Flintshire Internal Audit

Progress Report

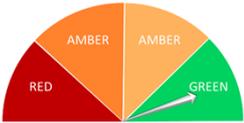January 2021

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Levels of Assurance – Standard Audit Reports   Appendix A

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

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

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

Final Reports Issued Since November 2020

Appendix B

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

Project Reference	Portfolio	Project Description	Audit Type	Level of Assurance	New Actions		
					High	Med	Low
07-2020/21	Corp	Covid 19 - Income and Arrears Management	Risk Based	G	0	0	1
27-2020/21	SS	Quality Assurance	Risk Based	G	0	0	0
06-2020/21	Corp	Covid 19 - Costs and Income Losses	Risk Based	G	0	0	1
20-2020/21	P&R	Corporate Grants Database – Follow Up	Follow Up	AG	0	0	0
21-2020/21	P&R	Health & Safety and Wellbeing of Employees	Risk Based	AG	0	2	0
22-2020/21	P&R	Payroll	Risk Based	AG	0	2	1
29-2020/21	S&T	Parc Adfer – Contract Management and Associated Risk	Risk Based	AG	0	3	4
17-2020/21	P&R	Collaborative Planning	Risk Based	AR	0	3	0

Audit Assurance Summary for 2020/21

Appendix C

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				2	3	5			2	2
Education & Youth		3	2		3	8	6	9	12	27
Governance			2	1		3		3	2	5
Housing & Assets			1		1	2		3	1	4
People & Resources		1	5			6		10	4	14
Planning, Environment & Economy					2	2				
Social Services			1	1	2	4		1	2	3
Streetscene & Transportation			1		1	2		3		3
External										
Response to Covid 19					5	5				
Total		**4**	**12**	**4**	**17**	**37**	**6**	**29**	**23**	**58**

Footnote:	
Red Assurance:	-
Amber Red Assurance:	Risk Based Thematic Reviews: Maes Garmon High; Connah's Quay High; Croes Atti Primary Schools and Collaborative Planning

Amber Red Assurance Opinions

Appendix D

Use of Self-Service Collaborative Planning System – 17-2020/21

Areas Managed Well	Areas Identified for Further Improvement
- Consistency of data collection and reporting across accountancy teams - all accountants use the CP system to update data to produce budget reporting; creating consistency not only in approach but also in timings. - All accountants are aware of the cut off dates by which the budgets they oversee have to be updated in the CP system. - Administration of the CP system is effective, updates and upgrades are tested and users informed of changes. New users are added in a timely fashion.	Opportunities for improvement to the control environment have been identified to ensure compliance is maximised. The school has provided a comprehensive action plan which contains the agreed actions, responsible officer and individual due dates to address the areas listed below. - No formalised budget management procedure is in place to complement the CP user guide. Budget managers are unable to refer to this procedure when using CP as instructed to in the FPRs. **Agreed Management Action:** Management is confident that a robust budget monitoring process is in place delivered by Corporate Finance staff and there is no wider risk to the Council. In relation to this specific scope and review: Finance will produce a formal procedure to complement the already available CP user guide and advice from accounts. Roles and Responsibilities have previously been explained at tailored training sessions but this was some time ago. A reminder of roles and responsibilities will be communicated to budget holders and will be made available on the Finance infonet page. **Due date for this action: June 2021** - Lack of formalised CP system compliance monitoring reporting and escalation by Finance to COT **Agreed Management Action:** A Financial Systems User group has been set up, to allow those with responsibility for how financial systems are used to be able to recommend improvements of use and share concerns of lack of discipline of use. It is acknowledged that there may be a need to simplify the process to enable a wider roll out to budget managers. These will be shared with COT. **Due date for this action: June 2021** - The majority of budget managers do not use CP self-service with most reporting it is overly complicated and difficult to use; budgets are therefore monitored with relevant officers from the Finance team, at monthly meetings. **Agreed Management Action:** Management is confident that a robust budget monitoring process is in place delivered by Corporate Finance Staff and there is no wider risk to the Council. In relation to this specific scope and review. The roll out of the CP self-service was intended to continue to all but the most high risk budgets. Recently a System User Group has been set up to look at the use of financial systems across the Council and provide suggestions on improvements of use to Chief Officers and Chief Executive. As a result of this audit and feedback from accountants and budget managers, a review of the roll out plan will take place, and an action plan will be presented to Chief Officers. **Due date for this action: June 2021**

Action Tracking – Portfolio Performance Statistics

Appendix E

Portfolio	January 2021 Statistics			Live Actions – January 2021					Actions beyond Original due date	
	Number of Actions Raised Since January 2016	Actions Implemented since Jan 2016 *(including Actions No Longer Valid)*	% of Actions Cleared To Date	Live Actions	Actions Beyond Due Date *(excludes Actions with revised due date)*			Actions with a Revised Due Date	Actions between 6 & 12 months	Actions Greater than 12 Months (13+)
					H	M	L		*See Appendix F & G*	
Chief Executives *	53	43		10	-	1	4	6	7	1
Education & Youth	100	92		8	-	1	-	5	-	3
Governance *	159	142		17	1	1	-	13	-	11
Housing & Assets *	180	166		14	-	-	5	5	2	4
People & Resources	228	205		23	2	5	7	14	11	9
Planning, Environment & Economy *	85	69	86%	16	3	11	1	7	5	11
Social Services	126	120		6	-	-	-	5	1	-
Streetscene & Transportation	118	107		11	1	4	3	6	1	7
External *	32	32		0	-	-	-	-	-	-
Individual Schools	236	161		75	1	24	43	9	10	15
Total	1317	1137		180	8	47	63	70	37	61
					118					

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

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

High and Medium Actions Overdue

Appendix F

Audit	Ref	Action	Priority	Original Due Date	Revised Due Date	Age of Action from Original Due Date (Months)	Last Update Provided	Reason for Revised Due Date and Current Position	How Risk is Being Managed
Chief Executives									
Voluntary Sector Grants - 2019/20	2807	Invoices or equivalent documentation will be requested to support the fees and charges levied by the CFiW. All fees and charges levied by the CFiW in respect of investing our fund monies and administering the grant scheme will be checked as being accurate.	M	31/03/2020	-	10	-	No update	No update
Education & Youth									
Youth Justice 2016/17	2045	Devise a contingency business case to identify and mitigate risks against statutory and non-statutory grants to assist with the business continuity. Review opportunities identified by the external review to develop a succession plan. Approval to be obtained for both of these initiatives from the Chief Executive.	M	31/03/2019	31/12/2020	34	06/11/2020	A Business Case has been submitted to the Chief Officer for Education and Youth and the Chief Executive for consideration.	06.11.10 CH - Staff consultation completed, post has now been graded and is out to internal advert. Interviews 3.12.20. Expect to fill the post by 31.12.20
Governance									
Data Protection Act Compliance 2018/19	2595	The fact Open Housing is delivered by Citrix is not relevant to the application being non-compliant. As part of the GDPR project, workshops were held with System Administrators to test their systems. Test sheets were provided and the intention was the test sheets would be returned to demonstrate compliance. This information was then entered into the spreadsheet to provide assurances to the GDPR Project Board. This is a standing agenda item on all	H	31/03/2020	-	10	-	No update	No update

		GDPR Project Board minutes. The individual rights listed in GDPR are not absolute and certain individual rights only apply to certain law basis for processing. This means that not all systems will need the functionality for all individual rights. By far the Right of Access is the most frequently right exercised and there have been no issued to date with extracting the information from any of the systems. Further analysis of each system would be required to identify the applicable rights to allow further targeted testing to be completed.							
Deferred Charges on Properties 2018/19	2412	A spreadsheet will be set up which records all legal charges that relate to the Council.	M	31/07/2019	31/03/2020	15	13/01/2020	This needs to be prioritised.	In the meantime notification of completed charges are retained on the legal file and also client departments as notified.
People and Resources									
Main Accounting AP &P2P 2017/18	2620	A new system of management oversight will be introduced to review the duplicate process and the performance of the revised systems put in place.	H	30/09/2019	01/10/2019	16	03/10/2019	Discussion time required to ensure the response is attainable and manageable	
Main Accounting AP&P2P 2017/18	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	30/09/2019	01/10/2019	16	03/10/2019	Needs to be discussed further with the Service Managers	
Payroll 2017/18	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.	H	30/09/2018	31/01/2020	28	17/01/2020	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	
AP & P2P	2660	Piece of work to be carried out to determine the approach to be taken to	M	29/02/2020	-	11	-	No update	No update

2018/19		address the issues identified at paragraphs 1, 2 and 3, recognising that these issues are a consequence of poor practice within services around the implementation and management of purchase ordering processes. In determining the approach to be taken the Corporate Finance Manager will liaise with the Chief Officer Team to make them aware of the issues and to ensure Chief Officer support in the delivery of the agreed Action Plan (to be developed following agreement of the 'approach' to be taken). In developing the Action Plan it is recognised that a piece of work will need to be carried out to understand the extent of duplicate purchase ordering within P2P, and the impact on the accuracy of year end commitment accounting.							
Annual Leave - 2018/19	2428	"A review should be carried out to ascertain which officers are not using electronic systems to administer and record their annual leave with a view to ensuring that these officers, where possible, will do so in the future. For the remaining officers who use manual systems to administer and record their annual leave, scope out the guidance required to ensure that it is consistent with electronic systems and a consistent set of controls to include an annual return to HR."	M	31/03/2020	-	10	-	No update	No update
Main Accounting AR & Debt Management 2018/19	2734	Write offs will be recommended and actioned on a quarterly basis to ensure the Council can track BDP and adjust provision where necessary. To ensure there are adequate management controls and separation of duties, responsibility for recommending the write offs will remain in the Corporate Debt Team but carrying out the write off transactions will revert back to Corporate Finance.	M	31/03/2020	-	10	31/01/2020	Gary supports that the Write Off process should be transferred back to Finance and his thinking is that it is best suited in Accountancy. He was going to speak to Dave Ledsham. I will discuss again with Gary during me next 1 to 1 dated 28.01.20	

								at 10 am	
Main Accounting AR & Debt Management 2018/19	2744	An officer within Corporate Finance needs to be elected to oversee the whole process of the provision for Bad Debt to ensure the accounts are not compromised due to there being a shortfall in the provision.	M	31/01/2020	30/04/2020	12	31/01/2020	The Quarter 3 Bad Debt Report has just been published on 30/01/20 so this will be reviewed by Principal Accountants and the latest bad debt provision updated for their own portfolio areas and adjusted accordingly within future monthly monitoring figures. The provision will be further adjusted in line with the recommended level as part of the year end financial position for 2019/20 by 30/04/20. The provisions will then be updated quarterly through 2020/21.	
Planning, Environment and Economy									
Minerals & Waste Planning 2018/19	2439	As this is a shared service it is important to be able to evidence time spent on specific projects, demonstrating transparency and the ability to reconcile to annual charges / fee charges under PAYG invoicing. This will be especially important where the service seeks to expand into other authorities. The time recording system was replaced in December 2018 due to the decommissioning of an old lotus notes system. Testing of the new system identified that only one out of the six officer is currently completing timesheets and using the new time recording system. There are recognised IT issues and complications with the two members of staff located in Gwynedd County Council who are not currently using the system,	H	31/05/2019	31/12/2019	20	25/06/2019	No Update	No Update

		one being a Flintshire County Council member of employee and the other a seconded post from Gwynedd County Council to Flintshire County Council. The seconded post does not have access to Flintshire County Council IT systems. However, IT have confirmed that it is possible to raise a helpdesk request to enable collaborative access via the North Wales portal to log into Flintshire County Council IT applications. This will ensure that all team members have access to input the time spent against each project delivered to each partner authority. The Service Manager is unable to use the information within the time recording system to assist in generating invoices, as evidence of actual time spent is not recorded and therefore unavailable. The NWPOG used to receive management information relating to time and cost analysis but this has not been produced since 2012. If the intention of the service is to expand and offer the services to other councils, then an accurate time recording system which clearly identifies the amount of time spent and by whom is fundamental to ensure recharging is accurate and efficient and Flintshire County Council is at the minimum recouping its costs.								
Minerals & Waste Planning 2018/19	2467	There are two types of charge the fixed contributions and the Pay as you go (PAYG) service. The service is using two PAYG rates currently, these are £250 for PAYG Partners & £350 per day for non-PAYG Partners and more recently procured work and specialist planning appeal work. We are unable to provide assurance whether Flintshire County Council may be subsidising the service financially as there	H	31/10/2019	-	15	09/03/2020	No Update	No Update

		is no meaningful data to be reconciled, to ensure the fees charged actually cover the cost of delivering the service. There is a risk that as there is no auditable evidence of how the team spend their time on individual work across the Partner Authorities, the current invoicing may be inaccurate and Partners may be under or over charged.							
Minerals & Waste Planning 2018/19	2488	Currently there is no live Service Level Agreement or Contract in place which details the relationship between the partners, how service will be delivered and costs managed. In particular there is nothing in place to secure the level of contribution made by individual partners nor manage the consequences of these not being paid or reduced. There is a risk that without formal contractual arrangements in place and if partners fail to pay any contributions the service may collapse and Flintshire County Council would be left with staffing and financial issues to deal with.	H	31/12/2019	-	13	09/03/2020	Draft SLA & BP circulated to partner members for comment with the intention that following and corrections, the SLA can be signed for the new financial year at a NWCO group meeting to be held on 27/03/2020.	No Update
Minerals & Waste Planning 2018/19	2489	A new contract the "The North Wales Regional Minerals and Waste Service Contract" is currently being written which will include a Business Plan. If the foundations of the service are not detailed in writing then the service may fail and the collaboration may collapse. This would leave Flintshire County Council with staffing and financial burdens. A business plan detailing the objectives of the service, its costs and performance measures is useful to ensure strategic objectives are met. This is especially important where a service is seeking to amend or expand its offer. Current partners and potential new clients should be clear as to the services, charges and how the contractual relationship will be managed.	M	31/12/2019	-	13	09/03/2020	Business plan circulated with draft SLA for consideration by the collaboration partners to be agreed at a meeting of the North Wales Chief Officers on 27th March 2020 for the new financial year.	No Update

		There is also a risk that when the partners are informed of the proposed changes, they may decide to leave the shared service.						
Minerals & Waste Planning 2018/19	2498	Under the current informal arrangement two members of the team have been based in Gwynedd County Council offices since 2011 due to the geographical nature and distance between Gwynedd and Flintshire. Gwynedd County Council's financial contribution towards the shared service is that they cover the salary costs for their seconded member of staff. The Gwynedd member of staff works to Flintshire County Council's terms and conditions. Gwynedd charge Flintshire County Council for the use of the accommodation by the two members of the team which in 2017/18 cost £12,140.00. This charge has increased since 2011.	M	31/07/2019	31/12/2019	18	25/06/2019	A meeting was held between the Service Manager and Head of Planning, Gwynedd Council. The recharge was discussed. The salary uplift remains subject to the Job Evaluation "Single Status" outcome for the Shared Service and neither GCC or FCC has carried out a new job evaluation exercise since the recharge was first calculated. FCC has recently amended its Pay Scales, but is unaltered for the grade assigned to the Senior Planning Officer positions. Given the differential between the GCC and FCC pay rates, the recharge for the uplift from GCC to FCC pay rates is still required. The accommodation and IT hardware/support remains unaltered. Following an office rationalisation, the loss of a specific room for the two officers previously based in Bangor has been replaced by alternative office accommodation in Caernarfon, with two dedicated workstations and full GCC IT support. The rate paid was capped for 2018/19 and not uplift

								was applied. The historic uplift rate by CPI inflation was discussed, given that the overall charge for the Service has not increased by CPI. This was accepted, and any salary uplift recharge moving forward will be by an agreed CPI or a fixed rate for the duration of the new SLA period, and the salary component should only be uplifted in light of nationally agreed pay settlements. This will be set out in the SLA documentation and communications between the Service Manager and GCC Head of Planning.	
Section 106 2015/16	285	Some update is required to this LPGN to include references to other Supplementary Planning Guidance which has been put in place since the guidance note was adopted (in particular Supplementary Planning Guidance 23 - Developer Contributions to Education). Planning are aware of the need for update, but will need to wait for the outcome of the consultation on the updated Local and Supplementary Planning Guidance Notes and the adoption of this updated guidance before reviewing LPGN 23.	M	31/062016	30/06/2019	54	18/12/2018	Clearly LPG 22, as overarching guidance, can only be updated once all individual LPGs have been updated, and there is still work to be done to update LPG13 (see below).

Lastly, as each individual LPG is up to date (except LPG 13) each can be applied to the consideration of planning applications and any developer obligations that arise.

The risk in not updating LPG 22 is therefore very low and can be managed in due course once individual LPGs are updated. This must | |

			M						therefore be a 'green' in terms of risk status.
Section 106 2015/16	313	The specifications for on-site play equipment are often challenged by developers, with developers sometimes keen to substitute cheaper equipment (which consequently has an impact on maintenance budgets once the site has been adopted by the Authority). The resulting negotiation of a position acceptable to both the Authority and the developer has an obvious impact on resources within Leisure services. This issue is caused by ambiguity around equipment specifications within LPGN 13, Open Space Requirements.	M	31/07/2016	30/09/2019	54	13/03/2019	The revised SPG has not been completed whilst work on the production of the LDP is prioritised.	
Deferred Charges on Properties 2018/19	2459	There was no formalised and evidenced reconciliation carried out by the Regeneration Programme Lead between the Civica System (or equivalent financial system), the Grants & Loans spreadsheet and Land Registry charge extracts to confirm a charge was in place for all relevant properties. Testing was undertaken to ensure that there was a charge in place for all 2018 grants and loans (this was verified via Internal Audit obtaining Land Registry extracts for all the properties detailed on the Grants and Loans spreadsheet. A formalised and evidenced reconciliation against Land Registry extracts would provide assurances that charges are in place against all relevant properties. This service has transferred over to Community and Business Protection (part of the Planning, Environment and Economy Portfolio) on 1st January 2019. Under these new arrangements the operational responsibilities have been assigned to the Health and Safety Team	M	30/04/2019	-	21	25/10/2019	Following the recommendations of Internal Audit a monitoring spreadsheet was created to record Houses to Homes loan application documents. In addition, improved processes have been set up to record and monitor financial information. The monitoring spreadsheet was approved by colleagues from IA and is now being used as template to monitor other property assistance loans products that are provided by FCC.	

		Leader.								
Houses to Homes 2019	2810	A documented procedure will be developed in relation to the management of the Houses to Homes scheme and training should be provided to relevant staff.	M	29/02/2020	-	11	-	No update	No update
Houses to Homes 2019	2811	Information on the Council's website to be updated to reflect current with Housing grants and loans and its criteria.	M	31/03/2020	-	10	-	No update	No update
Houses to Homes 2019	2815	A quarterly reconciliation to take place between service area Houses to Homes tracker, the information available on the CIVICA system for the Houses to Homes Loans and the finance budget information.	M	31/03/2020	-	10	-	No update	No update
Houses to Homes 2019	2816	Rationalisation of all budget codes utilised for Houses to Homes Loans to facilitate monthly budget reconciliation to include separate code for the loan and application fee.	M	31/03/2020	-	10	-	No update	No update
Houses to Homes 2019	2818	An annual review of the fee structure should be conducted to provide evidence of how the amount charged covers the administration costs.	M	31/03/2020	-	10	-	No update	No update
Section 106 Follow Up report 17/18	2232	Consideration will be given to alternative sources of funding for a new over-arching back office system for the Planning, Environment & Economy portfolio, which will include an integrated module for the management and reporting of s106 balances.	M	31/10/2018	30/09/2020	27	13/03/2019	Business case for the new back office has been developed and procurement is underway with a view to implementing in September 2020.	
Streetscene & Transport									
ITU Procurement	2287	Submissions from new suppliers can be sent at any time during the six year DPS	M	30/06/2019	-	19		No update	No Update

of Contracts 2017/18		project. There is an obligation to evaluate these responses within 10 working days. If a company is successful they are added into the contract and will automatically receive notifications of mini competitions or RFQ's going forward. The respective service area will be notified of all suppliers who have been approved and it will be their responsibility to ensure that the suppliers have been added to the contract.							
ITU Procurement of Contracts 2017/18	2278	This action is to be addressed by ITU in undertaking future DPS project and adequate timescales will be provided for the project. Whilst the existing DPS will end in 22/23 the contracts let under the current arrangement will have varying end dates. This will reduce the impact on the service and allow a staggered introduction of routes under the new DPS. The operators will also be more used to completed the necessary documentation prior to inclusion on the new DPS which will ensure this element of the next procurement will be completed more quickly.	H	30/06/2019	29/02/2020	19	01/11/2019	Planning meeting scheduled to discuss preparation & timescales of the renewal of the DPS Meeting scheduled 12.02.2020	No update
Corporate Health and Safety-Use of Plant, Machinery and Equipment 2018/19	2468	Job specific training requirements are clearly shown on the safe method of work document for each Streetscene task to ensure that operatives only undertake roles for which they are trained. HAV's awareness training attendance has now been recorded on the current skills matrix and documented on the individuals training file. Implement the migration of all training records to itrent to ensure data security and prompt reporting.	M	21/12/2019	01/04/2020	13	23/01/202	No Update	No Update
Highways Cost Recovery	2717	The schedule of rates will be updated on an annual basis to ensure that actual costs	M	31/12/2019	29/02/2020	13	04/02/2020	The schedule of rates used to identify costs	The schedule of rates used to identify costs

2019/20		can be recovered and are accurate.							incurred, and which is the basis for the rechargeable works has been simplified. Work is on-going to include this schedule in the Council's 'Fees and Charges' which will be reviewed annually going forward.	incurred, and which is the basis for the rechargeable works has been simplified. Work is on-going to include this schedule in the Council's 'Fees and Charges' which will be reviewed annually going forward.
Highways Cost Recovery 2019/20	2719	"The procedures will be updated to include the process for managing incidents where costs are non-recoverable, including the approval to write-off costs, and all costs incurred will be calculated and reported. Consideration will also be given to reviewing the costs incurred for incidents involving fatalities."	M	31/03/2020	-	10	04/02/2020	All costs are now recorded regardless of whether are recharge is ultimately made. Non-recoverable costs are reported within the Spreadsheet. Portfolio Finance Manager is in informed of non-recoverable incidents due to lack of identifying information of the culpable party. A report is going to February 2020 Environment Overview and Scrutiny requesting their support of the approach taken to identify the County's response to incidents that result in fatalities as non-recoverable costs.	
Schools										
School Fund – Broughton Primary 2018/19	2682	School fund mandate to be reviewed and updated prior to personnel leaving the role/school. Only one cheque book to be used at a time and this should be kept in a locked safe.	H	30/09/2019	-	16	-	No update	No update
Risk Based Thematic Review	2524	The school will ensure that an appropriate person is appointed to the role of Data	M	31/07/2019	-	18	29/01/2020	The school is trying to contact a DP specialist	No DPO in place

2018/19 - Ysgol Merllyn		Protection Officer in line with the Act.							
Risk Based Thematic Review 2018/19	2548	The school will contact their Data Protection Officer and arrange for an Information Asset Register to be in place.	M	31/10/2019	-	15	-	No update	No update
School Fund – Ewloe Green 2018/19	2672	The lack of prescription in the Regulations and absence of procedural documents at the schools means there is a risk staff are not clear as to the key controls which need to be in place to ensure the school fund is being used appropriately particularly in the event a business manager/secretary were absent or due to leave the post.	M	31/12/2019	-	13	29/01/2020	This was a single oversight which was due to be reclaimed via budget. School is clear about what expenditure is permitted. New regulations for the school fund expenditure to be presented to Governors at the next Finance Meeting. This will be along with our own operational/procedural documents.	No Update
School Fund – Broughton Primary 2018/19	2683	There is a risk that the school fund is not being effectively scrutinised by the head teachers nor reported regularly to Governing Body or parents across the school year.	M	31/12/2019	-	13	-	No Update	No Update
School Fund – Broughton Primary 2018/19	2684	Broughton Primary school to document the procedures followed in relation to the management of the school fund. This should include actions completed, owners, reporting and reconciliation requirements as well as approval mandates.	M	30/09/2019	-	16	-	No update	No update
School Fund – Gwynedd School 2018/19	2689	The absence of procedural documents at the school means there is a risk that roles and responsibilities are not clearly understood and school staff are not clear as to the key controls which need to be in place to ensure the school fund is being used appropriately particularly in the event a business manager/secretary were absent	M	31/12/2019	-	13	-	No Update	No Update

		or due to leave the post.	M						
School Fund – Ewloe Green 2018/19	2671	The balance of the School Fund to be reported to the governing body regularly as well as parents. Head teachers to review the reconciliation of the funds accounts on a monthly basis and to sign and date the statements and income and expenditure forms reviewed.	M	31/10/2019	-	15	26/01/2020	Ongoing - due to long absence of HT in Autumn term. Process initiated this month (Jan 2020) 2. Governors presented with SF account and will continue to be a standing agenda item. 3. SF balance to be communicated to parents within annual report.	No update
Schools Audit 2019/20 – Croes Atti Primary School	2387	Appointment of a Data Protection Officer required.	M	31/12/2020	-	1	-	No update	No update
Schools Audit 2019/20 – Croes Atti Primary School	2388	Data Protection Training required.	M	31/12/2020	-	1	-	No update	No update
Schools Audit 2019/20 – Croes Atti Primary School	2389	Information Asset Register not in place.	M	31/12/2020	-	1	-	No update	No update
Schools Audit 2019/20 – St Winefrides Primary	2841	All governors and staff with financial responsibility will complete an annual declarations of interest form.	M	30/09/2020	-	4	28/09/2020	All governors and staff with financial responsibility have been given 2020-2021 declaration of interest forms. Staff forms are all completed and returned. Awaiting governors but all to be returned as soon as possible.	This will be monitored, and if required followed up over the next week or two until all are returned.
Schools Audit 2019/20 - Croes Atti	2847	The school fund account will be verified on a defined basis.	M	03/09/2020	-	4	-	No update	No update

Primary										
Schools Audit 2019/20 – St Winefrides Primary	2853	The controls for the management of all cash income will be reviewed to ensure that a clear separation of duties exists and that all risks are minimised.	M	30/09/2020	-	4	29/09/2020	A policy and collection of cash form has now been produced. This ensures that two members of staff or committee members are present to first count the money and complete the paying in bank slip. Both these documents will be formally adopted at the first finance meeting of the autumn term. This would have been adopted at the May meeting, however, this did not take place due to lockdown.	As explained at Audit, very little cash is brought into school now by children due to the implementation of School Gateway/Comms, an online system.
Schools Audit 2019/20 – St Winefrides Primary	2856	These lease agreements will be shared with the Governing Body and approval will be sought for any future leases prior to agreement being obtained.	M	30/09/2020	-	4	29/09/2020	Please note that the new Canda copying lease was discussed with governors over video during lockdown, but will be formally shared at the next Finance governors meeting.	Other companies etc were looked at and out ICT specialist made comparisons with other companies and what other Flintshire schools are paying to ensure we have the best deal financially.
Schools Audit 2019/20 – St Winefrides Primary	2858	The school will ensure that an Information Asset Register is created for the school in line with Data Protection regulations as soon as possible.	M	30/09/2020	-	4		No update	No update
Schools Audit 2019/20 – St Winefrides Primary	2865	The income and expenditure of the school fund account to be shared with the Governing Body on a regular basis.	M	30/09/2020	-	4	28/09/2020	The school fund is now included as part of each Headteacher report to governors (termly). This will also be an agenda item on each Finance governors meeting, detailing the balance and any large amounts of income and expenditure. The school fund	

			M					spreadsheet will also be shared with governors on the finance and personnel committee.	
Schools Audit 2019/20 - Castell Alun High	2915	The School will obtain the Councils Schools Financial Procedures and these will be adopted by the governing body.	M	30/04/2020	-	9	08/09/2020	The latest version of the Schools' Financial Procedures has been adopted by the Governors Finance Committee. This will now be ratified at Full Governors on Thursday 3rd December.	
Schools Audit 2019/20 - Castell Alun High	2918	The controls for the management of all cash income will be reviewed to ensure that a clear separation of duties exists and that all risks are minimised.	M	30/04/2020	-	9	31/05/2020	Due to WG guidance and Covid-19 restrictions, the next Finance Governors' meeting will now take place as a 'virtual' online meeting on 11th June.	The recently developed protocol for a separation of duties for managing school fund income will be presented at this meeting for discussion.
Schools Audit 2019/20 - Castell Alun High	2931	The school will finalise a comprehensive Information Asset Register and comply with the proximities detailed.	M	31/07/2020	-	6	25/09/2020	Due to Covid-19 there has been a delay in the Data Manager completing the IAR. This will be done by end of Sept 2020.	
Schools Audit 2019/20 - Castell Alun High	2936	Consideration will be given to changing the use of bank cards for the school fund account. Online access to the account will also be appropriately shared to allow for the account to be effectively monitored.	M	30/06/2020	-	7	23/09/2020	No update	No update
Schools Audit 2019/20 - Maes Garmon	2946	The school will ensure that a suitable Data Protection Officer is appointed as soon as possible to comply with the regulations.	M	30/09/2020	-	4	-	No update	No update
Schools Audit 2019/20 - Maes Garmon	2947	The school will arrange for an Information Asset Register to be in place as soon as possible.	M	30/09/2020	-	4	-	No update	No update
Schools Audit 2019/20 -	2951	The school will review the arrangements for auditing the school fund account and will ensure that the regulations are	M	30/09/2020	-	4	-	No update	No update

Maes Garmon		complied with.							
Schools Audit 2019/20 - Maes Garmon	2953	The school will review how fundraising events are managed and how the income is controlled.	M	30/11/2020	-	2	-	No Update	No Update

Actions with a Revised Due Date Six Months Beyond Original Due Date and Not Overdue   Appendix G

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	How Risk is Being Managed
Chief Executive									
Voluntary Sector Grants - 2019/20	2765	A formal signed agreement will be put in place between the Council and the relevant third party organisation which defines the roles and responsibilities of all parties in administering the individual grant schemes, including any fees and charges to be paid to the administrating organisation.	M	31/03/2020	31/03/2021	07/01/2021	This was delayed because of capacity issues created by Covid -19	This is in progress and Legal are finalising the draft Agreement	
Voluntary Sector Grants - 2019/20	2806	Voluntary Sector Grants - 2019/20 - Community Chest - Evidenced reconciliation between FCC and FLVC data	M	31/03/2020	30/01/2021	07/01/2021	The Grants' Panel meetings were delayed because of Covid-19 and FLVC had a delay in paying some grants because of slow responses by applicants in returning grant acceptance forms		
Procurement Contract Management 2018/19	2771	Chief Officers to review contract management within their portfolios to ensure; Staff have appropriate skills and experience, and have received appropriate training where required. All contracts over £25k are recorded on the Proactis Contract Register / all contracts on Proactis e-sourcing have been closed down and 'pushed		31/12/2019	31/03/2021	18/11/2020	At the meeting with Colin and the Corporate Services management team on 20.12.19 it was recognised that due to the late date of the meeting the due date of 31.12.19 was unachievable. Colin has asked for the due date to be extended to the end of February 2020. Managers will be required to completed 'as is' spreadsheets by the end of January, with a full meeting		

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	How Risk is Being Managed
		through' to the Proactis Contract Register. Signed contracts are in place to support all contracts on the Proactis Contract Register. Contract Management activity is recorded in the Proactis Contract Management module where appropriate.					to be scheduled for early February to address issues arising and to pull together the required Action Plan. No impact on risk from a short extension to the due date.		
Procurement Contract Management 2018/19	2778	Contract Management outcomes around high / medium risk contracts to feed into Portfolio management reporting structures.		31/12/2019	31/03/2021	18/11/2020	No Update Provided		
Education & Youth									
Procurement Contract Management 2018/19	2773	Chief Officers to review contract management within their portfolios to ensure; Staff have appropriate skills and experience, and have received appropriate training where required. All contracts over £25k are recorded on the Proactis Contract Register / all contracts on Proactis e-sourcing have been closed down and 'pushed through' to the Proactis Contract Register. Signed contracts are in place to support all contracts on the Proactis Contract Register. Contract Management activity is		31/12/2019	31/03/2021	18/11/2020	No Update Provided		

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	How Risk is Being Managed
		recorded in the Proactis Contract Management module where appropriate.							
Procurement Contract Management 2018/19	2780	Contract Management outcomes around high / medium risk contracts to feed into Portfolio management reporting structures.		31/12/2019	31/03/2021	18/11/2020	No Update Provided		
Governance									
Joint Corporate Procurement Unit 2017/18	2253	Our review of Governance arrangements identified; • There is inadequate scrutiny of JCPU objectives and outcomes by Joint Procurement Board (JPB) and by relevant Council committees to address lack of progress with achieving the primary objectives of the JCPU business case around Efficiency, Capacity and Markets (1.1). • Delays in the alignment of procurement strategy and procurement activity across the two Councils. Recent changes, e.g. board membership and corporate priorities, means that the strategy contains out of date information (1.2). • Limited processes in place for measuring and recording efficiency savings achieved through collaborative procurement. There is no	M	31/10/2018	31/03/2021	9/03/2020	CPRs - these have been re drafted further following leaving with a deal. The current regulations stay in place until the UK government amends them, and there is a transition period for 6 months after 31 Dec 2020 to protect any on gong procurements eg EU regime will apply. I have not taken this any further due to lack of capacity and so this task is outstanding and is probably at risk of not meeting 30 June deadline.	CPRs have been re drafted and are being considered by Chief Officer Governance	Final draft of CPR's is done. I am waiting for the Brexit legislation to come out to confirm the position for the transitional 12 months. It was agreed that until the results of the election we would hold fire because we did not know whether we would even be leaving the EU or if we left would it be with a deal. It seems likely that we will have a transition of 12 months and then leave, and break away from the EYU rules on procurement, in which case the revised CPR's need some changes to reflect this and also to allow consequential

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	How Risk is Being Managed
		evidence that efficiency savings and benefits have been reported to the JPB (1.3). • Limited evidence of reporting of KPI's to the JPB / no robust targets in place for KPI's (1.4). • Insufficient systems for recording and monitoring the split of procurement staff time across the two Councils (1.5). • Meetings of the JPB not taking place on a regular basis, agendas for the JPB meetings not prepared and circulated in advance of meetings and JPB minutes not available for all meetings / minutes not circulated on a timely basis (1.6). • Limited monitoring and evaluation of expenditure by category and aggregated spend (across services and/or Councils) by the JCPU to ensure opportunities for efficiency savings through collaborative procurement exercises are identified (1.7). • Due to limited availability of data, monitoring of contract end dates by the JCPU cannot take place to ensure opportunities for efficiency savings through collaborative procurement or alternative procurement models are appropriately explored (1.8).							changes to be made by the Chief Officer for Governance upon the UK leaving the EU for good.

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	How Risk is Being Managed
Joint Corporate Procurement Unit 17/18	2262	Action (Ref) 2.2: CPU Business Partners will attend Service Senior Management Team meetings quarterly. The Legal and Procurement Operations Manager will attend Senior Leadership Team/Chief Officer Team six monthly. The Legal and Procurement Operations Manager will consider marketing options that are available at each of the Councils to promote the CPU.	M	31/03/2019	31/03/2021	19/03/2020	Due to the unprecedented events occurring as are result of CIOVID19 this will have to be put back as priority of future work is currently unknown. Follow up report has now been issued (October 2019) - MK needs to reflect the content of that report, so this agreed action (previously included as implemented) has had to be re-opened to reflect the 1 x o/s point re marketing.	This has not been actioned to date due to availability of resources.	
Procurement Contract Management 2018/19	2726	"In addition to delivery of the Action Plans developed by Chief Officers following the portfolio reviews agreed at finding (1); Development of a formal training programme for contract managers to ensure; Appropriate awareness of the issues to be considered in ensuring effective delivery of Community Benefits / Social Value. Appropriate awareness of the risks around the use of sub-contractors in the delivery of contracts & understanding of the activity which should be carried out as part of the contract management process to ensure terms and conditions around the use of sub-contractors are being	M	31/03/2020	31/03/2021	03/11/2020	Sandy Burrows has been tasked with providing training and this was to commence in March but due to Covid has been delayed.	The COG has started to complete a training programme for the delivery of Contract Management trg across FCC.	Sally Gee and I met with Sandy Burrows in Sept and he went through in some detail the package or trg he wanted to deliver and this has altered somewhat as he will be delivering this over the internet, Web Ex currently. Sally and I provided some advice where we felt necessary and Sandy said he would alter the slides and incorporate them into the trg.

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	How Risk is Being Managed
		complied with. Appropriate awareness of the use of performance indicators / performance data requirements within contract terms and conditions & the robustness of processes in place for the validation and monitoring of performance data. Appropriate awareness of the requirement to include all contracts on the Proactis Contract Register and to ensure a robust understanding of the processes for uploading signed contracts onto Proactis. Use of the Proactis Contract Management module."							
Legal Case Management 2017/18	2212	Procedural guidance specific to the way the system operates for the Section in 2018 should be compiled and issued to the users of the system. These procedures should state which specific areas of the system officers are supposed to be using and which areas are mandatory i.e. all chargeable time should be recorded on the Iken system. Consideration should also be given to getting users to confirm that they have received the procedural guidance and agree to comply with it.	M	31/03/2019	31/01/2021	12/01/2021	We need to perform a data-cleanse to "clean-up" existing data, and to include guidance in an in-house manual for moving forwards including what matter types we will use, how to open a matter, references, naming conventions, retention schedules etc. should all be included in this. At the moment, a list of recommendations regarding the data cleanse is being reviewed with a target date for completion by 31/01/21.		

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	How Risk is Being Managed
Legal Case Management 2017/18	2230	To document the objectives and purposes for the use of the Iken System. These objectives should be incorporated into the new procedure notes.	M	31/01/2019	31/03/2021	12/01/2021	The iken case management system has recently been upgraded by the legal services collaboration. This however has created some user issues which has had to take priority.	I along with the project manager will question the objectives with the collaboration once the user issues have been resolved. Workflows are currently a WIP and are due to be delivered by March 31st 2021. The creation of workflows alone will not increase efficiencies by a large amount – there also needs to be changes to internal process, a reassessment of tasks associated and universal, consistent processes for utilisation of the system.	
Data Protection Act Compliance 2018/19	2594	Guidance on drafting a Privacy Notice is available to all staff via the Infonet. When requested and as part of the Data Protection Impact Assessment process, the Information Governance Team review Privacy Notices. The Phase 2 GDPR Action Plan includes the following task:	M	31/12/2019	31/12/2021	06/01/2021	Agreed at GDPR Project Board. All forms available for printing/downloading on the FCC website and Infonet to be identified and privacy notice reviewed. This review will be jointly conducted by web team to remove obsolete forms and develop electronic versions of the forms.	this is part of a wider programme of work looking at digital transformation. Before the privacy notices will be amended each service will need to confirm whether the form is still required.	

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	How Risk is Being Managed
		Update system to allow copies of privacy notices to be held against information assets. The Denbighshire privacy notice is a compliance issue for Denbighshire as the data controller and not Flintshire as the data processor.						Once confirmation has been received the form is still required, advice will be given on the adequacy of the privacy notice and it will be for each service to amend the form.	
Data Protection Act Compliance 2018/19	2596	At the June 2019 Information Compliance Operational Group it was agreed that Data Protection training should be recorded against post and not person. Work has commenced with the following objectives set 1. Review existing DP training and analyse posts to determine which level should be recorded. This needs to be by Portfolio and channelled through DPR's 2. Agree process with HR for changing once Portfolios have signed off correct training level for each Post 3. Review iTrent for DP training options 4. Review new post creation process to ensure DP training is mandatory Data Protection training statistics are reported to COT on a monthly basis, along with the GDPR Project Board and every Information Compliance	R	31/12/2019	31/03/2021	06/01/2021	Agreed at GDPR Project Board. Work already well underway however not all Portfolios have provided the information back.	Housing & Assets still outstanding, raised at the December ICOG meeting and previous meetings.	

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	How Risk is Being Managed
		Operational Group. The need to complete Data Protection training and record in iTrent has been included in numerous Data Protection newsletters. Each Portfolio representative is provided with detailed lists of training status for each member of staff with their area.	🟥						
Procurement Contract Management 2018/19	2772	Chief Officers to review contract management within their portfolios to ensure; Staff have appropriate skills and experience, and have received appropriate training where required. All contracts over £25k are recorded on the Proactis Contract Register / all contracts on Proactis e-sourcing have been closed down and 'pushed through' to the Proactis Contract Register. Signed contracts are in place to support all contracts on the Proactis Contract Register. Contract Management activity is recorded in the Proactis Contract Management module where appropriate. The evidence retained to support contract management activity is appropriate and robust. Delivery of Community Benefits /	M	31/12/20219	31/03/2021	18/11/2020	No Update Provided		

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	How Risk is Being Managed
		Social Value is appropriately monitored. Compliance with contract clauses around the use of sub-contractors is appropriately monitored. Appropriate inclusion of performance indicators / performance data requirements within contract terms and conditions, and appropriate monitoring of contractor performance data. Chief Officers will develop Action Plans for each of their portfolios to ensure any issues identified in the reviews carried out (above) are appropriately addressed.	M						
Procurement Contract Management 2018/19	2779	Contract Management outcomes around high / medium risk contracts to feed into Portfolio management reporting structures.	M	31/12/2019	31/03/2021	18/11/2020	No update provided		
Housing & Assets									
Procurement Contract Management 2018/19	2784	Contract Management outcomes around high / medium risk contracts to feed into Portfolio management reporting structures.	M	31/12/2019	31/03/2021	18/11/2020	No Update Provided		
People & Resources									
Corporate	2794	Separate arrangements are	R	30/06/2020	31/03/2021	12/01/2021	Impact of Covid-19. Grants are		

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	How Risk is Being Managed
Grants 19/20		currently in place for the recording of information in relation to grant management activity. The merits of continuing to use of the CGD will be reviewed by Management and with a view to developing an alternative solution for use from 2020/21.	R				still being managed by individual teams albeit, on their own electronic files, maintaining all the appropriate documentation and all teams will transition over to the new grants spreadsheets by financial year end.		
Corporate Grants 19/20	2803	Separate arrangements are currently in place for the recording of information in relation to grant management activity. The merits of continuing to use of the CGD will be reviewed by Management and with a view to developing an alternative solution for use from 2020/21. The current CGD has too many system glitches and poor functionality, hence the reason to move to the new alternative solution as soon as possible. The excel spreadsheet has been created for all Capital Grants. Management Accounting officers are currently working with the Capital Team to progress rolling this out for Revenue Grants. Training for all users will be provided on the new system.	R	30/06/2020	31/03/2021	12/01/2021	As above		
Corporate Grants 19/20	2862	Grant Checklists have been completed and signed prior to submission to Wales Audit Office as part of the external audit process. All grant checklists will	R	30/06/2020	31/03/2021	12/01/2021	As above		

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	How Risk is Being Managed
		be retained by grants contacts for keeping on file. Separate arrangements are currently in place for the recording of information in relation to grant management activity. The merits of continuing to use of the CGD will be reviewed by Management and with a view to developing an alternative solution for use from 2020/21. The manual records provided with the grant claim to WAO currently provide them with sufficient information to substantiate the grant claim							
Corporate Grants 19/20	2802	The necessary training will be provided with the new alternative CGD solution. e.g. Manager Grants Database workshops. Communication and awareness to be provided to relevant officers in the Portfolios to ensure the requirements for grant funding/bids are known and shared with Finance. Consideration of grant funding streams already forms part of the normal budget monitoring process involving finance and the service lead.	M	30/06/2020	31/03/2021	12/01/2021	As above		
Planning Environment & Economy									
Procurement Contract	2783	Contract Management outcomes around high / medium risk	M	31/12/2019	31/03/2021	18/11/2020	No Update Provided		

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	How Risk is Being Managed
Management 2018/19		contracts to feed into Portfolio management reporting structures.	M						
Social Services									
Child Protection - Performance 18/19	2868	Ongoing work around the review of referral processes and team structures within the Child Protection & Support Team to be completed (Duty Process Task Group - Lead Claire Clements).	M	30/09/2020	31/03/2021	07/01/2021	Progress has been delayed due to Covid but the model is now being built within the Paris Test system		
Child Protection - Performance 18/19	2961	Development of a smarter approach to risk assessment at CFCT triage. Decision makers to be clear as to the required timescales for the completion of s47 and care & support assessments (10 days or 42 days).

(CFCT - process to be developed alongside completion of action URN 02962). | M | 30/06/2020 | 28/02/2021 | | As above | | |

Investigation Update

Appendix H

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

Ref	Date Referred	Investigation Details
2. Reported to Previous Committees and still being Investigated		
2.1	25/05/2019	Planning Application. The investigation is ongoing.

Ref	Investigation Details
3. Investigation Completed	
3.1	A referral had been received in relation to a license agreement. Findings have been reported to management and agreed action in place.

Internal Audit Performance Indicators

Appendix I

Performance Measure	19/20	Qtr 1 20/21	Qtr 2 20/21	Qtr 3 20/21 (Oct – 11 Nov)	Qtr 4 20/21 (Jan)	Target	RAG Rating	
Audits completed within planned time	84%	-	-	100%	75%	80%	A	↓
Average number of days from end of fieldwork to debrief meeting	8	-	-	3	9	20	G	↓
Average number of days from debrief meeting to the issue of draft report	7	-	-	1	1	5	G	→
Days for departments to return draft reports	7	-	-	3	0	7	G	↑
Average number of days from response to issue of final report	2	-	-	1	1	2	G	→
Total days from end of fieldwork to issue of final report	26	-	-	6	17	34	G	↓
Productive audit days	76%	-	-	71%	73%	75%	A	↑
Client questionnaires responses as satisfied	97%	-	-	100%	100%	95%	G	→
Return of Client Satisfaction Questionnaires to date	47%	-	-	100%	66%	80%	A	↓

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

Internal Audit Operational Plan 2020/21

Appendix J

Audit – 2020/21	Priority	Status of Work	Supporting Narrative
Corporate			
COVID19 - Emergency Management Assurance	H	Complete	
COVID19 - 5 Key Financial Decisions review	H	Complete	
COVID19 - Risk Method Statement - challenge and improve	H	Complete	
Education & Youth			
Risk Based Thematic Reviews of Schools	H	In Progress	Quarter 4
Attendance, Exclusions and Disengagement of Young People	H	In Progress	Quarter 4
Schools Grant Funding / Budgeted Licence Deficit	H	Not Started	Quarter 4
Education Grants - Professional Development Grant (PDG)	Annual	Complete	
Governance			
COVID19 - Business Support Grants	H	Complete	
Procurement - Hardware and Software	H	In Progress	
Subject Access Requests (Now Access Requests)	M	In Progress	
Procurement - Contract Monitoring – Follow Up Audit	Follow Up	Complete	
Data Protection (GDPR)	Annual	Not Started	Quarter 4
Housing & Assets			
Rough Sleeping	M	Deferred	At the request of Management
Data Analysis – Cost of Homelessness	Advisory	In Progress	Quarter 4
Housing Benefits - Emerging Risks	Annual	In Progress	Quarter 4
Supporting People Grant	Annual	Complete	
People & Resources			
Cost and reclaim for COVID	H	Complete	
Business wide Income and Arrears from COVID	H	Complete	
Collaborative Planning	H	Complete	
Corporate Grants Database – Follow Up	Follow Up	Complete	
Corporate Grants (Replacement of WAO Work)	Annual	Not Started	Quarter 4
Main Accounting - Accounts Payable (AP) and P2P	Annual	Complete	
COVID19 – Test, Trace and Protect	H	Ongoing	
Health & Safety and Wellbeing of Employees	H	Complete	

Audit – 2020/21	Priority	Status of Work	Supporting Narrative
Payroll	Annual	Complete	
Organisational Ethics and Values	M	Deferred	Deferred from 2019/20 to 21/22
Planning, Environment & Economy			
Houses of Multiple Occupancy	H	Not Started	Quarter 4
Home Improvement Loans	M	Not Started	Quarter 4
Planning Enforcement - Ombudsman Report Compliance	Advisory	Complete	
Social Services			
COVID19 – Early Entitlement	H	Complete	
Adoption Services	H	In Progress	Quarter 4
Continuing Health Care	H	Draft Report	
Quality Assurance	M	Complete	
Social Services Complaints, Comments, Compliments	M	In Progress	Quarter 4
Direct Payment - Financial control	M	Not Started	Quarter 4
Streetscene & Transportation			
Bus Transport Operator supply chain risks	H	In progress	
Parc Adfer - Contract Management and Associated Risks	H	Complete	
Procurement & Contract Management / Monitoring	H	Not Started	Quarter 4
Loss of O Licence	M	In Progress	Quarter 4
Highways Structures and Bridges – Inspection and Maintenance	M	In Progress	Quarter 4
External			
Pensions Investment, Management & Accounting	H	In Progress	Quarter 4
SLA - Aura - 17 days	Annual	Not Started	Quarter 4
SLA - NEWydd - 19 days	Annual	Not Started	Quarter 4
Advisory / Project Groups			
COVID19 - TTP Regional Planning Group	Ongoing	Ongoing	
COVID19 – TTP Flintshire Project Group	Ongoing	Ongoing	Now FCC Oversight Group
COVID19 – TTP Workforce Workstream	Ongoing	Ongoing	Now HR / TTP Leads Group with the 6 LAs
COVID19 – Bronze Group - Postal	Ongoing	Complete	
COVID19 – Temporary Hospital Provision	Ongoing	Complete	
COVID19 – Emergency Management Response Team	Ongoing	Complete	
COVID19 – Emergency Response for Local Businesses Silver Tactical Group	Ongoing	Complete	

Audit – 2020/21	Priority	Status of Work	Supporting Narrative
COVID19 – Governance and Legal Silver Tactical Group	Ongoing	Complete	
COVID19 – Governance Recovery Group	Ongoing	Ongoing	
COVID19 – Organisational Recovery Group	Ongoing	Ongoing	
COVID19 – Business Compliance Group	Ongoing	Ongoing	
COVID19 – Logging at Tactical Group	Ongoing	Ongoing	
New Flare System Development Group	Ongoing	Ongoing	
GDPR Project Board	Ongoing	Ongoing	
Digital Strategy Board	Ongoing	Ongoing	
Corporate Governance Working Group	Ongoing	Ongoing	
Accounts Governance Group	Ongoing	Ongoing	
Wales Chief Internal Auditors Group	Ongoing	Ongoing	
Programme Coordinating Group	Ongoing	Ongoing	
Corporate Health & Safety Group	Ongoing	Ongoing	
Corporate Data Protection Group	Ongoing	Ongoing	
Financial System	Ongoing	Not Started	
Dementia Friendly Council Steering Group	Ongoing	Ongoing	

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