

# Public Document Pack

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Prif Swyddog (Llywodraethu)



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To: Allan Rainford (Chairman)

Councillors: Bernie Attridge, Glyn Banks, Allan Marshall, Ted Palmer,  
Andrew Parkhurst and Linda Thomas

**Co-opted Members:**  
Sally Ellis and Rev Brian Harvey

20 September 2023

Dear Sir/Madam

**NOTICE OF REMOTE MEETING**  
**GOVERNANCE AND AUDIT COMMITTEE**  
**WEDNESDAY, 27TH SEPTEMBER, 2023 at 10.00 AM**

Yours faithfully

Steven Goodrum  
Democratic Services Manager

The meeting will be live streamed onto the Council's website. The live streaming will stop when any confidential items are considered. A recording of the meeting will also be available, shortly after the meeting at <https://flintshire.public-i.tv/core/portal/home>

If you have any queries regarding this, please contact a member of the Democratic Services Team on 01352 702345.

## A G E N D A

### 1 **APOLOGIES**

**Purpose:** To receive any apologies.

### 2 **DECLARATIONS OF INTEREST (INCLUDING WHIPPING DECLARATIONS)**

**Purpose:** To receive any Declarations and advise Members accordingly.

### 3 **MINUTES** (Pages 5 - 12)

**Purpose:** To confirm as a correct record the minutes of the meeting held on 26 July 2023.

### 4 **SCHOOL RESERVE BALANCES YEAR ENDING 31 MARCH 2023** (Pages 13 - 26)

Report of Chief Officer (Education and Youth) - Cabinet Member for Education, Welsh Language, Culture and Leisure

**Purpose:** To provide the Committee with details of the closing balances held by Flintshire schools at the end of the financial year.

### 5 **AUDIT WALES - FLINTSHIRE COUNTY COUNCIL DETAILED AUDIT PLAN 2023** (Pages 27 - 52)

Report of Chief Executive -

**Purpose:** To review the Audit Wales - Audit Plan 2023 for the Council which sets out the proposed audit work for the year along with timescales, costs and the audit teams responsible for carrying out the work.

### 6 **CORPORATE SELF-ASSESSMENT 2022/23** (Pages 53 - 86)

Report of Chief Executive - Cabinet Member for Governance and Corporate Services including Health and Safety and Human Resources

**Purpose:** To provide Members with the final report, detailing a summary of the findings following Stage 2 completion including a summary of feedback following consultation and stakeholder engagement.

7 **INTERNAL AUDIT PROGRESS REPORT** (Pages 87 - 130)

Report of Internal Audit, Performance and Risk Manager -

**Purpose:** To present to the Committee an update on the progress of the Internal Audit Department.

8 **GOVERNANCE AND AUDIT COMMITTEE ACTION TRACKING** (Pages 131 - 140)

Report of Internal Audit, Performance and Risk Manager -

**Purpose:** To inform the Committee of the actions resulting from points raised at previous Governance and Audit Committee meetings.

9 **FORWARD WORK PROGRAMME** (Pages 141 - 146)

Report of Internal Audit, Performance and Risk Manager -

**Purpose:** To consider the Forward Work Programme of the Internal Audit Department.

***Please note that there may be a 10 minute adjournment of this meeting if it lasts longer than two hours***

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## **GOVERNANCE AND AUDIT COMMITTEE** **26 JULY 2023**

Minutes of the Governance and Audit Committee of Flintshire County Council held as a remote attendance meeting on Wednesday, 26 July 2023

**PRESENT:** Allan Rainford (Chair)

Councillors: Bernie Attridge, Allan Marshall, Andrew Parkhurst and Linda Thomas

Co-opted members: Sally Ellis and Reverend Brian Harvey

**SUBSTITUTE:** Councillor: Ryan McKeown (for Ted Palmer)

**APOLOGIES:** Councillor Glyn Banks, Gareth Owens - Chief Officer (Governance) and Mike Whiteley of Audit Wales

**IN ATTENDANCE:** Councillor Paul Johnson (Cabinet Member for Finance, Inclusion, Resilient Communities), Councillor Billy Mullin (Cabinet Member for Governance & Corporate Services), Chief Executive, Chief Officer (Social Services), Internal Audit, Performance & Risk Manager, Corporate Finance Manager, Strategic Finance Manager, Principal Accountant and Democratic Services Officer

Carwyn Rees and Simon Monkhouse from Audit Wales

### **20. DECLARATIONS OF INTEREST**

None.

### **21. MINUTES**

The minutes of the meeting held on 14 June 2022 were received.

#### **Matters Arising**

Information on delayed hospital discharges (minute number 6) had been circulated to the Committee, together with an update on overdue actions for Highways Structures (minute 13).

It was noted that Councillor Allan Marshall's comments on telephone answering times had been included in minute number 8.

#### **Accuracy**

Minute number 18: Cyber Resilience - Sally Ellis referred to her remarks on the monitoring of strategic risks. She said that whilst the role of the Corporate Resources Overview & Scrutiny Committee had been noted, her comments on the importance of political leadership through Cabinet should also be reflected.

On that basis, the minutes were moved and seconded by Councillors Bernie Attridge and Andrew Parkhurst.

**RESOLVED:**

That subject to the change on minute number 18, the minutes be approved as a correct record.

**22. DRAFT STATEMENT OF ACCOUNTS 2022/23**

The Corporate Finance Manager presented the Draft Statement of Accounts 2022/23 (subject to audit) for information only at this stage. These comprised the Group accounts and its wholly owned subsidiaries, along with the Annual Governance Statement which had been reviewed at the previous meeting. The open consultation period during the Summer would provide an opportunity for Members to raise any aspect of the accounts with officers prior to the Committee receiving the final audited version for approval in November.

A presentation covered the following:

- Purpose and Background of the Accounts
- Contents and Overview
- Responsibility for the Accounts
- Links to Budget Monitoring
- Changes to the Statement of Accounts for 2022/23
- Key Issues and Impacts
- Headlines - Council Fund (Revenue), Revenue Reserves, Significant Movements, Capital and Housing Revenue Account (HRA)
- Accounts Governance Group
- Timeline and Next Steps

It was confirmed that the draft accounts had been completed and submitted within the Welsh Government (WG) deadline which had been extended to take account of the appropriate accounting of asset valuations at a time of high inflation and the legacy impacts of the pandemic. The deadline for submitting the final audited accounts had been extended to 30 November 2023.

The Chair recognised the challenges in producing the accounts and paid tribute to the work of the team. On the narrative report, he referred to capital programme data on pages 3 and 5 and suggested that comparison of spend against budget would be helpful for the reader.

The Corporate Finance Manager explained that whilst the presentation of data was unchanged, he would incorporate an additional column in future statements to show variances across portfolios together with a clear definition to prescribed wording such as 'inalienable assets'.

On rent arrears, the Corporate Finance Manager agreed to share explanation on the difference in the outturn shown in the narrative report (which did not include overpayments, pre-payments etc) as opposed to the amount on

note 13 which reflected the actual amount on the balance sheet for short-term debtors. Although rent collection levels in Flintshire were high, the increase in rent arrears nationally had been identified as a red risk in the Council's corporate risk register and was being closely monitored by the Community & Housing Overview & Scrutiny Committee. On the recovery of Council Tax, the Council's robust approach to maximising collections along with proportionate support had helped to maintain good performance resulting in a collection rate of 97.4% in 2022/23 which was well above the Welsh average.

On the increase in service balances, the officer explained the robust process for challenging and reporting, including carry-forward requests, as detailed in monthly budget monitoring reports to Cabinet and Corporate Resources Overview & Scrutiny Committee.

Sally Ellis asked about planning for future requirements on asset valuations and was told that the current process would be undertaken annually, for consistency. In response to further questions, the Corporate Finance Manager had no concerns about meeting the revised deadlines for 2023/24. On the reduction in Council Fund reserves shown in the Movement in Reserves Statement, he reported no significant change and that school reserves were now reducing following the high levels during the pandemic and were being monitored. In response to a request for more clarity on pension reserves shown on page 39, it was explained that a re-valuation in 2022 had reflected an improved position and that the figures, shown for accounting presentation purposes, did not impact on the Council's financial position.

On the delayed introduction of IFRS 16 accounting policies from April 2024, the Principal Accountant said that work was in hand to prepare for the changes which were around the recognition of leases in the financial statements.

Councillor Bernie Attridge referred to the HRA Income and Expenditure Statement and queried income loss from void properties. The Corporate Finance Manager advised that this was incorporated into the net income figures shown in the accounts, with greater detail on significant variances reported in budget monitoring updates to Cabinet and Overview & Scrutiny. He went on to refer to the widespread problem of escalating rent arrears and said that the Council had had debt provision and a robust debt recovery policy framework in place. A query on different housing stock figures quoted in the accounts and reported to Overview & Scrutiny was due to some properties being under construction.

Councillor Andrew Parkhurst sought an opinion on the impact of pension deficits if the Pension Fund disinvested in companies whose primary business was in fossil fuels, and consequences on the Council's finances.

The Corporate Finance Manager agreed to pursue a written response from the pensions team. He would also respond separately to questions on the recipients of soft loans and insurance cover/risk registering of unvalued items in the Council's archives.

The Chief Executive advised that a disinvestment strategy had been published, as approved by the Clwyd Pension Fund Committee with oversight by the professional consultants and the Fund's Actuary.

On officers' remuneration, it was confirmed that the definition of senior officers was the Chief Executive and those directly reporting to him and that Note 26 listed details of other senior officers. On Note 28, Councillor Parkhurst referred to the section on officers' interests in businesses receiving payments from the Council and remarked that senior managers reporting directly to Chief Officers could have a degree of influence over their areas of responsibility. He requested greater transparency on those individuals in the accounts. Officers would provide a separate response, along with background on the reduction in receipts from the Local Health Board and Welsh Local Government Association on Note 28.

When asked by Rev Brian Harvey about the Council's approach to tackling rent arrears, the Chief Executive spoke about the range of intervention measures deployed by the teams to help people to remain in their homes. On public engagement, the Corporate Finance Manager said that whilst the availability of the financial accounts was publicised in the local press, key messages were conveyed on the budget to highlight the Council's financial position.

Following a question by the Chair, the Corporate Finance Manager explained that the embedded practice for reviewing non-essential spend across all services was now an effective part of the budget monitoring process. Whilst those areas of spend were not removed from the budget altogether, they formed part of consideration towards mitigating in-year cost pressures.

When asked about the increase in audit fees, Simon Monkhouse said that this was mainly due to the revised auditing standard ISA 315 which required a greater skill mix to undertake a more detailed planning process to auditing accounts. As this was the first year of implementation, it was hoped that fees would reduce over time as the changes were embedded. High inflationary levels were also a factor in the increased fees. On the timetable, work was ongoing to meet the final approval deadline in November and plans were in place over the next three years to bring back the deadline in line with previous years.

Councillor Allan Marshall referred to conflicting wording on the purpose of the item and recommendations. The Corporate Finance Manager drew attention to the timeline shared in the presentation including the opportunity for questions to be raised, prior to the accounts being received for formal approval on 22 November.

The Chair suggested an amended recommendation for clarity, which was moved and seconded by Councillors Attridge and Parkhurst.

**RESOLVED:**

- (a) That the draft Statement of Accounts 2022/23 (which includes the Annual Governance Statement) be noted; and



- (b) That Members note the opportunity to discuss any aspect of the draft Statement of Accounts with officers or Audit Wales during the audit period, prior to the final audited version being brought back to the Committee for final approval on 22 November 2023.

**23. SUPPLEMENTARY FINANCIAL INFORMATION TO DRAFT STATEMENT OF ACCOUNTS 2022/23**

The Corporate Finance Manager presented the supplementary financial information to accompany the draft Statement of Accounts 2022/23 as required by the Notice of Motion approved by the Council in 2013. He agreed to include an additional column in Tables 1 and 2 for future reports to compare spend with the previous year, as requested by Sally Ellis.

In response to a query from the Chair on Table 2, the Chief Executive spoke about the recruitment challenges in some services and gave assurance that a robust process was in place to approve and review temporary appointments.

The Chief Officer (Social Services) responded to comments on the appointment of a Children's & Safeguarding Solicitor who was a skilled specialist officer dealing with a range of complex legal issues. He referred to a number of temporary posts in his portfolio appointed through a co-ordinated approach to help manage demand for services, in particular in Children's Services. He spoke about actions being taken by the Council to improve recruitment and retention and highlighted the national shortage in roles such as Social Workers.

Councillor Bernie Attridge raised concerns about some of the costs quoted and asked about the approval process. The Chief Executive gave assurance on the robustness of the Council's policies and controls on the appointment and retention of agency workers. He said that the recruitment of a Solicitor to deal with increasingly complex caseloads required specialist skills to ensure the proper legal process was followed and mitigate any risks.

The recommendation was moved by Councillor Linda Thomas and seconded by Councillor Bernie Attridge.

**RESOLVED:**

That the report be noted.

**24. TREASURY MANAGEMENT ANNUAL REPORT 2022/23 AND TREASURY MANAGEMENT UPDATE QUARTER 1 2023/24**

The Corporate Finance Manager presented the draft Treasury Management Annual Report 2022/23 for review and recommendation to Cabinet. The Quarter 1 update on matters relating to the Treasury Management Policy, Strategy and Practices 2023/24 was also shared for information, along with the reporting cycle. In accordance with the usual process, a training session would be held for all Members on 8 December 2023 prior to approving the Treasury Management Strategy for 2024/25.

An overview was provided of key sections of the Annual Report including the impact of economic issues and interest rates during the period. The first quarterly review for 2023/24 provided an update on investments and borrowing activities.

In response to a question from the Chair on section 3.02 of the Annual Report, officers agreed to provide a separate response to the different figures for new debt shown in the tables of borrowing activity.

Sally Ellis asked about borrowing requirements to support the Capital Programme for the remainder of 2023/24. The Corporate Finance Manager said that in conjunction with advice from Arlingclose, the strategy to utilise short-term borrowing balanced with interest rates would continue and would be reflected in quarterly reports to the Committee. On a further question, he confirmed that the Internal Audit service assisted with treasury management activity.

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

**RESOLVED:**

- (a) That the draft Treasury Management Annual Report 2022/23 be noted, with no matters to be drawn to the attention of Cabinet in September; and
- (b) That the Treasury Management 2023/24 first quarter update be noted.

**25. CERTIFICATION OF GRANTS AND RETURNS 2021/22**

Simon Monkhouse presented the Audit Wales annual report on grant claim certification for the year ending 31 March 2022 in which three claims had been certified to a value of £110.4m, two of which required amendment. The report summarised that the Council had demonstrated adequate arrangements for preparing its grants and supporting certification work, with scope for improvement as shown in the recommendations.

The main amendment was due to a typographical error on the non-domestic rates return (NDR) figure which had been raised by the Revenues team at the start of the audit. A minor adjustment to the Housing Benefit and Authority Tax Subsidy claim was required due to cell errors which were of low value and was attributed to the high volume and complexity of claims processing. This was also qualified for issues which could not be fully quantified. Testing by Audit Wales on previously reported errors identified a significant reduction in error types. In response to recommendations by Audit Wales, management responses had been agreed and progress was underway. One of the recommendations suggested that the Council may wish to explore an alternative approach to resolving ongoing system issues with Civica. It was also reported that a more centralised approach in Audit Wales would help with the timely delivery of NDR and teachers' pensions returns.

In response to comments from the Chair and Councillor Bernie Attridge on the timing of the report, explanation was given on the audit cycle for grant work which meant that the item was usually scheduled around March. The timing for this report had been impacted by resource issues and pressures in Audit Wales.

Sally Ellis asked whether collective approaches had been made to Civica to resolve the issues if the same system was used by other authorities. The Chief Executive was aware that officers across the region had reported the same issues to Civica and would pursue an update for the Committee.

The recommendation was moved and seconded by Councillor Attridge and Rev Brian Harvey.

**RESOLVED:**

That the content of the Grant Claim Certification report for 2021/22 be noted.

**26. ISSUE FROM THE JUNE MEETING**

Councillor Allan Marshall referred to his concerns raised at the previous meeting regarding telephone answering times. He had subsequently requested data on incoming calls which gave rise to further concerns about the number of abandoned calls. He requested the sharing of statistics on a regular basis to the appropriate forum to monitor performance. Councillor Marshall went on to suggest contributing factors and requested statistics on the number of employees who were working from home.

Councillor Bernie Attridge suggested that the Corporate Resources Overview & Scrutiny Committee may be the appropriate forum, with possible oversight by the Governance & Audit Committee.

The Chief Executive advised that this was in the remit of the Corporate Resources Overview & Scrutiny Committee but did not feel that it was part of the role of the Governance & Audit Committee. The Chair supported this view.

**27. ATTENDANCE BY MEMBERS OF THE PRESS AND PUBLIC**

None.

The meeting started at 10am and finished at 11.55am

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**Chair**

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## GOVERNANCE & AUDIT COMMITTEE

<b>Date of Meeting</b>	Wednesday 27 <sup>th</sup> September 2023
<b>Report Subject</b>	School Reserves Year Ending 31 <sup>st</sup> March 2023 and Overview of Schools Current Financial Position
<b>Report Author</b>	Chief Officer (Education and Youth)

### EXECUTIVE SUMMARY

The overall level of reserves held by Flintshire schools was £7.243m at 31 March 2023, a decrease of £5.312m compared with the previous year.

A summary of the position at the end of March 2023 is shown in table 1 below.

**Table 1**

Sector	Reserves 31st March 2023 (£)	% of Budget	Reserves 31st March 2022 (£)	% of Budget	Variance (£)	Variance (%)
PRIMARY	5,018,600	7.9%	8,445,703	16.2%	-3,427,103	-40.58%
SECONDARY	1,851,699	3.4%	3,488,879	7.3%	-1,637,180	-46.93%
SPECIALIST	372,744	7.2%	620,330	14.7%	-247,586	-39.91%
<b>TOTAL</b>	<b>7,243,043</b>	<b>5.9%</b>	<b>12,554,912</b>	<b>12.1%</b>	<b>-5,311,869</b>	<b>-42.31%</b>

The level of school reserves has decreased considerably across all sectors over the past year as expected.

Higher levels of inflation, supporting learners through the on-going impacts of the pandemic, coupled with significant legislative changes to support learners with additional learning needs and a new curriculum have served to increase needs, demands and workloads in schools. All factors combined have resulted in a reduction in the level of school reserves.

Higher levels of uncertainty around future costs due to continued high levels of inflation, not seen for decades, will mean setting future balanced budgets at a council, and at an individual school, level will be very challenging in the medium term. Prudent management of school reserves will be an important component in assisting schools to achieve balanced budgets over this difficult period.

## RECOMMENDATIONS

1	To review the report, the level of school reserves as at the 31 March 2023, and overview of schools' current financial position.
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## REPORT DETAILS

<b>1.00</b>	<b>EXPLAINING SCHOOL RESERVES</b>																																			
1.01	<p>The overall level of reserves held by Flintshire schools was £7.243m at 31 March 2023, a decrease of £5.312m compared with the previous year.</p> <p>A summary of the position at the end of March 2023 is shown in table 1 below.</p> <p><b>Table 1</b></p> <table border="1"> <thead> <tr> <th>Sector</th> <th>Reserves 31st March 2023 (£)</th> <th>% of Budget</th> <th>Reserves 31st March 2022 (£)</th> <th>% of Budget</th> <th>Variance (£)</th> <th>Variance (%)</th> </tr> </thead> <tbody> <tr> <td>PRIMARY</td> <td style="text-align: right;">5,018,600</td> <td style="text-align: center;">7.9%</td> <td style="text-align: right;">8,445,703</td> <td style="text-align: center;">16.2%</td> <td style="text-align: right;">-3,427,103</td> <td style="text-align: center;">-40.58%</td> </tr> <tr> <td>SECONDARY</td> <td style="text-align: right;">1,851,699</td> <td style="text-align: center;">3.4%</td> <td style="text-align: right;">3,488,879</td> <td style="text-align: center;">7.3%</td> <td style="text-align: right;">-1,637,180</td> <td style="text-align: center;">-46.93%</td> </tr> <tr> <td>SPECIALIST</td> <td style="text-align: right;">372,744</td> <td style="text-align: center;">7.2%</td> <td style="text-align: right;">620,330</td> <td style="text-align: center;">14.7%</td> <td style="text-align: right;">-247,586</td> <td style="text-align: center;">-39.91%</td> </tr> <tr> <td><b>TOTAL</b></td> <td style="text-align: right;"><b>7,243,043</b></td> <td style="text-align: center;"><b>5.9%</b></td> <td style="text-align: right;"><b>12,554,912</b></td> <td style="text-align: center;"><b>12.1%</b></td> <td style="text-align: right;"><b>-5,311,869</b></td> <td style="text-align: center;"><b>-42.31%</b></td> </tr> </tbody> </table> <p>The level of reserves each school in Flintshire held at the end of March 2023 is shown at appendix 1, along with the prior year comparator.</p> <p>Please note that the figures in Table 1 include totals that schools are required to set aside in the ICT HwB Reserve held centrally on schools' behalf. This is to fund future investment in schools ICT and was a requirement by Welsh Government as part of the conditions of the HwB grant to ensure levels of ICT investment in schools in recent years funded by grants are sustained. Totals are £0.526m at March 2023 and £0.263m at March 2022.</p>	Sector	Reserves 31st March 2023 (£)	% of Budget	Reserves 31st March 2022 (£)	% of Budget	Variance (£)	Variance (%)	PRIMARY	5,018,600	7.9%	8,445,703	16.2%	-3,427,103	-40.58%	SECONDARY	1,851,699	3.4%	3,488,879	7.3%	-1,637,180	-46.93%	SPECIALIST	372,744	7.2%	620,330	14.7%	-247,586	-39.91%	<b>TOTAL</b>	<b>7,243,043</b>	<b>5.9%</b>	<b>12,554,912</b>	<b>12.1%</b>	<b>-5,311,869</b>	<b>-42.31%</b>
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1.02	<p>Overall, the total level of primary school reserves decreased by £3.427m, the total level of secondary schools reserves decreased by £1.637m and the total level of specialist schools reserves decreased by £0.247m.</p> <p>Table 2 below shows the level of school reserves at the year-end over the past 5 years.</p> <p><b>Table 2</b></p> <table border="1"> <thead> <tr> <th>Sector</th> <th>Reserves 31st March 2023 (£)</th> <th>Reserves 31st March 2022 (£)</th> <th>Reserves 31st March 2021 (£)</th> <th>Reserves 31st March 2020 (£)</th> <th>Reserves 31st March 2019 (£)</th> </tr> </thead> <tbody> <tr> <td>PRIMARY</td> <td style="text-align: right;">5,018,600</td> <td style="text-align: right;">8,445,703</td> <td style="text-align: right;">6,025,937</td> <td style="text-align: right;">1,901,956</td> <td style="text-align: right;">2,565,109</td> </tr> <tr> <td>SECONDARY</td> <td style="text-align: right;">1,851,699</td> <td style="text-align: right;">3,488,879</td> <td style="text-align: right;">472,112</td> <td style="text-align: right;">-2,076,302</td> <td style="text-align: right;">-1,454,811</td> </tr> <tr> <td>SPECIALIST</td> <td style="text-align: right;">372,744</td> <td style="text-align: right;">620,330</td> <td style="text-align: right;">404,402</td> <td style="text-align: right;">286,303</td> <td style="text-align: right;">224,789</td> </tr> <tr> <td><b>TOTAL</b></td> <td style="text-align: right;"><b>7,243,043</b></td> <td style="text-align: right;"><b>12,554,912</b></td> <td style="text-align: right;"><b>6,902,451</b></td> <td style="text-align: right;"><b>111,956</b></td> <td style="text-align: right;"><b>1,335,087</b></td> </tr> </tbody> </table>	Sector	Reserves 31st March 2023 (£)	Reserves 31st March 2022 (£)	Reserves 31st March 2021 (£)	Reserves 31st March 2020 (£)	Reserves 31st March 2019 (£)	PRIMARY	5,018,600	8,445,703	6,025,937	1,901,956	2,565,109	SECONDARY	1,851,699	3,488,879	472,112	-2,076,302	-1,454,811	SPECIALIST	372,744	620,330	404,402	286,303	224,789	<b>TOTAL</b>	<b>7,243,043</b>	<b>12,554,912</b>	<b>6,902,451</b>	<b>111,956</b>	<b>1,335,087</b>					
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	<p>Prior to the pandemic, in 2018/19 and 2019/20 the level of school reserves were very low and was a cause for concern for all. During the height of the pandemic, in both financial years 2020/21 and 2021/22 Welsh Government provided significant additional funding to all schools through specific grants which had the effect of increasing the level of school reserves. Whilst grants are still being made by Welsh Government to support the ongoing effects of the pandemic, overall grant funding levels have reduced in 2022/23. Higher levels of inflation, supporting learners through the on-going impacts of the pandemic, coupled with significant legislative changes to support learners with additional learning needs and a new curriculum have served to increase needs, demands and workloads in schools. All these factors combined have resulted in a reduction in the level of school reserves.</p>
1.03	<p><b>Council’s role in monitoring the level of School Reserves.</b></p> <p>The School Funding (Wales) Regulations 2010 require local authorities to have the following provisions in their Scheme for Financing Schools:</p> <p>The use that a governing body proposes to make of a surplus in the school balance which exceeds 5% of the school budget share or £10,000, whichever is the greater.</p> <p>A provision under which–</p> <p>(a) the authority may direct the governing body as to how to spend a surplus in the school balance for a funding period, if–</p> <p style="padding-left: 40px;">(i) in the case of a primary school the surplus is £50,000 or more, and</p> <p style="padding-left: 40px;">(ii) in the case of a secondary school or a special school the surplus is £100,000 or more;</p> <p>(b) the authority may, if the governing body do not comply with such a direction, require the governing body to pay all or part of that surplus to the authority to be applied as part of their schools’ budget for the funding period in question.</p>
1.04	<p>In accordance with the Regulations, the Council’s Scheme for Financing Schools requires a spending plan from schools to confirm the use that the governing body proposes to make of a school balance which exceeds the limits specified.</p> <p>Given the level of uncertainty within which schools were preparing to set their 2023/24 budget, and the impact of grants in recent years from Welsh Government, the Council notified all schools that it would not be automatically clawing back school reserves in excess of 5% of school budget share at 31st March 2023. However, schools were advised that the Council would require more detailed information to better understand each school’s financial position at 31st March 2023 and each governing body’s plan for spending reserves in excess of the 5% level over the medium term (3 years).</p> <p>Schools were required to complete a revised ‘School Reserve Declaration Form’, by 30th June, alongside setting their annual budget. An example form is attached at Appendix 2 for information.</p>

Analysis of the completed forms shows that the main reasons schools gave for balances being excess of the 5% of school budget recommendation are as follows:

- A challenging recruitment market with conditions generally making it difficult to recruit, especially employees on a supply or temporary basis or specialisms such as teachers of Welsh.
- Building / premises projects that schools had planned and had set reserves aside to fund haven't been able to take place due to issues and delays related to difficulties in finding contractors, sourcing materials, and works also needing to coincide with school holidays.
- Reserves built up due to a combination of additional resources and savings from periods of school closures during the pandemic.
- Reserves purposefully built up to fund a predicted shortfall in funding in future years due to falling pupil numbers.
- Reserves purposefully built up due to uncertainty over future funding levels and reductions to school budgets.

Plans schools have for spending their reserves over the medium term are as follows:

- Reserves to be used in balancing future budgets / maintaining existing levels of expenditure when the number of pupils on roll, and therefore funding, falls.
- Increasing levels of employees to reduce class sizes and raise standards / focus on catch up learning as a result of the pandemic.
- Increasing demands to support pupils with Additional Learning Needs over and above delegated funding received
- Purchasing additional resources and ICT equipment.
- Building and premises projects e.g. a numbers of schools have indicated that they need to invest in fencing linked to safeguarding concerns raised.
- Increased expenditure linked with recommendations made by Estyn inspections.

1.05

### Secondary Schools Reserves

During the year there has been a general decrease in reserves in the secondary sector. Overall secondary reserves stood at £1.852m - a decrease of £1.637m. This equates to 3.4% of secondary budgets and is a decrease from 7.3% at 31<sup>st</sup> March 2022.

Table 3 categorises school reserves by number in various percentage brackets.

**Table 3**

No. of Secondary Schools	Reserves 31st March 2023	Reserves 31st March 2022
In Deficit Reserves	2	2
Reserves between 0% and 5% of School Budget	5	1
Reserves between 5% and 10% of School Budget	2	4
Reserves between 10% and 15% of School Budget	2	2
Reserves in excess of 15% of School Budget	0	2
<b>TOTAL</b>	<b>11</b>	<b>11</b>



2 schools out of 11 were in a deficit position compared with 2 the previous year. Deficits amounted to £0.366m compared with £0.745m the previous year. In line with the Protocol for Schools in Financial Difficulty school support and challenge meetings will be continuing with these schools.

In general, the financial resilience of the secondary school sector in Flintshire is still of concern. The total level of reserves across the sector at 3.4% is low.

**1.06 Primary Schools Reserves**

During the year there has been a general decrease in reserves in the primary sector. Overall primary reserves stood at £5.019m, a decrease of £3.427m. This equates to 7.9% of primary budgets, a decrease from 16.2% at 31st March 2022.

Table 4 categorises school reserves by number in various percentage brackets.

**Table 4**

No. of Primary Schools	Reserves 31st March 2023	Reserves 31st March 2022
In Deficit Reserves	6	0
Reserves between 0% and 5% of School Budget	17	3
Reserves between 5% and 10% of School Budget	20	7
Reserves between 10% and 15% of School Budget	17	20
Reserves between 15% and 20% of School Budget	2	16
Reserves in excess of 20%	2	18
<b>TOTAL</b>	<b>64</b>	<b>64</b>

6 primary schools ended the year with negative reserves compared with none the previous year. 3 of the 6 were small negative balances (that is under £5,000 or 1% of budget) and therefore are not classed as requiring a licensed deficit. The remaining 3 were above that threshold, however licensed deficit applications were not received as required under the Protocol for Schools in Financial Difficulty. The Council has written to all 6 of the governing bodies concerned to remind them of the requirements of the Protocol.

**1.07 2023/24 – Summary of individual schools’ budgetary positions**

The Scheme for Financing Schools requires the governing body of each school to submit a budget plan to the Chief Officer (Education and Youth) by 30th June in each financial year. The Scheme prohibits schools from planning for a deficit when preparing their annual budget plans. Governors have no legal right to set a deficit budget without the consent of the Council and must not presume that such consent will be granted.

If a school cannot set a balanced budget, to gain approval for a planned deficit, the school must submit a licensed deficit application. The application must accompany the budget plan by the 30th June and be in the format prescribed within the Protocol for Schools In Financial Difficulty. This must

	<p>be approved by the full governing body and recorded in the minutes. The licensed deficit application should be underpinned by a deficit recovery plan indicating what actions will be taken to bring the financial position back into balance.</p> <p>Schools should only apply for a licensed deficit in circumstances where they cannot set a balanced budget without seriously impacting on essential educational provision. Schools must, where possible, avoid the need to apply for a licensed deficit by robustly managing their 3-year budget planning process and being proactive in responding to changes early enough to allow mitigating actions to be implemented.</p>
1.08	<p>The Council set its 2023/24 budget in February 2023, after which individual school funding allocations were released. Following the release of individual school funding allocations, the Council’s Finance, HR and School Improvement teams all saw significant increases in activity related to schools seeking support in setting a balanced budget for 2023/24. The challenges schools face include:</p> <ul style="list-style-type: none"> <li>• On-going impacts of the pandemic on learners, coupled with significant legislative changes from ALNET and a new curriculum serving to increase needs, demands and workloads in schools.</li> <li>• Some schools have seen a steady fall in pupil numbers (over capacity).</li> <li>• High inflation</li> <li>• Reduction in grant funding (compared to previous years)</li> <li>• 3% reduction in the Schools’ Budget (after funding pay and energy inflation in full and demographic increases).</li> </ul>
1.09	<p>The Council has now received almost all schools budget plans and licensed deficit applications. Plans have been received much earlier from schools than seen in previous years. The challenges schools are facing have resulted in higher levels of redundancies being made in schools than seen for a few years. To date, all activity has been covered by employees volunteering to mitigate compulsory redundancies having to be made. Table 5 below summarises redundancy information across the sectors:</p>

**Table 5**

<b>Redundancy Information</b>	<b>Primary</b>	<b>Secondary</b>	<b>Total</b>
Voluntary Redundancies - Teachers (FTE at 31 <sup>st</sup> Aug. 2023)	5	12.8	17.8
Voluntary Redundancies - Non-Teachers (FTE at 31 <sup>st</sup> Aug. 2023)	1.85	2.53	4.38
Total Costs (Redundancy and Pension Strain (£)at 31 <sup>st</sup> Aug. 2023)	£193,976	£537,339	£731,315
Estimated annual savings made as a result (£)	£357,815	£933,155	£1,290,970

There have been no redundancies to date in the specialist sector. The information relates to the 31<sup>st</sup> August 2023, and is subject to increase if further redundancies are made between 31<sup>st</sup> August and the end of the financial year. A small number of schools may make voluntary redundancies at 31<sup>st</sup> December 2023.

Other actions schools have taken to reduce costs include:

- Not renewing fixed term contracts where grant funding has ceased
- Not replacing leavers
- Offering employees opportunities to reduce hours

The Council acknowledges the significant challenges schools are currently facing, and recognises the financial pressures schools, like all council budgets, are experiencing and thanks its headteachers and governing bodies for their work to date in reducing costs under difficult circumstances.

1.10

The Protocol for Schools in Financial Difficulty is intended to act as a mechanism for the Council to provide schools with an appropriate level of challenge and support to help them set a balanced budget or if this is not achievable to prepare a recovery plan that sets out the action the school will take to achieve a sustainable financial position over an agreed period of time.

Table 6 below summarises the licensed deficit information for 2023/24 across the sectors:

<b>Table 6</b>				
<b>Licensed Deficit Information</b>	<b>Primary</b>	<b>Secondary</b>	<b>Specialist</b>	<b>Total</b>
No. of schools forecasting a deficit at 31 <sup>st</sup> March 2024	9	5	0	14
No. of schools needing to apply for a licensed deficit	8	2	0	10
Estimated total deficits 31 <sup>st</sup> March 2024 (£)	-£0.3m	-£1.2m	0	-£1.5m
Forecast level of total reserves 31 <sup>st</sup> March 2024 (£)	£2.1m	-£0.3m	£0.2m	£2m
Planned use of reserves during 2023/24	£2.9m	£2.2m	£0.2m	£5.3m
1.11	<p>As reported previously, under the Protocol for Schools in Financial Difficulty, rigorous reviews will take place to fully understand the financial position of each school in deficit.</p> <p>As part of the response to the Estyn recommendation to manage the reduction in school budget deficits more effectively, additional funding was allocated to secondary schools in 2021/22 for this purpose and initial work was conducted with secondary schools to review the funding formula. The secondary schools in deficit cannot set an in year balanced budget from the resources allocated through the funding formula whilst delivering a broad and balanced curriculum. This elicits the question as to whether the funding formula provides sufficient resource for schools, particularly smaller schools, and those serving our most deprived communities, to operate sustainably. Funding remains in the base budget and the work on the formula continues to ensure every secondary school receives an allocation that allows them to operate sustainably.</p>			
1.12	<p>Demographic changes in the distribution of pupils across the primary and secondary sectors have taken place in recent years, with secondary pupil numbers increasing whilst primary pupil numbers declined. This resulting in a redistribution of funding between sectors. However, this trend is forecast to change with forecast pupil numbers across both sectors decreasing which will have a negative financial impact on the primary and secondary sector going forward. There is concern for the financial resilience of our smaller schools.</p>			

<b>2.00</b>	<b>RESOURCE IMPLICATIONS</b>
2.01	No direct resource implications as a result of this report.  The impact of high levels of inflation on the financial resilience of schools is an area of concern.

<b>3.00</b>	<b>RISK MANAGEMENT</b>
3.01	As budgets come under increasing pressure from high levels of inflation and reduced financial settlements compared with recent years, there is a risk that more schools will slip into a deficit position. The Schools Accounting Team have developed a risk rating process to identify schools where the financial position is a cause for concern so that they can target their support.
3.02	To balance budgets schools may need to review their employment structures which may result in redundancies.
3.03	Continued pressure on school finances may result in increased class sizes, a reduced curriculum and falling standards.

<b>4.00</b>	<b>CONSULTATIONS REQUIRED / CARRIED OUT</b>
4.01	This report has been circulated to all Headteachers and will be reviewed by the School Budget Forum and the Education, Youth and Culture Overview and Scrutiny Committee at their September 2023 meetings.

<b>5.00</b>	<b>APPENDICES</b>
5.01	Appendix 1 - School Reserves 2022-23 Appendix 2 – School Reserves Declaration Form 31 <sup>st</sup> March 2023

<b>6.00</b>	<b>LIST OF ACCESSIBLE BACKGROUND DOCUMENTS</b>
6.01	None.

<b>7.00</b>	<b>CONTACT OFFICER DETAILS</b>
7.01	<b>Contact Officer:</b> Liz Thomas, Strategic Finance Manager - Schools <b>Telephone:</b> 01352 702289 <b>E-mail:</b> <a href="mailto:liz.thomas@flintshire.gov.uk">liz.thomas@flintshire.gov.uk</a>

8.00	<b>GLOSSARY OF TERMS</b>
8.01	<p><b>School Reserves</b> – Reserves are sums of money that schools carry forward from one year to the next. They arise from underspends and overspends against school allocations over time. Schools are responsible for managing their own finances. The level of reserves held by an individual school will depend on a number of factors. These will include the timing of receipt of income and of payments, and the level of contingency fund the school governing body considers appropriate and the particular plans each school has for expenditure.</p> <p><b>Flintshire County Council’s Scheme for Financing Schools</b> – The Scheme defines the financial relationship between Flintshire County Council and its maintained schools. The Scheme details the financial management arrangements to which the Authority and its schools are required to adhere. The framework for this Scheme is based on legislative provisions contained in sections 45-53 of the School Standards and Framework Act, 1998 and as further detailed in The School Funding (Wales) Regulations 2010.</p> <p><b>Protocol for Schools in Financial Difficulty</b> - Acts as a mechanism for the Council to provide schools with an appropriate level of challenge and support to help them set a balanced budget or if this is not achievable to prepare a recovery plan that sets out the action the school will take to achieve a sustainable financial position over an agreed period of time.</p>

## SCHOOL RESERVES ANALYSIS MARCH 2023

Primary School		Reserves 31st March 2023	% of Budget	Reserves 31st March 2022	% of Budget
		£		£	
123	BRYNFORD C.P.	34,829	6.8%	74,642	18.6%
125	WESTWOOD C.P.	156,778	13.3%	174,491	19.4%
127	SOUTHDOWN C.P.	202,207	11.7%	246,722	17.4%
129	MOUNTAIN LANE C.P.	235,676	11.9%	335,910	21.2%
134	YSGOL YR ESGOB	62,874	15.2%	70,996	22.5%
135	YSGOL BRO CARMEL	50,500	6.2%	90,438	13.4%
145	YSGOL Y FOEL CILCAIN	5,691	1.9%	32,937	13.1%
151	YSGOL PARC Y LLAN	29,581	4.8%	79,773	15.8%
156	YSGOL BRYN DEVA	38,614	3.1%	109,463	10.4%
159	GOLFTYN CP.	84,036	4.5%	268,814	17.9%
161	WEPRE CP.	12,891	0.9%	125,820	10.1%
162	YSGOL CAE'R NANT	209,455	12.9%	224,176	16.5%
175	DRURY C.P.	52,342	7.3%	66,519	10.9%
181	EWLOE GREEN C.P.	102,925	6.3%	207,744	15.5%
185	YSGOL BRYN GARTH	2,563	0.5%	34,075	8.4%
186	CORNIST PARK CP	19,665	1.6%	128,283	11.9%
187	YSGOL GYMRAEG CROES ATTI	268,051	23.4%	347,207	47.9%
188	YSGOL GWYNEDD C.P.	155,367	7.0%	250,931	13.8%
189	ST.MARY'S	60,532	5.6%	112,563	12.2%
201	YSGOL MAES GLAS	202,109	15.0%	251,120	24.3%
202	GRONANT C.P.	120,682	27.8%	122,110	42.0%
203	YSGOL Y WAUN	73,298	13.6%	70,826	16.4%
204	GWERNYMYNYDD C.P.	30,831	7.7%	34,399	10.2%
209	GWESPYR PICTON (YSGOL MORNANT)	9,185	2.7%	46,228	16.7%
215	HAWARDEN VILLAGE V.A.	131,389	7.4%	178,899	11.9%
218	PENARLAG C.P.	-989	-0.1%	19,830	2.7%
221	YSGOL DERWEN	30,481	3.7%	80,683	11.4%
225	ST.WINEFRIDES	82,923	9.1%	91,470	12.3%
226	YSGOL GWENFFRWD	95,028	11.6%	178,738	27.2%
227	YSGOL ESTYN	14,598	1.5%	72,532	8.7%
245	LEESWOOD C.P.	-11,523	-2.3%	32,393	6.6%
246	LUXWM C.P.	18,163	5.0%	32,336	10.4%
287	YSGOL GLANRAFON	84,033	5.5%	201,977	16.0%
288	YSGOL BRYN COCH	42,592	1.5%	201,187	8.4%
289	YSGOL BRYN GWALIA	89,936	11.1%	155,556	22.7%
291	ST. DAVIDS R.C.	41,264	8.3%	87,421	22.6%
292	BRYN PENNANT C.P.	69,325	9.9%	106,548	20.0%
301	NANNERCH V.P.	880	0.3%	8,008	2.9%
302	NERCWYS V.P.	4,794	1.6%	49,482	21.2%
305	YSGOL OWEN JONES	-224	0.0%	47,510	9.3%
306	NORTHOP HALL C.P.	115,725	12.0%	231,221	32.9%
327	YSGOL PENYFFORDD	168,907	11.4%	206,330	17.2%
331	ST JOHN THE BAPTIST VA SCHOOL	4,327	0.7%	37,425	7.3%
344	QUEENSFERRY C.P.	-2,309	-0.3%	87,300	14.4%
355	RHOS HELYG C.P.	80,290	11.9%	122,006	23.1%
381	ST.ANTHONY'S R.C.	52,445	9.4%	98,413	20.6%
382	SALTNEY FERRY C.P.	112,297	14.1%	125,751	21.4%
383	WOOD MEMORIAL C.P.	30,371	3.9%	76,069	11.8%
384	SANDYCROFT C.P.	108,749	6.9%	182,969	14.5%
385	SEALAND C.P.	152,616	14.9%	195,553	26.8%
386	ST. ETHELWOLD'S	486	0.1%	43,022	9.6%
389	VEN. EDWARD MORGAN R.C.	-48,564	-5.1%	106,657	12.8%
391	YSGOL TY FYNNON	269,436	16.3%	282,905	22.3%
394	SYCHDYN C.P.	-54,685	-8.0%	27,075	4.2%
406	TRELAWNYD V.P.	66,283	14.2%	86,978	23.8%
407	TRELOGAN C.P.	35,993	7.6%	106,590	29.7%
409	YSGOL TERRIG	35,149	7.8%	75,096	23.0%
421	YSGOL Y LLAN WHITFORD	45,908	9.6%	50,801	12.2%
422	ABERMORDDU CP	123,496	13.6%	90,147	11.8%
423	YSGOL GLAN ABER	47,416	6.4%	119,240	19.8%
424	YSGOL MERLLYN	11,897	1.7%	88,100	14.3%
425	BROUGHTON C.P.	230,473	9.2%	328,163	16.3%
426	YSGOL MYNYDD ISA C.P.	321,703	11.8%	402,651	18.1%
428	YSGOL MAES Y FELIN	196,837	12.6%	224,483	17.9%
PRIMARY - DEFICIT TOTALS		-118,294		0	
PRIMARY - SURPLUS TOTALS		5,136,893		8,445,703	
<b>PRIMARY TOTAL</b>		<b>5,018,600</b>	<b>7.9%</b>	<b>8,445,703</b>	<b>16.2%</b>
Secondary School		Reserves 31st March 2023	% of Budget	Reserves 31st March 2022	% of Budget
503	ELFED HIGH SCHOOL	153,166	2.9%	426,936	9.5%
509	CONNAHS QUAY HIGH SCHOOL	661,992	10.3%	881,387	16.9%
515	FLINT HIGH SCHOOL	326,335	6.7%	455,925	11.0%
517	ST RICHARD GWYN CATHOLIC HIGH SCHOOL	18,442	0.4%	93,749	2.4%
521	HAWARDEN HIGH SCHOOL	60,645	1.0%	348,978	6.5%
523	YSGOL TREFFYNNON	-319,403	-11.0%	-393,791	-13.6%
525	CASTELL ALUN HIGH SCHOOL	264,171	3.7%	778,746	13.0%
529	ALUN SCHOOL	49,893	0.6%	431,819	6.1%
531	YSGOL MAES GARMON	291,379	8.3%	167,360	5.4%
533	ARGOED SCHOOL	391,795	10.0%	649,227	20.6%
551	ST DAVIDS HIGH SCHOOL	-46,714	-2.2%	-351,456	-14.8%
SECONDARY - DEFICIT TOTALS		-366,117		-745,247	
SECONDARY - SURPLUS TOTALS		2,217,816		4,234,126	
<b>SECONDARY TOTAL</b>		<b>1,851,699</b>	<b>3.4%</b>	<b>3,488,879</b>	<b>7.3%</b>
Specialist School		Reserves 31st March 2023	% of Budget	Reserves 31st March 2022	% of Budget
601	YSGOL PEN COCH	199,787	8.2%	248,147	12.3%
602	YSGOL MAES HYFRYD	172,957	6.3%	372,183	17.0%
<b>SPECIALIST TOTAL</b>		<b>372,744</b>	<b>7.2%</b>	<b>620,330</b>	<b>14.7%</b>
<b>GRAND TOTAL</b>		<b>7,243,043</b>	<b>5.9%</b>	<b>12,554,912</b>	<b>12.1%</b>

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**Flintshire County Council**  
**School Reserves Declaration Form**  
**(As at 31st March 2023)**



Please return your signed form to your school's Finance Officer by no later than **30th June 2023**

<b>111</b>	<b>SCHOOL X</b>
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The School Funding (Wales) Regulations 2010 requires:

*A statement as to the use that a governing body proposes to make of a surplus in the school balance which exceeds 5% of the school budget share or £10,000, whichever is the greater.*

*A provision under which*

*(a) an authority may direct the governing body as to how to spend a surplus in the school balance for a funding period, if*

*(i) in the case of a primary school the surplus is £50,000 or more, and*

*(ii) in the case of a secondary school or a special school the surplus is £100,000 or more;*

*(b) the authority may, if the governing body do not comply with such a direction, require the governing body to pay all or part of that surplus to the authority to be applied as part of their schools budget for the funding period in question.*

**School Reserve Information - 31st March 2023**

School Reserve at 31st March 2023	£ 100,000	Includes ICT HwB reserve of	£ 2,000
5% of 2022/23 School Budget Share	£ 75,000		
Greater of £10,000 or 5% of School Budget Share			£ 75,000
Level of School Reserve above WG guidelines			£ 25,000

**Please outline the reasons for exceeding WG guidelines below**

Please continue on a separate sheet as necessary

**Please outline below the planned use of reserves to bring reserves back in line with WG guidelines**

	Financial Year 2023/24 £	Financial Year 2024/25 £	Financial Year 2025/26 £
Balancing budget i.e. maintaining school spending plan at a higher level than funding allocation			
Employee related			
Premises related			
ICT related			
Resources related			
Other - please specify			
Other - please specify			
Other - please specify			
Other - please specify			
Other - please specify			
Other - please specify			
Other - please specify			
Other - please specify			
<b>Projected School Reserve at Financial Year End</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>

**Please use the space below to include a narrative to accompany the figures above**

Please continue on a separate sheet as necessary

**Please use the space below to include any other comments relevant to school reserves**

Please continue on a separate sheet as necessary

**Signatures**

Headteacher

Chair of Governors

Scrutinising carefully the level of reserves each school holds is part of the Council's role in monitoring the management of school budgets. Schools with excessive reserves, that are consistently above the prescribed limits, will be required to invite the Strategic Finance Manager for Schools to a meeting of the governing body to discuss their school's reserve.



## GOVERNANCE AND AUDIT COMMITTEE

<b>Date of Meeting</b>	Wednesday, 27th September 2023
<b>Report Subject</b>	Audit Wales, Flintshire County Council – Detailed Audit Plan 2023
<b>Report Author</b>	Chief Executive

### EXECUTIVE SUMMARY

The Detailed Audit Plan 2023 specifies the Auditor General for Wales statutory responsibilities as the Council's external auditor, and to fulfil their obligations under the Code of Audit Practice.

In addition, the Detailed Audit Plan 2023, sets out the work the Auditor General for Wales team intends undertaking to address the audit risks identified and other key areas of focus during 2023.

It also sets out the Auditor General for Wales estimated audit fee costs, details of the audit team and key dates for delivering the audit team's activities and planned outputs for the year.

### RECOMMENDATIONS

1	Members to approve the Audit Wales, Flintshire County Council – Detailed Audit Plan 2023
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## REPORT DETAILS

<b>1.00</b>	<b>EXPLAINING THE DETAILED AUDIT PLAN 2023 BY AUDIT WALES</b>
1.01	Audit Wales will be in attendance at the Governance and Audit Committee meeting to present Flintshire County Council – Detailed Audit Plan 2023.
1.02	<p>The Auditor General for Wales has a responsibility each year to meet the following duties;</p> <p><b>Audit of Financial Statements</b></p> <ul style="list-style-type: none"><li>• Audit Flintshire County Council’s financial statements to make sure that public money is being properly accounted for.</li><li>• Flintshire County Council has to put in place arrangements to get value for money for the resources it uses, and has to be satisfied that it has done this.</li><li>• Flintshire County Council needs to comply with the sustainable development principle when setting and taking steps to meet their well-being objectives. The Auditor General for Wales must assess the extent to which they are doing this.</li></ul> <p><b>Performance Audit Work</b></p> <ul style="list-style-type: none"><li>• Carry out a programme of performance audit work to discharge their duties as Auditor General for Wales in relation to value for money and sustainable development.</li><li>• Local performance audit programme will continue to be delivered through a combination of an Assurance and Risk Assessment Project, bespoke local projects and thematic projects examining risks common to all councils.</li></ul>
1.03	<p><b>Audit of Financial Statements</b></p> <p>The audit of financial statements will concentrate on risks and other areas of focus and will include;</p> <ul style="list-style-type: none"><li>• Significant financial statement risk (Exhibit 1, Page 11)<ul style="list-style-type: none"><li>○ Management override of controls</li></ul></li><li>• Other areas of audit focus (Exhibit 2, Page 12-13)<ul style="list-style-type: none"><li>○ Valuation of land and buildings</li><li>○ Valuation of pension net liability</li></ul></li></ul> <p>Key dates for delivery of planned outputs in regard to Financial Statements is detailed in Exhibit 3, Page 14.</p>
1.04	<p><b>Performance Audit Work</b></p> <p>The performance audit will include;</p> <ul style="list-style-type: none"><li>• Assurance and Risk Assessment</li><li>• Thematic reviews;</li></ul>

	<ul style="list-style-type: none"> <li>○ Commissioning and Contract Management</li> <li>○ Financial Sustainability in Local Government</li> <li>● Local Report on Planning Services</li> </ul> <p>Key dates for delivery of planned outputs in regard to Performance Audit Work is detailed in Exhibit 4, Page 15.</p>
1.05	Audit Wales will also perform an audit of Flintshire County Council's Group, which incorporates NEW Homes Limited and Newydd Catering & Cleaning Limited

<b>2.00</b>	<b>RESOURCE IMPLICATIONS</b>
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2.01	<p>Proposed fees charged for the audit work for Flintshire County Council is included in the Detailed Audit Plan 2023 in Exhibit 5: audit fee.</p> <p>Fee rates for 2023-24 have increased by 4.8% for inflationary pressures. In addition, the financial audit fee has a further increase of 10.2% for the impact of the revised auditing standard ISA 315 on the financial audit approach (further details regarding the auditing standard ISA 315 is within Appendix 1).</p> <p>The estimated total of the audit fee for 2023 will be £383,453.</p>
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<b>3.00</b>	<b>CONSULTATIONS REQUIRED / CARRIED OUT</b>
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3.01	None required
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<b>4.00</b>	<b>RISK MANAGEMENT</b>
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4.01	All audit work is carried out on a risk based approach and Audit Wales use a three lines of assurance model to achieve this.
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<b>5.00</b>	<b>APPENDICES</b>
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5.01	Appendix 1: Audit Wales, Flintshire County Council – Detailed Audit Plan 2023
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<b>6.00</b>	<b>LIST OF ACCESSIBLE BACKGROUND DOCUMENTS</b>
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6.01	<p><b>Contact Officer:</b> Emma Heath – Strategic Performance Advisor</p> <p><b>Telephone:</b> 01352 702 744</p> <p><b>E-mail:</b> <a href="mailto:emma.heath@flintshire.gov.uk">emma.heath@flintshire.gov.uk</a></p>
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<b>7.00</b>	<b>GLOSSARY OF TERMS</b>
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7.01

**Audit Wales:** works to support the Auditor General as the public sector watchdog for Wales. They aim to ensure that the people of Wales know whether public money is being managed wisely and that public bodies in Wales understand how to improve outcomes.

**Financial Audit:** The annual external audit of the Council's Statement of Accounts.

**Financial Year:** The period of 12 months commencing on 1st April.

**Material:** A concept used to inform judgements regarding the accuracy of the Council's Statement of Accounts. The basis could be quantitative with an assigned value or qualitative and affected by issues that are legal, regulatory, or politically sensitive.

**Statement of Accounts / Final Accounts / Financial Accounts or Statements:** The Council's annual finance report providing details of the Council's financial performance and position at the end of the financial year. The format is prescribed to enable external comparison with other public and private entities.

# Flintshire County Council – Detailed Audit Plan 2023

Audit year: 2022-23

Date issued: September 2023

Document reference: 3741A2023



This document has been prepared as part of work performed in accordance with statutory functions. Further information can be found in our [Statement of Responsibilities](#).

Audit Wales is the non-statutory collective name for the Auditor General for Wales and the Wales Audit Office, which are separate legal entities each with their own legal functions as described above. Audit Wales is not a legal entity and itself does not have any functions.

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We welcome correspondence and telephone calls in Welsh and English. Corresponding in Welsh will not lead to delay. Rydym yn croesawu gohebiaeth a galwadau ffôn yn Gymraeg a Saesneg. Ni fydd gohebu yn Gymraeg yn arwain at oedi.







# About Audit Wales

## Our aims and ambitions

<b>Assure</b>	<b>Explain</b>	<b>Inspire</b>
		
the people of Wales that public money is well managed	how public money is being used to meet people's needs	and empower the Welsh public sector to improve

			
Fully exploit our unique perspective, expertise and depth of insight	Strengthen our position as an authoritative, trusted and independent voice	Increase our visibility, influence and relevance	Be a model organisation for the public sector in Wales and beyond

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# Introduction

This Detailed Audit Plan specifies my statutory responsibilities as your external auditor and to fulfil my obligations under the Code of Audit Practice.

It sets out the work my team intends undertaking to address the audit risks identified and other key areas of focus during 2023.

It also sets out my estimated audit fee, details of my audit team and key dates for delivering my audit team's activities and planned outputs.



**Adrian Crompton**  
Auditor General for  
Wales

## My audit responsibilities

I complete work each year to meet the following duties:

- I audit Flintshire County Council's financial statements to make sure that public money is being properly accounted for.
- Flintshire County Council has to put in place arrangements to get value for money for the resources it uses, and I have to be satisfied that it has done this.
- Flintshire County Council needs to comply with the sustainable development principle when setting and taking steps to meet their well-being objectives. The Auditor General must assess the extent to which they are doing this.

## Audit of financial statements

I am required to issue a certificate and report on your financial statements which includes an opinion on their 'truth and fairness' and an assessment as to whether the Narrative Report and Annual Governance Statement is prepared in line with the CIPFA Code and relevant guidance and is consistent with your financial statements and my knowledge of the Authority.

In addition to my responsibilities for auditing the Council's financial statements, I also have responsibility for:

- certifying a return to the Welsh Government which provides information about Flintshire County Council to support preparation of Whole of Government Accounts;
- responding to questions and objections about the accounts from local electors (additional fees will be charged for this work, if necessary);
- the audit of the North Wales Residual Waste Joint Committee;
- the certification of a number of grant claims and returns as agreed with the funding bodies.

I do not seek to obtain absolute assurance on the truth and fairness of the financial statements and related notes but adopt a concept of materiality. My aim is to identify material misstatements, that is, those that might result in a reader of the accounts being misled. The levels at which I judge such misstatements to be material is set out later in this plan.

I will also report by exception on a number of matters which are set out in more detail in our [Statement of Responsibilities](#).

There have been no limitations imposed on me in planning the scope of this audit.

## Performance audit work

I carry out a programme of performance audit work to discharge my duties<sup>1</sup> as Auditor General in relation to value for money and sustainable development.

My local performance audit programme will continue to be delivered through a combination of an Assurance and Risk Assessment Project, bespoke local projects and thematic projects examining risks common to all councils.

The majority of my performance audit work is conducted using INTOSAI auditing standards. The International Organisation of Supreme Audit Institutions is a global umbrella organisation for the performance audit community. It is a non-governmental organisation with special consultative status with the Economic and Social Council (ECOSOC) of the United Nations.

<sup>1</sup> When we undertake audit work under our statutory powers and duties we may collect information from public bodies that contains some personal data. Our general audit fair processing notice, explains what we do with personal data, and how you can contact our Data Protection Officer.

# Your audit at a glance



## My financial statements audit will concentrate on your risks and other areas of focus

My audit planning has identified the following risks:

### Significant financial statement risk

- Management override of controls

### Other areas of audit focus

- Valuation of land and buildings
- Valuation of pension net liability



## My performance audit will include:

- Assurance and Risk Assessment
- Thematic reviews;
  - Commissioning and Contract Management
  - Financial Sustainability in Local Government
- Local Report on Planning Services



## Materiality

Materiality – Group	£5,467,000
Reporting threshold - Group	£273,000
Materiality – Flintshire County Council (single entity)	£5,193,000
Reporting threshold – Flintshire County Council (single entity)	£259,000



## Group

We will also perform an audit of Flintshire County Council's Group, which incorporates NEW Homes Limited and Newydd Catering & Cleaning Limited.

# Financial statements materiality



**Materiality - Group £5.467 million**

**Materiality – Flintshire County Council £5.194 million**

My aim is to identify and correct material misstatements, that is, those that might otherwise cause the user of the accounts to be misled.

Group materiality is calculated using:

- 2022-23 gross expenditure of £546.794 million
- Materiality percentage of 1%.

The materiality for Flintshire County Council (single entity) is calculated as 95% of group materiality.

I report to those charged with governance any misstatements above a trivial level (set at 5% of materiality).



## Areas of specific interest

There are some areas of the accounts that may be of more importance to the user of the accounts and we have set a lower materiality level for these:

- Senior Officer remuneration £1,000
- Related party disclosures (individuals) £10,000



# Significant financial statements risks

Significant risks are identified risks of material misstatement for which the assessment of inherent risk is close to the upper end of the spectrum of inherent risk or those which are to be treated as a significant risk in accordance with the requirements of other ISAs. The ISAs require us to focus more attention on these significant risks.

## Exhibit 1: significant financial statement risks

Significant risk	Our planned response
<p>The risk of management override of controls is present in all entities. Due to the unpredictable way in which such override could occur, it is viewed as a significant risk [ISA 240.32-33].</p>	<p>The audit team will:</p> <ul style="list-style-type: none"><li>• assess the design and implementation of controls over journal entry processing;</li><li>• test the appropriateness of journal entries and other adjustments made in preparing the financial statements;</li><li>• review accounting estimates for bias; and</li><li>• evaluate the rationale for any significant transactions outside the normal course of business;</li></ul>

The audit team is yet to conclude all areas of the risk assessment. Should any further significant financial risks arise on completion of this work we will update the S151 officer and the Governance and Audit Committee via its chair and re-issue my Detailed Audit Plan if required.

# Other areas of focus

I set out other identified risks of material misstatement which, whilst not determined to be significant risks as above, I would like to bring to your attention.

## Exhibit 2: other areas of focus

Audit risk	Our planned response
<p><b>Valuation of land and buildings</b></p> <p>The value of land and buildings reflected in the balance sheet and notes to the accounts represent material estimates. Land and buildings are required to be held on a valuation basis which is dependent on the nature and use of the assets. This estimate is subject to a high degree of subjectivity depending on the specialist and management assumptions adopted and changes in these can result in material changes to valuations. Assets are required to be revalued every five years, but values may also change year on year and there is a risk that the carrying value of assets reflected in the accounts could be materially different to the current value of assets as at 31 March 2023.</p>	<p>The audit team will:</p> <ul style="list-style-type: none"> <li>• review the process undertaken by the Council to ensure that asset valuations are materially correct;</li> <li>• review the information provided to the valuer to assess for completeness;</li> <li>• evaluate the competence, capabilities and objectivity of the professional valuer;</li> <li>• test a sample of assets revalued in the year to ensure the valuation basis, key data and assumptions used in the valuation process are reasonable, and the revaluations have been correctly reflected in the financial statements; and</li> <li>• test the reconciliation between the financial ledger and the asset register.</li> </ul>
<p><b>Valuation of pension fund net liability</b></p> <p>The Local Government Pension scheme (LGPS) pension fund liability as reflected in the financial statements represents a material estimate. The nature of this estimate means that it is subject to a high degree of estimation uncertainty as it is sensitive to small adjustments in the assumptions used in its calculation.</p>	<p>The audit team will:</p> <ul style="list-style-type: none"> <li>• evaluate the instructions issued by management to their management experts (actuary) for this estimate and the scope of the actuary's work;</li> <li>• assess the competence, capabilities and objectivity of the actuary who carried out the valuations;</li> <li>• assess the accuracy and completeness of the information provided by the Council to the actuary to estimate the liability;</li> </ul>

- test the accuracy of the pension fund net liability and disclosures in the financial statements with the actuarial report from the actuary; and
- assess the reasonableness of the assumptions made by the actuary by reviewing the report of the consulting actuary (auditor's expert) and undertaking any additional procedures required.

# Financial statements audit timetable

I set out below key dates for delivery of my accounts audit work and planned outputs.

## Exhibit 3: key dates for delivery of planned outputs

Planned output	Work undertaken	Report finalised
2023 Outline Audit Plan	February to March 2023	March 2023
2023 Detailed Audit Plan	June – July 2023	August 2023
Audit of financial statements work: <ul style="list-style-type: none"><li>• Audit of Financial Statements Report</li><li>• Opinion on the Financial Statements</li></ul>	November 2023	February 2024

# Planned performance audit work

I set out below details of my performance audit work and key dates for delivery of planned outputs.

## Exhibit 4: key dates for delivery of planned outputs

<p><b>Assurance and risk assessment</b></p>	<p>Project to identify the level of audit assurance and/or where further audit work may be required in future years in relation to risks to the Council putting in place proper arrangements to secure value for money in the use of resources and acting in accordance with the sustainable development principle.</p>	<p>October 23 to February 24</p>
<p><b>Thematic review – financial sustainability of local government</b></p>	<p>A review of councils’ financial sustainability including a focus on the actions, plans and arrangements to bridge funding gaps and address financial pressures over the medium term.</p>	<p>We will discuss the timescales for individual projects with the Council and provide updates in our quarterly Work Programme and Timetable reports</p>
<p><b>Thematic review – commissioning and contract management</b></p>	<p>A review focusing on how councils’ arrangements for commissioning, and contract management apply value for money considerations and the sustainable development principle.</p>	<p>We will discuss the timescales for individual projects with the Council and provide updates in our quarterly Work Programme and Timetable reports</p>
<p><b>Local Project – Planning Services</b></p>	<p>A review of planning services (scope of the audit to be agreed before work begins).</p>	<p>We will discuss the timescales for individual projects with the Council and provide updates in our quarterly Work Programme and Timetable reports</p>

We will provide updates on the performance audit programme through our regular updates to the Council.

# Certification of grant claims and returns, and statutory audit functions

## Certification of grant claims and returns

I have also been requested to undertake certification work on Flintshire County Council's grant claims, which I anticipate will include Housing Benefits, Teachers Pension, NDR and pooled budget returns.

## Statutory audit functions

In addition to the audit of the accounts, I have statutory responsibilities to receive questions and objections to the accounts from local electors. These responsibilities are set out in the Public Audit (Wales) Act 2004:

- Section 30 Inspection of documents and questions at audit; and
- Section 31 Right to make objections at audit.

As this work is reactive, I have made no allowance in the fee table below. If I do receive questions or objections, I will discuss potential audit fees at the time.

# Fee and audit team

In January 2023 I published the [fee scheme](#) for the 2023-24 year as approved by the Senedd Finance Committee. My fee rates for 2023-24 have increased by 4.8% for inflationary pressures. In addition, my financial audit fee has a further increase of 10.2% for the impact of the revised auditing standard ISA 315 on my financial audit approach. More details of the revised auditing standard and what it means for the audit I undertake is set out in **Appendix 1**.

I estimate your total audit fee will be £383,453

## Exhibit 5: audit fee

This table sets out the proposed audit fee for 2023, by area of audit work, alongside the estimated audit fee for last year.

Audit area	Proposed fee (£) <sup>2</sup>	Estimated fee last year (£)
Audit of accounts <sup>3</sup>	234,318	203,823
Performance audit work <sup>4</sup>	108,535	103,908
Grant certification work <sup>5</sup>	35,000 – 40,000	35,000 – 40,000
North Wales Residual Waste Joint Committee	600	578
Total fee	383,453	348,309

Planning will be ongoing, and changes to my programme of audit work, and therefore my fee, may be required if any key new risks emerge. I shall make no changes without first discussing them with the Council.

### Our financial audit fee is based on the following assumptions:

- The agreed audit deliverables sets out the expected working paper requirements to support the financial statements and includes timescales and responsibilities.
- No matters of significance, other than as summarised in this plan, are identified during the audit.

<sup>2</sup> Notes: The fees shown in this document are exclusive of VAT, which is not charged to you.

<sup>3</sup> Payable November 2022 to October 2023.

<sup>4</sup> Payable April 2023 to March 2024.

<sup>5</sup> Payable as work is undertaken.

The main members of my team, together with their contact details, are summarised in **Exhibit 6**.

**Exhibit 6: my local audit team**

Name	Role	Contact number	E-mail address
Matthew Edwards	Engagement Director	02920 320663	<a href="mailto:Matthew.edwards@audit.wales">Matthew.edwards@audit.wales</a>
Mike Whiteley	Audit Manager (Financial Audit)	02920 829389	<a href="mailto:Mike.whiteley@audit.wales">Mike.whiteley@audit.wales</a>
Carwyn Rees	Audit Manager (Performance Audit)	02920 829375	<a href="mailto:Carwyn.rees@audit.wales">Carwyn.rees@audit.wales</a>
Simon Monkhouse	Audit Lead (Financial Audit)	02920 829394	<a href="mailto:Simon.monkhouse@audit.wales">Simon.monkhouse@audit.wales</a>

The only known threats to independence that I need to bring to your attention relate to Matthew Edwards, the Engagement Director. A member of his family is employed as a teacher by the Council. As a result, he will not be involved in any work at that school and his involvement in any other audit work in relation to education will only be permitted following a risk assessment.

I confirm that there are no other known threats to the independence of my team members. In addition, I am not aware of any potential conflicts of interest that I need to bring to your attention.



# Audit quality

Our commitment to audit quality in Audit Wales is absolute. We believe that audit quality is about getting things right first time.

We use a three lines of assurance model to demonstrate how we achieve this. We have established an Audit Quality Committee to co-ordinate and oversee those arrangements. We subject our work to independent scrutiny by QAD\* and our Chair, acts as a link to our Board on audit quality. For more information see our [Audit Quality Report 2022](#).

## Our People



The first line of assurance is formed by our staff and management who are individually and collectively responsible for achieving the standards of audit quality to which we aspire.

- Selection of right team
- Use of specialists
- Supervisions and review

## Arrangements for achieving audit quality



The second line of assurance is formed by the policies, tools, learning & development, guidance, and leadership we provide to our staff to support them in achieving those standards of audit quality.

- Audit platform
- Ethics
- Guidance
- Culture
- Learning and development
- Leadership
- Technical support

## Independent assurance



The third line of assurance is formed by those activities that provide independent assurance over the effectiveness of the first two lines of assurance.

- EQCRs
- Themed reviews
- Cold reviews
- Root cause analysis
- Peer review
- Audit Quality Committee
- External monitoring

\* QAD is the quality monitoring arm of ICAEW.

# Appendix 1

## The key changes to ISA315 and the potential impact on your organisation

Key change	Potential impact on your organisation
<p><b>More detailed and extensive risk identification and assessment procedures</b></p>	<p>Your finance team and others in your organisation may receive a greater number of enquiries from our audit teams at the planning stage of the audit. Requests for information may include:</p> <ul style="list-style-type: none"> <li>• information on your organisation’s business model and how it integrates the use of information technology (IT);</li> <li>• information about your organisation’s risk assessment process and how your organisation monitors the system of internal control;</li> <li>• more detailed information on how transactions are initiated, recorded, processed, and reported. This may include access to supporting documentation such as policy and procedure manuals; and</li> <li>• more detailed discussions with your organisation to support the audit team’s assessment of inherent risk.</li> </ul>
<p><b>Obtaining an enhanced understanding of your organisation’s environment, particularly in relation to IT</b></p>	<p>Your organisation may receive more enquiries to assist the audit team in understanding the IT environment. This may include information on:</p> <ul style="list-style-type: none"> <li>• IT applications relevant to financial reporting;</li> <li>• the supporting IT infrastructure (e.g. the network, databases);</li> <li>• IT processes (e.g. managing program changes, IT operations); and</li> <li>• the IT personnel involved in the IT processes.</li> </ul> <p>Audit teams may need to test the general IT controls and this may require obtaining more detailed audit evidence on the operation of IT controls within your organisation.</p> <p>On some audits, our audit teams may involve IT audit specialists to assist with their work. Our IT auditors may need to engage with members of your IT team who have not previously been involved in the audit process.</p>

Key change	Potential impact on your organisation
<p><b>Enhanced requirements relating to exercising professional scepticism</b></p>	<p>Our audit teams may make additional inquiries if they identify information which appears to contradict what they have already learned in the audit.</p>
<p><b>Risk assessments are scalable depending on the nature and complexity of the audited body</b></p>	<p>The audit team's expectations regarding the formality of your organisation's policies, procedures, processes, and systems will depend on the complexity of your organisation.</p>
<p><b>Audit teams may make greater use of technology in the performance of their audit</b></p>	<p>Our audit teams may make use of automated tools and techniques such as data analytics when performing their audit. Our teams may request different information or information in a different format from previous audits so that they can perform their audit procedures.</p>

Through our Good Practice work we share emerging practice and insights from our audit in support of our objectives to assure, to explain and to inspire.

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We welcome correspondence and telephone calls in Welsh and English.

Rydym yn croesawu gohebiaeth a galwadau ffôn yn Gymraeg a Saesneg.



## Governance and Audit Committee

<b>Date of Meeting</b>	Wednesday, 27th September 2023
<b>Report Subject</b>	Corporate Self-Assessment 2022/23
<b>Cabinet Member</b>	Cabinet Member for Governance and Corporate Services including Health and Safety and Human Resources
<b>Report Author</b>	Chief Executive
<b>Type of Report</b>	Assurance

### **EXECUTIVE SUMMARY**

The Local Government and Elections Act (Wales) 2021 sets out a duty to report on performance and states ‘A Council must produce a self-assessment report in respect of each financial year. The report must set out its conclusions on the extent to which it met the performance requirements during that year, and any actions it intends to take, or has already taken, to increase the extent to which it is meeting the performance requirements.’

This is the Council’s second year completing the Corporate Self-assessment. For 2022/23, the model was reviewed and adapted slightly to include an additional two questions within Theme A (Vision, Strategy and Performance Reports), to ensure that the Well-being of Future Generations (Wales) Act 2015 and Integrated Impact Assessments (IIA’s) were incorporated.

The Self-assessment Model follows a three-stage process:

**Stage One** - ‘desk-based’ analysis and evaluation.

**Stage Two** - opinion sourcing, consultation, and engagement.

**Stage Three** - final published assessment and improvement plan.

The results of the Corporate Self-assessment identified that overall, the Council is performing well against the assessment; **3%** Very Best Practice, **6%** Very Best Practice / Good Evidence and **74%** Good Evidence. The results of the Corporate Self-assessment also identified opportunities for improvement; **14%** Evidence but Further Action Required and **2%** Some Evidence but Lacking in Key Areas.

### Very Best Practice

The Theme / Question scored as 'Very Best Practice' (Score 5) identified in the self-assessment relates to:

- **Theme F – Partnership Working**

Question: Does the Council engage in local, regional, and national partnerships and collaborations (F26).

### Opportunities for Improvement 2022/23

Four Themes / five Questions scored as 'Evidence but Further Action Required' related to:

- **Theme B – Resource Planning and Management**

- Question: Are these strategies sustainable, and dynamic, in adapting to change and the future? (B13)

- **Theme C - Organisational Governance, Ethics and Values**

- Question: How well are these frameworks and codes applied and observed? (C15)

- **Theme D - Organisational Leadership and Structure**

- Question: Does the Council have an adopted organisational structure and a preferred working culture? (D20)
- Question: Is it evident that the preferred working culture is pre-dominant and effective? (D22)

- **Theme G – Customer and Community Engagement**

- Question: Does the Council have comprehensive and maintained plans and policies for customer and community engagement in place? (G31)

There was one Theme / Question that scored as 'Some Evidence but Lacking in Key Areas' and this relates to;

- **Theme G - Customer and Community Engagement**

- Does the Council have comprehensive and maintained plans and policies for customer and community engagement in place? (G29)

Appendix A, Section 10 provides the details to support these areas of improvement.

## **RECOMMENDATIONS**

1	To accept and approve the findings of the Corporate Self-Assessment 2022/23
2	To approve the opportunities for improvement identified in Corporate Self-Assessment 2022/23

## REPORT DETAILS

1.00	<b>Explaining the Corporate Self-Assessment 2022/23</b>
1.01	The Local Government and Elections Act (Wales) 2021 sets out a duty to report on performance and states ‘A council must produce a self-assessment report in respect of each financial year. The report must set out its conclusions on the extent to which it met the performance requirements during that year, and any actions it intends to take, or has already taken, to increase the extent to which it is meeting the performance requirements.’ This document aims to achieve the duty set out above for the Act and for the use by the Council.
1.02	<p>Under the Local Government and Elections (Wales) Act 2021, the Council must put in place a system of Corporate Self-assessment to review the extent to which:</p> <p>a) it is exercising its functions effectively,  b) it is using its resources economically, efficiently, and effectively, and  c) its governance is effective for securing the matters set out in paragraphs (a) and (b).</p>
1.03	<p>The Self-assessment model focuses on eight themes and considers a set of core questions within each of these themes outlined further in this document. As with all models there will inevitably be overlaps across themes, however, the themes are sufficiently defined and demarked to avoid too much overlapping or duplication.</p> <p>The Self-Assessment Model follows three stages:</p> <p style="text-align: center;"><b>Stage One</b> - ‘desk-based’ analysis and evaluation  <b>Stage Two</b> - opinion sourcing, consultation and  <b>Stage Three</b> - final published assessment and improvement plan</p>
1.04	A Project Board was established for the Corporate Self-assessment and comprised of a Project Board Chair, a senior responsible officer, and officers from across Portfolios. Each of the officers who sit on the Project Board are considered to have the ability to conceptualise new models and new ways of working, have an understanding of their service whilst having sufficient seniority within the Council to have taken the Self-assessment forward into its second year.
1.05	<p>Stage One of the self-assessment was an analysis and evaluation against the Themes, listed below:</p> <ul style="list-style-type: none"> <li>• <b>A</b> - Vision, Strategy and Performance</li> <li>• <b>B</b> - Resource Planning and Management</li> <li>• <b>C</b> - Organisational Governance, Ethics and Values</li> <li>• <b>D</b> - Organisational Leadership and Operating Models</li> <li>• <b>E</b> - Innovation and Change Management</li> <li>• <b>F</b> - Partnership Working</li> <li>• <b>G</b> - Customer and Community Engagement</li> <li>• <b>H</b> - Risk Management and Business Continuity</li> </ul>

1.06	<p>We drew upon the Council’s Annual Governance Statement (AGS) model of evaluation and scoring, and evidence capturing, as this model is known to be effective. The model is a useful platform for challenging and moderating variations in opinion through facilitated review. The scoring criteria is listed below:</p> <p><b>Score 5</b> – Very best practice  <b>Score 4</b> – Good evidence  <b>Score 3</b> – Evidence but further action required  <b>Score 2</b> – Some evidence but lacking in key areas  <b>Score 1</b> – No evidence</p>																		
1.07	<p>Stage Two of the self-assessment sets out the conclusions from the analysis and evaluation of Stage One. This was carried out by the project board using peers from other portfolios to keep the assessment focused and to give consistency of check and challenge.</p> <p>The results of Stage One were shared at a Senior Leadership Academy where the results were considered, challenged, and evaluated. During Stage Two, consultation was undertaken with Members from both the Governance and Audit Committee and the Corporate Resources Overview and Scrutiny Committee, to further consider, challenge and evaluate the feedback and scores. The final results of the self-assessment are detailed in the graph below:</p> <div data-bbox="320 1039 1313 1700" data-label="Figure"> <p>Corporate Self-Assessment Scores 2022/23</p> <table border="1"> <thead> <tr> <th>Score</th> <th>Count</th> <th>Percentage</th> </tr> </thead> <tbody> <tr> <td>Score 2</td> <td>2</td> <td>6%</td> </tr> <tr> <td>Score 3</td> <td>1</td> <td>3%</td> </tr> <tr> <td>Score 4</td> <td>26</td> <td>74%</td> </tr> <tr> <td>Score 4/5</td> <td>1</td> <td>3%</td> </tr> <tr> <td>Score 5</td> <td>5</td> <td>14%</td> </tr> </tbody> </table> </div>	Score	Count	Percentage	Score 2	2	6%	Score 3	1	3%	Score 4	26	74%	Score 4/5	1	3%	Score 5	5	14%
Score	Count	Percentage																	
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Score 4/5	1	3%																	
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1.08	<p>Following the pilot of the Corporate Self-assessment 2021/22, there has been improvements to the process for 2022/23. This included not only the Members Workshop but also consultations with the workforce and Trade Union representatives.</p>																		
1.09	<p>Stage Three is being presented here which includes published assessment and an improvement plan, which will be led by the Cabinet and run through the Corporate Resources Overview and Scrutiny</p>																		



	Committee and Governance and Audit Committee for input and assurance in March 2024.
1.10	<p>Overall based on the range of questions asked against the eight Themes it is considered that the Council:</p> <ul style="list-style-type: none"> <li>a) Does exercise its functions effectively.</li> <li>b) Uses its resources economically, efficiently, and effectively; and</li> <li>c) Has effective governance for securing the matters set out in paragraphs (a &amp; b)</li> </ul> <p>This is consistent with the findings and areas for improvements within the Council Annual Governance Statement and the Annual Performance Report for the year 2022/23.</p>

<b>2.00</b>	<b>RESOURCE IMPLICATIONS</b>
2.01	There are no specific resource implications for this report.

<b>3.00</b>	<b>CONSULTATIONS REQUIRED / CARRIED OUT</b>
3.01	<p>Chief Executive, Chief Officers, Senior Officers (Senior Leadership Academi), Trade Unions and the Workforce have all been consulted on the Corporate Self-Assessment along with Members from both the Corporate Resources Overview and Scrutiny Committee and Governance and Audit Committee.</p> <p>Cabinet will also have the opportunity to consider and review the content of the Corporate Self-assessment and the Opportunities for Improvement (detailed within the Corporate Self-assessment).</p> <p>The Corporate Self-assessment report was presented to Corporate Resources Overview and Scrutiny committee on 14th September 2023, where they raised the importance of addressing culture, values, ethics and resilience. This is covered within Appendix A, Section 10 (Opportunities for Improvement in 2022/23).</p>

<b>4.00</b>	<b>IMPACT ASSESSMENT AND RISK MANAGEMENT</b>
4.01	Integrated Impact Assessments and Risk Management feed into the Corporate Self-Assessment and are assessed within the themes and questions.

<b>5.00</b>	<b>APPENDICES</b>
5.01	Appendix A: Corporate Self-Assessment 2022/23

<b>6.00</b>	<b>LIST OF ACCESSIBLE BACKGROUND DOCUMENTS</b>
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6.01	Council Plan 2022/23 Council Plan Monitoring Reports 2022/23 Annual Governance Statement 2022/23
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<b>7.00</b>	<b>CONTACT OFFICER DETAILS</b>
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7.01	<b>Contact Officer:</b> Emma Heath (Strategic Performance Advisor) <b>Telephone:</b> 01352 702 744 <b>E-mail:</b> <a href="mailto:emma.heath@flintshire.gov.uk">emma.heath@flintshire.gov.uk</a>
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<b>8.00</b>	<b>GLOSSARY OF TERMS</b>
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8.01	<p><b>Council Plan:</b> the document which sets out the annual priorities of the Council. It is a requirement of the Local Government and Elections (Wales) Act 2021 for organisations to ‘set out any actions to increase the extent to which the council is meeting the performance requirements.’ Plans for organisations should be robust; be clear on where it wants to go; and how it will get there.</p> <p><b>Annual Governance Statement:</b> is a public document that reports on the extent to which we as the Council comply with our own code of governance. This is a requirement by the Accounts and Audit (Wales) Regulations 2018 to prepare a statement on internal control.</p>
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2022/23

Flintshire County Council  
Corporate Self-Assessment

Draft V6

## What is the Purpose of this Document?

This document details the Council’s Corporate Self-assessment and identifies areas of best practise and areas for further improvement. The document explains:

Section	Content	Page
1.	What is the Corporate Self-Assessment?	3
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3.	Scoring Criteria	5
4.	Comparison between 2021/22 and 2022/23 (Summary of the Effectiveness of the Council’s Corporate Self-Assessment)	5
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# 1. What is the Corporate Self-Assessment?

The Local Government and Elections Act (Wales) 2021 sets out a duty to report on performance and states 'A council must produce a self-assessment report in respect of each financial year. The report must set out its conclusions on the extent to which it met the performance requirements during that year, and any actions it intends to take, or has already taken, to increase the extent to which it is meeting the performance requirements.' This document aims to achieve the duty set out above for the act and for the use by the Council.

The Corporate Self-assessment is a comprehensive assessment of the corporate organisation and not a detailed assessment of the performance of each service portfolio, the assessment themes are designed in this way.

The self-assessment is meant to provide a platform for assurance and self-improvement and would lead to an improvement plan for the organisation.

The Self-assessment Model focused on eight themes and considered a number of core questions within each of these themes, outlined further in this document. As with all models there will inevitably be overlaps across themes however, the themes are sufficiently defined and demarked to avoid too much overlapping or duplication.

The Self-assessment Model followed three stages:

- **Stage One** - 'desk-based' analysis and evaluation of available documents and evidence, and some internal triangulation through review and moderation
- **Stage Two** - opinion sourcing, consultation and engagement and 'triangulation'
- **Stage Three** - production of a formal and final published assessment and improvement plan which will be led by the Cabinet and run through both the Corporate Resources Overview and Scrutiny Committee and the Governance and Audit Committee for input and assurance.

The first stage was more evidential, this included the presence of strategies and evaluative reports e.g., regulatory reports, the Annual Governance Statement (AGS), the Annual Performance Report. The second stage, more qualitative through consultation with key stakeholders, whilst the third stage is the closing stage involving the production and publication of a formal and final assessment and action plan.

## 2. Process of Review and Timeframe

A timeframe to complete each of the three stages of the Corporate Self-assessment was identified as follows:

Stage	Task	Timeline
One	Desk-based' analysis and evaluation of available documents and evidence, and some internal triangulation through review and moderation	November 2022 – January 2023
Two	Opinion sourcing, consultation and engagement and 'triangulation'	February - June 2023
Three	Closing stage, production of a formal and final published assessment and action plan. Led by the Cabinet and run through both the Overview and Scrutiny Committee and the Governance and Audit Committee for input and assurance	July - October 2023

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A Project Board was established in 2021, comprising of a Project Board Chair, a senior responsible officer, and officers from across portfolios that were either currently Performance Leads or officers who were previously part of the Governance Recovery Group during the Council's response phase to the pandemic. Each of the officers who sat on the Project Board were considered to have the ability to conceptualise new models and new ways of working, understand their portfolio services, whilst having sufficient seniority within the Council to take the Self-assessment forward.

We drew upon the Council's AGS model of evaluation, scoring and evidence capturing as this model was known to be effective. The model was a useful platform for challenging and moderating variations in opinion through facilitated review. A report was initially shared at Governance and Audit Committee in July 2021 on the development of the Self-assessment model, the proposed model for the first Corporate Self-assessment was endorsed.

This is the Council's second year completing the Corporate Self-assessment. For 2022/23, the model and approach was reviewed and adapted slightly to include an additional two questions within Theme A (Vision, Strategy and Performance Reports), to ensure that the Well-being of Future Generations (Wales) Act 2015 and Integrated Impact Assessments (IIA's) were incorporated.

The results of Stage One were shared at a Senior Leadership Academy where the results were considered, challenged, and evaluated. During Stage Two, consultation was undertaken with Members from both the Governance and Audit Committee and the Corporate Resources Overview and Scrutiny Committee, to further consider, challenge and evaluate the feedback and scores to ensure that we as a Council are continuously self-assessing our performance.

### 3. Scoring Criteria:

The scoring criteria for the Corporate Self-assessment is detailed below;

**Score 5** – Very best practice

**Score 4** – Good evidence

**Score 3** – Evidence but further action required

**Score 1** – No evidence

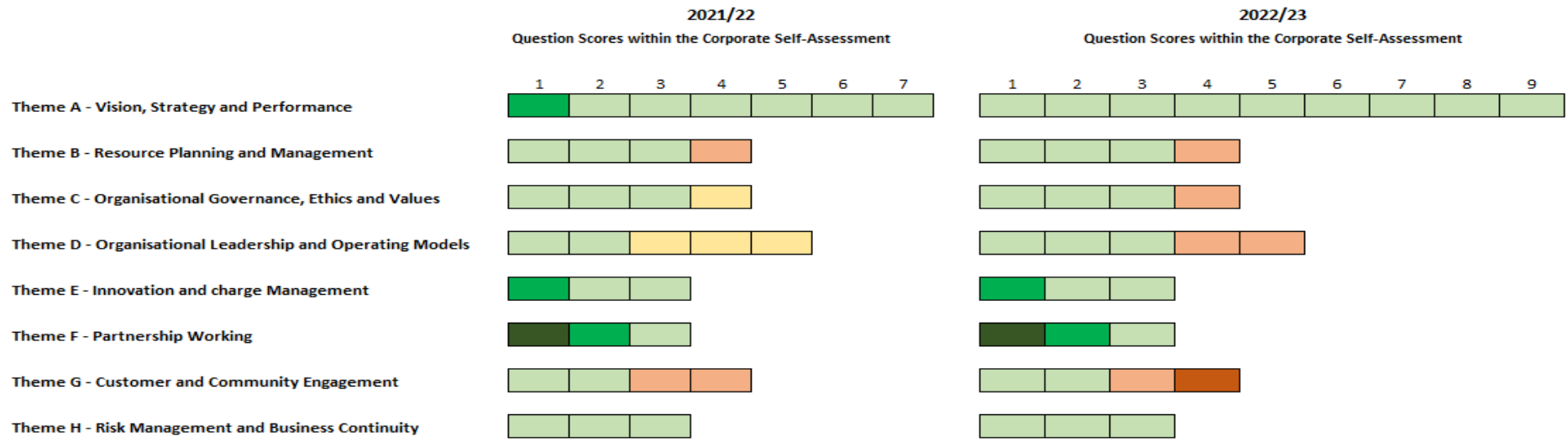
**Score 4/5** – Very best practice / Good evidence

**Score 3/4** – Good evidence / Action may be required

**Score 2** – Some evidence but lacking in key areas

### 4. Comparison between 2021/22 and 2022/23 (Summary of the Effectiveness of the Council’s Corporate Self-Assessments)

Comparison between 2021/22 and 2022/23 Corporate Self Assessments



Score 5 - Very Best Practice (3%)
  Score 4/5 (6%)
  Score 4 - Good Evidence (74%)
  Score 3/4 (0%)
  Score 3 - Evidence but Further Action Required (14%)
  Score 2 - Some Evidence but Lacking in Key Areas (3%)

Note: Two additional questions were added to the 22/23 Corporate Self Assessment within Theme A



An overall comparison of the scores between 2021/22 and 2022/23 for the 35 questions within Themes A-H (excluding the two new questions in Theme A) between the financial years of 2021-22 and 2022-23, shows that **26** scores have remained the same, **6** have decreased and **1** has increased.

A further breakdown of the scoring within each of the Themes is outlined below;

- **Theme A** – six questions remained with a score of 4 and one question reduced from a score of 4/5 to a 4. The two new questions for 2022-23 scored 4
- **Theme B** – scoring for the four questions remained the same; One question scored 3 and three questions scored 4
- **Theme C** – three of the questions remained at a 4 and one question reduced from a score of 3/4 to 3
- **Theme D** – two questions remained the same with a score of 4, two questions reduced from 3/4 to a 3 and one question increased from a score of 3/4 to a 4
- **Theme E** – scoring for all three questions remained the same, one scoring 4/5 and two scoring a 4
- **Theme F** – scoring for all three questions scoring remained the same, one score of 5, one a 4/5 and one question scoring a 4
- **Theme G** – scores for two questions scoring remained at a 4, one question reduced from a 3 to a 2, and one question reduced from a 3/4 to a 3
- **Theme H** – scoring for all three questions remained a 4

## 5. External Assurance

A high-level focus of governance, risk, and control arrangements are in place for setting and monitoring actions in response to reports received from external regulators, including Estyn, Care Inspectorate Wales CIW) and Audit Wales. The Annual Audit Summary sets out the audit and regulatory work completed by Audit Wales of Flintshire County Council since the last annual report which was published in January 2022. Overall, the Auditor General for Wales has reached a positive conclusion. "The Auditor General certified that the Council had met its remaining Local Government (Wales) Measure 2009 duties for the financial year 2021-22, as saved by an order made under the Local Government and Elections (Wales) Act 2021." No formal recommendations have been made during the year.

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## 6. Council Performance

The Council Plan is a detailed document which sets out the annual priorities of the Council. It is a requirement of the Local Government and Elections (Wales) Act 2021 for organisations to 'set out any actions to increase the extent to which the council is meeting the performance requirements.' The Council Plan 2022/23 was adopted by the Council in July 2022, and the end of year performance monitoring report highlighted that 77% of activities were making good progress and 62% of the performance indicators had met or exceeded their targets for the year.

## 7. Consultation and Engagement

### 7a. Engagement with Stakeholders

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It was identified within the Council's Corporate Self-assessment 2021/22 that consultation with key stakeholders was an area that could be improved upon. In March 2023, a questionnaire was compiled and shared with Trade Union representatives to respond to and provide feedback: with them being a key internal stakeholder. Unison, GMB Union and Unite the Union were all consulted with, and Flintshire County Council received responses from Unison and Unite the Union. GMB did not provide a response.

Overall, feedback received was very positive with Trade Unions advising that they have a good industrial relationship with the Council. The opportunities to be involved in discussions at an earlier stage, when problems/issues are first identified rather than commencing once decisions have been made would be preferred, but the Trade Unions do believe that the Council does listen, and regular meetings are undertaken.

### 7b. Consultation with Employees

A consultation was undertaken with employees of Flintshire County Council during the summer months of 2023. A survey was open to all employees (with the exception of employees based in schools) and the purpose of the consultation was to gain feedback on six key topic areas: Engagement, Performance, Mental Health and Well-being, Communication, Hybrid Working and, Visions and Values. The feedback was positive and will be used to identify what is working well, identify the areas for ongoing improvement and also contribute to the shaping and development of the Council's corporate strategies and frameworks.

As part of the consultation employees were asked for their views and opinions on a new set of proposed core values, to sit at the heart of everything we as the Council do and will define the relationship between the Council and our citizens of Flintshire.

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## 8. Key Themes of the Corporate Self-Assessment

The eight key themes of the Corporate Self-assessment are listed below:

<b>Theme A</b>	Vision, Strategy and Performance
<b>Theme B</b>	Resource Planning and Management
<b>Theme C</b>	Organisational Governance, Ethics and Values
<b>Theme D</b>	Organisational Leadership and Operating Models
<b>Theme E</b>	Innovation and Change Management
<b>Theme F</b>	Partnership Working
<b>Theme G</b>	Customer and Community Engagement
<b>Theme H</b>	Risk Management and Business Continuity

Against these themes, the Council reviewed whether:

- It was exercising its functions effectively
- It was using its resources economically, efficiently, and effectively
- Governance was effective for securing the above

## Theme A – Vision, Strategy and Performance

Questions		How we do this / How we achieve this?
A1	Does the Council have a set of corporate and service strategies in place which set out vision and ambition?	<ul style="list-style-type: none"> <li>• Council Plan 2022-23 which sets out the Council's vision and ambition for the year.</li> <li>• A set of corporate and service strategies were in place which set out the Council's vision and ambition e.g., the Digital Strategy, Mid-Term Financial Strategy (MTFS) and the Learning and Development Strategy etc.</li> </ul>
A2	Are these strategies locked-in to national and regional Government strategy, and collaborative planning with key partners?	<ul style="list-style-type: none"> <li>• The Council Plan priorities were clearly defined and locked into national and regional priorities and strategies.</li> <li>• The Council Plan 2022-23 identified clear linkages to national and regional policies/strategies which were captured in the document.</li> <li>• School Modernisation Strategy and Strategic outline Programme for 21st Century school investment, North Wales Construction Partnership; Welsh Government, Sustainable Learning Communities</li> </ul>
A3	Are these strategies being followed and are they achieving their aims and objectives?	<ul style="list-style-type: none"> <li>• The Council Plan 2022-23 progress and performance is monitored through the new Business Planning, Performance and Risk Management System.</li> <li>• The MTFS was updated annually alongside the Council's budget process.</li> <li>• Service Strategies were reviewed within their set timeframes (set timeframes varied between each of the strategies and the services).</li> <li>• Annual reporting on relevant strategies and plans ensures reviews of aims and objectives are being achieved.</li> </ul>
A4	Are these strategies sustainable, and dynamic, in adapting to change and the future?	<ul style="list-style-type: none"> <li>• The Council Plan had an annual refresh in 2022/23 to ensure appropriateness. Engagement was conducted with stakeholders including Chief Officer Team, senior officers, employees, members of the Council and key partners in various ways which included committee meetings and management meetings to support the development of the plan.</li> </ul>
A5	Are these strategies supported by portfolio service business plans which are consistent with the overall aims and objectives of the Council?	<ul style="list-style-type: none"> <li>• During the year each Portfolio had a business plan in place which supported the Council Priorities that align with the Council Plan 2022-23, including Capital Programme and Assets plans are aligned with the aims and objectives of the Council and some priorities are reflected in the Council Plan, where appropriate.</li> <li>• Portfolio Business Plans are in development to become standardised and monitored through the new Business Planning, Performance and Risk Management System.</li> </ul>
A6	Are these strategies compliant with the requirements of the Wellbeing of Future Generations (Wales) Act 2015?	<ul style="list-style-type: none"> <li>• Statutory guidance for Public Service Boards (PSBs) adhered to, for Well-being Assessment and Well-being Plan production. This includes demonstrable alignment to the well-being goals for Wales and five ways of working.</li> <li>• A requirement of Committee reports is to demonstrate how strategies are compliant with the Act.</li> </ul>

Questions		How we do this / How we achieve this?
		<ul style="list-style-type: none"> <li>The Digital Strategy aims and objectives are well mandated under the Act and the five ways of working.</li> </ul>
A7	Are strategies and decisions made following the undertaking of Integrated Impact Assessments (where applicable)?	<ul style="list-style-type: none"> <li>Integrated Impact Assessments (IIAs) are carried out on all new strategies that assess against the Wellbeing of Future Generations (Wales) Act 2015, including summary IIAs for Committee reporting on strategic reports.</li> </ul>
A8	Are these portfolio service plans being followed and are they achieving their aims, objectives, and performance targets? (new to 22/23)	<ul style="list-style-type: none"> <li>Regular reviewing of Portfolio service plans, including monitoring and an escalation process in place</li> <li>Annual Performance Report 2022/23.</li> <li>End of year reporting against the priorities and measures within the Council Plan 2022/23.</li> <li>Risks are monitored and updated, and Risk Registers are being developed within the new Business Planning, Performance and Risk Management System.</li> </ul>
A9	Is there effective democratic oversight of portfolio service direction and performance? (new to 22/23)	<ul style="list-style-type: none"> <li>Performance reporting cycles that we had in place ensured that we had robust assurance and scrutiny in place.</li> <li>Performance reporting cycles have a thorough process for executive responsibility, scrutiny, and assurance.</li> <li>Portfolio performance has been reported through relevant Programme Boards.</li> </ul>

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Score 4 – Good Evidence
<ul style="list-style-type: none"> <li>Each Portfolio ensures that their business plans align closely with the Council Plan 2022-23</li> <li>Digital Strategy aims and objectives are well mandated under the Well-being of Future Generations (Wales) Act 2015 and the five ways of working</li> </ul>

## Theme B – Resource Planning and Management

Questions		How we do this/how we achieve this?
B10	Does the Council have comprehensive and maintained strategies for workforce, finance, procurement, and assets in place?	<ul style="list-style-type: none"> <li>The Council had a number of comprehensive and maintained strategies in place which included; the Medium Term Financial Strategy, Market Stability Report, Dementia Strategy, Code of Corporate Governance, Procurement Strategy, a Capital Asset Strategy, Workforce Strategy and Digital Strategy.</li> </ul>
B11	Are these strategies achieving their aims and objectives at a corporate level?	<ul style="list-style-type: none"> <li>These strategies act as a framework within the Council and underpin all activities operated. Updates were provided to Cabinet and/or Overview and Scrutiny Committees on the progress of the strategies.</li> </ul>
B12	Are these strategies achieving their aims and objectives at a portfolio level?	<ul style="list-style-type: none"> <li>These strategies act as a framework within the Council and underpin all activities operated. Updates were provided to Cabinet and/or Overview and Scrutiny Committees on the progress of the strategies.</li> </ul>
B13	Are these strategies sustainable, and dynamic, in adapting to change and the future?	<ul style="list-style-type: none"> <li>These strategies act as a framework within the Council and underpin all activities operated. The Council's strategies were reviewed and updated annually. Reports were provided to the relevant Committees on the progress of these strategies. However, there were some areas between Portfolios and Corporate that could be improved. This included the timeliness of reviewing and monitoring key strategies and plans which sit below the Council Plan.</li> </ul>

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Score 4 – Good Evidence
<ul style="list-style-type: none"> <li>The Market Stability Report produced in June 2022 is informed by the Population Needs Assessment and will guide commissioning of regulated services for the next 5 years</li> </ul>
Score 3 - Evidence but Further Action Required
<p>1) B13 - There were some areas between Portfolios and Corporate that could be improved upon. This included the timeliness of reviewing and monitoring key strategies and plans which sit below the Council Plan, ensuring corporate oversight of all policies and strategies and determining the effectiveness of such policies and strategies</p>

## Theme C – Organisational Governance, Ethics and Values

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Questions	How we do this/how we achieve this
C14 Does the Council have comprehensive and maintained frameworks and codes in place for governance, ethics and values?	<ul style="list-style-type: none"> <li>• The Council's Code of Corporate Governance was reviewed and updated by the Corporate Governance Working Group which comprised of senior officers from the relevant portfolios. Their assessments were subject to challenge by statutory officers.</li> <li>• IA Report (ethics) - We ensured that the seven principles of public life were central to decision making.</li> <li>• Code of Conduct - Good conduct was of paramount importance and adherence to the code was ensured by the Council having a robust Standards Committee, the membership of which was refreshed through stringent recruitment of new lay members.</li> <li>• Suite of Policies and Procedures – The Council's policies and procedures must be kept relevant and focused, and they were updated as required.</li> <li>• We upheld Principle A of our Corporate Governance Framework, which requires us to behave with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law. Our Annual Governance Statement (AGS) was subject to Member challenge.</li> </ul>
C15 How well are these frameworks and codes applied and observed?	<ul style="list-style-type: none"> <li>• The AGS is a self-assessment of our Code of Corporate Governance based on the evidence and knowledge we have within the organisation and was reviewed by Audit Wales.</li> </ul>
C16 Is the application of ethics and values evident in the way the Council appraises options and makes decisions?	<ul style="list-style-type: none"> <li>• Strong corporate values are evidenced in the continued delivery of discretionary services/decisions made for the benefit of our residents despite financial pressures to cut such services.</li> </ul>
C17 Does the Council work productively with its external regulators and demonstrate sound compliance?	<ul style="list-style-type: none"> <li>• A robust ethical framework was in place - mapped through to monitoring and reporting structures.</li> <li>• The ethical framework was visible in the Constitution and supporting policies and protocols.</li> <li>• The Council had all policies and protocols expected of a forward-thinking council.</li> </ul>

### Score 4 – Good Evidence

- Strong corporate values which are evidence in the continued delivery of services, especially those that are discretionary

### Score 3 - Evidence but Further Action Required

- 
- 1) C15 - Develop a clear set of values which are clearly defined and to ensure consistency across the Council, engaging with the workforce and to ensure all policies, strategies, and process to align with the Council's ethics and values (this is also related to Theme B, question B13)



## Theme D – Organisational Leadership and Operating Models

Question	How we do this/how we achieve this
D18 Is there strong and effective political leadership?	<ul style="list-style-type: none"> <li>The AGS, Principle A evidence identified a number of documents which set out Codes of Conduct along with the Code of Corporate Governance and also set out a standard to achieve.</li> <li>Regular Group leaders' meetings were held between the leaders of each of the Council's political groups and attended by the statutory officers (Chief Executive/Head of Paid Service, Chief Officer (Governance)/Monitoring Officer, Corporate Finance Manager/Section 151 Officer and Head of Democratic Services).</li> </ul>
D19 Is there strong and effective professional leadership?	<ul style="list-style-type: none"> <li>The AGS Principle A evidence identified a number of documents which set out Codes of Conduct along with the Code of Corporate Governance which also sets out a standard to achieve.</li> <li>Strong and professional leadership was provided through the Chief Officer Team (COT) and the portfolio Department Management Teams, supported by the senior Leadership Academy, comprising of Chief Officers and their portfolio Service Managers.</li> </ul>
D20 Does the Council have an adopted organisational operating model and a preferred working culture?	<ul style="list-style-type: none"> <li>The Council's 'flat structure' operating model was adapted in 2014, following an extensive review. The original structure of Chief Executive and nine Chief Officers moved to one of a Chief Executive and six Chief Officers as a result of adapting to change within the Council.</li> </ul>
D21 How effective is the operating model?	<ul style="list-style-type: none"> <li>The structure was effective, and this was demonstrated by the performance of the organisation at corporate performance level and the performance across a number of various projects in which the different areas worked in a collaborative way.</li> </ul>
D22 Is it evident that the preferred working culture is pre-dominant and effective?	<ul style="list-style-type: none"> <li>The working culture was collegiate with officers from different portfolios working together on projects.</li> </ul>

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<p><b>Score 4 – Good Evidence</b></p> <ul style="list-style-type: none"> <li>Strong collaborative working across portfolios and continuously looking at ways to improve delivery</li> </ul>
<p><b>Score 3 - Evidence but Further Action Required</b></p>
<p>1) D20 and D22 Resilience amongst the workforce is an emerging issue and therefore, to address this work underway on a compliant and sustainable pay model and the completion of the Workforce Planning Framework (this is also related to Theme B, question B13). Preferred working culture needs to be defined through consultation and review of policy</p>

## Theme E – Innovation and Change Management

Question		How we do this/how we achieve this
E23	Does the Council have a proven appetite for innovation and change management?	<ul style="list-style-type: none"> <li>The Council Plan 2022-23 was an ambitious document and has been for a number of years. Target dates, measures and actions were stretched/ambitious but realistic in nature. Within the Council Plan 2022-23 there were a number of examples that demonstrated innovation and change management with a number of additional actions and measures than previous years. Given a one-year Council Plan has been in place, more often milestones that were due at the year-end were rolled over into the new Council Plan. To address this a 5year Council Plan will be used from 2023 until 2028.</li> </ul>
E24	How well has the Council implemented its chosen innovation and change programmes and projects against time, budget, transition and performance objectives and targets?	<ul style="list-style-type: none"> <li>Performance of the Joint Social Value Procurement Strategy demonstrated progress made against the strategy.</li> <li>21<sup>st</sup> Century Schools Modernisation Strategy identifies changes needed to modernise school provision.</li> </ul>
E25	How well does the Council compare to its peers in being an innovator?	<ul style="list-style-type: none"> <li>Lead authority on Wales Government Mutual Investment Model (MIM) on school capital projects</li> <li>Engage with a number of networks to share ideas and identify best and work practice.</li> </ul>

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### Score 4 / 5 – Very Best Practice / Good Evidence

- Digital Strategy 2021-26 sets a clear vision demonstrating the Council's appetite for innovation and change in a modern digital world

### Score 4 – Good Evidence

- Social Services Annual Report 2022-23 provides evidence of innovation in service delivery, including Micro Care, Progress for Providers
- Recent Estyn report on Adult Community Living demonstrated and praised for the positive work taking place with the community.

## Theme F – Partnership Working

Question		How we do this/how we achieve this
F26	Does the council engage well in local, regional, and national partnerships and collaborations?	<ul style="list-style-type: none"> <li>There was a wide amount of evidence throughout a number of documents which demonstrated engagement locally, regionally, and nationally. Examples of these documents included the Public Services Board – Well-being Plan, Joint Public Service Board Plan, Council Plan 2022/23, AGS - Principle B, Code of Corporate Governance and Regional Emergency Planning.</li> </ul>
F27	Do the partnerships and collaborations for which the council is (co) responsible/relies upon have sound and effective governance arrangements in place?	<ul style="list-style-type: none"> <li>Clear terms of reference were agreed where necessary to ensure clarity of the governance arrangements. For example, the Public Service Board Terms of Reference set out the Governance arrangements for the Board.</li> </ul>
F28	How well do the key partnerships and collaborations for which the council is responsible/relies upon perform against their aims and objectives?	<ul style="list-style-type: none"> <li>Performance of key partnerships and collaboration was strong, an example of this was the performance of Aura Leisure and Libraries against the business plan it set.</li> <li>Establishments of new groups to manage emerging issues.</li> <li>Success in achieving a number of grant funding.</li> </ul>

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### Score 5 – Very Best Practice

- Engagement in local, regional, and national partnerships and collaborations

### Score 4 / 5 – Very Best Practice / Good Evidence

- Portfolios representing the Council on a number of boards, locally, regionally and nationally including Youth Justice Service Executive Management Board

### Score 4 – Good Evidence

- Regional Integration Funding clearly identifies the success achieved against its aims and objectives

## Theme G – Customer and Community Engagement

Question		How we do this/how we achieve this
G29	Does the Council have comprehensive and maintained plans and policies for customer and community engagement in place?	<ul style="list-style-type: none"> <li>The Council had a corporate strategy for delivery of Customer Services for, Face to Face, Telephone and Online.</li> <li>Core principles for public engagement and consultation were adopted in 2012 to underpin the Welsh National Principles for Public Engagement.</li> </ul>
G30	Does the Council use customer and community feedback effectively in reviewing performance and shaping services?	<ul style="list-style-type: none"> <li>Services engaged with customers and communities to gain feedback on performance and drive improvements to help shape services.</li> </ul>
G31	How well does the Council perform in meeting its customer services standards and targets?	<ul style="list-style-type: none"> <li>Performance against Corporate Complaints was monitored and reported to Cabinet, Corporate Resources Overview and Scrutiny Committee, Governance and Audit Committee as well as annually to the PSOW annual letter and half yearly update. The Chief Officers Team received monthly performance reports.</li> </ul>
G32	How well does the Council engage with stakeholders in framing policy and in the making of key service policy decisions?	<ul style="list-style-type: none"> <li>Engagement with key stakeholders such as partners had been identified in the AGS as working well. There was strong evidence of partnership working, relationship management and formal and informal partnerships.</li> </ul>

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<p><b>Score 4 – Good Evidence</b></p> <ul style="list-style-type: none"> <li>21<sup>st</sup> Century Schools Consultation Strategy and how the Council engages with Young People</li> <li>Engagement with key stakeholders (Trade Unions)</li> </ul>
<p><b>Score 3 – Evidence but Further Action Required</b></p> <ul style="list-style-type: none"> <li>G31 - Customers engagement and involvement as part of the reviewing process; Develop a single system for oversight of customer engagement which will allow the enhancement of service delivery through data collection, feedback and benchmarking.</li> </ul>
<p><b>Score 2 – Some Evidence but Lacking in Key Areas</b></p> <ul style="list-style-type: none"> <li>G29 -To develop a corporate Consultation and Engagement Strategy and review the Customer Service Strategy, including the establishment and increased use of social media, managing customer expectations and a review of customer standards.</li> </ul>

## Theme H – Risk Management and Business Continuity

Question	How we do this/how we achieve this
H31 Does the Council have comprehensive and maintained strategies for risk management and business continuity in place?	<ul style="list-style-type: none"> <li>• Risk Management Framework is reviewed annually, updated accordingly, and was last reviewed in September 2022.</li> <li>• Risk Registers for each portfolio were produced and reviewed on a monthly basis.</li> </ul>
H32 Have these strategies proved effective in real-time and/or test scenario settings?	<ul style="list-style-type: none"> <li>• Recovery risk registers are no longer a requirement since coming out of the pandemic, but portfolio risk registers continued to be managed and maintained throughout 2022/23.</li> </ul>
H33 Are these strategies dynamic in adapting to change and ensuring resilience for the future?	<ul style="list-style-type: none"> <li>• The Risk Management User Guide was reviewed and shared with Governance and Audit Committee for review and agreement of the framework. Development takes place yearly to ensure the latest trends and best practice is being upheld.</li> <li>• An E-learning Risk Management module is in development.</li> </ul>

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<b>Score 4 – Good Evidence</b>
<ul style="list-style-type: none"> <li>• All portfolio risk registers have undergone a rigorous audit</li> <li>• Risk Management Framework was approved by Governance and Audit Committee</li> <li>• Risk Management module is being developed within the Performance Internal System</li> </ul>

## 9. Progress on Opportunities for Improvement from 2021/22

Opportunity for Improvement 2021/22	Target Completion Date	Theme it Contributes to	Owner	Progress RAG	Review of Progress 2022/23
<p>1) Look at workforce strategies to allow for more flexibility in resource planning and responding to recruitment challenges (B13)</p>	<p>January 2023 - October 2023</p>	<p>B - Resource Planning and Management</p>	<p>Chief Officer Team</p>	<p><b>Amber</b></p>	<p>The vacancy management approval process continues to be in place to ensure that critical posts are prioritised for recruitment</p> <p>Within the Council Plan 2023-28, recruitment and retention is a key area of focus as part of the priority 'People'. The Workforce Planning Framework is in progress and due to be finalised in December 2023.</p> <p>The implementation of a compliant and sustainable new pay model is due to commence October 2023 and will continue into 2024. It will form part of the Opportunities for Improvement 2022/23 also (see below Section 8 for further information).</p>

Opportunity for Improvement 2021/22	Target Completion Date	Theme it Contributes to	Owner	Progress RAG	Review of Progress 2022/23
<p>1) The creation of a consultation and engagement database to be used by all services to register their consultation and engagement activity (G29)</p> <p>2) The development of a consultation and engagement portal on Flintshire’s website to provide a central resource for closed, current and future consultations/engagements undertaken by the Council (G29)</p> <p>3) The creation of a consultation and engagement stakeholder database to hold the details of a wide range of network information to ensure that when engaging we are reaching as far and as wide as possible including with the protected characteristic groups (G29) (G30)</p>	<p>March 2025</p>	<p>G - Customer and Community Engagement</p>	<p>Customer Contact Service Manager / Communications Officer (Internal)</p>	<p><b>Amber</b></p>	<p>The Digital Strategy Board rejected a business case to develop a local solution owing to competing priorities and capacity within IT. A third-party solution was due to be procured but a shift in budget priorities resulted in a pressure bid being withdrawn as non-essential spend. The opportunities are long term ambitions subject to funding and/or capacity to develop our own solution.</p>
<p>Forward work programme of consultation/engagement activity across all portfolios to be generated and shared on the web (G27)</p>	<p>March 2024</p>	<p>G - Customer and Community Engagement</p>	<p>Rebecca Jones Customer Contact Service Manager / Communications Officer (Internal)</p>	<p><b>Amber</b></p>	<p>A programme of consultation and engagement activity across the Council is to be developed based on the input from all portfolios. This will continue until March 2024 and the outcome of this will be published on our website.</p>

Opportunity for Improvement 2021/22	Target Completion Date	Theme it Contributes to	Owner	Progress RAG	Review of Progress 2022/23
1) Review the national position in relation to the National Principles and their standing across Wales – review and reaffirm our commitment depending on outcome of research (G29)	<b>COMPLETED</b>	G - Customer and Community Engagement	Customer Contact Service Manager	<b>Green</b>	This opportunity for improvement has been completed and the refreshed National Principles for Public Engagement in Wales was launched. <a href="https://www.flintshire.gov.uk/en/PDFFiles/Your-Council/National-Principles-for-Public-Engagement-in-Wales.pdf">https://www.flintshire.gov.uk/en/PDFFiles/Your-Council/National-Principles-for-Public-Engagement-in-Wales.pdf</a>



## 10. Opportunities for Improvement in 2022/23

The Project Board engaged with all who took part in the Self-Assessment. Based on the range of questions asked against the eight Themes it is considered that the Council:

- a) Does exercise its functions effectively,
- b) Uses its resources economically, efficiently, and effectively, and
- c) Governance is effective for securing the matters set out in points (a) and (b).

This is consistent with the Council’s Annual Governance Statement and the Annual Performance Report for the year 2022/23. There are always areas where we strive for improvement and the following list of opportunities were identified for improvement in 2022/23.

During 2022/23, consultation was undertaken with the Senior Management Team and members of both the Corporate Resources Overview and Scrutiny Committee and Governance and Audit Committee. This enabled each of the Themes to be critically reviewed and as a result the Council have identified six areas for improvement. Some of these areas were also Opportunities for Improvement 2021/22 with them being more medium and/or longer-term goals.

Opportunity for Improvement 2022/23	Target Completion Date	Theme and Question it Contributes to	Owner	Progress RAG	Progress Comment
1) Look at workforce strategies to allow for more flexibility in resource planning and responding to recruitment challenges  2) Corporate oversight of all policies and strategies for each Portfolio, creating a structured work programme that details the reviewing period of the policies and strategies.	March 2024  September 2024	B) Planning and Resource Management - <i>Are these strategies and supporting action plans sustainable, and dynamic, in adapting to change and the future? (B13)</i>	Corporate Manager, People and Organisational Development  Internal Audit, Performance and Risk Manager / Strategic Performance Advisor	<b>Amber</b>	1) As advised in Section 7, within the Council Plan 2023-28, recruitment and retention is a key area of focus as part of the priority 'People'. The Workforce Planning Framework is in progress and due to be finalised in December 2023. The implementation of a compliant and sustainable new pay model is due to commence October 2023 and will continue into 2024.

Opportunity for Improvement 2022/23	Target Completion Date	Theme and Question it Contributes to	Owner	Progress RAG	Progress Comment
3) Determining the effectiveness of policies and strategies by aligning them with the 'Theme' question (B13)	September 2024		Internal Audit, Performance and Risk Manager / Strategic Performance Advisor		2) A forward work programme is to be developed to ensure input from all Portfolios.  3) Within the development stages a key aspect will be aligning any tasks / actions with the Themes question
1) Establish clear ethics and values for the organisation  2) Engage with the workforce to determine the Council's ethics and values  3) All policies, strategies, and process to align with the Council's ethics and values (this is also related to Theme B, question B13)	December 2023  December 2023  September 2024	C) Organisational Governance, Ethics and Values - <i>How well are these frameworks and codes applied and observed? (C15)</i>	Corporate Manager, People and Organisational Development  Corporate Manager, People and Organisational Development  Internal Audit, Performance and Risk Manager / Strategic Performance Advisor	<b>Amber</b>	1) The Council's ethics and values have been developed and now require final approval and adoption  2) Engagement with the workforce commenced during the summer months of 2023  3) A forward work programme is to be developed to ensure input from all Portfolios.
1) Embedding the ethics and values within the organisational and working structure  2) The implementation of a compliant and sustainable new pay model (this	September 2024  March 2024	D) Organisational Leadership and Structure - <i>Does the Council have an adopted organisational structure and a</i>	Corporate Manager, People and Organisational Development  Corporate Manager, People and	<b>Amber</b>	1) Review of relevant policies including Hybrid Working policy.  2) Work is due to commence October 2023 and will continue into 2024.

Opportunity for Improvement 2022/23	Target Completion Date	Theme and Question it Contributes to	Owner	Progress RAG	Progress Comment
<p>is also related to Theme B, question B13)</p> <p>3) Finalisation of the Workforce Planning Framework (this is also related to Theme B, question B13)</p> <p>4) Preferred working culture needs to be defined through consultation and review of policy</p>	<p>December 2023</p> <p>December 2024</p>	<p><i>preferred working culture? (D20)</i></p>	<p>Organisational Development Corporate Manager, People and Organisational Development</p>	<p>Yellow</p>	<p>3) The Workforce Planning Framework is due to be finalised in December 2023</p> <p>4) Engagement with the workforce commenced during the summer months of 2023 and feedback will support in the reviewing of relevant policies, including the Hybrid Working Policy</p>
<p>1) Improve and embed a performance culture through the development of a Performance Management Framework</p>	<p>March 2024</p>	<p>D) Organisational Leadership and Structure - <i>Is it evident that the preferred working culture is pre-dominant and effective? (D22)</i></p>	<p>Internal Audit, Performance and Risk Manager / Strategic Performance Advisor</p>	<p>Red</p>	<p>1) A Performance Management Framework to be drafted and gain approval and adoption</p>
<p>1) Establish a corporate Facebook page and develop use of social media as a means of communication</p> <p>2) A Charter for communication detailing customer expectations of the Council and vice versa. Establish realistic and manageable response times as well as standard of civility.</p> <p>3) Create corporate policy on consultation and engagement with</p>	<p>March 2024</p>	<p>G) Customer and Community Engagement - <i>Does the Council have comprehensive and maintained plans and policies for customer and community</i></p>	<p>Customer Contact Service Manager / Customer Service and Communications Manager</p>	<p>Red</p>	<p>1) Background work has commenced on creating a corporate Facebook account and developing the use of social media. This work is in progress.</p> <p>2) A Charter for communication to be drafted and approved for adoption.</p> <p>3) A corporate policy on consultation and engagement to be drafted and</p>

Opportunity for Improvement 2022/23	Target Completion Date	Theme and Question it Contributes to	Owner	Progress RAG	Progress Comment
annual plans of intended consultations 4) Review of customer standards guidelines corporately		<i>engagement in place? (G29)</i>			approved for adoption following the appointment of a new Customer Service and Communications Manager. 4) A review of corporate customer standards links to point 4 and is to be drafted and approved for adoption.
1) Customers engagement and involvement as part of the reviewing process 2) Develop a single system for oversight of customer engagement. 3) Enhance service delivery through data collection, feedback and benchmarking	March 2024	G) Customer and Community Engagement - <i>How well does the Council perform in meeting its customer services standards and targets? (G31)</i>	Customer Contact Service Manager / Customer Service and Communications Manager	<b>Red</b>	1) Customers to be consulted as part of the process of drafting a corporate consultation and engagement policy. 2) Capital secured in 2023/24 to procure a third-party solution to host the Council's consultation and engagement. Procurement to be taken forward. 3) Improved complaint performance data shared with portfolios to review trends and learn from complaints.

## 11. Certification

The Corporate Self-Assessment undertaken provides a comprehensive assessment of the organisation and provides a platform of assurance.

Opportunities to improve have been identified through this review. We pledge our commitment to addressing these issues over the coming year and we will monitor their implementation and operation as part of our next annual review.

Signed on behalf of Flintshire County Council

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**Neal Cockerton – Chief Executive**

**Cllr. Ian B Roberts – Leader of the Council**

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## GOVERNANCE AND AUDIT COMMITTEE

<b>Date of Meeting</b>	Wednesday, 27 <sup>th</sup> September 2023
<b>Report Subject</b>	Internal Audit Progress Report
<b>Report Author</b>	Internal Audit, Performance and Risk Manager
<b>Type of Report</b>	Assurance

### EXECUTIVE SUMMARY

Internal Audit produces a progress report for the Governance and Audit Committee every quarter. This shows the position of the team against the plan, changes to the plan, final reports issued, action tracking, performance indicators and current investigations. This meets the requirements of the Public Sector Internal Audit Standards, and also enables the Committee to fulfil the Terms of Reference with regards to Internal Audit. The current progress report is attached.

### RECOMMENDATIONS

1	To consider and accept the report.
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### REPORT DETAILS

<b>1.00</b>	<b>EXPLAINING THE INTERNAL AUDIT PROGRESS REPORT</b>
1.01	Internal Audit gives a progress report to the Governance and Audit Committee every quarter as part of the usual reporting process. The report is divided into several parts.
1.02	The level of audit assurance for standard audit reviews is detailed within Appendix A. All reports finalised since the last committee meeting are shown in Appendix B.
1.03	Appendix C provides an oversight to Governance & Audit Committee on the cumulative assurance for 2023/24; however, it should be noted this will be fluid. A footnote has been included to list those reports issued with a Red / Amber Red assurance opinion.

1.04	Since the last report on progress to committee in June, there has been one Amber Red / Some Assurance reports. Appendix D details the Amber Red reports. Copies of all final reports are available for members if they wish to see them.
1.05	<p>The automated tracking of actions is completed through the use of the integrated audit software. All actions are tracked automatically and the system allows Managers and Chief Officers to monitor their own teams' outstanding actions and confirm they are being implemented.</p> <p>At the last committee in June, 42 actions were overdue. This has increased slightly to 43 for this reporting period representing 40% (35% in previous reporting period) of all live actions. Three are High priority actions and 25 Medium priority actions.</p> <p>Overall 106 actions are live, those that are high and medium priority are detailed in Appendix F</p> <p>Appendix G lists two high and five medium actions that are older than six months from the original due date.</p>
1.06	Appendix H shows the status of current investigations into alleged fraud, irregularities or concerns raised. There are three ongoing investigations.
1.07	<p>Appendix I shows the range of performance indicators for the department.</p> <p>Overall performance remains positive within the team. There are two PIs off target. This is due to the time services take to return their agreed management actions and return any client questionnaires.</p>
1.08	Appendix J and K show the current position for the 2022/23 and 2023/24 Audit Plans, the plan is a flexible plan and continues to be reviewed on a regular basis and reprioritised to accommodate any new requests for work and/or to respond to emerging issues and available resources.
1.09	<p>Since the last meeting we have full time vacancy within the service for a Principal Auditor and seen another member of the team go on an external secondment (3 months) who will return to the service at the end of September. As such the plan will be reviewed and updated to reflect the change in available resources. Any impact of the plan will be reported back to committee within the next progress report.</p> <p>Since June 2023 there has been no new requests for additional work.</p>
<b>2.00</b>	<b>RESOURCE IMPLICATIONS</b>
2.01	None

<b>3.00</b>	<b>CONSULTATIONS REQUIRED / CARRIED OUT</b>
3.01	None required.



<b>4.00</b>	<b>RISK MANAGEMENT</b>
4.01	The work of Internal Audit provides assurance to the Council that adequate and effective controls are in place to mitigate risks.

<b>5.00</b>	<b>APPENDICES</b>
5.01	<p>Appendix A Levels of Audit Assurance</p> <p>Appendix B Final Reports Issued Since March 2023</p> <p>Appendix C Audit Assurance Summary 2023/24</p> <p>Appendix D Amber Red Assurance Reports</p> <p>Appendix E Action Tracking – Portfolio Statistics</p> <p>Appendix F High &amp; Medium Overdue Actions (including actions older than 6 months if overdue)</p> <p>Appendix G Actions older than six months from original due date and not overdue</p> <p>Appendix H Investigation Update</p> <p>Appendix I Performance Indicators</p> <p>Appendix J Operational Plan and 2022/23</p> <p>Appendix K Operational Plan and 2023/24</p>

<b>6.00</b>	<b>LIST OF ACCESSIBLE BACKGROUND DOCUMENTS</b>
6.01	<p><b>Contact Officer:</b> Lisa Brownbill, Internal Audit, Performance and Risk Manager</p> <p><b>Telephone:</b> 01352 702231</p> <p><b>E-mail:</b> <a href="mailto:Lisa.brownbill@flintshire.gov.uk">Lisa.brownbill@flintshire.gov.uk</a></p>

<b>7.00</b>	<b>GLOSSARY OF TERMS</b>
7.01	<p><b>Audit Wales:</b> works to support the Auditor General as the public sector watchdog for Wales. They aim to ensure that the people of Wales know whether public money is being managed wisely and that public bodies in Wales understand how to improve outcomes.</p> <p><b>Corporate Governance:</b> the system by which local authorities direct and control their functions and relate to their communities. It is founded on the basic principles of openness and inclusivity, integrity and accountability together with the overarching concept of leadership. It is an inter-related system that brings together the underlying set of legislative requirements, governance principles and management processes.</p> <p><b>Operational Plan:</b> the annual plan of work for the Internal Audit team.</p>

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# Flintshire Internal Audit

Progress Report

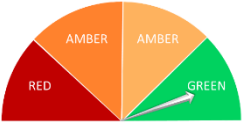
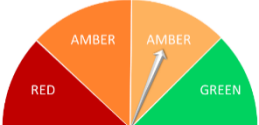
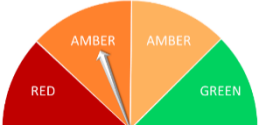



Sept 2023

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Internal Audit Operational Plan 2023/24.....	Appendix K

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

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

## Final Reports Issued Since June 2023

## Appendix B

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

Project Reference	Portfolio	Project Description	Audit Type	Level of Assurance	New Actions		
					High	Med	Low
09-2023/24	PE&E	Taxi-PHV Licensing	Risk	Amber Green	0	1	1
52-2022/23	Ext	Clwyd Pension Fund - Investment, Management and Accounting Risk Registers	External	Amber Green	0	1	2
60-2022/23	E&Y	Sealand Primary School	Risk	Amber Green	0	2	4
64-2022/23	E&Y	School Funding - Summary Report	Risk	Amber Green	0	1	0
01-2023/24	H&C	Landlord Health and Safety (Fire)	Risk	Amber Green	0	1	1
23-2022/23	P&S	Main Accounting - General Ledger	Risk	Amber Green	0	1	1
08.3-2022/23	E&Y	School Funding - Ty Ffynnon School	Risk	Amber Red	0	4	2
-	Ext	WCAG Year End Accounts Audit (New)	External	External	0	0	0
INV02-2022/23	PE&E	INV - Planning - Anonymous Allegations	Investigation	Investigation	0	0	0
INV04-2022/23	H&C	INV – Contact Arrangements - Anonymous Allegations	Investigation	Investigation	0	0	0
45-2022/23	E&Y	Integrated Youth Provision, Youth Work Quality Mark Self-Assessment	Advisory	Advisory	0	0	0
-	H&C	Supporting People Grant	Grant	Grant	0	0	0

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										
Education & Youth		1	2		1	4		7	6	13
Governance										
Housing & Community			1		1	2		1	1	2
People & Resources			1			1		1	1	2
Planning, Environment & Economy			1			1		1	1	2
Social Services										
Streetscene & Transportation										
Cross Cutting Portfolio's										
External			1		1	2		1	2	3
<b>Total</b>	<b>1</b>	<b>1</b>	<b>6</b>	<b>0</b>	<b>3</b>	<b>10</b>	<b>0</b>	<b>11</b>	<b>11</b>	<b>22</b>

Footnote:	
<b>Red Assurance:</b>	
<b>Amber Red Assurance:</b>	School Funding - Ty Ffynnon School

School Funds – School Funding – Ty Ffynnon School – 08.3–2022/23

Areas Managed Well	Areas Identified for Further Improvement
<ul style="list-style-type: none"> <li>The school has a School Fund Constitution in place and has adopted the school fund guidance recommended by the Education &amp; Youth Finance team.</li> <li>The school operate a spreadsheet which details income and expenditure of the school fund.</li> <li>There is evidence in the Governing Body minutes of the audit certificate being presented, the auditor being selected, the treasurer being appointed, and the constitution being approved.</li> <li>The school fund Auditor was independent to the school. The annual Audit Certificate has been returned to the Local Authority.</li> </ul>	<p><i>Opportunities for improvement to the control environment have been identified to ensure compliance is maximised. The service area has provided a comprehensive action plan which contains the agreed actions, responsible officer, and individual due dates to address the areas listed below.</i></p> <p><b>Use of School Fund:</b> Current use of the School Fund is not in accordance with its purpose as defined in the Constitution and as such spend is open to challenge.</p> <p><b>Agreed Management Actions:</b></p> <ul style="list-style-type: none"> <li>The school fund will be used for purposes as described in the guidance &amp; constitution. <b>Due Date 31.10.23</b></li> <li>The school will seek further guidance from Education Finance regarding year-end adjustments to transfer money from delegated budget to the School Fund account for reimbursement of spend. <b>Due Date 31.03.24</b></li> <li>Adoption of the Flintshire County Council Voluntary School Fund Guidance will be considered by the Governing Body to establish which areas are relevant to the school (and which are not). The Constitution will be updated to reflect agreement. <b>Due Date 31.12.23</b></li> </ul> <p><b>Governing Body Challenge and Scrutiny:</b> Discussion with the Chair of Governors confirmed discussion does take place around the school fund, however without minutes of these discussions we cannot confirm an appropriate level of challenge and scrutiny takes place to allow the Governing Body to effectively discharge their responsibilities in accordance with the School Fund Constitution and Guidance.</p> <p><b>Agreed Management Action:</b></p> <ul style="list-style-type: none"> <li>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. <b>Due Date 31.07.23</b></li> </ul> <p><b>School Fund Procedures:</b> The school provided a copy of their School Fund procedures. Audit reviewed the procedures and identified a lack of detail around the administration of the school fund account and specifically reconciliation, roles and responsibilities and audit requirements. Without thorough documented procedures there is a risk that roles and responsibilities may not be clearly understood and the administration of the fund may not be consistently applied.</p> <p><b>Agreed Management Action:</b></p> <ul style="list-style-type: none"> <li>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. <b>Due Date 30.09.23</b></li> </ul> <p><b>School Fund Bank Mandate:</b> The school was unable to produce a copy of the bank mandate and stated a copy was not kept. Following completion of the audit fieldwork the bank provided the school with a summary of the mandate held. The signing rights on the mandate held by the bank are not consistent with the schools understanding (the mandate states only one signature is required, the schools understanding is that two signatures are required) and two signatories remain on the mandate even through the school stated they have previously asked for these to be removed. Going forward good governance would require any requested changes to the mandate to be followed up with the bank to ensure they have been appropriately actioned, with copies of any communication retained to confirm action taken. Without an up to date copy of the bank mandate / direct confirmation from the bank that requested changes have been actioned, the school cannot ensure the mandate is appropriate for the needs of the school. There is also the risk of inappropriate access to the school fund.</p>



***Agreed Management Action:***

- The mandate will now be updated in line with the School Fund Constitution. **Due Date 30.06.23**

**Reconciliation of School Fund spend:**

Review of the Ty Ffynnon school fund 21-22 receipts and payments spreadsheets identified duplicate transactions and errors totalling £466. As such there is a risk that the school fund reconciliation process is not robust, resulting in omissions or erroneous transactions not being identified by the school and the governing body not having accurate financial information to support their oversight of the fund.

***Agreed Management Action:***

- The school fund will be reconciled on a quarterly basis throughout the year to ensure transactions on the school fund spreadsheet agree to online banking statements. **Due Date 31.10.23**

**Transparency around use of the School Fund:**

As detailed in Finding 1 (above) the School Fund Constitution states the fund will be operated using the Voluntary School Fund Guidance for Schools provided by the Council. Page one of the Flintshire School Fund Guidance states 'The School Fund Constitution should be made available to parents. There is no evidence the Ty Ffynnon Voluntary School Fund Constitution has been shared with parents. The School Fund Guidance aims to ensure transparency and probity in use of the fund, this is enhanced through sharing the Constitution with parents.

***Agreed Management Actions:***

- The Governing Body will consider the extent to which they wish to adopt the Flintshire Voluntary School Fund Guidance and will update the Voluntary School Fund Constitution accordingly (as per Finding 1).
- If agreed as appropriate with the Governing Body the Voluntary School Fund Constitution will be shared with parents. **Due Date 31.07.23**

# Action Tracking – Portfolio Performance Statistics

# Appendix E

Portfolio	Actions beyond <u>Original</u> due date				Actions with a Revised Due Date	Actions between 6 & 12 months	Actions Greater than 12 Months (13+)
	Live Actions	Actions Beyond Due Date <i>(excludes Actions with revised due date)</i>					
		H	M	L			
Chief Executives	1	0	0	1	1	0	1
People & Resources – HR&OD	11	0	7	2	10	0	6
People & Resources – Finance	6	0	4	2	5	1	3
Education & Youth	1	0	0	0	1	1	0
Governance	12	0	2	2	8	2	1
Housing & Communities	24	3	4	1	17	1	14
Planning, Environment & Economy	7	0	2	0	3	2	0
Social Services	0	0	0	0	0	0	0
Streetscene & Transportation	17	0	1	4	13	0	7
External	5	0	0	0	2	0	2
Individual Schools	22	0	5	3	2	5	0
<b>Total</b>	<b>106</b>	<b>3</b>	<b>25</b>	<b>15</b>	<b>62</b>	<b>12</b>	<b>34</b>
		<b>43</b>					

Actions between 6 & 12 months	Actions Greater than 12 Months (13+)
<i>See Appendix F &amp; G</i>	
0	1
0	6
1	3
1	0
2	1
1	14
2	0
0	0
0	7
0	2
5	0
<b>12</b>	<b>34</b>

## High and Medium Actions Overdue

## Appendix F

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	<p>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.</p> <p>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.</p> <p>In addition the reports to COT now include more information.</p> <p>Required oversight is now in place.</p> <p>Due date extended to 31.7.23 to allow the Agency Workers Policy to be finalised and made available on the Infonet.</p>

Portfolio	Audit	Ref:	Action	Priority	Original Action Due Date	Revised Due Date	Date of Last Update Provided by Service	Reason for Revised Due Date	Current Status
P&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	<p>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.</p> <p>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.</p> <p>In addition the reports to COT now include more information.</p> <p>Required oversight is now in place.</p> <p>Due date extended to 31.7.23 to allow the Agency Workers Policy to be finalised and made available on the Infonet.</p>

Portfolio	Audit	Ref:	Action	Priority	Original Action Due Date	Revised Due Date	Date of Last Update Provided by Service	Reason for Revised Due Date	Current Status
P&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.
GOV	21/22 Organisational Ethics & Values: Update of Policies/Protocols within the Constitution (3)	3262	Key ethical policies & guidance owned by the Governance Portfolio to be reviewed and refreshed in accordance with defined review dates, specifically; Declaration of Interest guidance notes on the Infonet (for officers) not updated since May 2003. Employee Privacy Policy & Statement 2018-2020. Email and Internet Usage Policy (not updated since July 2012).	M	31-Dec-21		13-Mar-23	Refer to Current Status	Evidence provided to support update of the Declaration of Interest Guidance notes, but no evidence for update of the Employee Privacy Policy and Statement or the Email and Internet Usage Policy.

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		13-Mar-23	Refer to Current Status	<p>Update provided in May 2022 as follows "GO advising report taken to COT who agreed to reset our target for training and IRR to 70% for the next 12 months. Also agreement was obtained to set the renewal interval on the IAR to 2 years for this year and next so that can get time for the ICOG members to focus on IRRs and training".</p> <p>This update appears to address the final bullet point of the agreed action, but no evidence provided of any "remedial plans / action plans" to achieve compliance with the minimum tolerance levels, or reporting against achievement of minimum tolerance levels.</p>
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	06-June-23	Refer to Current Status	<p>Update 6.6.23: The process to calculate the overage agreement is in line with the formula set out in the agreement. We have the sales data to enter into the formula, but we still await the final costs from Wates. We have received the final abnormal costs claim of £670k taking the total of abnormal costs to £2,600k, over £200k in excess of the agreed allowance for abnormal costs. Evidence to support this claim from Wates has been requested by our QS and remains</p>

Portfolio	Audit	Ref:	Action	Priority	Original Action Due Date	Revised Due Date	Date of Last Update Provided by Service	Reason for Revised Due Date	Current Status
									awaited. Revised due date 31.7.23 assuming receipt of outstanding data from Wates. RR (16 March 2023 11:50): Email from PC with update and documents has been attached for reference. This action cannot be progressed until the final costs, abnormal costs and sales data is received from Wates which is anticipated for the end of March.
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	06-June-23	Refer to Current Status	Update, the sales receipt of £2.85 million will be achieved for the 112 private sales on the site. Finance have been tracking the sales and have identified any variations and adjustments. All 112 have been sold. The final two receipts totalling £54k are awaited from Wates's solicitors. This will take the receipt in total to £2.85 million. As these two sales were completed earlier this year, and an adjustment for interest in line with the agreement will be made. A claim of £6,700 for late receipt of sales cash on any of the 110 other sales has already been made and accepted. Revised due data end June 23 assuming receipt of data from Wates.
H&C	21/22 Maes Gwern Contractual Arrangements-	3174	A review to be complete of all current processes and these be aligned with the requirements	H	29-Oct-23	31-July-23	06-June-23	Refer to Current Status	Update 6.6.23: The sales receipt of £2.85 million will be achieved for the 112 private sales on the site.

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
	The finance process in place to monitor capital receipts is not adequate.		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.						Finance have been tracking the sales and have identified any variations and adjustments. All 112 have been sold. The final two receipts totalling £54k are awaited from Wates's solicitors. This will take the receipt in total to £2.85 million. As these two sales were completed earlier this year, and an adjustment for interest in line with the agreement will be made. A claim of £6,700 for late receipt of sales cash on any of the 110 other sales has already been made and accepted. Date revised to 31.7.23 assuming receipt of data from Wates.
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	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
			<p>improvement for the Housing Register Team.</p> <p>Management are eager to explore opportunities to embrace technology for processes linked to Housing Register, but also mindful that not all applicants would want to make use of technology for the periodic review process. Striking a balance between efficient processes for the Housing Register Team that make use of technology and support principles of "channel shift" (moving away from telephone contacts as the norm), whilst also retaining a person centred approach will be important when considering the use of technology. Approx. 1 in 4 applicants are "older people" and the use of technology may not be their preferred method of contact.</p> <p>Agreed Actions</p> <p>Embed the periodic review process within routine operational practice of the Housing Register Team.</p> <p>Explore opportunities to use technology such as text, and online engagement to assist with the applications and periodic review process.</p> <p>Ensure robust management oversight of periodic reviews through monthly monitoring reports and a clearly documented process.</p>						
H&C	SARTH Follow Up 2019/20 - Not	3010	Review the pre tenancy approach with SARTH Partners	<b>M</b>	31-Jul-21	31-Dec-21	11-Jul-22	Changed responsible officer as requested.	7/9/21 - request to revise date to 31/12/21 - new

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
	all band 1 tenancies have had pre-tenancy checks or landlord references evidenced		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					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.	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	06-June-23	Refer to Current Status	Update 6.6.23: We have received the final abnormal costs claim of £670k taking the total of abnormal costs to £2,600k, over £200k in excess of the agreed allowance for abnormal costs. Evidence to support this claim from Wates has been requested by our QS and remains awaited. Revised due date 31 July 23 assuming receipt of outstanding data from Wates.
H&C	21/22 Maes Gwern Contractual arrangements-	3160	A full review to be completed by the newly appointed SHARP Project Manager to ensure contractual requirements are	M	29-Oct-21	31-July-23	06-June-23	Refer to Current Status	Update 6.6.23: As stated previously a team was set up to monitor key elements of the contract in line with

Portfolio	Audit	Ref:	Action	Priority	Original Action Due Date	Revised Due Date	Date of Last Update Provided by Service	Reason for Revised Due Date	Current Status
	roles and responsibilities have not been fully defined		being met and roles and responsibilities have been defined						the specific terms in that contract. Finance (CT) have tracked sales data, amounts received, date received and date of sale. QS services (HP) have tracked abnormal costs against the allowance in the contract. They are ready to vet the overall cost data, together with the sales data from finance which will populate the overage formula as set out in the agreement Housing Development (PC) have tracked units built in line with the agreement, scheme development, liaising with highways and open spaces. Scheme review report to follow. Revised due date 31.7.23 assuming receipt of outstanding data from Wates.
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	3386	A random sample of the efficiencies delivered to be reviewed by the Housing	M	31-Dec-22	31-July-23	20-June-23	Refer to Current Status	Update RR 20.6.23: An update was received by the regeneration manager



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
	safety risks relating to the delivery have not been documented or mitigated.		Services team in line with SLA agreement. Evidence of visits and findings to be kept for audit purposes.						stating there has been a delay in the start of the delivery of the programmed works as Housing needed to get a long term plan approved before signing the SLA. This means there has been no delivery in April and May and therefore there will not be any H&S visits until June/July
S&T	22/23 Statutory Obligation for School Transport - Completion of pupil eligibility details on the ONE System	3537	The service will review the pupils which did not have an eligibility code recorded on the ONE system. We will also produce a report from the ONE system / new replacement system on a termly basis to identify any pupils on the system without an eligibility code.	M	30-July-23		N/A	No update provided	No update provided
Schools	21/22 Schools Thematic Review - Ysgol Derwenfa - Approval of the School Fund Certificate	3327	The school will ensure that the school fund audited certificate and associated documents is shared with the full governing body for scrutiny and this will be evidenced within the committee meeting minutes.	M	30-Sep-22		-	N/A	No Update Provided
Schools	21/22 Schools Thematic Review - Ysgol Derwenfa - Evidence of Budget Monitoring	3338	Minutes will be maintained for finance committee meetings and budget monitoring will be recorded as a standard agenda item.	M	30-Sep-22		-	N/A	No Update Provided

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		-	N/A	No Update Provided
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: 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

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
H&C	Homelessness & Temporary Accommodation 21/22- A homelessness/ Temporary accommodation policy is not in place.	3234	<p>The response will be delivered in 2 stages – medium and longer term. All actions are assigned to the Service manager to be delegated across team.</p> <p>Medium term (June 2022) Restructure of Housing Support and Homeless Prevention Service and create a specific team for Property Management to take the management of Temporary Accommodation out of the Homeless Team. Restructure has been approved, job descriptions are being devised and recruitment to begin in April 2022.</p> <p>Long Term (Dec 2022) Homelessness Accommodation Policy to be devised which will guide all processes and ensure delivery of all ambitions identified in the soon to be revised Housing Support Programme Strategy which comes in force 1st April 2022.</p>	H	30-Dec-22	30-Sep-23	24-Apr23	Due date extended as per agreement between senior manager and audit manager on all Temp accommodation actions	RR (24 April 2023 11:40): Update provided by senior manager : 'Policy work delayed due to Officer on long term absence but absence to be concluded in Q1 23-24.' Due date of action extended until end of September 2023 as agreed with audit manager.

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	Homelessness & Temporary Accommodation 21/22- Management information is not available or unreliable to monitor the achievement of the Homelessness Strategy and policy	3255	<p>The response will be delivered in the medium term. All actions are assigned to the Service manager to be delegated across team.</p> <p>Medium term (June 2022) Introduce management information to:</p> <p>Monitor performance timescales at the various stages in Void Management Process. Information to be timely reviewed to identify and address process impediments/ opportunities for improvement.</p> <p>Provide oversight of all offers for permanent accommodations, those that were declined and the reason for decline.</p> <p>Oversee length of stays in interim accommodation which is being developed in In-Phase.</p> <p>Oversee rent collection activities.</p> <p>Monitor SLA agreement KPIs.</p>	H	30-Jun-22	30-Sep-23	24-Apr-23	Due date extended as per agreement between Senior Manager and Audit Manager	<p>RR (24 April 2023 11:36): Updated provided by Senior manager : 'Work on policy and procedural revisions to respond to the Renting Homes Wales Act 2016 ongoing.</p> <p>Only those on full s75 homeless duties owed contract under RHW Act 2016 post 1st December 2022 and those who were existing residents 1st December 2022 on full s75 homeless duties convert to standard Homeless Contract by 1st May 2023.</p> <p>B&amp;B, holiday accommodation and Homeless Hub not included in RHW Act 2016 framework.</p> <p>Significant work ongoing with IT infrastructure linked to the Councils inhouse CRM and Back Office systems will over time enable the service to move to a single integrated people and housing management system for homeless accommodation. This provides opportunity to routinely collect wide range of Performance Information from 1 system.</p> <p>Revisions to National Homeless Data sets being factored into systems for reporting for homelessness and use of homeless accommodation for 23/24 reporting period.'</p> <p>Due date extended as advised all actions will now be completed by the end of September 2023.</p>
H&C	SARTH Follow Up 2019/20 - The number of overrides remains high	3008	<p>Management Response</p> <p>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</p>	M	31-Jul-23	30-Sept-23	04-Jul-23	Refer to Current Status	<p>Update 4.7.23: Compliance Officer was recruited on June 26th and is due to start in the next 6 weeks approx and they will pick up these actions.</p> <p>Unfortunately there has been a delay with SARTH partners moving forward with recruiting a new Compliance Officer and as such this action won't be updated until approx July.</p>

Portfolio	Audit	Ref:	Action	Priority	Original Action Due Date	Revised Due Date	Date of Last Update Provided by Service	Reason for Revised Due Date	Current Status
			<p>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.</p> <p>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.</p> <p>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 housing needs that are</p>						

Portfolio	Audit	Ref:	Action	Priority	Original Action Due Date	Revised Due Date	Date of Last Update Provided by Service	Reason for Revised Due Date	Current Status
			<p>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+).</p> <p>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.</p> <p>Explore opportunities for improvements within the Open Housing System to reduce the number of overrides through changes or enhancements to the Allocations Module.</p>						

Portfolio	Audit	Ref:	Action	Priority	Original Action Due Date	Revised Due Date	Date of Last Update Provided by Service	Reason for Revised Due Date	Current Status
			Ensure 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	Homelessness & temporary Accommodation 21/22- Homelessness levels of accommodation are not monitored over time to ensure adequate temporary accommodation is available.	3236	<p>Agree in part.</p> <p>A weekly review of temporary accommodation capacity and those individuals'/families likely to move on (leaving temporary accommodation) takes place. Capacity is increased if required; emergency accommodation can be achieved through booking bed and breakfasts through block booking arrangements.</p> <p>Additional pressures have been observed due to Covid, housing market pressures and the need to increase capacity immediately. Welsh Government Covid Hardship Grant has enabled this as part of the emergency homeless and public health response.</p>	M	31 Mar 22	30 Sept 23	2 June 23	Due date extended as agreed by Audit Manager at the request of Senior Manager.	<p>RR (24 April 2023 11:32): Update received from Senior manager states 'Dedicated Officer now in post working exclusively on Homeless Nominations for offers of social housing ensuring greater focus on matching process to reduce the likelihood of inappropriate offers and chances of refusal. Continuing pressures relating to move on with Private Rental an option that is increasingly unaffordable. Recent research by Bevan Foundation for Feb 2023 found 0 (zero) properties available at the LHA rate in Flintshire out of 59 properties advertised. All trend information monitored and more people moving into temporary accommodation than moving out due to challenging housing market and disconnect between supply of social housing and profile of homelessness which is single person working age heavy. Landlord incentives continue to be offered as a way of making PRS properties more affordable and accessible to enable move on from homelessness.' Advised all actions will be completed by September 2023 so due date extended.</p> <p>LB (13 March 2023 20:18): Update 25.01.2023 - Management oversight</p>

Portfolio	Audit	Ref:	Action	Priority	Original Action Due Date	Revised Due Date	Date of Last Update Provided by Service	Reason for Revised Due Date	Current Status
Page 120			<p>It is not possible to accurately forecast homelessness numbers. Trend analysis prior to Covid19 is not applicable and would deliver limited value due to the significant change the pandemic has had on the landscape.</p> <p>Achievement of deliverables in line with the Rapid Rehousing Transition Plan is the ultimate aim.</p> <p>Short term (March 2022) Identification of reasons for refusal of permanent accommodation and action process to manage "unreasonable refusals" to be documented.</p>						<p>and infrastructure for monitoring of housing capacity are in place for temporary accommodation and reviewed daily.</p> <p>Improvements to data capture and control and visibility addressed.</p> <p>Additional accommodation sourced through local hotels to respond to demand increases over recent months and contracts in place for block bookings where required.</p> <p>Move on from temporary accommodation continues to be challenging with lots of residents unable to afford private renting and limited social housing.</p> <p>Some homeless clients bed blocking temporary accommodation due to delays in void property maintenance and working with SMT to overcome issues.</p>
	S&T	2020/21- Loss of O License- Lack of business continuity due to single person dependency	3119	<p>A documented set of procedures to be drafted to document the end to end process which demonstrates compliance with O Licence requirements. This should also set out roles and responsibilities, timescales for completion of the various processes and will ensure the process is embedded across all transport operations. Through the assignment of roles and responsibilities this will assist with the identification of single</p>	M	31-Jul-21	31-Mar-24	19-May-23	<p>Work continues with recording processes, key contacts, responsibilities and standard documentation, however following key changes to key personnel for the contractor and FCC Fleet completion has been delayed.</p>



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>person dependencies and support service resilience.</p> <p>Compliance checks to be regular conducted to ensure that the processes are being delivered correctly and in a timely manner.</p> <p>Training to be provided to additional staff in critical roles to ensure business continuity in the event the individual responsible is not available.</p>						undertaken to date as evidenced by the Fleet Task Duties document and the progress identified in Findings 3118 & 3147.
S&T Page 121	21/22 Statutory Training: There is no specific S&T Training Policy	3219	The Senior Management team are currently developing a People Management Strategy with HR and the Corporate Training team. A training strategy for S&T will be developed in conjunction with this strategy	M	30 Apr 22	31 July 23	31 May 23	31.05.23: The training policy has now being developed and is in final draft format. The policy still requires consultation with the Senior Management Team and Trade Union representatives. This is taking place inline with the culture and values action plan for change for the Streetscene and Transportation Portfolio. The policy development has been expanded to ensure that it complies with external accredited training requirements which has delayed the progress of sign off.	N/A
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	M	30-Jun-22	31-Oct-23	07-Aug-23	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	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

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>available in relation to why the KPIs have not been met and defining more specific actions. Appropriate comments will be added to the risk register and Committee reports at a high level.</p> <p>Reporting on KPI 10, 12 and 13 has only taken place since the September Committee meeting. We had been collecting the data since April but the reports were only finalised in September for us to populate and report progress. We therefore haven't had enough time or opportunity in these specific areas to improve given the staff recruitment/training issues at the same time. It is acknowledged that this will need to be addressed going forward.</p> <p>The individual KPIs and their associated targets to be reviewed for adequacy. Where changes are identified, amendments will be made to the CPF Administration Strategy and reporting. Action plans to be devised to address underperformance.</p>					<p>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.</p>	<p>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.</p>



Ref	Date Referred	Investigation Details
<b>1. New Referrals</b>		
1.1	14/07/2023	Management referral of an allegation of hardship caused by the Council
<b>2. Reported to Previous Committees and still being Investigated</b>		
2.1	16/02/2023	Whistleblowing relating to financial procedures
2.2	31/05/2023	Theft of petty cash funds within Social Services £412.86 – still in progress
<b>3. Investigation Completed</b>		
3.1	Anonymous allegation received regarding a contract. Report issued to management with recommendations to improve the governance arrangements.	
3.2	Anonymous allegation over planning permission / building regulations. Report issued to management. No formal action to take.	
3.3	Initial whistleblowing referral in relation to planning. This was closed and raised as a formal complaint and it currently with the service to investigate further.	
3.4	Management referral of an allegation of hardship caused by the Council. Matter considered and no further action required	

Internal Audit Performance Indicators

Appendix I

Performance Measure	22/23	Qtr1 (as at 02.06)	Qtr2	Qtr 3	Qtr 4	Target	RAG Rating	
Audits completed within planned time	82%	80%	83%	-	-	80%	G	↑
Average number of days from end of fieldwork to debrief meeting	18	18	14	-	-	20	G	↑
Average number of days from debrief meeting to the issue of draft report	2	5	1	-	-	5	G	↑
Days for departments to return draft reports	8	12	13	-	-	7	R	↓
Average number of days from response to issue of final report	1	1	2	-	-	2	G	↓
Total days from end of fieldwork to issue of final report	24	26	26	-	-	34	G	↔
Productive audit days	86%	74%	77%	-	-	75%	G	↑
Client questionnaires responses as satisfied	100%	100%	100%	-	-	95%	G	↔
Return of Client Satisfaction Questionnaires to date	76%	67%	50%	-	-	80%	R	↓

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

Audit – 2022/23	Priority	Status of Work	Supporting Narrative
<b>Education &amp; Youth</b>			
Schools Risk Based Thematic Reviews (Three schools)	H	In Progress	2 Schools Remain Outstanding – Unable to progress due to 'Action Short of Strike'
Integrated Youth Service	M	Complete	
<b>Housing &amp; Assets</b>			
Landlord Health & Safety (Fire Compliance)	M	Complete	
<b>People &amp; Resources</b>			
Main Accounting – General Ledger	H	Complete	
<b>Social Services</b>			
Childcare Development	M	No Longer Relevant	Funding allocation moved to Welsh Government

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

Audit – 2023/24	Priority	Status of Work	Supporting Narrative
Corporate Grants (replacement of AW work)	Annual	Not Started	
Main Accounting – Accounts payable (AP) & P2P	Biennial	In Progress	
Treasury Management	M	Not Started	
Corporate Credit card / Procurement Card	M	In Progress	
Compliance with pay policies / Application of Additional Pay Policy	H	In Progress	
Pay Modelling	H	In Progress	
Disclosure and Barring Service (DBS) Renewal	M	In Progress	
<b>Planning, Environment &amp; Economy</b>			
Income - Fees & Charges	H	In Progress	
Planning – Prioritisation & Activities (including Enforcement)	H	In Progress	
Licencing & Permits	M	Complete	
Section 106 Agreements	M	Not Started	
<b>Social Services</b>			
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	
<b>Streetscene &amp; Transportation</b>			
Statutory Transport Obligations – Cost Dataset	New	In Progress	Requested by the service following the audit of TSO
Recycling Targets	H	In Progress	
Review of Technical & Performance Team	H	In Progress	
H&S Service Delivery	M	In Progress	
Assets Infrastructure (CiPFA Code)	M	Not Started	
<b>External</b>			
SLA - Aura - 10 days per annum	Annual	In Progress	
SLA - NEWydd - 10 days per annum	Annual	Not Started	
Welsh Chief Auditors Group – End of Year Accounts Audit	New	Complete	



## Glossary

<b>Risk Based Audits</b>	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.
<b>Annual (System Based) Audits</b>	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.
<b>Advice &amp; Consultancy</b>	Participation in various projects and developments in order to ensure that controls are in place.
<b>VFM (Value For Money)</b>	Audits examining the efficiency, effectiveness and economy of the area under review.
<b>Follow Up</b>	Audits to follow up actions from previous reviews.
<b>New to Plan</b>	Audits added to the plan at the request of management. <b>All new audits to the plan are highlighted in red.</b>
<b>Audits to be Combined</b>	Audits to be combined once detailed scope established. <b>All combined audits are highlighted in purple within the plan.</b>
<b>Audits to be Deferred</b>	Medium priority audits deferred. <b>These audits are highlighted in green within the plan.</b>

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## GOVERNANCE AND AUDIT COMMITTEE

<b>Date of Meeting</b>	Wednesday, 27 <sup>th</sup> September 2023
<b>Report Subject</b>	Action Tracking
<b>Report Author</b>	Internal Audit, Performance and Risk Manager
<b>Category</b>	Advisory

### EXECUTIVE SUMMARY

The report shows the action points from previous Governance and Audit Committee meetings and the progress made in completing them. The majority of the requested actions have been completed, with some still outstanding. They will be reported back to a future meeting.

### RECOMMENDATIONS

1	The committee is requested to accept the report.
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### REPORT DETAILS

<b>1.00</b>	<b>EXPLAINING THE ACTION TRACKING REPORT</b>
1.01	In previous meetings, requests for information, reports or actions have been made. These have been summarised as action points. This paper summarises those points and provides an update on the actions resulting from them.  Full action tracking details within Appendix A.
<b>2.00</b>	<b>RESOURCE IMPLICATIONS</b>
2.01	None as a result of this report.

<b>3.00</b>	<b>CONSULTATIONS REQUIRED / CARRIED OUT</b>
3.01	Action owners contacted to provide an update on their actions.

<b>4.00</b>	<b>RISK MANAGEMENT</b>
4.01	None as a result of this report.

<b>5.00</b>	<b>APPENDICES</b>
5.01	Appendix A – Action Points.

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

<b>7.00</b>	<b>GLOSSARY OF TERMS</b>
7.01	None.

**GOVERNANCE AND AUDIT COMMITTEE – ACTION SHEET**Presented Wednesday 27<sup>th</sup> September 2023

27 <sup>th</sup> January 2021				
Agenda Item No.	Report	Action Required	Responsible Officer	Action Taken
25.	IA Progress Report	To circulate an update on the position on school funds.	L Brownbill	A summary report is to be presented to Governance and Audit Committee following the September meeting.

25 <sup>th</sup> January 2023				
Agenda Item No.	Report	Action Required	Responsible Officer	Action Taken
57.	Drury Primary School - Finance Management follow-up	To advise the Committee when the final outstanding action has been completed.	L Brownbill	The action currently remains open. Committee will be notified once this has been closed.

22 <sup>nd</sup> March 2023				
Agenda Item No.	Report	Action Required	Responsible Officer	Action Taken
62.	External Regulation Assurance	That a reminder is sent to services that progress reports on action plans should be apolitical; and	L Brownbill	The protocol has been updated to reflect this and shared with key officers.

62.	External Regulation Assurance	That the external reporting protocol be reviewed to clarify responsibilities for monitoring progress against action plans after submission to Cabinet and Overview & Scrutiny.	L Brownbill	This is in the process of being developed to align with the new planning, performance and risk management system.
62.	External Regulation Assurance	To liaise with the service on the 'Welsh Labor Government' wording on p.2 of the summary document.	L Brownbill	The relevant services will be contacted once the protocol has been revised.
67.	IA Strategic Plan	To share with the Ctte the report on the investigation into the Cabinet meeting in Feb when available.	G Owens	This will be shared once the investigation report has been finalised.

**14<sup>th</sup> June 2023**

<b>Agenda Item No.</b>	<b>Report</b>	<b>Action Required</b>	<b>Responsible Officer</b>	<b>Action Taken</b>
5.	Minutes	To re-send to Cllr Attridge the email on actions for the Statutory Training audit in SS&T.		The email was resent to Cllr Attridge on 14 <sup>th</sup> June 2023
6.	AW review of Commissioning Older People's Care Home Placements	To share the latest delayed discharges figures in Flintshire with the Ctte.	J Davies	This was circulated to members on 23 June 2023.
6.	AW review of Commissioning	To share a follow-up report on progress with actions at a later stage.	L Brownbill	This will be provided at a later meeting once the work has been completed.

	Older People's Care Home Placements			
7	Estyn inspection of ACL	To pass on the Committee's thanks to the team for their work and the positive report.	C Homard / V Barlow	This has been actioned
8	AGS 2022/23	To amend reference to 'lean' in the AGS.	L Brownbill	Report amended
8	AGS 2022/23	To liaise with Cllr Marshall on his concerns re Contact Centre.	G Owens	This has been included on the October Forward Work Programme for Corporate Resources Overview & Scrutiny Committee.
9	Annual Summary Audit	To review the AW report on 'A Missed Opportunity - Social Enterprises' and liaise with officers with a view to including on the Audit Plan.	L Brownbill	This will be picked up and reviewed at the relevant Portfolio DMT meeting
9	Annual Summary Audit	That the AW report under the Assurance and Risk Assessment Review heading (p.100 of agenda) be scheduled on the FWP.	L Brownbill	AW Assurance and Risk Assessment Report is included within the forward work programme for November 2023
10	Risk Management Update	To agree criteria for inviting Chief Officers to address the Committee on their risks as part of the process.	L Brownbill	This is currently in the process of being developed
12	IA Annual Report	To include a note on the assessment of red actions	L Brownbill	This will be included for future reports
13	IA Progress Report	That the officer responsible for Highways be invited to attend in July 2023 to update the Committee on progress with Amber Red overdue	L Brownbill	The officer responsible for the Highways actions was invited to the July committee however they were unable to attend. A detailed update was provided to member instead.

		actions identified within the report.		
13	IA Progress Report	To update the Committee on progress with medium overdue actions in Payroll.	L Brownbill	This is included within the progress report for actions outstanding.
13	IA Progress Report	To invite the responsible officer for Corporate Complaints to the Sept meeting to give an update on progress with actions on the Amber Red report.	L Brownbill	The officer responsible for the corporate Complaints actions is unable to attend Septembers committee, however a detailed update has been provided and included within the IA Progress report.
13	IA Progress Report	To share a summary of outcomes on investigations 2.1 & 2.2 in closed session on completion of those reviews as requested by Cllr Parkhurst. To share information on completed investigations in private session where requested, ie after meetings have ended.	L Brownbill	This will be actions once completed.
13	IA Progress Report	To liaise with Planning, Environment & Economy to clarify Cllr Banks' query on how value for money was established when one contractor is involved (ref 3379).	L Brownbill	Members have been updated with a response from the service 20 September 2023
14	GAC Self-Assessment Action Plan	To share the GAC Terms of Reference with Cllr Palmer.	L Brownbill	The TOR was shared with Cllr Palmer following the Committee Meeting in June 2023.
18	Cyber Resilience	That the item is scheduled for the Corporate Resources Overview & Scrutiny	G Owens	This was raised and debated at Corpore Resources Overview and Scrutiny Committee on 14 September 2023.



		Committee to give assurance on the findings of the Audit Wales report and preparedness of the Council.		
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26<sup>th</sup> July 2023

Agenda Item No.	Report	Action Required	Responsible Officer	Action Taken
22.	Draft Statement of Accounts 2022/23	<p>Suggestions for presentation of data in future reports:</p> <ul style="list-style-type: none"> <li>• Extra column to show budget variances for each portfolio on capital programme spend (p.3-5).</li> <li>• Definition of prescribed wording such as 'inalienable assets' (p.25).</li> </ul>	G Ferguson	To be included in future versions
22.	Draft Statement of Accounts 2022/23	<p>To share responses to the Committee on:</p> <ul style="list-style-type: none"> <li>• The difference between the £1.723m rent arrears outturn (p.4) as opposed to the figure on p.31.</li> <li>• Confirmation whether anyone other than NEW Homes has received soft loans (p.60).</li> <li>• Whether the unvalued items in the Archives are covered by insurance and</li> </ul>	G Ferguson	Responses circulated to members of the Committee 19 <sup>th</sup> September 2023

		<p>included in the risk register (p.84).</p> <ul style="list-style-type: none"> <li>• The impact of pension deficits if the Fund disinvested in companies linked to fossil fuels, and any impact on the Council's finances (p.8).</li> <li>• Explanation on the reduction in receipts from BCUHB and WLGA (p.47).</li> <li>• How the interests of senior managers who are directors of companies doing business with the Council are reflected in the accounts - specific example given by Cllr Parkhurst (p.45/46).</li> </ul>		
23.	Supplementary Financial Information to Draft SoA	To include additional columns on tables 1 and 2 for future reports to show spend in the previous year for comparison purposes.	G Ferguson	To be included in future versions.
24.	Treasury Mgt Annual Report 2022/23 & Q1 Update 2023/24	To clarify the different figures on new debt shown in section 3.02 of the Annual Report - £5.4m in the first table and £5m in the second table.	G Ferguson N Wilcock	The £0.4m relates to 'Invest to Save' loans from Welsh Government the Council have received in year relating to specific projects. These are interest free loans and are repaid from the savings generated from the project over an agreed payback period. The £5m is a long-term loan with Council has taken with the PWLB.
25.	Certification of Grants & Returns 2021/22	To share an update with the Committee on engagement with Civica to resolve the system errors, including any	G Ferguson	As with any computer system issues do occur from time to time. Each time an issue occurs, a call is raised with Civica. Many of these issues are fixed with support and guidance from Civica, others may

		collective approaches with other authorities.		<p>require a system update and are then fixed on a future release.</p> <p>In a small number of cases, Civica are unable to provide a fix in the usual way and these are logged as a 'bug'. This is usually the case where we are the only Local Authority to have experienced the issue, and despite investigation Civica are unable to remedy the problem. These are monitored via the bugs list and can take a long time to resolve. We do contact Civica at regular intervals throughout the year, and if the issue occurs again on a different claim, then the issue is escalated.</p>
26.	Issue from the June meeting	To refer Cllr Marshall's concerns about telephone answering times to the Corporate Resources OSC.	N Cockerton / S Goodrum	This was raised and debated at Corporate Resources Overview and Scrutiny Committee on 14 September 2023.

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## GOVERNANCE AND AUDIT COMMITTEE

<b>Date of Meeting</b>	Wednesday, 27 <sup>th</sup> September 2023
<b>Report Subject</b>	Forward Work Programme
<b>Report Author</b>	Internal Audit, Performance and Risk Manager
<b>Category</b>	Advisory

### EXECUTIVE SUMMARY

The Governance and Audit Committee presents an opportunity for Members to determine the Forward Work Programme of the Committee of which they are Members. By reviewing and prioritising the Forward Work Programme, Members are able to ensure it is Member-led and includes the right issues. A copy of the Forward Work Programme is attached at Appendix A for Members' consideration which has been updated following the last meeting.

The Committee is asked to consider, and amend where necessary, the Forward Work Programme for Governance and Audit Committee.

### RECOMMENDATION

1	That the Committee considers the draft Forward Work Programme and approve/amend as necessary.
2	That the Internal Audit, Performance and Risk Manager, in consultation with the Chair and Vice-Chair of the Committee, be authorised to vary the Forward Work Programme between meetings, as the need arises.

### REPORT DETAILS

<b>1.00</b>	<b>EXPLAINING THE FORWARD WORK PROGRAMME</b>
1.01	Items feed into a Committee's Forward Work Programme from a number of sources. Many items are standard every quarter, six months or annually, and Members can also suggest topics for review by the Committee. Items can also be referred by the Cabinet, County Council or Chief Officers.

1.02	<p>In identifying topics for future consideration, it is useful for a 'test of significance' to be applied. This can be achieved by asking a range of questions as follows:</p> <ol style="list-style-type: none"> <li>1. Will the review contribute to the Council's priorities and/or objectives?</li> <li>2. Is it an area of major change or risk?</li> <li>3. Are there issues of concern in governance, risk management or internal control?</li> <li>4. Is it relevant to the financial statements or financial affairs of the Council?</li> <li>5. Is there new government guidance or legislation?</li> <li>6. Is it prompted by the work carried out by Regulators/Internal Audit?</li> </ol>			
1.03	<p>Following the Committee meeting in November there has been a need to undertake agenda management due to the number of reports due in January and March. The movement within the forward work programme is listed below.</p>			
	<b>Report</b>	<b>Reason for Movement</b>	<b>Original Date</b>	<b>New Report Date</b>
	Audit Wales Annual Plan	This report should have been reported to July committee however its issue was delayed. This report has been moved to September.	July 2023	Sept 2023
	Audit Wales – Assurance and Risk Assessment Review Report 2021-22	New Report – this report will need to follow the reporting protocol prior to being presented to GAC.	N/A	Nov 2023
	Corporate Complaints Update re Audit Actions	Due to a clash with a regional meeting, the Service Manager is unable to attend. The system for action tracking has been updated to reflect progress.	Sept 2023	N/A
	Public Service Ombudsman For Wales Annual Letter	The PSOW Annual report has been received earlier than originally planned.	Jan 2024	Nov 2023
	Corporate Complaints & Compliments Annual Report 2022/23	This report will be written sooner than planned due to receipt of the PSOW Annual report.	Jan 2024	Nov 2023
	Corporate Self-Assessment Draft Report	Work has been completed and reported earlier.	Nov 2023	Sep 2023

<b>2.00</b>	<b>RESOURCE IMPLICATIONS</b>
2.01	None as a result of this report.

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

<b>4.00</b>	<b>RISK MANAGEMENT</b>
4.01	None as a result of this report.

<b>5.00</b>	<b>APPENDICES</b>
5.01	Appendix A - Draft Forward Work Programme.

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

<b>7.00</b>	<b>GLOSSARY OF TERMS</b>
7.01	<p><b>Governance</b> - The system by which local authorities direct and control their functions and relate to their communities. It is founded on the basic principles of openness and inclusivity, integrity and accountability together with the overarching concept of leadership. It is an inter-related system that brings together the underlying set of legislative requirements, governance principles and management processes.</p> <p><b>Risk Management</b> - The process of identifying risks, evaluating their potential consequences and managing them. The aim is to reduce the frequency of risk events occurring (wherever this is possible) and minimise the severity of their consequences if they occur. Threats are managed by a process of controlling, transferring or retaining the risk. Opportunities are managed by identifying strategies to maximise the opportunity or reward for the organisation.</p> <p><b>Internal Control</b> - Appropriate procedures and processes are in place to mitigate any risk which may prevent the organisation from achieving its objectives and service delivery.</p>

<p><b>Financial Management</b> - The planning, organising, directing and control of the financial activities of the Council to ensure sufficient resources are available to delivery its intended outcomes.</p>
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<p><b>Audit Wales</b> - Works to support the Auditor General as the public sector watchdog for Wales. They aim to ensure that the people of Wales know whether public money is being managed wisely and that public bodies in Wales understand how to improve outcomes.</p>
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Area	27 September 2023	22 November 2023	24 January 2024	10 April 2024	June 2024	July 2024
Pre-Committee Training 9.30-10.00				Annual Governance Statement	Draft Statement of Accounts	
Audit Wales (AW)		Assurance and Risk Assessment Review Report (ARR 2021-22)			Annual Audit Summary 2022/23	
	Audit Plan AW 2022			Audit Plan AW 2023		
Internal Audit				Internal Audit Strategic Plan 2024/2027	Internal Audit Annual Report 2023/24	
	Internal Audit Progress Report 2023/24		Internal Audit Progress Report 2023/24	Internal Audit Progress Report 2023/24	Internal Audit Progress Report 2023/24	
					Internal Audit Charter	
Governance & Risk Management		Annual Governance Statement 22/23 Mid-Year review	Code of Corporate Governance		Draft Annual Governance Statement	
		Governance and Audit Committee Annual Report		GAC Self-Assessment	GAC Self-Assessment Action Plan	
				Annual Report on External Inspections 2023-24		
	Draft Corporate Self-Assessment Report					
					Risk Management Update	
	GAC Action Tracking Forward Work Programme	GAC Action Tracking Forward Work Programme	GAC Action Tracking Forward Work Programme	GAC Action Tracking Forward Work Programme	GAC Action Tracking Forward Work Programme	
Performance		Corporate Complaints and Compliments Annual Report 2022/23				
		Public Service Ombudsman for Wales Annual Letter				
	Corporate Self-Assessment Draft Report					
Finance	School Reserves – Annual Report on School Balances					Draft Statement of Accounts 2023/24
		Statement of Accounts 2022/23				Certification of Grants and Returns Report (AW)
		Asset Disposals and Capital Receipts				Supp Financial Information to Draft Statement of Accounts 2023/24
Treasury Management		Treasury Management Q2 2023/24 – Mid Year Report	Treasury Management Q3 2023/24 and 2024/25 Strategy	Treasury Management 2023/24 Q4 Update		Treasury Management Q1 2024/25 Update and Annual Report 2023/24
Senior Officer Updates Op Matters / Key Risks / Other)						
Meeting Following GAC				Private Meeting with Committee, Internal and External Audit		

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Report to be include in the FWP once date finalised with the Service Manager: Partners / Collaborations, Major Projects, Information Security & Health & Safety Control Arrangements

**Matters to be address outside of formal Committee meetings**

<p><b>Governance and Audit Committee</b></p> <ul style="list-style-type: none"> <li>Budget Workshops for members – 2023 TBC</li> <li>Annual Self-Assessment Workshop – October 2023</li> <li>Treasury Management Training – December 2023</li> <li>AGS Workshop – April / May 2023</li> <li>Private Meeting (AW and Internal Audit) – March 2024</li> <li>Training and Development sessions - Ongoing</li> </ul>	<p><b>General</b></p> <ul style="list-style-type: none"> <li>Correspondence, updates to actions and reports for information purposes</li> <li>Time sensitive consultation</li> <li>In person / video meetings as and when necessary</li> </ul>
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