Flintshire Internal Audit

Progress Report

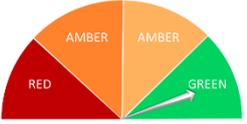January 2024

Sir y Fflint
Flintshire
COUNTY COUNCIL
CYNGOR

Contents

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

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

Final Reports Issued

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
21-2023/24	P&R	Accounts Payable (AP) & P2P	Risk Based	Green	0	1	2
15-2023/24	P&R	Additional Pay Policy Review	Risk Based	Amber Green	1	1	2
17-2022/23	CE	Strategic Core Funding	Risk Based	Amber Red	1	1	2
07-2023/24	P&R	Disclosure and Barring Service (DBS) Checks	Risk Based	Amber Red	4	2	2
AC 09-2023/24	CE	Integrated Impact Assessments	Advisory	Advisory	0	0	0
AC07-2023/24	GOV	Review of Risk Registers	Advisory	Advisory	0	0	0
AC06-2023/24	GOV	Review of Risk E Learning Module	Advisory	Advisory	0	0	0
AC11 2023/24	E&Y	Youth Justice Service - Capacity & Complexity	Advisory	Advisory	0	0	0
AC13-2023/24	S&T	Fleet Contract Risks	Advisory	Advisory	0	0	0
INV 02-2023/24	SS	Loss of Petty Cash	Investigation	Investigation	0	0	0

Audit Assurance Summary for 2023/24

Portfolio	Number of Reports & Assurance						Priority & Number of Agreed Actions			
	Red	Amber Red	Amber Green	Green	Advisory / Grant - No Opinion Given	In Total	High	Medium	Low	In Total
Corporate		1			1	2	1	1	2	4
Education & Youth		1	2		2	5		7	6	13
Governance					2	2				
Housing & Community			1		1	2		1	1	2
People & Resources		1	2	1		4	5	5	7	17
Planning, Environment & Economy			1			1		1	1	2
Social Services										
Streetscene & Transportation										
Cross Cutting Portfolio's										
External			1		2	3		1	2	3
Total	**0**	**3**	**7**	**1**	**8**	**19**	**6**	**16**	**19**	**41**

Footnote:	
Red Assurance:	
Amber Red Assurance:	School Funding - Ty Ffynnon School; Strategic Core Funding; and Disclosure & Barring Service (DBS) Checks

Strategic Core Funding – Chief Executives –17–2022/23

Areas Managed Well	Areas Identified for Further Improvement
• A Roles and Responsibilities document had been produced following the Cabinet review that details the role and responsibilities of Officers in the Strategic Office and Sponsoring Officers in relation to Strategic Funding. • Monitoring forms are available to be used by Sponsoring Officers. • Following the November 2021 review, progress has been made against agreed actions and work is currently taking place with the Legal and Procurement teams to define and review grants vs. commissioned services. • There is a tracker in place to monitor the implementation of the actions from the 2021 internal service review. • A new hybrid contract has been drafted which includes scope for social value measures and returns..	*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.* **Lack of Oversight of the Strategic Funding Payment Process:** Grants to third sector organisations are paid through the Voluntary Sector Database (VSD) (AP feeder system) or internal journal transfer (payments to Council services who then pay the third sector organisations directly). The controls and oversight in place are not robust enough within the payment process to ensure payment is only made based on evidenced outcomes / outputs which should be held on the VSD (in accordance with documented process) or payment of funding is in line with approved budget. The VSD, populated by the Strategic Office, holds data around payments to third sector organisations. Sponsoring Officers (located across Council services, are responsible for managing contracts with these organisations) confirm payment of grant funding is appropriate based on the outcome of contract monitoring. Documented processes confirm evidence to support contract monitoring (Monitoring Forms) should be added to the VSD before payment can be authorised by the Strategic Office. Audit testing identified: • Sponsoring Officer confirmation that payment of grant funding is appropriate (based on contract monitoring) is not routinely evidenced on the VSD. • Heavy reliance on emails between the Strategic Office and Sponsoring Officers around appropriateness of payment (rather than a more efficient automated process). • No checks carried out to ensure evidence of contract monitoring (Monitoring Forms) are attached to the VSD before payments are authorised. • Lack of service understanding as to why some payments are made via journal transfer. • The checks / reconciliations carried out to ensure payments made to third sector organisations are in line with agreed budget are not robust enough to identify overpayments. • No management reporting is available from the system to allow effective management / oversight of the payment process or ensure ongoing compliance with agreed process. This lack of control has resulted in: • An overpayment of £7.2k to one organisation in 22/23 (incorrect first instalment of grant payment). • Lack of management awareness of this overpayment until highlighted by Internal Audit. • Monitoring forms (as required in the documented processes) in place for only 4 of the 15 organisations on the VSD to which grants were paid in 22/23 (email confirmation of appropriateness to pay was in place in the other 11 cases). Without appropriate control and oversight within the payment process (as detailed above) overpayments and other payment errors continuing to be made without detection. *Agreed Management Actions:* There are checks and controls in place, but these are dependent on human action/input. The Strategic Office are responsible for updating the VSD in terms of organisation details and setting up payments but are reliant on the Sponsoring Officers providing information, carrying out and uploading monitoring forms, approving payments, and conducting payment checks. Sponsoring Officers are responsible for checking and approving payments for release (based on their oversight of satisfactory contract performance/monitoring). Authorising Officers provide a second level of control by checking and giving final approval for payment on the VSD. Management oversight of budget and payments is conducted through budget meetings with Finance colleague.

	The over payment has been investigated and resolved. The overpayment has been accepted as early payment for the following year, meaning no financial loss has resulted.
	Would agree with Audit findings that there are issues with process, which is reliant on human checks and processing, is disjointed with possible lack of understanding and accountability of roles and responsibilities, and that as such is not providing the right conditions for adequate checks, controls, and oversight.
	Action:
	Conduct another review of service/function but with focus on the process, controls, and strategic oversight. To include:
	A. Process mapping and improvement work
	B. Review of system (VSD)
	C. Review of roles and responsibilities
	D. Review of payment mechanisms and process
	E. Proposed changes as a result reported, as appropriate.
	Due Date 30.04.24
	Update of contracts with third sector organisations:
	In November 2021 Cabinet agreed funding for individual third sector organisations for a period of 3 years (with an option to extend for 2 years) with new contracts to be agreed with each organisation where necessary.
	The contract approach (grant funding v. commissioned service) has been determined for 7 of the 19 organisations in receipt of funding, but whilst a new hybrid contract is currently in development, to date no new contracts have been agreed with third sector organisations due to capacity issues within the team and the requirement for further procurement / legal input.
	At the date of audit, contracts (dated pre 2021) were in place for 4 of the 19 organisations supported. Funding is paid to the remaining 15 organisations based on implied contractual terms.
	Without up to date, clear contracts which detail agreed outcomes / outputs there is no mechanism for ensuring value for money is received for the funding provided and no assurance organisations are delivering outcomes which align with the Councils strategic priorities and objectives.
	Agreed Management Action:
	Progressing contractual arrangements with third sector organisations is reliant on Sponsoring Officers. The Strategic Office has provided Sponsoring Officers with the documents they need to complete and action they need to take.
	Actions:
	A. Briefing session for Sponsoring Officers to be arranged for autumn 2023. Aim to provide guidance to Sponsoring Officers on what action they need to take and timescales.
	B. Sponsoring Officers to complete the relevant legal forms and undertake any further action required to ensure contracts are in place for all by January 2024
	Due Date 31.01.24
	Audit reviewed the Roles & Responsibilities document that was produced following the 2021 service review. The document refers to "commissioned services". As per legal advice sought by the Strategic Office grants cannot be awarded for commissioned services (these should follow usual council procurement processes). The language used within the document does not currently reflect the advice provided by the Legal team. The document also refers to the contact details of officers who are no longer in the Strategic Office.
	There is a risk that the Roles & Responsibilities document is not up to date and grants may be awarded incorrectly for commissioned services, further that it does not reflect the new process or team structure.
	Agreed Management Action:
	Roles and Responsibilities document to be updated as part of action identified under Action URN03543 (above)
	Due Date 30.04.24

	Cabinet approved grant funding for 3 years (with an option to extend for a further 2 years) from April 2022 for 19 third sector organisations following the November 2021 report. Since this initial report was presented no further updates or progress reports have been taken back to Cabinet to demonstrate progress against service objectives or to report on specific contract issues which have arisen (as detailed above). Monitoring of objectives delivered by the organisations has taken place at individual Sponsoring Officer level but there has been no overall oversight and scrutiny of deliverables at a higher level. There is a risk that there has been no overall oversight of progress made against agreed changes to Strategic Funding and overall reporting of objectives/deliverables by the third sector is not taking place to ensure that funding is being used as intended and aligns with the Councils strategic priorities. *Agreed Management Action:* Actions A. A report will be presented to Cabinet on progress made against the Nov 2021 report early in 2024/25. It will share details on the outcomes/deliverables of strategic funding grant money to ensure that funding presents value and identify next steps. B. Update reports on third sector funding will then be presented to Cabinet periodically (frequency to be agreed) **Due Date 30.06.24**

Disclosure and Barring Service (DBS) Checks, People & Resources – 07-2023/24

Areas Managed Well	Areas Identified for Further Improvement
• An up to date DBS policy is in place (October 2021). • A contract is in place (October 2021) between the Council and Check Direct to process all DBS checks.. • Supplier performance/delivery is in line with contractual expectations.	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. **Non-Compliance for up-to-date DBS checks for all current staff engaged in a regulated activity** iTrent holds details of all council employees including employee start dates and job role. The system does not have the functionality to identify which roles require a mandatory DBS check and flag these as part of the establishment. Managers are expected to request DBS checks for new recruits via HR Starter forms which are submitted to ESS. These are processed and once the DBS date is received ESS records it in iTrent. Testing identified records without DBS dates recorded. This suggests either the individual does not require a DBS check; the manager has not provided paperwork to ESS; ESS has not requested the relevant check from Checks Direct; and or ESS has not input the date into iTrent. ESS does not have consistent control in place e.g. exception reporting to highlight these gaps, understand the reason for non-compliance, resolve and prevent re occurrence. There is a risk the corporate record is unreliable, and does not evidence DBS checks are in place for all current staff who are in a position where a DBS is a requirement of the post. *Agreed Management Action:* Review data sets immediately and investigate and address high risk gaps; Review any associated processes which have led to the gaps; and contact other LA's for ideas of good practice. **Due Date 30.06.2024** **Non-Compliance - DBS Renewals** Reminders are issued by the ITrent system based on the DBS dates recorded. The iTrent system has a reminder on the staff members dashboard that the Manager also has access to, should they log into the staffs iTrent record 90 days before expiry date. Once the expiry date has passed, the DBS renewal message disappears from the ITrent system. Managers are expected to review the ITrent reminders and request the DBS renewal check either via the checks direct system or through the update service. There is some confusion as to who's responsibility it is to update iTrent when a renewal is processed via the update service and testing proved checks carried out via the update service are not recorded onto iTrent. ESS only complete checks for new staff and Managers for all renewals, all checks carried out via check direct are received by the systems team to upload onto iTrent. Testing identified records without DBS dates recorded. This suggests either the individual does not require a DBS check; the manager has not provided paperwork to ESS; ESS has not requested the relevant check from Checks Direct; and or ESS has not input the date into ITrent. Testing identified 212 Social Services, 206 Aura and 93 Newydd records where DBS checks had not been recorded in iTrent; 29 records in Social Services, 17 in Aura and 2 in Newydd for staff who's DBS check is out of date. ESS does not have consistent control in place e.g, exception reporting to highlight these gaps, understand the reason for non-compliance, resolve and prevent re-occurrence. There is a risk the corporate record is unreliable and does not evidence DBS renewals have been carried out in line with policy & procedures. *Agreed Management Action:* Review data sets immediately and investigate and address high risk gaps; Review any associated processes which have led to the gaps, including use of the update service; and Contact other LA's for good practice ideas. D**ue Date 30.06.2024** **Risk Management & Reporting** Compliance with a statutory requirement is a key risk for the Council. The Council uses In Phase as its risk management tool. iTrent is the corporate tool for recording and evidencing all DBS checks. The findings above indicate gaps in this data which have not been identified or resolved by ESS/Managers. In terms of risk management we would note the following:

- There are no risks relating to DBS on the HR risk register / Strategic / operations – although it is a statutory obligation.
- Data extract reports have only been provided to Social Services, Aura and Newydd at their request however there are still DBS checks not carried out or are carried out but not recorded correctly onto Trent in Social Services.
- It is unclear to what extent this applies to the rest of the Council as no data could be provided at the time of the Audit.
- Escalation reporting on DBS compliance is not in place, there is nil reporting to Managers who have staff where checks are expired and yet to be renewed.

There is a risk issues around this statutory obligation may not be visible within the corporate risk management framework. The lack of consistent report means that errors and gaps are not highlighted to the relevant managers to ensure the risk is sufficiently mitigated.

Agreed Management Action:
Service manager to review the risks within the risk register; will review value of report to be provided to other Portfolios based on risk; reports to be generated and provided consistently to Management; ensure Portfolios action the reports as necessary; and define escalation process as part of the workflow. **Due Date 30.06.2024**

Budget Setting and Monitoring
The cost of providing DBS checks is held by HR (NEB111). We reviewed the budget and actual spend for the last three financial years

Year	Budget	Actual Spend
2021/22	£52,260	£118,501
2022/23	£52,260	£117,243
2023/24	£52,260	£ 66,056 (as at Period 8)

A report was presented in 2015 to offer options to address the overspend. This included as part of a review of workforce costs, a consultation exercise to charge new applicants and employees for their DBS checks. Trade Unions had agreed to this. This was not approved. Continued overspend without actions to address the variation is inconsistent with expected budget monitoring control. There are a number of reasons why the budget may be overspent – increase in numbers of DBS checks, duplication of checks, increase in cost of processing. However, we were unable to identify management's analysis of the reasons nor any actions to address / mitigate. The current financial climate is different to that of 2015. Considerations should be made to the future processing costs of DBS checks and how potential savings could be achieved. If the Council intends to continue with the current operating model then a more realistic budget should be identified with pressures highlighted in line with MTFS requirements.   There is a risk the current budget management and reporting makes this pressure less visible as a strategic risk.

Agreed Management Action:
Overspend has been highlighted as an issue for several years as an unachieved efficiency and options to charge were considered unpalatable and barrier to recruitment, however we will produce a paper to COT outlining the need for a realistic budget/operating model. **Due Date 31.03.24**

Positive Disclosures are missed and policy is not followed
As part of the DBS policy a procedure exists once a positive disclosure is notified from checks direct. The process is that an electronic notification is issued and once the ESS staff tick the processing box on the checks direct website then the details disappear along with any audit evidence that states it has a positive disclosure.   Should the staff member in ESS miss or not follow the procedure for a positive disclosure then nobody would know or be made aware.   This could result in a member of staff who has a positive disclosure as detailed by Checks Direct being employed without the positive disclosure being resolved or following the correct process as stated in the policy, which may result in unsuitable employees being in post.

Agreed Management Action:
There is a management report obtainable from Checks Direct, we will review this report monthly to ensure all positive disclosures are addressed and this will be retained for future evidence. **Due Date 29.02.2024**

Procedures / Written Work Instructions
The New starters procedure/written work instruction is in place to provide consistency across the ESS team, part of which details DBS checks. We reviewed the written work instructions and identified it did not clearly state the entire process for adding a DBS check to ITrent; does not identify the actions required to ensure all checks are recorded and any gaps are addressed; roles and responsibilities including updating of iTrent following checks;

and placing reliance on administrative process is not good control and is open to error. The risk is that not all checks carried out are being recorded on iTrent and therefore renewal reminders are not issued and may not be renewed.

Agreed Management Action:
Review workflows within iTrent **Due Date 30.06.2024**

Duplicated DBS Checks and Payments
During testing duplicate checks were found to have been carried out resulting in cost implications for a budget which is overspent. There is no exception reporting carried out to ensure duplicates are not occurring and there are no controls to ensure a check is already in place and therefore another is not required. Instances were founds where two individual DBS records were recorded, which would indicate checks are being duplicated. At the time of this review a report was requested from Checks Direct to detail if more than one check has been carried out. Unfortunately, this report has not been received by the time of reporting. Management does not have any other reporting around duplicated DBS checks. There is a risk of duplicate DBS checks being carried out resulting in unnecessary cost to the Council.

Agreed Management Action:
Management obtained a report from Checks Direct and this has been reviewed. Management will continue to receive 'duplicate DBS' reports from Checks Direct on a monthly basis and review and manage all duplicate checks. **Due Date 29.02.2024**

Supplier Management / Performance Information
The ESS team have access to the online Checks Direct system and this provides a dashboard stating the current checks in place. At the time of testing ESS does not receive or request any management information from Checks Direct. In order to support our testing a standard report was generated by Checks Direct and supplied. this included performance indicators: numbers processed, turnaround, and rejection data. This is a useful report which provided assurance to ESS that the service being provided is timely and in line with contractual expectations. There is also potential to use this data to reconcile that all ESS requests have been actioned, all iTrent records have been updated.

Agreed Management Action:
Management information is received from Checks Direct and is used by Management to reconcile all requests have been actioned. **Due Date 30.06.2024**

Action Tracking – Portfolio Performance Statistics

Portfolio	Live Actions	Analysis of Live Actions			Total Actions Overdue	Analysis of Overdue Actions			Overall % of Overdue Actions	Actions with a Revised Due Date	Actions between 6 & 12 Months	Actions 13+ Months
		H	M	L		H	M	L				
Chief Executives	1	0	0	1	1	0	0	1	1%	1	0	1
People (HR)	11	0	7	4	10	0	7	3	14%	10	4	6
Resources (Finance)	12	1	6	5	8	0	5	3	12%	5	3	3
Education & Youth	0	0	0	0	0	0	0	0	0%	0	0	0
Governance	8	0	4	4	3	0	2	1	4%	7	5	3
Housing & Communities	24	6	11	7	13	3	7	3	19%	21	4	14
Planning, Environment & Economy	6	0	5	1	6	0	5	1	9%	2	2	0
Social Services	8	5	3	0	0	0	0	0	0%	0	0	0
Streetscene & Transportation	15	5	5	5	8	2	1	5	13%	14	4	7
External	5	0	2	3	2	0	1	1	3%	2	0	2
Individual Schools	21	1	12	8	17	0	9	8	25%	3	2	5
Total	**111**	**18**	**55**	**38**	**68**	**5**	**37**	**26**	**100%**	**65**	**24**	**41**

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	12-July-23	5-July-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 5.7.23: SC to email team to see if this work is now complete, update will be provided as soon as a response is received. Due date extended to 12.05.23 to allow time for team to provide an update.
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-Aug-23	05-July-23	See follow up notes. Risk not managed.	Discussion 5.7.23: This is a difficult risk to address as we have no ability to report on compliance with the working time directive. The agreed action around reporting from Etarmis will not pick up those employees in schools, social services or Streetscene. SC will need to pick this up with NC again. Potential scope for reporting from Etarmis and then analysing data around those who regularly work overtime - recognising the time and cost implications of this NC may have a view. Recognising that this will require further thought and discussion the due date has been extended to 30.08.23.

Portfolio	Audit	Ref:	Action	Priority	Original Action Due Date	Revised Due Date	Date of Last Update Provided by Service	Reason for Revised Due Date	Current Status
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-July-23	05-July-23	Refer to Current Status	Discussion 5.7.23: The work around long term agency workers and barriers to applying for permanent vacancies has now been completed and has resulted in a refreshed Recruitment Policy, which is now live and a revised Agency Workers Policy, which was approved by the Unions last week and will be rolled out by 31.7.23. The new Policy now requires a Business Case to be completed for use of all off Matrix agency staff (as attached) and the terms and conditions of the engagement to be approved by HR. Quarterly reports now go to COT re use of agency staff and staff outside Matrix and these reports are also shared at DMT's. HR business report status but also 'ask' for each engagement to be reviewed. In addition the reports to COT now include more information. Required oversight is now in place. Due date extended to 31.7.23 to allow the Agency Workers Policy to be finalised and made available on the Infonet.

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	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-Jul-23	05-July-23	Refer to Current Status	Discussion 5.7.23: The work around long term agency workers and barriers to applying for permanent vacancies has now been completed and has resulted in a refreshed Recruitment Policy, which is now live and a revised Agency Workers Policy, which was approved by the Unions last week and will be rolled out by 31.7.23. The new Policy now requires a Business Case to be completed for use of all off Matrix agency staff and the terms and conditions of the engagement to be approved by HR. Quarterly reports now go to COT re use of agency staff and staff outside Matrix and these reports are also shared at DMT's. HR business report status but also 'ask' for each engagement to be reviewed. In addition the reports to COT now include more information. Required oversight is now in place. Due date extended to 31.7.23 to allow the Agency Workers Policy to be finalised and made available on the Infonet.

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	31-Aug-23	05-July-23	Refer to Current Status	Discussion 5.7.23: LGA workforce planning training has recently been delivered to HR staff, and to Chief Officers at themed COT on 15.7.23. SC and NC now need to reflect and agree a workforce planning framework going forward, the due date will need to be extended to 31.8.23 to allow time to develop this framework. The LGA recommends that going forward workforce development is a service responsibility and should be carried out alongside business planning. Workforce Development template will need to be developed to facilitate this.

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- 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	31-Aug-23	05-July-23	Refer to Current Status	Discussion 5.7.23: Issues discussed with COT and they do not see the need for exit interviews, considering it is enough to just send out questionnaires. SC does not agree with this and still thinks exit interviews should be offered to staff who are leaving (recognising that exit interviews are not appropriate in all circumstances). Agreement has been reached however on the approach to exit questionnaires. Going forward these need to be sent out by Employment Services to all leavers as this is the only way the Council can be assured they are routinely issued and are able to view return rates. The questionnaire is currently in the process of being developed and SC anticipates it should be ready for use from 30.08.23.
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	31-Aug-23	05-July-23	Refer to Current Status	Discussion 5.7.23: The new Underpayment / Overpayment Policy is now in draft and with John Griffiths who will add content around Advance Payments. SC considers the revised policy should be finalised and implemented by 31.8.23. Due date revised to reflect this.

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
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	06-June-23	Update 6.6.23: Amend date to 31st July. I will assess the risk of noncompliance 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	Update 6.6.23 (emailed to SG 31.7.23): Amend date to 31st July. I will assess the risk of noncompliance 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
FIN	20/21 Collaborative Planning: The Financial Procedure Rules are not clear on the requirement to use CP and also reference a set of procedures which have not been formalised	3038	Management is confident that other controls are in place and there is no wider risk to the Council's budget monitoring processes In relation to this specific scope and review: Finance will produce a formal procedure to compliment the already available CP user guide and advice from accounts. A reminder of roles and responsibilities will be communicated to budget holders and will be made available on the Finance infonet page	M	30-Jun-21	31-Jul-23	06-June-23	Update 6.6.23: Amend date to 31 July and will be actioned	Update 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
FIN	Financial Management Accounting 22/23 • Budget monitoring procedures are high level leading to inconsistencies in approach by the principal accountants.	3446	Finance to issue a reminder to all chief officer and principal accounts setting out the expectations in relation to the monthly finance monitoring procedures. This will include: Any known significant budget pressures to be escalated immediately by Chief Officers to the Corporate Finance Manager and Chief Executive and reported within the next Budget Monitoring Report. Any appropriate mitigating actions will be considered and included within the report. Chief Officers to update financial risks in Portfolio Risk Registers as part of the monthly reviews. Method Statements to be updated by the principal accountants in-year as soon as pressures or efficiencies are identified for consideration within the MTFS . More detailed documented procedures will be developed to ensure consistency of approach.	M	31-Mar-23	31-July-23	31-Jul-23	Update 6.6.23: Amend to 31st July - this will be actioned in conjunction with first detailed monitoring report	Update 31.7.23: Although no specific reminder has been issued, Management Accounting finance teams have worked with portfolio/service Budget Holders and SMTs in relation to the Interim Budget Monitoring Report and subsequent Month 3 Report.

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
FIN	Financial Management Accounting 22/23- Quarterly Breach Reporting is not adequate or effective	3447	The Quarterly Breaches Log to be revised for 2022/23 and incorporate more detailed information about the specific breach. This information to be analysed to assess trends, root cause analysis and evidence improvement. This will also be addressed by early dialogue between Corporate Finance and the relevant Chief Officer regarding the specific breach to minimise future risks.	M	31-Mar-23	31-Jul-23	31-Jul-23	Update 6.6.23: Amend to 31st July and this will be actioned for 2023/24 reporting	Update 31.7.23: The quarterly breaches report will be made more specific to actual instances in 2023/24, rather than generalise on a particular weakness or risk e.g. budget monitoring meetings not held due to manager not being available. The actual service area will be specified for appropriate follow up by Chief Officer.
FIN	22/23 General Ledger: No feedback process to support retrospective monthly checks on journals	3578	Monthly checks of manual journals carried out by the Financial Systems team will be escalated to the Strategic Finance Manager – Capital, Technical and Financial Systems and the Strategic Finance Manager - Management Accounting to ensure issues identified are appropriately addressed with relevant members of the finance team.	M	30-Sep-23	-	-	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
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		05-Dec-23	Refer to Current Status	A regular report to COT is in place for all service requests and the performance against these requests. This is discussed and where necessary action taken away by the relevant COs. * Audit are missing evidence in relation to remedial/action plan to achieve compliance with minimum tolerance levels. This report just shows how we are failing to achieve targets, there is no evidence to show how this risk will be addressed. This action cannot be closed down without further evidence.*
GOV	22/23 Corporate Complaints: Portfolios must ensure the correct officers attend the PSOW training on complaints.	3415	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. This will begin by 30/6/23	M	30-Jun-23	31-Dec-23	05-Dec-23	Due to demand verses resources, we are still rolling out mandatory training to Team Leader level and above. We require more time to target the wider workforce.	Over 60% of team leaders of team leaders and above have attended the PSOW Corporate Complaints training course, a further reminder has recently been sent out. This now business as usual to mop up those who have not been trained. *This has been marked as implemented but no evidence has been provided to show what they say has been completed has been completed. Training evidence is being supplied by Learning and Development, once this is

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									has been received, reviewed and added to the system the action can be closed.
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	16-Jan-24	Refer to Current Status	Team still awaiting data from Wates to complete the analysis based on the formula set out in the contract. The nature of the formula makes it unlikely that overage will be applicable.
H&C	21/22 Maes Gwern Contractual Arrangements- Changes to unit type have an impact on capital receipts	3159	A process and a process owner to be devised and introduced to identify any discrepancies in changes to property type and chase any remaining funds and interest due to the Council since the completion date. Any risks to the achievement of the agreed capital receipts should be considered and escalated to Chief Officer.	H	29-Oct-21	30-Jun-23	16-Jan-24	Refer to Current Status	Documentation provided to Internal Audit on 16.01.2024 as part of this report has not been examined.

Data Process Checking owner PC 3159

Cross referenced schedules from the Wates / Finance and the original planning approval house types and GIFA were provided. This cross referencing demonstrates all house types and GIFA remain the same, except 13 plot types approved as a non-material planning change, and two plots swapped location to accommodate a badger set.

Late payment claims - process owner CT

Documentation provided to IA on 16.01.2024 shows |

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
									1) the outstanding funding to the Council based on when a plot was sold, against when funding was actually received. This gives a daily balance broken down by each plot based on the data in the payment schedule spreadsheet. 2) the average daily interest rate for each day. 3) brings both together to give a total of interest due each day from the first plot sold to final payment being received, totalling £8,594.
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-23	31-July-23	16-Jan-24	Refer to Current Status	Documentation provided to Internal Audit on 16.01.2024 as part of this report has not been examined. Payment schedule attached / process owner CT & PC Documentation provided compares the plot values paid by Wates, along with the completion dates of each plot and dates the funding was received, against the expected capital receipt due for the scheme. The document shows the funding received from Wates for plot value paid, against plot values in Wates's report. This

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									reconciled to the report with no significant variances. However, for transparency, it looks like we have received £380.05 more than expected. This is over 3 plots and look like transposition errors when paid to FCC.

The document also compares funding received against the expected capital receipt from the development agreement. This shows an overpayment of £17,622. There was a £12 discrepancy between the capital receipts expected in the development agreement to the actual amount expected, which reduces the overpayment to £17,610. This is the amount Wates are stating is for late interest payments. |
| H&C | SARTH Follow Up 2019/20 - Applicant reviews are not being carried out on a regular basis | 3009 | Management Response
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 | M | 31-July-21 | 31-July-23 | 26-May-23 | Refer to Current Status | Request to revise due date to end July 2023 to allow time for the Steering Group meeting to take place.
This change is being discussed at our Steering Group meeting next month. |

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
			opportunities for utilising technology to create efficiencies within this process are welcomed suggestions and had been on 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. Agreed Actions Embed the periodic review process within routine operational practice of the Housing Register Team. Explore opportunities to use technology such as text, and online engagement to assist with the applications and periodic review process. Ensure robust management oversight of periodic reviews						

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
			through monthly monitoring reports and a clearly documented process.						
H&C	SARTH Follow Up 2019/20 - Not all band 1 tenancies have had pre-tenancy checks or landlord references evidenced	3010	Review the pre tenancy approach with SARTH Partners to develop a consistent way of undertaking "pre tenancy checks". Clearly document the outcome of any changes to practice and formalise through a documented procedure Develop an internal transfer's procedure for FCC, which picks up on those applicants who are existing FCC tenants, in order to assess their suitability for a move (not housing need, but picking up on arrears and property condition) as well as helping tenants to prepare for a move. Develop a Tenancy Ready / Home Starter Support Matrix which will identify households who may require additional support with setting up home and managing the practicalities of a move in order to target support services at those with greatest support needs	M	31-Jul-21	31-Dec-21	11-Jul-22	Changed responsible officer as requested. Request to revise date to 31/12/21 - new manager re SARTH/Housing Register. Need to develop plan for Homelessness.	7/9/21 - request to revise date to 31/12/21 - new manager re SARTH/Housing Register. Need to develop plan for Homelessness. Revised due date on this basis. have advised these are longstanding.
H&C	21/22 Maes Gwern Contractual arrangements- The Abnormal costs being tracked for the development are not in line with the development agreement.	3137	Abnormal costs to be tracked in line with the figure stated in the Development Agreement. Impact to be assessed whether abnormal costs will be met.	M	29-Oct-21	31-July-23	16-Jan-24	Refer to Current Status	Documentation and figures provided to Internal Audit on 16.01.2024 as part of this report have not been examined. Process Owner 3137 HP / PC Re: abnormal costs affecting land value - as discussed and outstanding substantiation awaited

Portfolio	Audit	Ref:	Action	Priority	Original Action Due Date	Revised Due Date	Date of Last Update Provided by Service	Reason for Revised Due Date	Current Status
H&C	21/22 Maes Gwern Contractual arrangements- roles and responsibilities have not been fully defined	3160	A full review to be completed by the newly appointed SHARP Project Manager to ensure contractual requirements are being met and roles and responsibilities have been defined	M	29-Oct-21	31-July-23	16-Jan-24	Refer to Current Status	A full review has been delayed awaiting the final completion of the sales data (now complete), the overage calculation (data from the contractor) and the abnormal cost. The completion of the highways adoption and play area remain outstanding but should be finished soon. Revised report February / March 2024
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	23-Aug-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.	TEAMS with NW 23/8 1. all SLAs have been signed for 23/24. will need to be renewed annually - please provide evidence to simi 2. process to ensure SLAs are reviewed and renewed in good time for future - standing item on agenda and deadlines logged to prompt management action in good time - please provide evidence to simi.
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	30-Nov-23	20-Oct-23	Due to visits not taking place until June / July	Meeting held with JM to discuss requirements to close action. JM advised site inspection report attached is the document which shows the quality of the work being completed and that risks are managed. Advised need evidence of what percentage of work is being reviewed and requested information for September. Due date will be extended until end of

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				M					November to assist with request.
PE&E	22/23 Houses of Multiple Occupancy: Control reporting is piecemeal and not seamless.	3547	Enhanced management reporting will be incorporated within the new AGILE system. The system is not live until early July 2023	**M**	31-Dec-23	-	-	No update provided	No update provided
PE&E	22/23 Houses of Multiple Occupancy: There are no risks for HMOs stated on the PE&E risk register	3533	Include a new risk on the PE&E Risk Register to ensure that the Service have competent officers to follow the legislative processes with respect to HMO's	**M**	30-Sep-23	-	-	No update provided	No update provided
PE&E	Taxi and Private Hire Licencing 23/24: There are no operational risks stated in the portfolio's risk register for the licencing of taxi and PHV	3567	Include a new risk on the PE&E Risk Register to ensure that the Service have competent officers to follow the legislative processes with respect to Taxi and PHV requirements	**M**	31-Oct-23	-	-	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	3437	We do not have a dedicated structures team/resource. These responsibilities are part of the role of Operational Manager South and Structures and the resources allocated to him. We will approach action on risk basis – focusing on principal inspections first.

Part 1 - URN 03437
1. Schedule meeting with AMX to define standard /bespoke KPI reporting available to cover scheduled inspections / completions, asset condition / repair work.

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. | H | 31-May-23 | 30-Nov-23 | 02-Nov-23 | Principal Inspections - risk in the report was around inspection by consultants, repair work has been identified but not complete. IB due to have meeting with officer to agree current state of play and agree repair programme including costs. | Revised due date updated to 30/11/23. Adverse weather conditions are causing increased workload for S&T. |
| S&T | 21/22 Highways Structures - Part 2 Inspection & Preventative Maintenance - INSPECTION CYCLE AND REPAIR WORK - Part 3 | 3527 | 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. | H | 30-July-23 | 30-Nov-23 | 12-Jan-24 | See Current Status | Action 1 - Meeting with AmX held, and revised reporting templates created. Examples have been uploaded on action 3423. This can now be closed.

Action 2 - Report templates have been produced for the purposes of reporting to HAMP – examples uploaded within action 3423. This can be closed. |

Portfolio	Audit	Ref:	Action	Priority	Original Action Due Date	Revised Due Date	Date of Last Update Provided by Service	Reason for Revised Due Date	Current Status
S&T	21/22 Statutory Training: There is 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	30-Sep-23	31-May-23	See Current Status	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 in line 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. Draft strategy attached.

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External	Pension Administration and Contributions 21/22- Performance metrics not being achieved	3266	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. 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. 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.	M	30-Jun-22	31-Oct-23	07-Aug-23	See current status	We are in the final stages of implementing new monthly employer reports including an automated escalation process. With that in mind please can you extend the current completion date for the two outstanding actions assigned to me to the 31/10/2023. Hopefully by then we will have issued two months' worth of reports and will be in a better position to monitor targets.

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	-	24-Apr-23	Refer to current status	No supporting evidence provided. Action marked as implemented by Head. Email sent to Head 26/4/23 asking for evidence to support implementation. Ysgol Derwenfa 2022 (24 April 2023 09:42): The latest Audit certificate was shared with the Governing Body for approval
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	-	24-Apr-23	Refer to current status	No supporting evidence provided. Action marked as implemented by Head. Email sent to Head 26/4/23 asking for evidence to support implementation. Ysgol Derwenfa 2022 (24 April 2023 09:38): When the need arises for a Finance meeting minutes will be taken and budget reports shared with Governors. School accountant will attend the Governors meeting on May 11th 2023 to present the budget plan to the full Governing Body

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 - 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		24-Apr-23	Refer to current status	No supporting evidence provided. Action marked as implemented by Head. Email sent to Head 26/4/23 asking for evidence to support implementation. Ysgol Derwenfa 2022 (24 April 2023 09:46): Spoke to Governing Body about this at the meeting on March 30th. They felt that our current auditor is capable and thorough. he is known to the Governing Body and the two accountants that sit on our Governing Body were happy with his work.
Schools	22/23 Schools Risk Based Thematic Review - Castell Alun: Schools Development Plan	3464	The SDP will be updated to include a 3 year outline of priorities. This will be included in the 23/24 SDP to be approved by the Governing Body in October 2023. The plan for spend of Education Improvement Grant monies will be reflected in the 23/24 School Development Plan and monitored accordingly.	M	31-Oct-23	-	-	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
Schools	22/23 School Funds - Ty Ffynnon: Bank mandate	3521	The mandate will now be updated in line with the School Fund Constitution. Head Teacher Comments: The Head Teacher has confirmed the bank mandate is now up to date and correct but does not agree that an audit finding should be raised when the bank have acknowledged they were in error for failing to action requested changes to the mandate.	M	30-June-23	-	-	N/A	No Update Provided
Schools	22/23 School Funds - Ty Ffynnon: Bank mandate	3522	The school fund procedures will be reviewed and amended to include detail around the administration of the school fund account, reconciliation, roles and responsibilities and audit requirements.	M	30-Sept-23	-	-	N/A	No Update Provided
Schools	22/23 School Funds - Ty Ffynnon: Governing Body challenge	3520	The balance and use of the school fund will be presented to the governing body quarterly and discussions, challenge and scrutiny of balances and transactions will be fully minuted.	M	31-July-23	-	-	N/A	No Update Provided

Portfolio	Audit	Ref:	Action	Priority	Original Action Due Date	Revised Due Date	Date of Last Update Provided by Service	Reason for Revised Due Date	Current Status
Schools	22/23 Schools Risk Based Thematic Review - Sealand Primary: School Fund	3477	Voluntary School Fund Constitution to be updated in accordance with the Flintshire County Council School Fund guidance. Voluntary School Fund Constitution to be reviewed and approved by the Governing Body at their meeting in October 2023, with review and approval to be evidenced in the minutes of the meeting. School Fund transactions and balances to be periodically reported to the Governing Body as part of the Head Teachers report. Governing Body discussion and challenge around school fund transactions and balances to be evidenced in the minutes of the meetings. School Fund audit certificate to be shared with the Governing Body for review and approval. Review and approval to be evidenced in the meeting minutes. Annual appointment of the school fund auditor to be approved by the Governing Body with this approval evidenced in the minutes.	M	31-Dec-23	-	-	N/A	No Update Provided
Schools	22/23 Schools Risk Based Thematic Review - Sealand CP School: Scheme of Delegation	3655	Scheme of Delegation to be determined by the Governing Body at their meeting in October 2023, detailing those budgetary, management and monitoring decisions to be made by the Head Teacher and those decisions which are reserved by the Governing Body.	M	31-Dec-23	-	-	N/A	No Update Provided

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
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	31-May-24	05-Dec-23	See current status	Privacy policy statement is up to date although as you might imagine that is actually HR & OD not Governance. Declaration of interest guidance notes have been amended The IT usage policy has been redrafted and is currently being considered by relevant officers prior to submissions for approval. Target date May 2024.
GOV	22/23 Corporate Complaints: The number of complaints from elected officials is unknown.	3451	CS will remind 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	M	30-Jun-23	30-Jun-24	05-Dec-23	See current status	This is part complete with members training element still outstanding. This will need to coordinate with Democratic Services therefore due date needs to be extended until the 30th June 2024.

On behalf of Rebecca Jones All complaints are recorded on the complaints system.

Marked as implemented 30.6.23- evidence requested to support implementation |
| H&C | Homelessness & Temporary Accommodation 21/22- A homelessness/ Temporary accommodatio | 3234 | 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. | H | 30-Dec-22 | 30-Sep-23 | 17-Jan-24 | Due date extended as per agreement between senior manager and audit manager on all Temp accommodation actions | Additional Temporary Accommodation Officer now in post and Restructure continues in relation to Job Evaluation |

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 policy is not in place.		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. Long Term (Dec 2022) Homelessness Accommodation Policy to be devised which will guide all processes and ensure delivery of all ambitions identified in the soon to be revised Housing Support Programme Strategy which comes in force 1st April 2022.						Homeless Accommodation Policy now in place and to be shared with Audit Team for review 17/01/2024.
H&C	Homelessness & Temporary Accommodation 21/22- Processes are not adequate to deal with increase in demand.	3237	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. Short term (March 2022) SLAs to be introduced between all areas which have a direct impact in service delivery. Including Responsive repairs		31-Mar-23	30-Jun-24	17-Jan-24	See current status	• Service Level Agreement for Voids Maintenance signed off 08/01/2024 and quarterly review meetings scheduled to monitor adherence and shared with Audit Team 17/01/2023 for review and testing. • Procedures and staff guidance notes in place and will be shared with Audit Team w/c 22/01/2024. • Service Level Agreement for Voids Maintenance signed off 08/01/2024 and quarterly review meetings scheduled to monitor adherence and

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
			through FCC, Void Property Turnaround, Cleaning Contracts, Fire Safety Regime A process to be defined to deal with refused offers of permanent accommodation. A process to be defined to review lease agreements prior to their renewal/expiration date. A process for take on of new properties into the Temporary Accommodation portfolio. Medium term (June 2022) Rental Charge Policy to be define to oversee rent income, arrears and write off. Review the performance information needed for management oversight when the Policy is in place. 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.	(red)					shared with Audit Team 17/01/2023 for review. • Procedures and staff guidance notes in place and will be shared with Audit w/c 22/01/2024. • Opportunities to engage Newydd as Cleaning Contractor being explored in response to challenges with current provider. • Service Level Agreement for Responsive Repairs now complete and signed off 08/01/2024 and quarterly review meetings scheduled to monitor adherence shared with Audit Team 17/01/2024 for review. • Procedures and staff guidance notes in place and will be shared with Audit w/c 22/01/2024. • Suitability Checklist now in place along with Direct Lets Nomination Form and shared with Audit Team 17/01/2024 for review. • Clear process for Homeless Direct Lets now in place with dedicated officer leading the matching process and shared with Audit Team 17/01/2024 for review. • Nominations report and suitability assessment requiring management sign off in place and process documented and shared with Audit Team 17/01/2024 for review. • Process for Renewal of Leases documented and being applied and documents shared with Audit Team 17/01/2024 for review. • Memorandum of Understanding for HRA used as Temporary Accommodation to be signed off w.c. 29/01/2024 • Discussions with a Housing Partner underway for take on of 10 additional properties for use as Homeless

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
									Accommodation and Memorandum of Understanding to signed off if lease offer accepted by 31st March 2024. • Homeless Accommodation Policy complete with sections on Income Management activity to enable one Policy for all aspects of Homeless Accommodation Management and shared with Audit Team 17/01/2024 for review. • Homeless Accommodation Policy complete and shared with Audit Team 17/01/2024 for review. • Changes in process to respond to the Renting Homes Wales Act 2016 already adopted June 2023 for all aspects of Homeless Accommodation Management and shared with Audit Team 17/01/2024 for review. • To be completed in when all back office system functionality in place. To be completed by end June 2024.
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	The response will be delivered in the medium term. All actions are assigned to the Service manager to be delegated across team. 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/	H	30-Jun-22	30-Sep-23	17-Jan-24	Due date extended as per agreement between Senior Manager and Audit Manager	• Spreadsheets updated for data capture and available for Audit Team review end January 2024 • Additional tabs on spreadsheets for collection of data relating to Performance Information for length of stay and available for Audit Team review end January 2024 • Migration over to the Back Office system for management of all forms of homeless accommodation to be completed end March 2024 • To complete training for all staff working on Back Office functionality for Temporary Accommodation staff once

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
			opportunities for improvement. Provide oversight of all offers for permanent accommodations, those that were declined and the reason for decline. Oversee length of stays in interim accommodation which is being developed in In-Phase. Oversee rent collection activities. Monitor SLA agreement KPIs.	**M** (red)					• system implemented end of March 2024. • Performance Management dashboard scoped out and once functionality of Back Office complete dashboard data will be live end March 2024. • Suitability Checklist now in place along with Direct Lets Nomination Form and shared with Audit Team 17/01/2024 for review. • Clear process for Homeless Direct Lets now in place with dedicated officer leading the matching process and shared with Audit Team 17/01/2024 for review. • Nominations report and suitability assessment requiring management sign off in place and process documented and shared with Audit Team 17/01/2024 for review. • Homeless Accommodation Policy complete with sections on Income Management activity to enable one Policy for all aspects of Homeless Accommodation Management and shared with Audit Team 17/01/2024 for review.
H&C	SARTH Follow Up 2019/20 - The number of overrides remains high	3008	Management Response As a sub-regional activity (the Common Allocations Policy operates across Conwy Denbighshire and Flintshire Council areas) it is important that some issues are managed collectively across the	**M** (amber)	31-Jul-23	30-Sept-23	17-Jan-24	Refer to Current Status	• Mid-year report (Apr 23 – Sept 23) for Common Housing Register collated by SARTH Regional Compliance Officer and shared with Steering Group on 15/01/2024. Further work required to interrogate overrides. • Improved performance in relation to reviews has seen the numbers of applicants on the Common Housing

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
			SARTH partners as well as at the local level. Overrides is an issue that is a challenge across Conwy Denbighshire and Flintshire. In response to this the Regional Operational Panel for SARTH which meets monthly, reviews levels of overrides to collectively understand the system challenges. Close monitoring at the local level is also a necessary management control. Overrides are part of the allocations matching process but it is acknowledged that when excessive in numbers, this can be an indicator of a bigger problem. Reasons for overrides will usually be 1) inaccurate application data 2) user error when using the system for property matching 3) system specific issues 4) property specific issues. Lengthy waiting times for social housing (27 months was noted in the Audit sample) are predominantly an indicator of limited social housing stock and a disparity between supply of homes and the local housing need. Some applicants will have						Register reduce from approx. 2400 to approx. 2000 through better data management and cleansing and should reduce overrides due to data quality issues. • Evidence to be provided to Audit Team for review and agreed actions to be closed down by end March 2024

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
			housing needs that are not easily resolved with the limited supply of social housing available within Flintshire. Examples include: There are specific challenges around limited 1 bed general needs accommodation. Not all properties will meet the needs of households with disabled adaptations requirements resulting in lengthier waiting times for significantly adapted properties Large families also wait a significant time due to the limited availability of larger family homes (4bed+). Agreed Actions Ensure that there is regional oversight for "overrides" through the SARTH Operational Panel, and that opportunities for service improvement are identified for action at the local level. Explore opportunities for improvements within the Open Housing System to reduce the number of overrides through changes or						

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
			enhancements to the Allocations Module. 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.						
H&C	SARTH Follow Up 2019/20 - Applicant reviews are not being carried out on a regular basis	3009	Management Response 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 management's radar for areas of service improvement for the Housing Register Team. Management are eager to	M	31-Jul-21	31-Mar-24	17-Jan-24	Refer to current status	Periodic reviews are now routinely completed by Housing Register, Connects and Call Centre staff and management information routinely produced (monthly) for purposes of oversight of reviews outstanding. Supporting evidence to be shared with Audit Team for review and close down of agreed actions end January 2024.

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
			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.

Agreed Actions

Embed the periodic review process within routine operational practice of the Housing Register Team. Explore opportunities to use technology such as text, and online engagement to assist with the applications and periodic review process. Ensure robust | | | | | | |

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
			management oversight of periodic reviews through monthly monitoring reports and a clearly documented process.						
H&C	SARTH Follow Up 2019/20 - Not all band 1 tenancies have had pre-tenancy checks or landlord references evidenced	3010	Management Response Pre tenancy assessment and a focus on supporting new tenants to start their tenancy on a strong footing are key to achieving sustainable long term housing and reducing the risks of homelessness. The Housing & Prevention Service delivers and commissions a range of housing related support services through Housing Support Grant. Previous tenancy history as evidenced through landlord references is potentially 1 indicator of an applicant's suitability as a prospective tenant, but it is widely acknowledged that some applicants, particularly those from the Private Rented Sector, will often not want their current landlord to be contacted about their application for rehousing. The fear of "revenge eviction" or creating instability with the landlord tenant relationship is a genuine concern for a great many people so finding other ways to evidence tenancy	M	31-Jul-21	31-Mar-24	17-Jan-24	Refer to current status	Those applicants offered social housing via the Homeless Direct Lets nominations process (50% homeless quota) have support needs identified by Homeless Team and are allocated Support Workers as required for move on support to exit homelessness. Support needs captured through Homeless Direct Lets Nominations Form process and sample documents submitted to Audit Team for Review 17/01/2023

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
			conduct. Agreed Actions Review the pre tenancy approach with SARTH Partners to develop a consistent way of undertaking "pre tenancy checks". Clearly document the outcome of any changes to practice and formalise through a documented procedure Develop an internal transfer's procedure for FCC, which picks up on those applicants who are existing FCC tenants, in order to assess their suitability for a move (not housing need, but picking up on arrears and property condition) as well as helping tenants to prepare for a move. Develop a Tenancy Ready / Home Starter Support Matrix which will identify households who may require additional support with setting up home and managing the practicalities of a move in order to target support services at those with greatest support needs						
H&C	Homelessness & temporary Accommodation 21/22- Homelessness levels of	3236	Agree in part. A weekly review of temporary accommodation capacity and those	M	31 Mar 22	31-Mar-24	17-Jan-24	Due date extended as agreed by Audit Manager at the request of Senior Manager.	Review reasons for refusal of permanent accommodation and develop process to manage 'unreasonable refusals'.

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
	accommodation are not monitored over time to ensure adequate temporary accommodation is available.		individuals'/families likely to move on (leaving temporary accommodation) takes place. Capacity is increased if required; emergency accommodation can be achieved through booking bed and breakfasts through block booking arrangements. Additional pressures have been observed due to Covid, housing market pressures and the need to increase capacity immediately. Welsh Government Covid Hardship Grant has enabled this as part of the emergency homeless and public health response. It is not possible to accurately forecast homelessness numbers. Trend analysis prior to Covid19 is not applicable and would deliver limited value due to the significant change the pandemic has had on the landscape. Achievement of deliverables in line with the Rapid Rehousing Transition Plan is the ultimate aim. Short term (March 2022)						• Refusal reasons identified as in significant part due to lack of guidance on Offer Process and inappropriate offers in regards to 'suitability assessment'. • Suitability Checklist in place along with Direct Lets Nomination Form • Clear process for Homeless Direct Lets now in place with dedicated officer leading the matching process. • Nominations report and suitability assessment requiring management sign off in place. • Refusals managed through the statutory instrument of Housing (Wales) Act 2014 s.85 Right to Review and Independent Reviewer appointed. **COMPLETE AND LIAISING WITH AUDIT TEAM FOR FOLLOW UP TESTING**

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
			Identification of reasons for refusal of permanent accommodation and action process to manage "unreasonable refusals" to be documented.						
S&T	Homelessness & Temporary accommodation 21/22- The Open Housing system is not being utilised to manage stock, tenancies, repair work or rental income to be able to effectively deliver on service objectives.	3256	The response will be delivered in 3 stages – short, medium and longer term. All actions are assigned to the Service manager to be delegated across team. 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. 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.	M	31-Mar-23	31-Mar-24	17-Jan-24	Refer to current status	As reported to Community, Housing & Assets Scrutiny Committee in October 2023, whilst the initial audit action plan focussed on the implementation of the Open Housing Private Sector Module for the ICT system, other portfolio projects has meant limited ICT resources have been available. Further consideration was given to how the existing homeless case management system could be utilised to integrate homelessness systems functionality to seamlessly link with the management of temporary accommodation. Significant work has been done to the 'back office' to enable the functionality required by front line staff and to enable case work, management reporting and oversight but further work is required on temporary accommodation. Limited capacity within IT Services has delayed progress. The following is complete or in progress: Improve and enhance excel spreadsheet to capture all information in relation to temporary accommodation. • Spreadsheets updated for data capture

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
			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.						• Additional tabs on Spreadsheets for collection of data relating to Performance Information for length of stay • HB Monitoring information linked to TA placements spreadsheets Move away from Spreadsheets for accommodation casework and adopt Back Office • Migration over to the Back Office system for management of all forms of homeless accommodation – commenced May 2023 • Complete training for all Staff working on Back Office functionality for Temp Accom Staff once fully implemented Performance Management functionality to be developed for reporting via Back Office
S&T	21/22 Highways Structures - Part 2 Inspection & Preventative Maintenance - COMPLETENESS & ACCURACY OF AMX - Part 1	3423	1. Define and implement process to regularly reconcile ins/outs will be. 2. Prioritise on basis of risk to assess whether FCC is liable for unconfirmed assets. Update in AMX 3. 3.Introduce use of mobile app so AMX can be updated in real time by inspectors 4. Ensure AMX data is the only basis for reporting / measuring performance for regular reporting to HAMP (see	H	31-May-23	31-Jan-24	02-Nov-23	ASPECT 3 of this action - AMX mobile facility - lots of progress with small tweak remaining, meeting scheduled with AMX - should be on target for 30/10/23 implementation - REVISE IMP DATE FOR THIS ASPECT	Revised due date amended as adverse weather conditions are causing increased workload for S&T

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
			actions on defining performance indicators, risk management and reporting)						
S&T	21/22 Highways Structures - Part 2 Inspection & Preventative Maintenance - KEY PERFORMANCE INDICATORS	3445	1. Schedule meeting with AMX to define standard /bespoke KPI reporting available to cover scheduled inspections / completions, asset condition / repair work.

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. | H | 31-May-23 | 31-Mar-24 | 02-Nov-23 | | AMX extracts are Mgmt information has yet to be translated into performance indicators / thresholds for risk assessment. targets need to reflect the level of resource available 1. Prioritisation matrix attached - this will be the basis of decision making and actions - including risk assessment and performance targets - CLOSE THIS ASPECT 2. AMX mgmt info extracts attached - these datasets are used at HAMP and form the basis for decision making and actions - CLOSE THIS ASPECT 3. Mgmt information has yet to be translated into performance indicators / thresholds for risk assessment. targets need to reflect the level of resource available and what risks need to be tolerated / where escalation is needed. Needs to be aligned to the policy - implementation for this will be march 2024 - REVISE IMPLEMENTATION TO ALIGN WITH THIS |
| 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 | 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. | 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. 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 |

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
			operations. Through the assignment of roles and responsibilities this will assist with the identification of single person dependencies and support service resilience. Compliance checks to be regular conducted to ensure that the processes are being delivered correctly and in a timely manner. Training to be provided to additional staff in critical roles to ensure business continuity in the event the individual responsible is not available.						allow the appointee to embed into the role before drafting documented processes. 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.
EXT	Pension Administration and Contributions 21/22-Performance metrics not being achieved	3266	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. Reporting on KPI 10, 12 and 13 has only taken place since the September Committee meeting. We had been	M	30-Jun-22	31-Oct-23	07-Aug-23	Refer to current status	As advised 7/8/23 - due date extended 31/10/23. We are in the final stages of implementing new monthly employer reports including an automated escalation process. With that in mind please can you extend the current completion date for the two outstanding actions assigned to me to the 31/10/2023. Hopefully by then we will have issued two months' worth of reports and will be in a better position to monitor targets.

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
			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 acknowledged that this will need to be addressed going forward. 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.						

Investigation Update

Ref	Date Referred	Investigation Details
1. New Referrals		
1.1		Nil new referral received

Ref	Date Referred	Investigation Details
2. Reported to Previous Committees and still being Investigated		
2.1		No ongoing investigations

Ref	Date Referred	Investigation Details
3. Investigation Completed		
3.1		Theft of petty cash funds within Social Services £412.86. Advice issued to management with recommendations to improve the reconciliation and record keeping controls.

Performance Measure	22/23	Qtr1	Qtr2	Qtr 3	Qtr 4	Target	RAG Rating	
Audits completed within planned time	82%	80%	83%	50%	-	80%	R	↓
Average number of days from end of fieldwork to debrief meeting	18	18	14	16	-	20	G	↔
Average number of days from debrief meeting to the issue of draft report	2	5	1	8	-	5	R	↓
Days for departments to return draft reports	8	12	13	6	-	7	G	↑
Average number of days from response to issue of final report	1	1	2	1	-	2	G	↔
Total days from end of fieldwork to issue of final report	24	26	26	30	-	34	G	↔
Productive audit days	86%	74%	82%	76%	-	75%	G	↔
Client questionnaires responses as satisfied	100%	100%	100%	100%	-	95%	G	↔
Return of Client Satisfaction Questionnaires to date	76%	67%	50%	59%	-	80%	R	↔

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

Internal Audit Operational Plan 2023/24   Appendix J

Audit – 2023/24	Priority	Status of Work	Supporting Narrative
Corporate			
Strategic Core Funding (22/23)	H	Complete	
Management of Leisure Assets	H	In Progress	
Integrated Impact Assessment	H	Complete	
Cyclical Property Valuations	M	Defer	Defer due to lack of resource
Education & Youth			
Schools Risk Based Thematic Reviews (Two schools) (22/23)			'Action Short of Strike'
Youth Justice Service	H	Complete	
School Risk Based Thematic Reviews – Ysgol Treffynnon, Holywell	Annual	In Progress	
School Risk Based Thematic Reviews – Connah's Quay High	Annual	In Progress	
School Risk Based Thematic Reviews – Ysgol Maes Hyfred	Annual	In Progress	
School Risk Based Thematic Reviews – Ysgol Pen Coch	Annual	In Progress	
Fixed term and permanent exclusions (provisional)	M	Defer	Defer due to lack of resource
Governance			
Cyber Security & Data Security	H	In Progress	
Protection against Ransomware Attacks (external)	H	In Progress	
Declarations of Interest	H	Draft Report	
Risk Management	H	Defer	Defer due to lack of resource
Procurement - management of joint service with DCC	M	Defer	Defer due to lack of resource
Deferred charges on properties	M	Combined	Combined with Management of Residential Care Liabilities
Data Protection (cross cutting)	M	Defer	Defer due to lack of resource
Review of Risk Registers and Risk Modules	New	Complete	
Housing & Assets			
Landlord Health & Safety (Fire)	H	Complete	
Tenancy Enforcement / Support	H	Not started	
Performance & Management Information (Voids)	H	In Progress	
Maes Gwern Follow Up	H	Defer	Defer due to lack of resource
Temporary Accommodation Follow Up	H	Defer	Defer due to lack of resource
Housing Benefit (including Subsidy Grant)	Biennial	In Progress	
Lease / Contractual Arrangements	New	Complete	
Supporting People Grant	Grant	Complete	

Audit – 2023/24	Priority	Status of Work	Supporting Narrative
People & Resources			
Main Accounting – General Ledger (22/23)	Annual	Complete	
Housing Revenue Account - HRA	H	In Progress	
Corporate Grants (replacement of AW work)	Annual	In Progress	
Main Accounting – Accounts payable (AP) & P2P	Biennial	Complete	
Treasury Management	M	Defer	Defer due to lack of resource
Corporate Credit card / Procurement Card	M	In Progress	
Compliance with pay policies / Application of Additional Pay Policy	H	Complete	
Pay Modelling	H	In Progress	
Challenge review of In Year Overspends	New	In Progress	
Disclosure and Barring Service (DBS) Renewal	M	Complete	
Planning, Environment & Economy			
Climate Change & Environmental Sustainability (Cross Cutting) (22/23)		In Progress	
Income - Fees & Charges	H	In Progress	
Planning – Prioritisation & Activities (including Enforcement)	H	In Progress	
Licencing & Permits	M	Complete	
Section 106 Agreements	M	Not Started	
Social Services			
Management of Residential Care Liabilities	H	Draft Report	
Consultancy Support - Voice of One Child	H	In Progress	
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	Draft Report	
Review of Technical & Performance Team	H	In Progress	
H&S Service Delivery	M	Draft Report	
Fleet contract extension action plan	New	In Progress	Requested following Council Meeting
Assets Infrastructure (CiPFA Code)	M	Not Started	
External			
Clwyd Pension Fund – Investment, Management and Accounting (Risk Registers)		Complete	
SLA - Aura - 10 days per annum	Annual	In Progress	

Audit – 2023/24	Priority	Status of Work	Supporting Narrative
SLA - NEWydd - 10 days per annum	Annual	In Progress	
Welsh Chief Auditors Group – End of Year Accounts Audit	New	Complete	

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