018	15	Identified variances in the data submitted to the Planning Directorate for Welsh Government over the last 3 quarters of 2017/18. It is important that data supplied to the Welsh Government is accurate. Flintshire Council were provided with a report template from Civica to populate this data from the FLARE system and all evidence is now retained of data submissions to Welsh Government. However, inaccuracies have been identified in the data produced and full reliance is currently placed on this information. Variances are not investigated and there is no management oversight prior to submission.	We will investigate the Civica report to identify reasons for variances. We will ensure that Q1 18/19 return is produced and reviewed prior to submission.
Planning Enforcement	1889	A revised Enforcement Policy will be produced and presented to the	M	30/09/2017	29/10/2018	13	The revised Planning Enforcement policy has yet to be	The policy is due to be approved (July 2018)

| 2016-17 - | | Environment Overview and Scrutiny Committee in September 2017. | | | | | published. The policy was presented to the Environment Overview and Scrutiny Committee in September 2017 and then to Cabinet in January 2018. A period of public consultation (6 weeks) is now underway which will end on 12 June 2018 when the policy can be finalised and published. An approved policy will formalise the remit of the service and this will help ensure resource is focussed on activity for which the team is responsible.

The policy is due to be approved (July 2018) and will be published accordingly.

To allow the period of public consultation to expire. | and will be published accordingly. |
|---|---|---|---|---|---|---|---|---|
| Planning Enforcement 2016-17 | 1892 | Process mapping to be commenced in July 2017 will form the basis of training notes in order for any officer to be able to use the Flare enforcement system.

Completion of training notes November 2017. | L | 30/11/2017 | 30/09/2018 | 11 | Officers have been booked onto the waiting list for the Trevor Roberts Association Enforcement residential course since September 2017. The budget for this training is in place, and we are hoping to be advised of our attendance dates soon. | Training will continue to be provided to Officers as required. |
| Planning Enforcement 2016-17 | 1895 | A review of all cases has commenced (April 2017) and all pending investigations will be reassessed. It is expected that this exercise will be completed by September 2017. | H | 30/09/2017 | 30/09/2018 | 13 | A review of all current cases (181) identified improvement in how the service manages its workload, however, our testing identified the following findings:

• 28 referrals are allocated to Officers who have left the team. | |

							12 referrals have not been allocated.	
							• 80 referrals have not been assessed with a priority level meaning target dates for first response and completion are unclear.	
							• 40 referrals have not been updated within the last 12 months.	
							• 3 cases were considered within the remit of the service when they should have been referred elsewhere.	
							• 1 case was identified as a duplicate record.	
Greenfield Valley Trust Follow Up 17/18	2195	• 2018-2021 Business Plan to be agreed by the Board of Trustees. • Management Agreement to be completed and to be agreed by the Board of Trustees.	M	31/07/2018	28/09/2018	3	Final version of legal agreement is with Greenfield Valley Board and legal representative, this will mean final sign off date by the end of September and with Andrew Farrow taking a lead on this due to me leaving the authority. Comments on the draft Management agreement are awaited from the legal representatives of GVT.	
Section 106 Follow Up report 17/18	2233	Timescales to be agreed for the report to COT / Cabinet re s106 legacy balances.	L	31/08/2018	-	2	These will be agreed following Programme Board on 22nd November.	
Social Services								

Care Leavers 2016/17:	1785	The Participation group requires a review and the aims and objectives should be clearly stated. Review of the Participation Group, with clearly set aims and objectives of the group/s.	L	31/10/2017	29/09/2018	12	Post holder has worked with young people to take forward this action. The group has been rebranded as Young Voices Out Loud with new members joining and a logo developed to reflect the focus of the Group. The Group will present their aims and objectives to the Children's Services Forum after the summer break in September 18. The post was vacant for 8 months. The post holder commenced in March 2018 and has built up a relationship with the young people to begin the review process.	Progress and issues from the Young Voices Out Loud Group are reported to the Children's Services Forum
Corporate Safeguarding 2016/17	2030	Corporate safeguarding awareness to be included as standard on staff induction programmes (Corporate Induction half day training plus desk based induction programmes). E-learning modules on the Flintshire 'Academi' to be updated to ensure the content is suitable for all Flintshire workforce.	L	31/03/2018	31/07/2018	7	The Induction checklist has been altered to include safeguarding, ensuring manager's signpost new employees to the relevant documentation and new employees know how to make a referral. The e-learning modules are under development. The Corporate Safeguarding Panel meets bi-monthly, and progress to meeting this action will be monitored at meetings. Safeguarding is now included within the half day corporate induction and within the induction checklist. A review of Safeguarding e-learning modules developed by the NHS is being considered to ensure accessible to	This action is monitored at the Corporate Safeguarding Panel. Key officers are waiting to receive training on how to update the e-learning modules. New employees will be signposted to the safeguarding policy and resources as part of their induction. Safeguarding training is available during safeguarding week and periodic safeguarding bulletins will be

			🟩				Flintshire County Council employees, as this is a more effective option and will not require officer time to develop modules. These will be implemented following the review and if accessible to Council employees.	published.
Commissioning and Contracts 2017/18	2105	The Commissioning Manager will ensure that all relevant contract officers who have not completed training on the 2016 version of the Contract Procedure Rules will do so as and when it is next offered. The Proactis e-sourcing training is dealt with elsewhere in this report.	M	30/09/2018	-		1	The Commissioning Manager will ensure that all relevant contract officers who have not completed training on the 2016 version of the Contract Procedure Rules will do so as and when it is next offered.	All staff have been made aware of the documents existence and been asked to make themselves familiar with the document and refer to it if in any doubt. Once training is made available officers will attend.

Actions with a Revised Due Date Six Months Beyond Original Due Date (Not Overdue)   Appendix H

Audit	Ref:	Action	Priority	Original Action Due Date	Revised Due Date	Reason for Revised Due Date	Current Status	How Risk is Being Managed
Corporate								
Risk Management 2016/17	2004	Service Plans should include operational risks / emerging risks in accordance with the guidance in the Council's Risk Management Policy & Strategy. This needs to include: • More immediate and visible reporting of risk; • Clarity of roles around the escalation of risk; • Appropriate responsibility for agreed risk mitigations.	M	31/03/2018	30/11/2018	Chief Officers have all been involved in the revision of the Risk Management Strategy and discussion about the escalation protocol. Performance Leads have also been updated as to the diligence needed around risk management at a service level.	Business Plans are being revised for 2018/19 to cover a 3 year period. Alongside these are the more operational Service plans at Service or Team level.	All service plans are to include operational and emerging risks, with clear responsibilities for risk mitigation. The escalation protocol for risks has been established.
Education & Youth								
Youth Justice 2016/17	2013	A nominate resource from social services for children is not in place.	M	31/03/2018	31/12/2018	Commenced discussions however at present Children's Services are unable to provide an	Action not met.	Matter to be raised to the YJS Executive Delivery Group and Executive Management

Audit	Ref:	Action	Priority	Original Action Due Date	Revised Due Date	Reason for Revised Due Date	Current Status	How Risk is Being Managed
		Review to be completed with the Children Services Executive Board Representatives to implement solution in line with the Crime and Disorder Act 1998.				allocated social worker.		Board
Governance								
PCIDSS: Non-compliance with PCI DSS or DP Act.	1572	Working group to ensure systems comply with PCIDSS and Data Protection requirements.	H	31/12/2016	31/03/2019	PCIDSS Accredited External Assessors have been appointed to conduct an initial review of systems and architecture leading to the identification of processes which are likely to already meet the requirements of PCIDSS and those processes where there is scope to improve. The external assessment is due to take place on-site from 2/10/17 to 04/10/17. Following the review the SAQ will be completed and based on the findings of the external risk assessment.	A PCIDSS review was undertaken by a specialist QSA provider, ECSC, on 4th October 2017. The review has identified areas of compliance and areas of risk. Overall, the Council is deemed to be 50% compliance with PCIDSS

The findings of the report are now being considered by the Project Group and Chief Officer to identify what measures are required to increase compliance but this will undoubtedly require substantial investments in IT to achieve 100% compliance | A PCIDSS review was undertaken by a specialist QSA provider, ECSC, on 4th October 2017. The review has identified areas of compliance and areas of risk. Overall, the Council is deemed to be 50% compliance with PCIDSS

The findings of the report are now being considered by the Project Group and Chief Officer to identify what measures are required to increase compliance but this will undoubtedly require substantial investments |

Audit	Ref:	Action	Priority	Original Action Due Date	Revised Due Date	Reason for Revised Due Date	Current Status	How Risk is Being Managed
								in IT to achieve 100% compliance
Flintshire Connects	1505	Services accessed by Flintshire Connects cannot always be delivered in full. A fundamental review of all customer facing services will be undertaken to explore the best future method of delivery, including face to face, through Connects centres backed up by feasibility studies for areas where greatest efficiency could be achieved. This review will look in the first instance at service delivery methods across all Portfolios and assess if they are sufficiently lean and a decision made on what services could be delivered through Connects without overlap and duplication. Following the review a strategy will be formulated on how services will be delivered	M	30/09/2017	01/09/2019	Following this audit and the revision of the Customer Service Strategy a Customer Service Strategy Review Group was formed and tasked to begin reviewing all customer contact across the Council with a focus on how we currently deliver services (face to face, telephone and digital) and looking at the aspirations of how we could deliver differently to ensure we are utilising the most appropriate channels for services/customer contact.	The review group have now finished the initial analysis and met with all portfolio's to determine where change is required. The work carried out by the group has identified a number of areas across the council where the digital offer needs to be improved to enable reduction in both telephone calls and face to face provision for a number of services, examples include, logging repairs and Streetscene general report it type functions. It has also identified tasks that could be better delivered by Connects and release back office efficiencies. The work completed has identified that the delivery of the Customer Service Strategy and the Customer Workstream of the Digital Strategy need to be closely aligned and also that the scale of the work that needs to be done to deliver the transformation across the	A Programme Manager to lead this transformation project has now been appointed.

Audit	Ref:	Action	Priority	Original Action Due Date	Revised Due Date	Reason for Revised Due Date	Current Status	How Risk is Being Managed
		in the future.					council is beyond what the review group can deliver in the timescales required. It has been agreed that a dedicated resource is required to programme manage this transformational project going forward and work is now underway to recruit to this position so that the work required can be driven forward.	
Flintshire Connects	1514	Services are not always being delivered in the most efficient ways. Services delivered through Flintshire Connects Centres will be evaluated for the most appropriate, efficient and effective delivery methods.	M	30/09/2017	01/09/2019	Following this audit and the revision of the Customer Service Strategy a Customer Service Strategy Review Group was formed and tasked to begin reviewing all customer contact across the Council with a focus on how we currently deliver services (face to face, telephone and digital) and looking at the aspirations of how we could deliver differently to ensure we are utilising the most appropriate channels for services/customer	The review group have now finished the initial analysis and met with all portfolio's to determine where change is required. The work carried out by the group has identified a number of areas across the council where the digital offer needs to be improved to enable reduction in both telephone calls and face to face provision for a number of services, examples include, logging repairs and Streetscene general report it type functions. It has also identified tasks that could be better delivered by Connects and release back office efficiencies.	A Programme Manager to lead this transformation project has now been appointed.

Audit	Ref:	Action	Priority	Original Action Due Date	Revised Due Date	Reason for Revised Due Date	Current Status	How Risk is Being Managed
						contact.	The work completed has identified that the delivery of the Customer Service Strategy and the Customer Workstream of the Digital Strategy need to be closely aligned and also that the scale of the work that needs to be done to deliver the transformation across the council is beyond what the review group can deliver in the timescales required. It has been agreed that a dedicated resource is required to programme manage this transformational project going forward and work is now underway to recruit to this position so that the work required can be driven forward.	
PCIDSS Compliance 2015/16	1523	Working group to establish an action plan and carry out checks each year end to ensure guidance is up to date.	L	31/12/2016	15/12/2018	Due to resource capacity and other priorities.	The findings of the external PCIDSS audit are currently still being considered and two payment channels are already fully PCIDSS compliant (web payments and ATP payments - automated telephone payments). Relevant SAQ'S are being drafted for these payment channels. New	In the meantime guidance will be updated and re-circulated to the workforce responsible for taking payments.

Audit	Ref:	Action	Priority	Original Action Due Date	Revised Due Date	Reason for Revised Due Date	Current Status	How Risk is Being Managed
							technologies and investments are being assessed to establish whether full compliance can be realistically achieved within budget provision through the development of a mid-call solution. Alternatively, through service planning and a strategic move away from telephone payments and channel shift towards to web payments or ATP payments, we need to determine whether residual risks would warrant the major investments to achieve full compliance.

Work is ongoing to update and re-issue guidance and procedures for the workforce responsible for taking payments. This guidance will be issued by 31st March 2018. | |
| Procurement 2016/17 | 1649 | The supplier performance management template is now available in Proactis for completion by contract officers. Contract officers will receive a reminder from Proactis to use the contract management | M | 31/03/2018 | 28/02/2019 | To promote the current functionality would be counter productive in light of the need to re-train officers when new product release is launched. | The Supplier & Contract Performance Management module within the PROACTIS system is currently being enhanced with new functionality that is due to be released for use before the end of this calendar year. | |

Audit	Ref:	Action	Priority	Original Action Due Date	Revised Due Date	Reason for Revised Due Date	Current Status	How Risk is Being Managed
		module. All relevant contract officers should receive notification so they know the supplier performance management template is available and must be used.					Therefore, the Council needs to take stock of the new functionality when it becomes available before we promote and remind officers to use the new performance management module.	
Procurement 2016/17	2010	The Category Manager-Strategic Procurement to carry out refresher training sessions for all relevant Contract Officers focusing on the areas highlighted in this report. These refresher training sessions to be mandatory for all relevant contract officers. Training to include the following topics: • Contract officers to be reminded and re-trained to enter all contracts above £25,000 onto the Proactis Contracts Register. • Specific re-training to be given to Contract Officers on how to send out email	M	31/08/2018	29/03/2019	A revised date of end of March 2019 has been given to allow for the new PROACTIS modules to be released and a period of time to allow for the training to be delivered.	The contract management and supplier performance management modules within the PROACTIS Portal is being enhanced with new functionality that will make it easier and more user friendly for officers to undertaken contract and supplier performance reviews. The new modules are due to be launched before the end of this calendar year, hence re-training off officers would be best utilised on the new functionality.	Contract Procedure Rules (CPR's) is ongoing and reminders are being given to officers of the requirements of populating the contract register etc.

Audit	Ref:	Action	Priority	Original Action Due Date	Revised Due Date	Reason for Revised Due Date	Current Status	How Risk is Being Managed
		reminders on the e-sourcing solution for annual financial checks, insurance checks, Health & Safety policy checks and Equal Opportunity Policy checks etc. on longer duration contracts. • Specific re-training to be given on how to enter all contractor performance and management information onto the e-sourcing solution. • Contract officers to receive training to enable them to consistently monitor the performance of contractors on the e-sourcing solution. • Contract Officers to be trained to use the supplier performance management template and to upload the results to the e-sourcing solution. • Contract Officers to be reminded that approved lists should not						

Audit	Ref:	Action	Priority	Original Action Due Date	Revised Due Date	Reason for Revised Due Date	Current Status	How Risk is Being Managed
		be used for the appointment of contractors and that an appropriate procurement must be carried out. A record should be kept of all officers who have received the training. Additionally any officers requesting access to the system for the first time i.e. new users should undergo training before being allowed to use the system. Efforts should be made to ensure that all current users of the system have undergone training i.e. a comparison should be made between the training records held and the current users of the system. Any current users who have not received the training should be requested to do so.						

Audit	Ref:	Action	Priority	Original Action Due Date	Revised Due Date	Reason for Revised Due Date	Current Status	How Risk is Being Managed
Housing & Assets								
Housing Allocations 15/16	1616	The current SARTH policy is under review. Following this, any required changes to procedural notes will be implemented.	M	31/03/2017	01/11/2018	The date has been amended to coincide with the most recent audit recommendations. The SARTH policy is a regional policy and the revised date reflects the date the regional panel will be signing off the revised policy and procedures.	Feedback from the staff consultation/training sessions held has resulted in some minor tweaks and access issues to be resolved but in the main there have been no major changes to the revised procedures and these will now be progressed for final sign off.

action plan shows that the development of user guides to compliment these procedures will be completed by 25.10.19. It is important that these are in place at the same time as full implementation of new procedures to ensure staff have the correct guidance on how to complete the actions required on the housing system

It has therefore been agreed to move to a full implementation date of 01.11.18 to ensure the new procedures are rolled out robustly and correctly. | Staff have been made aware of any amendments to the procedures subject to final versions being signed off. This is confirmed within 1:1s and team meetings. |

Audit	Ref:	Action	Priority	Original Action Due Date	Revised Due Date	Reason for Revised Due Date	Current Status	How Risk is Being Managed
People & Resources								
Payroll 2016/17-	1902	Payroll Key Performance Indicators are not in place. Performance Indicators will be devised and reported on to measure productivity, effectiveness of processes, compliance with regulatory requirements and SLAs, etc. Key performance indicators to consider should be overpayments, underpayments, % of payslips manually recalculated, processing of requests in line with SLAs for new starters, change in role, leavers, system access, etc.	L	30/09/2017	31/01/2019	This action was previously allocated to the Team Leader - HR, resource to address this has not been available. However work is in progress, for example, data relating to under & over payments has been issued earlier this year.	Performance indicators within the recruitment process by will be developed by the service.	The PI need to be developed to monitored performance.
Payroll 2016/17	1839	The viability of a centralised location for guidance notes will be explored relating to the various tasks completed within payroll such as how to work the various control reports, processing new starters,	L	31/03/2018	31/03/2019	Timeframe extended to agreed delivery timescales of action 2204		

Audit	Ref:	Action	Priority	Original Action Due Date	Revised Due Date	Reason for Revised Due Date	Current Status	How Risk is Being Managed
		movers and leavers, etc. These procedures should be communicated to the Employment Services Team and processes implemented to demonstrate adherence to approved processes.						
Payroll 2017/18	2183	New Starter checklist is reviewed by two separate individuals on the Employment Services team and these are acknowledged as complete prior to it being sent for scanning.	M	30/09/2018	31/03/2019	To allow a period of review and monitoring following the implementation of the new HR Forms system.	A new starter Audit has been created and a EDM review is made on a monthly basis by the TL. Any incomplete EDM packs are feedback to the ESCA to update. Evidence checks are; Contract/Letter of engagement, PORTW, DBS if Required, OH form, conditional offer, advert (or equivalent) JD/PS, Application form, forms, new start details from, certificates and emergency contact forms.	The Audit has taken shape over the past few months and is now a regular activity.
Planning and Environment								
Section 106 - 15/16	285	The Local Planning Guidance Notes are currently being brought up to date to allow continued use of the Unitary Development	M	31/07/2016	31/12/2018	The LPG 22, as overarching guidance, can only be updated once all individual LPGs have been updated, and there is still work to be	Follow up audit report 18.5.18: LPGN 22 Planning Obligations (adopted by the Council in February 2007) has not been updated. Discussion with Planning	Monitoring progress with LPG13 via service manager and with reports to S106 working group.

Audit	Ref:	Action	Priority	Original Action Due Date	Revised Due Date	Reason for Revised Due Date	Current Status	How Risk is Being Managed
		Plan (UDP). Whilst the UDP has technically expired, the intention is to keep the plan 'alive' for as long as possible. The bulk of the 'comments' from the LPGN consultation process were reported to the Planning Strategy Group on 25th February 2016. LPGN 22 will be reviewed as required following the adoption of the updated LPGN's. The updated LPGN's (which are still in the consultation period) will be adopted by 30th April 2016. If it is determined that further update to LPGN 22 is required (in particular to take account of the adoption of LPGN 23, Education Contributions - adopted July 2012) then we could expect the adoption of an updated LPGN 22 by 31st July 2016.				done to update LPG13 (see below). Lastly, as each individual LPG is up to date (except LPG 13) each can be applied to the consideration of planning applications and any developer obligations that arise. The risk in not updating LPG 22 is therefore very low and can be managed in due course once individual LPGs are updated. This must therefore be a 'green' in terms of risk status.	Strategy has suggested that as LPGN 22 acts as a signpost to other planning guidance around developer contributions, it can only be updated once the full suite of planning guidance is in place. LPGN 13, Outdoor Playing Space & New Development, is in the process of being revised. Once the revised planning guidance is adopted LPGN 22 can be updated. Following discussion of the Follow Up audit findings the due date for this Agreed Action has been revised to 31/12/18.	

Audit	Ref:	Action	Priority	Original Action Due Date	Revised Due Date	Reason for Revised Due Date	Current Status	How Risk is Being Managed
Pollution Control 2017/18	2048	A new computer system is being considered for Planning and Environment which should address or improve the issues. However IT have reported that this is still in its infancy and could take a long time to implement. In the interim 'smarter' ways of working should contribute to avoiding duplications.	L	31/03/2018	31/05/2019	Original date provided was incorrect.	Computer system will take a length of time to be agreed upon and implemented, and further impacted by move to Ewloe.	Smarter apps for efficient working practices are being considered in the meantime.
Social Services								
Flying Start Childcare Placements 2015/16	1608	Management have agreed the following actions: (a) To review the sessional rate offered to existing providers considering pricing across Wales and what elements the fee will cover. (b) To contact Corporate Procurement to discuss the undertaking of a	M	30/06/2017	01/04/2019	As advised by Procurement - In agreement with Flying Start Welsh Government Account Manager.	(a) Actioned. A review has been completed of the sessional rates across North Wales. A phased reduction was introduced June 2017 in alignment with the childcare offer too. (b) Actioned. Work is in progress with Procurement. A tender document has been produced. (c) Actioned. A review has	The Flintshire model is considered to be examplar, as Flintshire Flying Start only pay for places booked. There are no block booking for FS childcare places, unlike many other Authorities. Attendance is closely monitored, alongside quality and staff qualification level. This is undertaken by specialist advisory

Audit	Ref:	Action	Priority	Original Action Due Date	Revised Due Date	Reason for Revised Due Date	Current Status	How Risk is Being Managed
		tender exercise to include support for smaller organisations (c) To review similar processes and paperwork undertaken by other local authorities in Wales and the viability for using best practice examples in Flintshire. (d) To ensure any tendering exercise is aligned with the Welsh Government 3-4 year old pilot for funded childcare to ensure consistency of rates, and sustainability for childcare settings. (e) Undertake tender exercise for the procurement of childcare placements, to include a briefing and support session with Settings. (f) Notify successful/ unsuccessful settings					been undertaken through the Flying Start Network and best practice examples and lessons learnt are being applied in preparation for procurement. (d) Revised due date. Due to the implementation of the Childcare Offer and ensuring stability in the Sector and sufficiency of places for Early Entitlement, Childcare and Flying Start placements the procurement exercise is being delayed until the early implementation childcare offer is completed. (e) Part-actioned. The briefing and support session material is prepared in readiness for a procurement exercise. (f) Successful and unsuccessful settings will be notified within timescale.	teachers. The monthly payments to Settings is also closely monitored with the necessary audit trail. All Flying Start settings are approved by WG.

Audit	Ref:	Action	Priority	Original Action Due Date	Revised Due Date	Reason for Revised Due Date	Current Status	How Risk is Being Managed
Substance Misuse Service 2017/18	1990	The Substance Misuse Team Manger will contact IT to request access for all Council staff to Council systems	L	31/01/2018	30/11/2018	There has been some progress with the IT provision, discussions have taken place to find a way forward and these continue. Looking to have access through RSA tags.	Action has been discussed with Flintshire IT department. It has been advised that a new system is being introduced and that staff will be able to access this when it is complete. There is also the option of staff having an RSA tag to enable access to Flintshire systems	The risk is being managed through two members of staff who already have RSA access.
External								
CPF Investment 2016/17	1943	An Operational Plan will be devised to assign roles and responsibilities for the core functions within the Clwyd Pension Fund team. This will assist with the identification of single points of failure within the team. Individuals to be trained outside of their core role in order to facilitate the delivery of service in the event of long term absence or attrition. Succession planning will also be considered given the relative age of individuals	M	31/12/2017	31/12/2018	The 2018/19 Business Plan includes a structure review of the Finance Team. Work is still on-going with HR to finalise the structure and carry out recruitment. This should be substantially complete in Q1 2018 but full completion may take to Q3 2018.	Work is continuing with HR for a revised structure to the section which will accommodate the ongoing needs of the section.	The risks are being managed by outsourcing essential work to third parties.

Audit	Ref:	Action	Priority	Original Action Due Date	Revised Due Date	Reason for Revised Due Date	Current Status	How Risk is Being Managed
		completing these functions relative to retirement age.						

Investigation Update   Appendix I

Ref	Date Referred	Investigation Details
1.	**New Referrals**	
1.1	20/08/2018	An allegation has been received concerning the awarding of work to a company being run by a former employee of the Authority.
1.2	16/10/2018	A referral has been received concerning the additional payments made to staff. A review is being carried out of the procedures followed for the making of these payments.
1.3	16/10/2018	A complaint has been received concerning the awarding of contracts where there is a potential conflict of interest of a member of staff with a contractor.

Ref	Date Referred	Investigation Details
2.	**Reported to Previous Committees and still being Investigated**	
2.1	21/05/2018	A review is being carried out of invoices submitted by a former Council contractor to ensure they are legitimate.
2.2	30/10/2017	A referral was received concerning potential misuse of a grant scheme by a former member of staff. An investigation is ongoing.

Ref	Date Referred	Investigation Details
3.	**Investigation has been Completed**	
3.1	02/02/2018	A referral was made concerning the use of a Direct Payment. An investigation has been completed and no evidence was found of any fraudulent activity however management are carrying out a review of operational aspects of this direct payment.

| 3.2 | 05/06/2018 | Management raised concerns about a former member of staff and his potential involvement in the award of a contract and his subsequent employment with the successful contractor. No evidence was found of any wrongdoing. |
| 3.3 | 04/10/2018 | Management have raised concerns about discrepancies found in the claiming of mileage in a Council establishment. No irregularity was found due to incomplete records. Control improvements have been recommended. |

Internal Audit Performance Indicators
Appendix J

Performance Measure	Qtr 1 18/19 (as at 21/5)	Qtr 2 18/19 (as at 31/10)	Qtr 318/19 (as at 2/11)	Target	RAG Rating	
Audits completed within planned time	87%	86%	75%	80%	A	↓
Average number of days from end of fieldwork to debrief meeting	7	11	9	20	G	↑
Average number of days from debrief meeting to the issue of draft report	1	3	2	5	G	↑
Days for departments to return draft reports	3	16	7	7	G	↑
Average number of days from response to issue of final report	3	0	0	2	G	→
Total days from end of fieldwork to issue of final report	19	33	22	34	G	↑
Productive audit days	80%	79%	88%	75%	G	↑
Client questionnaires responses as satisfied	100%	100%	100%	95%	G	→
Return of Client Satisfaction Questionnaires	40%	86%	100%	80%	G	↑

Key					
R	Target Not Achieved	A	Within 20% of Target	G	Target Achieved
↑	Improving Trend	➡	No Change	↓	Worsening Trend

Internal Audit Operational Plan 2017/18 (Carry Forward)

Appendix K

Audit	Internal Audit Priority Rating	Status of Work	Supporting Narrative
Corporate			
Income from Fees and Charges / Efficiency Savings	H	In progress	
Community & Enterprise			
Strategic Housing and Regeneration Project (SHARP)	H	In Progress	
Education & Youth			
Risk based thematic reviews across all schools including central controls	Annual	Complete	
Governance			
Joint Central Procurement Arrangement (Joint Review)	H	Complete	This review will include aggregated spend
Procurement - Aggregated Spend (Joint Review)	H	Complete	Combined within the above review
Legal Case Management	M	Complete	
Organisational Change 2			
Post ADM Transfer - Facilities Services (NEWydd)	H	Complete	
County Hall Campus Working Group	Advice & Consultancy	On going	Attendance at Working Group
People & Resources			
Main Accounting – Accounts Payable (AP) / P2P	Annual	Draft report with Service	
Social Services			
Safeguarding - Adults at Risk	H	Complete	
Streetscene & Transportation			
Integrated Transport Unit (ITU)	H	Draft report with Service	
Fleet Management	M	Draft report with Service	Additional work requested by the service
External			
Pensions Administration	Annual	Complete	

Internal Audit Operational Plan 2018/19

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Appendix L

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Audit	Internal Audit Priority Rating	Status of Work	Supporting Narrative
Corporate			
Budget Planning Challenge	H	Not Started	Qtr 4
Business Planning, Risk and Performance Management	H	Not Started	Qtr 4
North Wales Residual Waste Project (FCC)	H	Not Started	Qtr 4
North Wales Residual Waste Project (Lead)	H	Combine	Combine both Lead and FCC audit
Declaration of Interests	H	In Progress	
Clwyd Theatre Cymru (CTC)	H	Complete	
Collaborative / Partnerships Arrangements (CC - Social Services)	M	In Progress	
Integrated Impact Assessments	M	Defer	Defer until 2019/20
National Grant Funded Schemes	M	Defer	Defer until 2019/20
Use of Consultants	Annual	Complete	
NWRW - Validation of Local Labour Figures	Advice & Consultancy	Complete	Request to review CNIMs local labour figures
Education & Youth			
Risk Based Thematic Reviews	H	Not Started	
School Funds	H	In Progress	
School Funding Formula (CC - People & Resources)	M	Complete	
Pupil Statistics - Cross Cutting	M	Complete	
Early Entitlement	M	Defer	Defer until 2019/20
Education Grants - Including Education Improvement Grant (EIG) & Pupil Development Grant (PDG)	Annual	Complete	
Governance			
Digital Strategy	H	Combine	Combine with Online Transactions DS
Cloud Computing	H	Not Started	Qtr 4

Audit	Internal Audit Priority Rating	Status of Work	Supporting Narrative
Procurement - Contract Monitoring (Joint Working - Denbighshire)	H	Not Started	Qtr 4
Deferred Charges on Properties (CC - Social Services & Planning, Environment & Economy)	H	In Progress	
Online Transactions (Digital Strategy) (CC – Strategic Programmes)	H	Not Started	Combine with Digital Strategy
Members Allowances	M	In Progress	
Procurement of Hardware & Software	M	Defer	Defer until 2019/20
GDPR	Annual	Not Started	
Housing & Assets			
Welsh Housing Quality Standards (WHQS) Investment Plan	H	In Progress	
CAT - New	H	No longer relevant	No new CAT's
ADM - New	H	Not Started	No new ADM's presently
Property Valuations	H	Not Started	Qtr 4
Right to Buy (buyback) / Home Loans	M	Defer	Defer until 2019/20
Empty Property (Void) Mgt	M	In Progress	Scoped
Travellers	M	Complete	
New Homes - Contract Management	M	In Progress	
Property Maintenance	M	In Progress	
Technology Forge (TF)	M	In Progress	
Supporting People	Grant	Complete	
Council Tax and NNDR	Annual	Not Started	
Housing Benefits	Annual	Not Started	
Main Accounting - Accounts Receivable, including Corporate Debt Management (CC - People & Finance)	Annual	Not Started	
Homelessness	Follow Up	In Progress	
SARTH	Follow Up	In Progress	
People & Resources			
Financial Model, incorporating Collaborative Planning	H	In Progress	
P2P – Transfer of Process	H	In Progress	

Audit	Internal Audit Priority Rating	Status of Work	Supporting Narrative
School Funding Formula (CC - Education & Youth)	M	Complete	
Corporate Grants	M	Defer	Defer until 2019/20
Main Accounting - Accounts Payable (AP) and P2P	Annual	Not Started	Qtr 4
Main Accounting - Accounts Receivable (AR), include Debt Management (Cross cutting with Community & Enterprise)	Annual	Not Started	Qtr 4
Main Accounting - General Ledger (GL)	Annual	In Progress	Qtr 4
Method Statements	New	Complete	
Appraisals	H	In Progress	
Pay Modelling 2018/19	New	Complete	
Pay Deal 2019/20	H	In Progress	
Notification of Start, Leavers and Changes to Clwyd Pension Fund	M	Not Started	
Annual Leave	M	In Progress	
Occupational Health Unit	M	In Progress	
Payroll	Annual	Not Started	
Planning, Environment & Economy			
Minerals and Waste	H	Not Started	
Corporate Health & Safety – Near Misses, including Plant, Machinery and Work Equipment (CC - Social Services & Streetscene & Transportation)	H	Not Started	
Deferred Charges on Properties (CC - Governance & Social Services)	H	In Progress	
Community Safety Partnership	M	Defer	Defer until 2019/20
Bailey Hill	M	In Progress	
Planning & Enforcement	Follow Up	Complete	
Disabled Facility Grants (DFGs)	Follow Up	In Progress	
Carbon Reduction Scheme)CRC)	New	Complete	
Social Services			
Children out of County Care & Education	H	Not Started	
Collaborative / Partnerships Arrangements (CC - Corporate)	H	In Progress	

Audit	Internal Audit Priority Rating	Status of Work	Supporting Narrative
Deferred Charges on Properties (CC - Governance & Community & Enterprise)	H	In Progress	
Corporate Health & Safety – Near Misses, including Plant, Machinery and Work Equipment (CC – Planning, Environment & Economy & Streetscene & Transportation)	H	In Progress	
Direct Payments	M	In Progress	Nov
Flying Start - WG Funding	M	Defer	Defer until 2019/20
Safeguarding - Children's	M	Not Started	
Social Services Financial Processes	Follow Up	In Progress	
Streetscene & Transportation			
Highways - Cost Recovery	H	Not Started	
Service Efficiency and Income Targets	H	In Progress	
Corporate Health & Safety – Near Misses, including Plant, Machinery and Work Equipment (CC - Planning, Environment & Economy & Social Services)	H	Not Started	
Regional Transport	M	Not Started	
Alltami Stores	Follow Up	In Progress	
Public Burials	New	Complete	
External			
Aura	SLA (20 Days)	Not Started	Qtr 4
NEWydd	SLA (10 Days)	Complete	
Advisory / Project Groups			
Corporate Governance Working Group	Advice & Consultancy	In Progress	
Accounts Governance Group	Advice & Consultancy	In Progress	
Annual Governance Statement	Advice & Consultancy	In Progress	
Council's Constitution	Advice & Consultancy	-	Not required to date
North Wales Residual Waste Project	Advice & Consultancy	In Progress	
E Procurement Working Group	Advice & Consultancy	In Progress	
GDPR Working Group	Advice & Consultancy	In Progress	
County Hall Campus / Relocation/ Working Group	Advice & Consultancy	In Progress	

Audit	Internal Audit Priority Rating	Status of Work	Supporting Narrative
Programme Coordinating Group	Advice & Consultancy	In Progress	
Financial System	Advice & Consultancy	-	No Longer Required
Anti-Fraud and Corruption			
National Fraud Initiative (NFI)	Proactive Fraud	In Progress	
Review and Update the Counter Fraud Policies and Plans	Proactive Fraud	In Progress	
Develop On-line Fraud Reporting Solution	Proactive Fraud	-	
Annual CIPFA Fraud & Corruption Survey	Proactive Fraud	-	
Fraud Risk Awareness	Proactive Fraud	In Progress	
Audit Developments			
Continue to develop the use of Computer Assisted Audit Tools and Techniques	Development	In Progress	
Continue to develop and refine the use of Control Risk Self-Assessments	Development	In Progress	
Develop the use of Root Cause Analysis	Development	-	
Assurance Mapping Exercise	Development	In Progress	

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