

Flintshire Internal Audit

Progress Report



June 2023

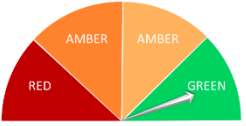
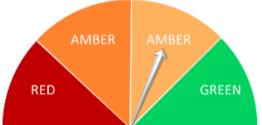
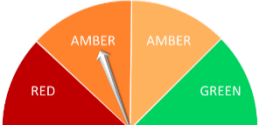
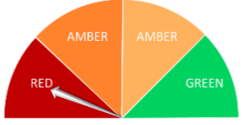
Contents

Levels of Audit Assurance – Standard Audit Reports.....	Appendix A
Final Reports Issued Since Last Committee.....	Appendix B
Amber Red Reports Issued Since March 2023.....	Appendix C
Action Tracking – Portfolio Statistics.....	Appendix D
High & Medium Actions Over Due.....	Appendix E
Actions with a Revised Due Date Six Months Beyond Original Due Date....	Appendix F
Investigation Update.....	Appendix G
Internal Audit Performance Indicators.....	Appendix H
Internal Audit Operational Plan 2022/23.....	Appendix I
Internal Audit Operational Plan 2023/24.....	Appendix J

Levels of Assurance – Standard Audit Reports

Appendix A

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

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

Final Reports Issued Since March 2023

Appendix B

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

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

Corporate Complaints – Governance – 09–2022/23

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

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

Agreed Management Actions:

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

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

Agreed Management Actions:

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

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

Agreed Management Actions:

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

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

Agreed Management Actions:

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

Statutory Obligations for School Transport – 62–2022/23

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

Monitoring of payments to Transport providers - The service has a process in place to ensure the accuracy of monthly payments being made to each school transport contractor. A review of the payments identified a number of payments which had not been marked as verified. There is a risk that these payment amounts could have been inaccurate with a potential loss to the Council.

Agreed Management Actions:

The service will review the payments which were not identified as validated and reinforce existing controls. **Due Date 31/07/2023**

Action Tracking – Portfolio Performance Statistics

Appendix D

Portfolio	Actions beyond <u>Original</u> due date				Actions with a Revised Due Date	Actions between 6 & 12 months	Actions Greater than 12 Months (13+)
	Live Actions	Actions Beyond Due Date <i>(excludes Actions with revised due date)</i>					
		H	M	L			
Chief Executives	2	0	0	0	2	0	2
People & Resources – HR&OD	15	0	9	5	6	2	6
People & Resources – Finance	13	0	0	1	8	1	4
Education & Youth	4	0	1	0	4	0	3
Governance	15	0	2	2	1	2	1
Housing & Communities	23	0	0	1	18	1	14
Planning, Environment & Economy	4	1	2	0	4	0	0
Social Services	0	0	0	0	0	0	0
Streetscene & Transportation	22	5	2	3	6	0	7
External	3	0	1	1	3	3	0
Individual Schools	14	0	3	2	4	5	1
Total	115	6	21	15	56	14	38
		42					

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

High and Medium Actions Overdue

Appendix E

Portfolio	Audit	Ref:	Action	Priority	Original Action Due Date	Revised Due Date	Date of Last Update Provided by Service	Reason for Revised Due Date	Current Status
P&R	Payroll 2017/18-I-Trent not compliant with data protection and GDPR	2218	Midland have advised functionality is in place to allow for the removal of all required information to comply with GDPR requirements. Internal testing will be completed to provide assurance over this anticipated functionality.	M	30-Sep-18	31-Mar-23	13-Jan-23	The functionality still requires testing, further issues/defects may be found during testing and would need reporting to MHR for their investigation. I have requested 30.04.18 to take into account that possibility.	Discussion with SC confirmed that this is in progress but there is still some work to do. SC has asked for the due date to be extended to 31/3/23.
P&R	20/21 Health & Safety and Wellbeing of Employees: Effective Monitoring and Reporting of Working Time	3026	Quarterly reports to be tabled at COT highlighting excessive credit balances on Etarmis / average working hours exceeding Working Time Policy. Caveat to be included highlighting potential data inaccuracies within reports. Individual Chief Officers to det	M	31-Dec-21	31-Mar-23	16-Jan-23	See follow up notes. Risk not managed.	Discussion with SC confirmed she has briefly spoken to the Chief Executive who is not content to accept the risk around noncompliance with the Working Time Regulations, as such further discussion is required
P&R	2021/22 Use of Agency, Relief, Self Employed & Supply Teachers (including IR35 Compliance): Monitoring off Off-contract placements	3334	A piece of work is being undertaken by HR to understand why long-term agency contracts are in place and any barriers to applying to permanent job vacancies.	M	30-Jun-22	31-Mar-23	16-Jan-23	See follow up notes	Draft recruitment and draft agency worker policies provided by SC together with a copy of the business case to be used for off matrix spend. Some work still to be done to ensure consistency
P&R	2021/22 Use of Agency, Relief, Self Employed & Supply Teachers (including IR35 Compliance): Robustness of reporting to CROSC	3335	Midland have advised functionality is in place to allow for the removal of all required information to comply with GDPR requirements. Internal testing will be completed to provide assurance over this anticipated functionality.	M	30-Jun-22	31-Mar-23	16-Jan-23		Draft recruitment and draft agency worker policies provided by SC together with a copy of the business case to be used for off matrix spend (all attached). Some work still to be done to ensure consistency

Portfolio	Audit	Ref:	Action	Priority	Original Action Due Date	Revised Due Date	Date of Last Update Provided by Service	Reason for Revised Due Date	Current Status
P&R	Human resources supply and demand risks 22/23 - Workforce planning assessments risks have not been addressed	3402	Quarterly reports to be tabled at COT highlighting excessive credit balances on Etarmis / average working hours exceeding Working Time Policy. Caveat to be included highlighting potential data inaccuracies within reports. Individual Chief Officers to det	M	31-Mar-23		N/A	No update provided	No update provided
P&R	Human Resources Supply and Demand Risks 22/23- the exit interview process is not adequate to assess key reasons why people are leaving to assist with the identification of process improvements or retention strategies.	3407	A piece of work is being undertaken by HR to understand why long-term agency contracts are in place and any barriers to applying to permanent job vacancies.	M	30-Jun-22		N/A	No update provided	No update provided
P&R	22/23 Payroll - Payroll checking and escalation	3467	Management confirmed that as at 17.05.2022 placements exceeding 12 weeks had reduced to 56% of total placements. Reporting of Matrix and off-contract agency placements to be brought to COT quarterly by Senior Manager HR&OD. Engagement with HR from hir	M	30-Jun-22		N/A	No update provided	No update provided

Portfolio	Audit	Ref:	Action	Priority	Original Action Due Date	Revised Due Date	Date of Last Update Provided by Service	Reason for Revised Due Date	Current Status
P&R	22/23 Payroll - Duplicate bank accounts	3486	A number of reports is produced monthly and provided to the to assist with workforce planning. Business partners discuss reporting at various DMTs. Where particular portfolio risks are identified, HR assist the portfolio in the identification of the risk	M	31-Mar-23		N/A	No update provided	No update provided
P&R	22/23 Payroll - Pay Advances	3487	The service has started the process in producing an Advanced Payment policy which will include defined controls for the review and approval of pay advances. The service will also produce and issue pay advance guidance to all service areas to assist with	M	31 Mar 23		N/A	No update provided	No update provided
E&Y	20/21 School Attendance & Exclusion: Maintenance of data around educational setting	3105	Periodic exception reporting will be undertaken from the CAPITA ONE system to identify all children with a recent end date – these records will be reviewed to ensure new in-county educational settings have been updated where appropriate.	M	31 Aug 21	31 May 23	13.09.22		Off-rolling profiles are historically upon request, as opposed to the scheduled attendance and exclusion profiles. However, following the Easter Holidays off-rolling profiles will be produced on a scheduled termly basis (reporting on the prior term). Off-rolling profiles include “reasons for leaving” and “destination” against the deregistration line, recorded by schools and transmitted as part of the daily school to LA data transfer. Evidence provided from SMIT to confirm that periodic data reports are provided and utilised as

Portfolio	Audit	Ref:	Action	Priority	Original Action Due Date	Revised Due Date	Date of Last Update Provided by Service	Reason for Revised Due Date	Current Status
									<p>core service progression during audit period. This is evidence of completion and service development to close of this audit area.</p> <p>Service development now provides dedicated permanent staff to review and identify cases of CME (Children Missing Education) and EHE (Elective Home Education) as part of weekly casework. These officers have access to the schools attendance recording system and profile cases to identify those pupils that may have left the locality or opted to learn at home. This service development is a further mitigating control to provide further evidence of the embedded and consistent proactive now applied in this area of work to confirm completion of 3015 and negates the need for dedicated periodic review from SMIT in this area of work.</p> <p>Once the off rolling piece of work is embedded and evidenced then the action can be closed.</p>

Portfolio	Audit	Ref:	Action	Priority	Original Action Due Date	Revised Due Date	Date of Last Update Provided by Service	Reason for Revised Due Date	Current Status
GOV	21/22 Organisational Ethics & Values: Update of Policies/Protocols within the Constitution (3)	3262	Key ethical policies & guidance owned by the Governance Portfolio to be reviewed and refreshed in accordance with defined review dates, specifically; Declaration of Interest guidance notes on the Infonet (for officers) not updated since May 2003. Employee Privacy Policy & Statement 2018-2020. Email and Internet Usage Policy (not updated since July 2012).	M	31-Dec-21		13-Mar-23	N/A	Evidence provided to support update of the Declaration of Interest Guidance notes, but no evidence for update of the Employee Privacy Policy and Statement or the Email and Internet Usage Policy.
GOV	Data Protection 21/22-Portfolio action plans have not been drafted to address areas of underperformance.	3314	Chief Officers to manage data protection compliance within their portfolios. Chief officers to investigate root causes for non-compliance and identify a number of actions to achieve compliance with the minimum tolerance level (80%). Recognising it may take time for portfolios to achieve 80%, improvements will be incremental with 80% compliance to be achieved by a deadline specified by the Chief Officer in their remedial plan. Reporting to continue to be produced to measure portfolio performance against minimum tolerance level highlighting the risk of ICO enforcement / penalty. The above process to be discussed and agreed with Chief Officers.	M	31-Oct-22		13-Mar-23	N/A	Update provided in May 2022 as follows "GO advising report taken to COT who agreed to reset our target for training and IRR to 70% for the next 12 months. Also agreement was obtained to set the renewal interval on the IAR to 2 years for this year and next so that can get time for the ICOG members to focus on IRRs and training". This update appears to address the final bullet point of the agreed action, but no evidence provided of any "remedial plans / action plans" to achieve compliance with the minimum tolerance levels, or reporting against achievement of minimum tolerance levels.
H&C	SARTH Follow Up 2019/20 - Not all band 1 tenancies have had pre-tenancy	3010	Review the pre tenancy approach with SARTH Partners to develop a consistent way of undertaking "pre tenancy checks". Clearly document the	M	31-Jul-21	31-Dec-21	11-Jul-22	Changed responsible officer as requested. Request to revise date to 31/12/21 - new manager re	7/9/21 - request to revise date to 31/12/21 - new manager re SARTH/Housing Register. Need to develop plan for

Portfolio	Audit	Ref:	Action	Priority	Original Action Due Date	Revised Due Date	Date of Last Update Provided by Service	Reason for Revised Due Date	Current Status
	checks or landlord references evidenced		outcome of any changes to practice and formalise through a documented procedure Develop an internal transfer's procedure for FCC, which picks up on those applicants who are existing FCC tenants, in order to assess their suitability for a move (not housing need, but picking up on arrears and property condition) as well as helping tenants to prepare for a move. Develop a Tenancy Ready / Home Starter Support Matrix which will identify households who may require additional support with setting up home and managing the practicalities of a move in order to target support services at those with greatest support needs					SARTH/Housing Register. Need to develop plan for Homelessness.	Homelessness. Revised due date on this basis. have advised these are longstanding.
PE&E	Domestic Energy 21/22- Management information available to oversee all the domestics energy efficiencies is not adequate.	3397	Produce schedule of management information to be collected to support Council Plan reporting, senior management monitoring and project and contract management. Create KPI monitoring framework to support Council Plan reporting. Provide quarterly management information to senior management. Collate and present KPIs monthly for projects, contracts and SLAs to monitor performance. Senior admin post to be advertised & filled to support review of management information. Present budget performance and reconciliation to service manager	H	31-Mar-23	31-May-23	15-Mar-23	Due date extended until end of May to assist with the implementation of item 5 and 8.	Meeting held with JM on 15/3 has confirmed that monthly reporting is produced which monitors SLAs and council plan requirements. This is discussed in 1:1 with management monthly as opposed to the quarterly. The reporting has individual data tabs which link to the summary page to provide evidence of figures reported. As such, item 1,2,3,4,6 and 7 are closed. Outstanding item 5- The senior Admin post is to be advertised internally. Delays due to JM having to speak to TTP staff. Item 8 is also outstanding - reporting requirements

Portfolio	Audit	Ref:	Action	Priority	Original Action Due Date	Revised Due Date	Date of Last Update Provided by Service	Reason for Revised Due Date	Current Status
			monthly. Formally reconcile data across multiple systems. Review Agile to understand functionality and whether automated reporting can be introduced.						have been submitted as part of the Agile system requirements. JM to chase to understand whether these will form part of implementation going live at end of June23.
PE&E	Domestic Energy 22/23- A Contract is not in place with the main contractor who delivers all the energy efficiency works for the council.	3379	A procurement exercise has been completed to identify the contractor to be utilised to deliver the domestic energy work. Outcome of the procurement exercise will be communicated in October and a revised contract will be in place. This will assist with evidence of value for money. Management information to be structured to monitor contract deliverables in line with agreement. 2. Management to establish a process to review financial viability of contract provider.	M	31-Dec-22	31-May-23	15-Mar-23	Due date revised to allow for Wall Lag contract to be sealed. It has been drafted and signed by both parties.	Monthly reporting is produced which has been aligned to contract deliverables and is part of the one to one discussions with the service manager. These have been attached as evidence. The service manager has advised the reporting meets his expectations and is in line with requirements. this closes item 1 and 2 listed in this action. The action will remain open as contract with Wall Lag has not been sealed. Action date has been extended until the end of May 2023.
PE&E	Domestic Energy 22/23- Health and safety risks relating to the delivery have not been documented or mitigated.	3386	A random sample of the efficiencies delivered to be reviewed by the Housing Services team in line with SLA agreement. Evidence of visits and findings to be kept for audit purposes.	M	31-Dec-22	31-May-23	15-Mar-23	N/A	Confirmation has been received from JM that 10% is the sample reviewed and the programme and reactive work is completed by the same contractor even through the reactive work is not reviewed. As the programme work had been completed for the year, there is no evidence of the checks. The due date for the action has been extended until the end of May to allow for the checks

Portfolio	Audit	Ref:	Action	Priority	Original Action Due Date	Revised Due Date	Date of Last Update Provided by Service	Reason for Revised Due Date	Current Status
									to take place and evidence to be provided.
S&T	21/22 Highways Structures - Part 2 Inspection & Preventative Maintenance - COMPLETENESS & ACCURACY OF AMX - Part 1	3423	<p>Define and implement process to regularly reconcile ins/outs will be.</p> <p>2. Prioritise on basis of risk to assess whether FCC is liable for unconfirmed assets. Update in AMX</p> <p>3. 3.Introduce use of mobile app so AMX can be updated in real time by inspectors</p> <p>4. Ensure AMX data is the only basis for reporting / measuring performance for regular reporting to HAMP (see actions on defining performance indicators, risk management and reporting)</p>	H	31-May-23		N/A	No update provided	No update provided
S&T	21/22 Highways Structures - Part 2 Inspection & Preventative Maintenance - RISK MANAGEMENT	3424	<p>All Streetscene risks are in process of being reviewed in line with recent risk management guidance.as part of this: we will define risks and mitigations which are more closely related to the inspection of assets to cycle and completion of repair work to ensure the safety of these structures.</p> <p>2. Risk management and scores will be based on data extracted from AMX/reported via performance indicators.</p> <p>3. All Streetscene risks will be reviewed by SMT on a monthly basis.</p>	H	31-May-23		N/A	No update provided	No update provided

Portfolio	Audit	Ref:	Action	Priority	Original Action Due Date	Revised Due Date	Date of Last Update Provided by Service	Reason for Revised Due Date	Current Status
S&T	21/22 Highways Structures - Part 2 Inspection & Preventative Maintenance - INSPECTION CYCLE AND REPAIR WORK - Part 1	3437	<p>We do not have a dedicated structures team/resource. These responsibilities are part of the role of Operational Manager South and Structures and the resources allocated to him. We will approach action on risk basis – focusing on principal inspections first.</p> <p>Part 1 - URN 03437 Schedule meeting with AMX to define standard /bespoke KPI reporting available to cover scheduled inspections / completions, asset condition / repair work.</p> <p>2. Produce reports from AMX as basis for all reporting – HAMP, monthly risk and programme Board. Ensure all in team are able to run these reports/datasets.</p>	H	31-May-23		N/A	No update provided	No update provided
S&T	21/22 Highways Structures - Part 2 Inspection & Preventative Maintenance - KEY PERFORMANCE INDICATORS & MANAGEMENT INFORMATION	3445	<p>Schedule meeting with AMX to define standard /bespoke KPI reporting available to cover scheduled inspections / completions, asset condition / repair work.</p> <p>2. Produce reports from AMX as basis for all reporting – HAMP, monthly risk and programme Board. Ensure all in team are able to run these reports/datasets.</p>	H	31-May-23		N/A	No update provided	No update provided

Portfolio	Audit	Ref:	Action	Priority	Original Action Due Date	Revised Due Date	Date of Last Update Provided by Service	Reason for Revised Due Date	Current Status
S&T	21/22 Highways Structures - Part 2 Inspection & Preventative Maintenance - INSPECTION CYCLE AND REPAIR WORK - Part 2	3526	<p>We do not have a dedicated structures team/resource. These responsibilities are part of the role of Operational Manager South and Structures and the resources allocated to him. We will approach action on risk basis – focusing on principal inspections first.</p> <p>Part 2 – URN 3526</p> <p>Principal Inspections & Flint Bridge</p> <p>3. Identify available resource to reconcile AMX list of principal Inspections to ensure accurate.</p>	H	31-May-23		N/A	No update provided	No update provided
S&T	21/22 Highways Structures - Part 2 Inspection & Preventative Maintenance - RISK ASSESSMENT & PRIORITISATION	3427	<p>We do not have a dedicated structures team/resource. These responsibilities are part of the role of Operational Manager South and Structures and the resources allocated to him. We will approach action on risk basis – focussing on principal inspections first.</p> <p>Schedule meeting with AMX to understand how we can better use the system in terms of stock condition, risk prioritisation and repair work.</p>	H	31-May-23		N/A	No update provided	No update provided
S&T	21/22 Highways Structures - Part 2 Inspection & Preventative Maintenance - SERVICE ACTION PLAN	3443	<p>Develop action plan to address the findings of the audit. Assign actions criteria for completion and implementation dates.</p> <p>2. Report progress to HAMP/SMT.</p>	M	30-Apr-23		N/A	No update provided	No update provided

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

Portfolio	Audit	Ref:	Action	Priority	Original Action Due Date	Revised Due Date	Date of Last Update Provided by Service	Reason for Revised Due Date	Current Status
Schools	21/22 Schools Thematic Review - Ysgol Derwenfa - Approval of the School Fund Certificate	3327	The school will ensure that the school fund audited certificate and associated documents is shared with the full governing body for scrutiny and this will be evidenced within the committee meeting minutes.	M	30-Sep-22		-	N/A	No Update Provided
Schools	21/22 Schools Thematic Review - Ysgol Derwenfa - Evidence of Budget Monitoring	3338	Minutes will be maintained for finance committee meetings and budget monitoring will be recorded as a standard agenda item.	M	30-Sep-22		-	N/A	No Update Provided
Schools	21/22 Schools Thematic Review - Ysgol Derwenfa - Appointment of External Auditor	3339	The school will ensure that an annual review is undertaken regarding the appointment of an external Auditor for the School Fund account and this review will be evidenced.	M	30-Sep-22		-	N/A	No Update Provided

Appendix F

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

Portfolio	Audit	Ref:	Action	Priority	Original Action Due Date	Revised Due Date	Date of Last Update Provided by Service	Reason for Revised Due Date	Current Status
Corp	21/22 CCTV (Cross Cutting): Third party partnerships	3201	<p>Chief Officer, Housing & Assets to table a COT report to facilitate discussion around oversight and control of CCTV.</p> <p>Consideration to be given to:</p> <ul style="list-style-type: none"> Overarching responsibility for CCTV camera systems; Development of a live asset register of all CCTV cameras to be used as a basis for ensuring Council wide regulatory compliance); Oversight and reporting of cross Council compliance with the Surveillance Camera Code; Oversight and reporting of cross Council completion of Data Protection Impact Assessments (DPIA); Appropriateness of protocols in place (contracts / SLA's, etc.) to support partnership arrangements with third parties. Control around the purchasing of CCTV cameras. <p>the Public Realm CCTV Manager will continue to provide cross portfolio</p>	M	30-Sep-21	30-Jun-23	13-Jan-23	Due date revised to June to allow the new Service Manager to understand the actions required.	Need to obtain third party information relating to the Alltami CCTV system. Monitored remotely by Crime Prevention Ltd.

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

Portfolio	Audit	Ref:	Action	Priority	Original Action Due Date	Revised Due Date	Date of Last Update Provided by Service	Reason for Revised Due Date	Current Status
	clear on the requirement to use CP and also reference a set of procedures which have not been formalised		In relation to this specific scope and review: Finance will produced a formal procedure to compliment that already available.						
FIN	20/21 Collaborative Planning: Lack of system compliance monitoring reporting and escalation	3061	A Financial Systems User group has been set up, to allow those with responsibility for how financial systems are used to be able to recommend improvements of use and share concerns of lack of discipline of use. These will be shared with COT.	M	30 June 21	30 June 23	6 June 23		Date extended to 30.6.23 - waiting for evidence to close this action down. Update from GF 6.6.23: Action should be closed - a paper was taken to COT outlining performance and reasons for budget managers not using CP - with the outcome of agreeing to a project to procure a new finance system including budget monitoring/reporting functionality. SG (10 June 2022 15:10): Email from GF 7.6.22 "The review by the Systems user Group has been completed and can share a paper if needed. The outcome will be referred to in a paper to be shared soon with COT on options for a new system – therefore suggest we revise deadline to end of July 2022".
E&Y	20/21 School Attendance & Exclusions: Compliance with the Data Protection Act	3101	DP training to be updated on iTrent. ISPs to be put in place, with appropriate awareness sessions to ensure staff within the team are aware of, and comply with the protocols. Privacy notices will be reviewed and updated following changes to the service delivery.	M	31-Aug-21	28-Jul-23	19-Sep-22	The staff within my cohort receive regular supervision which includes reference to training updates and requirements. The Managers cascade these requirements and reminders to staff are repeated in supervision and appraisal. A standing item on Service Development Agenda is in relation to Audit and Estyn targets and these factors are cross checked with Business Support Records.	JG has sent three of his teams DP trg stats which require further work to bring them all up to date. I have suggested to John that for all of his staff, approx 25 in total, one master spreadsheet should be maintained and each staff member in his service should receive refresher trg every 18 months due to the sensitive personal data they have access to. ISP's to be updated or finalised for all 3 services Privacy notices to be evidenced on all 4 main service policies

Portfolio	Audit	Ref:	Action	Priority	Original Action Due Date	Revised Due Date	Date of Last Update Provided by Service	Reason for Revised Due Date	Current Status
								Outline ISP has been completed and submitted for my Progression Service and a meeting with Deborah Sainsbury is booked to finalize EWO version. This will facilitate privacy notice aspect of the audit requirements when completed.	It has been agreed that all of the above can be completed by August 23 and sooner if completed.
E&Y	20/21 School Attendance & Exclusions: Formal action plan to support roll out of new service delivery model	3110	Detailed action plan will be developed to support the roll out of the new service model.	M	31 Aug 21	31 July 23	31.05.23	<p>13.09.22: Email from JG asking for the due date to be revised to 31.3.23.</p> <p>The Service Action Plan was due to be completed by 31 8 21 and was associated with the publication of a variety of policies that will underpin the new service model and inform its delivery.</p> <p>The policy roll out has commenced and a revised LA School Attendance Policy is with a Secondary Headteacher to allow comment and feedback. This will be followed by a revised CME Document and FPN Administration process from 1 1 22. These processes have been impacted upon by limited capacity in partner services such as Legal Services and the protracted closure of schools during 20/21. However, the outline action plan will be available by 1 11 21 and the updated policies should be in place by 31 12 21.</p>	<p>Discussion with CH at COT on 31.05.23, due date to be revised to 31.07.23. Actions are in progress and these must be fully implemented by the end of the current school year.</p> <p>JG (12 January 2023 06:20): The action plan continues to be developed in partnership with peers and other services. The exclusion process is defined and efficient, but the plans and the processes that support vulnerable pupils are progressing during 22/23. Revised processes such as the implementation of a new EOTAS Panel have taken place and are being supplemented by clear policy/practice documentation. This documentation should ensure that schools, services and the public are able to understand the purpose of such revisions and how to utilize the system efficiently. This work is continuing to progress during 2023. All of these actions contribute to the finalization of the service action plan.</p>
Schools	21/22 Drury Primary -	3306	The GB will define and approve a Rent Policy	H	1 Dec 22	30 June 23	24 April 23	April 2023 - ST advised unable to agree rent level at	SJ (24 April 2023 06:50): Response from Internal Audit to CH, ST - email

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

Portfolio	Audit	Ref:	Action	Priority	Original Action Due Date	Revised Due Date	Date of Last Update Provided by Service	Reason for Revised Due Date	Current Status
									<p>LB (15 March 2023 08:52): The calculation of the overage cannot be calculated until the final costs are agreed. It is true that the monitoring of this was being tracked by the incorrect metric i.e. the difference between the actual and forecast sales data.</p> <p>This was accepted and the team from Finance, Housing and Quantity Surveying will be using the formula set out in the development agreement as required.</p> <p>We await the final costs and sales data from Wates, which will anticipate will be received and vetted by the end of March.</p> <p>We also await (as above) the final "abnormal" costs. To date around £2 million of costs have been vetted and accounted for. This is being measured against the £2.4 million identified in the development agreement. The significance of this is that any gap below the £2.4 million will be added to the already agreed guaranteed income from sales of £2.85 million.</p>
H&C	21/22 Maes Gwern Contractual Arrangements- Changes to unit type have an impact on capital receipts	3159	A process and a process owner to be devised and introduced to identify any discrepancies in changes to property type and chase any remaining funds and interest due to the Council since the completion date. Any risks to the achievement of the agreed capital receipts should be	H	29 Oct 21	30 June 23	6 June 23	Report to go to November 2021 Audit Committee - deadline for final papers 10.11.21. Due date aligned with AC papers date to prevent duplication in tracking - SG 21.10.21.	Update from PC: The sales receipt of £2.85 million will be achieved for the 112 private sales on the site. Finance have been tracking the sales and have identified any variations and adjustments. All 112 have been sold. The final two receipts totalling £54k are awaited from Wates's solicitors. This will take the receipt in total to £2.85 million. As these two sales were completed earlier this year, and an adjustment for interest in line with

Portfolio	Audit	Ref:	Action	Priority	Original Action Due Date	Revised Due Date	Date of Last Update Provided by Service	Reason for Revised Due Date	Current Status
			considered and escalated to Chief Officer.						<p>the agreement will be made. A claim of £6,700 for late receipt of sales cash on any of the 110 other sales has already been made and accepted. Revised due data end June 23 assuming receipt of data from Wates.</p> <p>RR (16 March 2023 11:58): Email from PC with update and documents has been attached for reference. This action cannot be progressed until the adjustment is made to the over/ under payment following the completion of the last sale for which the payment is now due. The council has also identified that is due £6k in interest and this has been submitted to Wates to verify with their solicitors.</p>
H&C	21/22 Maes Gwern Contractual Arrangements- The finance process in place to monitor capital receipts is not adequate.	3174	A review to be complete of all current processes and these be aligned with the requirements stipulated in the Development Agreement. Management information to be reviewed at established governance routines to ensure programme deliverables are on track in line with Development Agreement. Identified changes to capital receipts should be escalated to the Chief Officer of Housing and Assets.	H	29-Oct-21	31 July 23	6 June 23	29 November 2022 07:59 A meeting was held following the GAC update to discuss expectation of evidence and understand whether any information was available for review to assist with the closing of the actions. In preparation for the meeting, evidence expectation was detailed against each agreed finding within the report and this has been attached below. During the meeting management provided an update of the actions taken subsequent to the audit but no evidence was provided for review. A follow up email was sent and is attached detailed the agreement from the meeting and requirements from the service. To date no further information has been provided.	<p>Update from PC 6.6.23: The sales receipt of £2.85 million will be achieved for the 112 private sales on the site. Finance have been tracking the sales and have identified any variations and adjustments. All 112 have been sold. The final two receipts totalling £54k are awaited from Wates's solicitors. This will take the receipt in total to £2.85 million. As these two sales were completed earlier this year, and an adjustment for interest in line with the agreement will be made. A claim of £6,700 for late receipt of sales cash on any of the 110 other sales has already been made and accepted. Date revised to 31.7.23 assuming receipt of data from Wates.</p> <p>15-Mar-23 Update: It has been evident that the minimum receipt would be received once the initial errors had been identified and profiled receipts taken into account.</p>

Portfolio	Audit	Ref:	Action	Priority	Original Action Due Date	Revised Due Date	Date of Last Update Provided by Service	Reason for Revised Due Date	Current Status
									<p>Escalation to the chief officer has not been necessary.</p> <p>Vetting of the final abnormal cots is still to be done, as is the overage calculation, when final totals are received.</p> <p>Wates have been asked to review the specifics of the 9x house type 45 and the difference between the forecast and actual sales receipts</p>
H&C	Homelessness & Temporary Accommodation 21/22- A homelessness/ Temporary accommodation policy is not in place.	3234	<p>The response will be delivered in 2 stages – medium and longer term. All actions are assigned to the Service manager to be delegated across team.</p> <p>Medium term (June 2022) Restructure of Housing Support and Homeless Prevention Service and create a specific team for Property Management to take the management of Temporary Accommodation out of the Homeless Team. Restructure has been approved, job descriptions are being devised and recruitment to begin in April 2022.</p> <p>Long Term (Dec 2022) Homelessness Accommodation Policy to be devised which will guide all processes and ensure delivery of all ambitions identified in the</p>	H	30-Dec-22	30-Sep-23	24-Jun-23	Due date extended as per agreement between senior manager and audit manager on all Temp accommodation actions	<p>Restructure delayed but progressing.</p> <p>Policy as referenced above to bring all strands of interim housing management together.</p> <p>Officer leading on this currently off work so tasks to be re-allocated due to no likely return date</p> <p>Policy work delayed due to Officer on long term absence but absence to be concluded in Q1 23-24.</p>

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

Portfolio	Audit	Ref:	Action	Priority	Original Action Due Date	Revised Due Date	Date of Last Update Provided by Service	Reason for Revised Due Date	Current Status
			<p>information needed for management oversight when the Policy is in place.</p> <p>Longer term (March 2023) The full end to end temporary accommodation process to be mapped to assign roles and responsibilities, identify process delays and inefficiencies as well as document controls.</p>						
H&C	Homelessness & Temporary Accommodation 21/22- Management information is not available or unreliable to monitor the achievement of the Homelessness Strategy and policy	3255	<p>The response will be delivered in the medium term. All actions are assigned to the Service manager to be delegated across team.</p> <p>Medium term (June 2022) Introduce management information to: Monitor performance timescales at the various stages in Void Management Process. Information to be timely reviewed to identify and address process impediments/ opportunities for improvement. Provide oversight of all offers for permanent accommodations, those that were declined and the reason for decline.</p>	H	30-Jun-22	30-Sep-23	2 June 23	Due date extended as per agreement between Senior Manager and Audit Manager	<p>Work on policy and procedural revisions to respond to the Renting Homes Wales Act 2016 ongoing. Only those on full s75 homeless duties owed contract under RHW Act 2016 post 1st December 2022 and those who were existing residents 1st December 2022 on full s75 homeless duties convert to standard Homeless Contract by 1st May 2023. B&B, holiday accommodation and Homeless Hub not included in RHW Act 2016 framework.</p> <p>Significant work ongoing with IT infrastructure linked to the Councils inhouse CRM and Back Office systems will over time enable the service to move to a single integrated people and housing management system for homeless accommodation. This provides opportunity to routinely collect wide range of Performance Information from 1 system.</p> <p>Revisions to National Homeless Data sets being factored into systems for reporting for homelessness and use of homeless accommodation for</p>

Portfolio	Audit	Ref:	Action	Priority	Original Action Due Date	Revised Due Date	Date of Last Update Provided by Service	Reason for Revised Due Date	Current Status
			Oversee length of stays in interim accommodation which is being developed in In-Phase. Oversee rent collection activities. Monitor SLA agreement KPIs.						23/24 reporting period. Due date extended as advised all actions will now be completed by the end of September 2023.
H&C	21/22 Maes Gwern Contractual arrangements- The Abnormal costs being tracked for the development are not in line with the development agreement.	3137	Abnormal costs to be tracked in line with the figure stated in the Development Agreement. Impact to be assessed whether abnormal costs will be met.	M	20 Oct 21	31 Jul 23	6 June 23	Report to go to November 2021 Audit Committee - deadline for final papers 10.11.21. Due date aligned with AC papers date to prevent duplication in tracking - SG 21.10.21.	Update from PC 6.6.23: We have received the final abnormal costs claim of £670k taking the total of abnormal costs to £2,600k, over £200k in excess of the agreed allowance for abnormal costs. Evidence to support this claim from Wates has been requested by our QS and remains awaited. Revised due date 31 July 23 assuming receipt of outstanding data from Wates. RR (16 March 2023 12:13): Email from PC with update and documents has been attached for reference. This action cannot be progressed until the abnormal costs are received from Wates which is anticipated for the end of March as per the update in action 3140. LB (15 March 2023 08:57): This is happening. See above. Final data of claimed costs awaited. Refer to 3174 for more details
H&C	21/22 Maes Gwern Contractual arrangements- roles and responsibilities have not been fully defined	3160	A full review to be completed by the newly appointed SHARP Project Manager to ensure contractual requirements are being met and roles and responsibilities have been defined	M	20 Oct 21	31 July 23	6 June 23	Report to go to November 2021 Audit Committee - deadline for final papers 10.11.21. Due date aligned with AC papers date to prevent duplication in tracking - SG 21.10.21.	Update from PC 6.6.23: As stated previously a team was set up to monitor key elements of the contract in line with the specific terms in that contract. Finance (CT) have tracked sales data, amounts received, date received and date of sale. QS services (HP) have tracked abnormal costs against the allowance in the contract. They are ready to vet the

Portfolio	Audit	Ref:	Action	Priority	Original Action Due Date	Revised Due Date	Date of Last Update Provided by Service	Reason for Revised Due Date	Current Status
									<p>overall cost data, together with the sales data from finance which will populate the overage formula as set out in the agreement Housing Development (PC) have tracked units built in line with the agreement, scheme development, liaising with highways and open spaces. Scheme review report to follow. Revised due date 31.7.23 assuming receipt of outstanding data from Wates.</p> <p>RR (16 March 2023 12:21): Email from PC with update and documents has been attached for reference. This action cannot be progressed as we have been advised a lessons learned will be completed once all reconciliations have been completed. PC advised a team was set up to ensure the reconciliation of data was completed against the correct contract clauses.</p> <p>LB (15 March 2023 09:01): A team was set up and we have assiduously framed our reconciliation of data against the correct clauses in the contract. Final reconciliation was always going to await final sales and cost information. A review of the project and lessons learned will be completed post the reconciliations, but the priority thus far has been to assure that FCC receives all that was due under the terms of the contract.</p>
H&C	Homelessness & Temporary accommodation 21/22- The Open Housing	3256	The response will be delivered in 3 stages – short, medium and longer term. All actions are assigned to the Service	M	31-Mar-22	30-Sep-23	24-Apr-23	N/A	Dedicated Officer now in post working exclusively on Homeless Nominations for offers of social housing ensuring greater focus on matching process to

Portfolio	Audit	Ref:	Action	Priority	Original Action Due Date	Revised Due Date	Date of Last Update Provided by Service	Reason for Revised Due Date	Current Status
	system is not being utilised to manage stock, tenancies, repair work or rental income to be able to effectively deliver on service objectives.		<p>manager to be delegated across team.</p> <p>Short term (March 2022) In the short term, improve and enhance excel spreadsheet to capture all information in relation to temporary accommodation so data can be analysed and interrogated in order to identify efficiencies/opportunities for improvements as well as trends.</p> <p>Medium term (June 2022) Open Housing System Private Sector leasing module is already purchased but not implemented. IT has advised will need to wait for V16 of Open housing and IT capacity means that they will not be able to pick up this project until June 2022 at the earliest. Ensure detailed scope of works and Project Plan adopted.</p> <p>Longer term (March 2023) Implement the new system and all appropriate functionality to manage the Temporary Accommodation Portfolio in regards to all aspects of housing management.</p>						<p>reduce the likelihood of inappropriate offers and chances of refusal</p> <p>Continuing pressures relating to move on with Private Rental an option that is increasingly unaffordable. Recent research by Bevan Foundation for Feb 2023 found 0 (zero) properties available at the LHA rate in Flintshire out of 59 properties advertised.</p> <p>All trend information monitored and more people moving into temporary accommodation than moving out due to challenging housing market and disconnect between supply of social housing and profile of homelessness which is single person working age heavy.</p> <p>Landlord incentives continue to be offered as a way of making PRS properties more affordable and accessible to enable move on from homelessness.</p>

Portfolio	Audit	Ref:	Action	Priority	Original Action Due Date	Revised Due Date	Date of Last Update Provided by Service	Reason for Revised Due Date	Current Status
H&C	Travellers - 2018/19 - Transit Site	2352	Significant work is being undertaken by the Council to bring forward transit sites following the endorsement of this work by the Community and Housing Scrutiny Committee in December 2017. The Council has identified a number of sites for detailed appraisal and at the time of the audit, was awaiting comments from Arc4 who had been commissioned on their suitability. It should be noted that no local authority in Wales has a Transit Site.	M	30-Sep-20	30-Jun-23	25-Jan-2023	Delays caused by Covid, however the local development plan review is expected to be completed in October. Due date set to end of November to ensure the service has the time to react to the local development review. Due date subsequently revised to 1.2.22 awaiting receipt of the planning inspectors LDP report. See revised and updated comments relating to the LDP. Now the LDP has been approved work can progress.	There is no update as we are still waiting for Planning Inspector review - pls BF to 01/10/22
H&C	SARTH Follow Up 2019/20 - Applicant reviews are not being carried out on a regular basis	3009	There have been significant resource issues within the Housing Register Team which have posed challenges in terms of service capacity and staff continuity. The periodic review process has therefore fallen behind. This will now be progressed and become routine within the teams approach to register management. Embedding the review process within the Housing Register Team's routine activity and exploring opportunities for utilising technology to create efficiencies within this process are welcomed suggestions and had been on	M	31 Jul 21	31 July 23	26.5.23	From MC 7/9/21 - request to revise date to 31/12/21 - new manager re SARTH/Housing Register. Need to develop plan for Homelessness. SJ Revised due date on this basis. have advised these are longstanding.	Request from SH to revise due date to end July 2023 to allow time for the Steering Group meeting to take place. SH (26.05.23) This change is being discussed at our Steering Group meeting next month. SH (10 November 2022 13:20): SLA currently states all applications will be reviewed on a 6 monthly basis regardless of banding status. However due to significant resource pressures within the service reviews are currently not up to date. I will be raising this issue at our next Operational meeting which is due to be held on 06.12.2022 and I will be asking for a paper to go to Steering Group to consider changing currently SLA to allow reviews to be taken on a risk-based approach, Band 1 every 3 monthly, Band 2 every 6 monthly, Band 3 & 4 every 12 -18 months. This will ensure that the review process is up to date and focus on those applicants who are more

Portfolio	Audit	Ref:	Action	Priority	Original Action Due Date	Revised Due Date	Date of Last Update Provided by Service	Reason for Revised Due Date	Current Status
			<p>management's radar for areas of service improvement for the Housing Register Team. Management are eager to explore opportunities to embrace technology for processes linked to Housing Register, but also mindful that not all applicants would want to make use of technology for the periodic review process. Striking a balance between efficient processes for the Housing Register Team that make use of technology and support principles of "channel shift" (moving away from telephone contacts as the norm), whilst also retaining a person centred approach will be important when considering the use of technology. Approx. 1 in 4 applicants are "older people" and the use of technology may not be their preferred method of contact.</p> <p>Agreed Actions</p> <p>Embed the periodic review process within routine operational practice of the Housing Register Team.</p> <p>Explore opportunities to use technology such as</p>						likely to be closer to being offered a property than just a blanket approach. In addition, all colleagues in Housing Register Team and Contact Staff who deal with incoming calls are trained and complete ad hoc reviews when speaking with applicants. There is a robust training process in place, and this is provided to all new staff and discussed at monthly team meetings with Contact Centre Team Leads and also includes colleagues in Connects.

Portfolio	Audit	Ref:	Action	Priority	Original Action Due Date	Revised Due Date	Date of Last Update Provided by Service	Reason for Revised Due Date	Current Status
			text, and online engagement to assist with the applications and periodic review process. Ensure robust management oversight of periodic reviews through monthly monitoring reports and a clearly documented process.						
H&C	SARTH Follow Up 2019/20 - The number of overrides remains high	3008	<p>Ensure that there is regional oversight for "overrides" through the SARTH Operational Panel, and that opportunities for service improvement are identified for action at the local level.</p> <p>Explore opportunities for improvements within the Open Housing System to reduce the number of overrides through changes or enhancements to the Allocations Module.</p> <p>Ensure all staff allocating properties via SARTH (FCC and Housing Partners), have regular training on the matching process. When overrides are necessary they should be recorded accurately with reason codes and detailed narrative for justification.</p>	M	31-Jul-21	31-Jul-23	26-May-23	<p>Further request to change responsible officer as requested by the service due to new manager.</p> <p>Request to revise date to new manager re SARTH/Housing Register. Need to develop plan for Homelessness. Audit advised these are longstanding.</p>	Unfortunately there has been a delay with SARTH partners moving forward with recruiting a new Compliance Officer and as such this action won't be updated until approx July.
H&C	Homelessness & temporary Accommodatio	3236	Agree in part.	M	31 Mar 22	30 Sept 23	2 June 23	Due date extended as agreed by Audit Manager at the request of Senior Manager.	RR (24 April 2023 11:32): Update received from Senior manager states 'Dedicated Officer now in post working

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

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

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

Portfolio	Audit	Ref:	Action	Priority	Original Action Due Date	Revised Due Date	Date of Last Update Provided by Service	Reason for Revised Due Date	Current Status
			ensure that the processes are being delivered correctly and in a timely manner. Training to be provided to additional staff in critical roles to ensure business continuity in the event the individual responsible is not available.						
S&T	21/22 Statutory Training: There is no specific S&T Training Policy	3219	The Senior Management team are currently developing a People Management Strategy with HR and the Corporate Training team. A training strategy for S&T will be developed in conjunction with this strategy	M	30 Apr 22	31 July 23	31 May 23	31.05.23: The training policy has now being developed and is in final draft format. The policy still requires consultation with the Senior Management Team and Trade Union representatives. This is taking place inline with the culture and values action plan for change for the Streetscene and Transportation Portfolio. The policy development has been expanded to ensure that it complies with external accredited training requirements which has delayed the progress of sign off.	N/A

Ref	Date Referred	Investigation Details
1. New Referrals		
1.1	02/05/2023	Whistleblowing referral in relation to planning
1.2	31/05/2023	Theft of petty cash funds within Social Services £412.86
2. Reported to Previous Committees and still being Investigated		
2.1	22/10/2022	Anonymous allegation received regarding a contract. Investigation underway, meeting held with the contractor, further queries to be resolved.
2.2	24/05/2022	Anonymous allegation over planning permission / building regulations. Investigation underway detailed work is now complete, Audit Report to be drafted.
3. Investigation Completed		
3.1	Whistle blowing referral in relation to planning received and assessed. Decision to raise a Stage One complaint.	

Internal Audit Performance Indicators

Appendix H

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

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

Audit – 2022/23	Priority	Status of Work	Supporting Narrative
Corporate			
Strategic Funding (<i>Previously known as Core Funding 3rd Sector</i>)	M	Complete	
Education & Youth			
Schools Risk Based Thematic Reviews (Three schools)	H	Complete / In Progress	Delayed due to action short of strike
School Funds	H	Complete	
Integrated Youth Service	M	In Progress	
Governance			
Protection against Ransomware Attack	H	In Progress	
Corporate Complaints	H	Complete	
Cyber Security & Data Security	M	In Progress	
Housing & Assets			
Complaints (Housing and Assets)	M	In Progress	
Landlord Health & Safety (Fire Compliance)	M	In Progress	
People & Resources			
MFTS & supporting Method Statements / Budget Challenge	H	Complete	
Main Accounting – General Ledger	H	In Progress	
Compliance with the CIPFA FM Code	M	Complete	
Investigating Officer Work x 2 under the Disciplinary Policy (Various Portfolios)	New	Complete	
Planning, Environment & Economy			
Houses of Multiple Occupancy	H	Complete	
Planning – Prioritisation & Activities (including Enforcement)	H	Waiting to Start	Waiting to attend Group Leaders Meeting
Social Services			
Safeguarding	H	Complete	
Childcare Development	M	In Progress	
Deputyship (Now Residential Care Management of Asset Values)	M	Complete	
Streetscene & Transportation			
Loss of O Licence	H	Complete	
Regional Transport (New title Statutory Obligation for School Transport)_	H	Complete	

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

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

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

Glossary

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