

CORPORATE					
Type	Audit	Plan Days	Revised Plan Days	Actual Days used	Proposed start date / Status
Risk	Risk Management.	10		14	DRAFT
Risk	Procurement	20		3	WIP
Reg	Performance Indicators	20		14	DRAFT
Advisory	Corporate Governance	10		5	FINAL
Advisory	Collaborations	10		7	FINAL
Advisory /Addition	Partnerships/ NWRWTP	10	20	18	FINAL
Advisory	Theatre Clwyd	20		10	DRAFT
Advisory	Business Continuity	10		12	FINAL
Consult	Flintshire Futures	30	15		ONGOING
Consult	Lean Team	30	15	22	DRAFT
Addition	Consultants		10	10	DRAFT
		170	160	115	
FINANCE					
Risk	Medium Term Financial Strategy and Plan	20			DEFERRED
Reg	Main Accounting – Petty Cash Accounts Payable Accounts Receivable	50		50	FINAL DRAFT DRAFT
Reg / Addition	Housing Benefits, incl. overpayments.	20		20	FINAL
Reg	Council Tax and NNDR	20		26	FINAL
Advisory	Housing Benefit Subsidy	15	0		CANCELLED SEE NOTE
Advisory	Corporate Grants	15		17	DRAFT
Advisory	Taxation	20		9	DRAFT
Advisory	Flintshire Connects	10		8	DRAFT
Addition	Housing Benefit Return		3	3	FINAL
		170	155	133	

Type	Audit	Plan Days	Revised Plan Days	Actual Days used	Proposed Start Date / Status
PENSION FUND					
Reg	Pensions Administration and Contributions	40		21	DRAFT
Addition	Pensions Contributions		5	5	DRAFT
		40	45	26	
LEGAL AND DEMOCRATIC SERVICES					
Advisory	Commons Register	10		9	DRAFT
Advisory	Data protection	10			DEFERRED
Advisory	Members Allowances	10		10	FINAL
		30		19	
HUMAN RESOURCES AND ORGANISATIONAL DEVELOPMENT					
Reg	Payroll & HR System	50		38	DRAFT
Advisory	Agency /Temporary Staff	10		1	MAR
Advisory	Disciplinary Policy	15		17	FINAL
Advisory	Payroll / pensions	10		9	DRAFT
Advisory	Single status – costing of pay model	15	40	51	WIP
Consult	Service Review	10	5		ONGOING
Consult	Midland Trent: Phase 2	15	5		ONGOING
Addition	I Trent – Private vehicles		10	15	DRAFT
		125	145	131	
INFORMATION AND COMMUNICATIONS TECHNOLOGY					
Risk	Information Governance	30		12	FINAL
Advisory	IT Procurement	10			DEFERRED
Advisory	Electronic document management	15		13	DRAFT

Type	Audit	Plan Days	Revised Plan Days	Actual Days used	Proposed Start Date / Status
Advisory	Mobile working, mobile phone security, smart phones	20		4	WIP
		75		29	
LIFELONG LEARNING					
Reg	Grants	20		14	JUL AND ONGOING
Advisory	Leisure Centres - operation	20		17	FINAL
Advisory	Youth & Community	10		10	DRAFT
Advisory	Facilities Services – Cleaning Services	10		14	FINAL
Advisory	Pupil Referral Unit	10		11	DRAFT
Advisory	CCTV	10		13	FINAL
Advisory	Student Services	15		15	FINAL
Advisory	Free School Meals	10		6	FINAL
Advisory	Payments processing	10		18	FINAL
Advisory	Music Service	5		7	FINAL
Advisory	Funding Formula	15			DEFERRED
Consult	Control Awareness Sessions New Heads and Governors	10	5		ONGOING
Consult	Develop audit presence on schools infonet	5	0		ONGOING
Schools	Central reviews	30			COMPLETED
Schools	Risk based thematic reviews	30		33	FINAL
Schools	Control and Risk Self Assessment	10		20	COMPLETED
Addition	Cheque book schools		6	15	FINAL
		220	216	193	
COMMUNITY SERVICES					
Risk	Sheltered Housing	10		7	FINAL
Advisory	Mobile working and work ticket validation	25	0		DEFERRED SEE NOTE

Type	Audit	Plan Days	Revised Plan Days	Actual Days used	Proposed Start Date / Status
Advisory	Allocations	10		14	FINAL
Advisory	Gas Servicing	15		20	FINAL
Advisory	Rent Arrears	15		17	FINAL
Advisory	Vehicle Tracking Follow Up	15		3	WIP
Advisory	Care Homes	10		35	FINAL
Advisory	Disabled Facilities Grants	20		22	FINAL
Advisory	Section 33	10		21	FINAL
Advisory	Payments to foster carers	20		27	FINAL
Advisory	Performance information	20		9	FINAL
		170	145	175	
ENVIRONMENT					
Risk	County Town Network Regeneration and Protection	20		1	WIP
Risk	Highways Infrastructure	20		6	WIP
Risk	Waste Management	20			DEFERRED
Advisory	Licensing	10		10	FINAL
Advisory	Pollution Control	15			DEFERRED
Advisory	Fleet Management	20		4	DEFERRED
		105		20	

INVESTIGATIONS, PROVISIONS AND DEVELOPMENT					
Type	Audit	Plan Days	Revised Plan Days	Actual Days used	
	Pro-active fraud work and NFI	50	32	36	
	Provision for investigations	200		470	
	Provision for ad-hoc requests from Directorates	100			
	Follow up reviews	30	20	28	DRAFT
	Audit Development - IDEA	30	0		
	Regional Collaboration	50	25		
		460	377	534	
	Overall Total	1565	1455	1375	

Definitions

Regulatory work

Work based on the need to satisfy statutory and other requirements, and to demonstrate to external audit that they can rely on the work of internal audit as part of the annual accounts process.

Risk based audits

Work based on strategic and operational risks identified by the organisation in the SARC and Service Plans. Risks are linked to the organisation's objectives and represent the possibility that the objectives will not be achieved.

Advisory

Work based on discussions with management when the audit plan is being produced.

Consultancy

Participation in various projects and developments in order to ensure that controls are in place.

Changes reported to previous committees

Audits added to the 2012/13 plan

Corporate

Consultants – AC request, review of the constraints for the appointment and on the remit and monitoring of consultants to help give assurance that proper procedures are in place.

NWRWTP – As Flintshire is the lead Authority, there is a requirement for IA review and report.

Finance

Housing Benefits Overpayments – review of how performance is reported.

Housing Benefit Return – review of the preparation of the return

HR

I Trent – compliance testing on Private Vehicles and Driving check after introduction of new procedure

Lifelong Learning

Cheque Book Schools - three schools have moved to having their own bank account. Review of procedures and controls.

Pensions

Pensions Contributions – reconciliation of payments from other Authorities between the Pensions system and Flintshire Accounting system.

Audits deferred from the 2012/13 plan

Finance

Housing Benefit Subsidy. Audited by WAO.

Medium Term Financial Strategy. The audit was intended to take place after the mid year review of the Strategy. In the event this was deferred and is now planned for member consideration from June 2013 onwards alongside the Improvement Plan.

In plan 2013/14

Legal and Democratic Services

Data Protection – working with Information Commissioners Office. Their review scheduled for April 2013.

Work completed

Lifelong Learning

Funding Formula. As reported to Scrutiny the new funding formula will not be introduced for 2013/14. More work is necessary and it is now envisaged that the new formula will be introduced for 2014/15.

Deferred until 2014/15

Community Services

Mobile working and ticket validation – management request, new system to be given time to become fully operational.

Deferred too late to be in 2013/14 plan. Now added to plan.

Environment

Fleet Management – consulting with other Authorities on a possible joint approach.

Deferred until 2014/15

Waste Management. Deferred pending the results of the current investigation.

In plan 2013/14

Pollution Control. Service Review currently taking place, management request to defer.

Deferred too late to be in 2013/14 plan. Now added to plan

Operational Plan 2013/14

CORPORATE				
Type	Audit	Plan Days	Actual Days used	Proposed start date / Status
Risk	Risk Management	10		JAN
Risk	NWRWTP	20		FEB
Risk	Theatre Clwyd	10		NOV
Reg	Performance Information	5		FEB
Other	Lean Team	5		NOV
Other	Taith	10		MAR
Advisory	Flintshire Futures	10		JUL
Advisory	Corporate Governance	10		DEC
Advisory	Collaborations	10		FEB
Advisory	Local Partnerships	10		JUN
		100		
FINANCE				
Risk	Medium Term Financial Strategy and Plan	5		OCT
Risk	Financial Management and Control	15		NOV
Reg	Main Accounting	30		JAN
Reg	Housing Benefit	20		DEC
Reg	Council Tax and NNDR	20		DEC
Other	Corporate Debt Management	15		NOV
Other	CIVICA – new cash management system	15		OCT
Other	Treasury Management	10		In progress
		130		

Type	Audit	Plan Days	Actual Days used	Proposed Start Date / Status
PENSION FUND				
Reg	Pensions Administration and Contributions	15		FEB
Other	Pensions Investment Management and Accounting	15		FEB
		30		
LEGAL AND DEMOCRATIC SERVICES				
Risk	Data Protection	15		DEC
Other	Legal Counsel	10		JUL
Other	Court Dates	10		DRAFT
		35		
HUMAN RESOURCES AND ORGANISATIONAL DEVELOPMENT				
Reg	Payroll & HR System	20		JAN
Other	Absence Management and Return to Work	15		JUN
Other	Corporate Training	20		JUN
Other	Equalities	5		JUN
Other	Staff Induction	15		SEP
Other	Honorariums	15		MAR
Other	Overtime Payments	10		JUN
Other	Salary Overpayments	10		SEP
Other	I Trent - expenses	10		NOV
Advisory	Implementation of Single Status	20		ONGOING
Advisory	I Trent - developments	5		ONGOING
Advisory	Agile Working	5		ONGOING
		150		

Type	Audit	Plan Days	Actual Days used	Proposed Start Date / Status
INFORMATION AND COMMUNICATIONS TECHNOLOGY				
Other	Moodle	15		FEB
Other	Mobile Devices/Usage	15		OCT
Other	Server Licensing	10		OCT
		40		
PROCUREMENT AND CUSTOMER SERVICES				
Risk	P2P System	20		JUL
Risk	Flintshire Connects	5		JUN
Other	Corporate Complaints	10		SEP
		35		
LIFELONG LEARNING				
Reg	Grants	10		
Other	Leisure Service	20		JUN
Other	Pupil/Student Transport	15		JUL
Other	Families First	10		In progress
Other	School Funds	5		MAR
Advisory	Control Awareness Sessions New Heads and Governors	5		
Schools	Control and Risk Self-Assessments	15		In progress
Schools	Risk Based Thematic Reviews	40		
Schools	School Closures/Openings	20		JUN
		140		

Type	Audit	Plan Days	Actual Days used	Proposed Start Date / Status
COMMUNITY SERVICES				
Risk	Homelessness	15		OCT
Other	Private Rented Sector	15		FEB
Other	Housing Maintenance System	20		JUL
Other	Paris System	15		AUG
Other	Client Finances	10		SEP
Other	POVA	5		DEC
Other	Disability Service	20		JUL
Other	Commissioning Team	15		DEC
Advisory	Adoption Services – Partnership Arrangements	5		JAN
Addition	Mobile Working and Ticket Validation	25		
		165		
ENVIRONMENT				
Risk	Integrated Transport Infrastructure	15		DEC
Risk	Streetscene	20		SEP
Other	Repairs and Maintenance	20		In progress
Other	Industrial Units	10		NOV
Other	Income From Fees and Charges	30		In progress
Other	Regeneration	10		JAN
Other	Waste Management	20		SEP
Other	Minerals and Waste Planning	10		In progress
Addition	Pollution Control	15		
		150		
CONTRACT AUDIT				
Other	Shotton Schools	10		SEP
Other	21 st Century Schools	5		AUG
		15		

INVESTIGATIONS, PROVISIONS AND DEVELOPMENT				
Type	Audit	Plan Days	Actual Days used	
	Pro-active fraud work and NFI	50		OCT
	Provision for investigations	300		ONGOING
	Provision for ad-hoc requests from Directorates	30		ONGOING
	Follow up reviews	30		ONGOING
	Audit Development - IDEA	20		ONGOING
	Regional Collaboration	30		ONGOING
		460		
	Overall Total	1450		

Definitions

Regulatory work

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Other

Work based on discussions with management when the audit plan is being produced.

Advisory

Participation in various projects and developments in order to ensure that controls are in place.

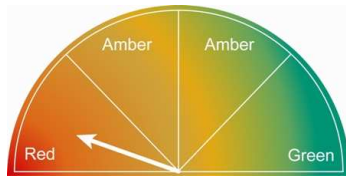
Appendix D

The following reports have been finalised since the last Audit Committee. Action plans are in place to address the weaknesses identified. For reviews which received red assurance a summary of the findings and the Action Plan is attached.

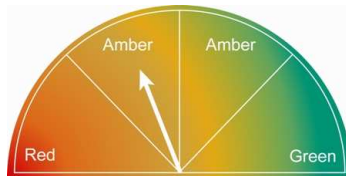
Project Reference	Project Description	Level of Assurance	Recommendations		
			High	Med	Low
CD0041S1	Regional CCTV Business Case	N/A	0	0	0
CD0045S1	NWRWTP	N/A	0	3	5
CD0050S1	Business Continuity Planning	Amber +	0	4	4
FD0040S1	Taxation	Amber +	0	0	7
FD0081S1	Petty Cash Imprest Accounts	Amber -	0	4	1
FD0270S1	Council Tax & NDR	Green	0	0	2
FD6150S1	Housing Benefits	Amber +	0	3	2
HR0170S1	Disciplinary Policy	Amber -	2	2	0
IT0500S1	Information Governance	Amber +	0	3	0
LL0040S1	Student Finance	Red	1	2	5
LL0070S1	Leisure Centres Income	Amber +	0	2	2
LL0150S1	Facilities Services Cleaning	Amber -	0	4	4
LL0160S1	CCTV	Amber +	0	0	6
CS0020S1	Care Homes	Amber +	0	0	8
CS0100S1	Sheltered Housing	Green	0	0	0
CS1050S1	Performance Information	Green	0	0	1
CS1060S1	Gas Servicing	Amber +	0	2	1
CS4020S1	Housing Allocations	Amber -	0	5	0
CS4050S1	Rent Arrears	Amber +	0	2	3

EN0050S1	Licensing	Amber +	1	1	3
EN0050R1	Highways 3 rd Party Claims	Amber -	0	5	2
EN0105R1	Planning Appeals	Limited	0	4	1

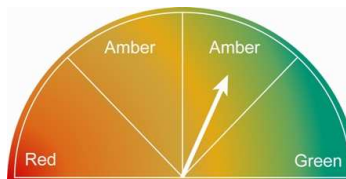
Levels of Assurance – standard reports.



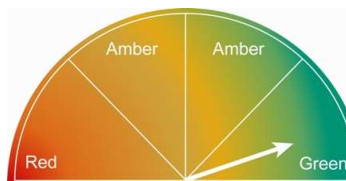
Taking account of the issues identified, the organisation cannot take assurance that the controls upon which they rely to manage this risk are suitably designed, consistently applied or effective. Action needs to be taken to ensure this risk is managed.



Taking account of the issues identified, whilst the organisation can take some assurance that the controls upon which they rely to manage this risk are suitably designed, consistently applied and effective, action needs to be taken to ensure this risk is managed.



Taking account of the issues identified, the organisation can take reasonable assurance that the controls upon which they rely to manage this risk are suitably designed, consistently applied and effective. However we have identified issues that, if not addressed, increase the likelihood of the risk materialising.



Taking account of the issues identified, the organisation can take substantial assurance that the controls upon which they rely to manage this risk are suitably designed, consistently applied and effective.

Levels of Assurance – follow up reports.

Good. 80%+ of recommendations have been implemented. All fundamental recommendations have been implemented.

Reasonable. 50-80% of recommendations have been implemented. Any outstanding fundamental recommendations are in the process of being implemented.

Little. Less than 50% of recommendations have been implemented. Unsatisfactory progress has been made on the implementation of fundamental recommendations.

Categorisation of Recommendations

High
Medium
Low

Recommendations are prioritised to reflect our assessment of risk associated with the control weaknesses

Summary of Findings and Action Plan of Reviews with Limited or Red Assurance

LL0040S1 – Student Finance

We have made one high priority and two medium priority recommendations, as follows

- The need for means testing of a sample of applications
- The need to verify the identity of a sample of people signing the declarations
- The need to securely store the application forms

Ref	Recommendation	Categorisation	Accepted (Y/N)	Management Comment	Implementation Date	Manager Responsible
3.3	At a minimum, 10% of both means tested and non means tested applications should be checked to ensure that the applicant has ordinary residence in Flintshire. This could include checking driving licences, NHS records, school data or confirmation with the Council Tax department.	High	Y	Agree.	April 2013	Janette Robinson
3.4	A minimum 10% check must be undertaken to verify the identity of individuals signing the third person identity declaration form. For the 2013/14 applications, these verifications should take place before the start of the student year.	Medium	Y	Agree. A check sheet has been devised to record this activity.	April 2013	Janette Robinson
3.6	The Disabled Student Grants Applications should be stored securely as they contain sensitive personal information.	Medium	Y	A new cabinet will be obtained.	April 2013	Janette Robinson

EN0105R1 – Planning Appeals

We have made four significant recommendations based on the following

- The need for a complete development management procedure manual
- The need for more analysis of planning appeals
- The need to improve the training provided to members
- The need to ensure clear allocation of responsibilities in dealing with appeals

Ref	Recommendation	Categorisation	Accepted (Y/N)	Management Comment	Implementation Date	Manager Responsible
1.1	The Development Management procedure manual should be finalised and shared with all relevant parties.	Significant	Y	The Manual is being reviewed to identify those areas needing change/ deletion/ additions. This will link to the FLARE / APP Working Group.	1.7.13	Glyn P Jones, Development Control Manager
2.1	An analysis of the statistics should be undertaken to determine the reasons for the continuous high level of appeals being submitted / awarded.	Significant	Y	This recommendation should refer to the high level of appeals <i>upheld</i> . All appeal cases are reported to Planning and Development Control Committee and are further examined by Planning Strategy group. Performance on appeals is reported to Overview and Scrutiny Committee and Cabinet.	Detailed report on appeals is the subject of an annual report to P.S.G. with detailed case studies to follow.	Andy Farrow, Head of Planning
2.2	Ensure that the training programme designed for Members of the Planning Committee includes training specifically on decision making.	Significant	Y	This was undertaken as part of the Phase 2 Member training. It was provided by external consultants in November 20121 and focussed on material	Completed with further training session to follow in 2013/14.	Andy Farrow, Head of Planning

Ref	Recommendation	Categorisation	Accepted (Y/N)	Management Comment	Implementation Date	Manager Responsible
				considerations and the appeal process. A further session with the Head of the Welsh Planning Inspectorate is due to follow in 2013/14 as part of the Member training programme.		
4.1	The Appeals section of the Development Management Manual should be reviewed by the Head of Planning and the Development Control Manager and action taken to ensure compliance. There needs to be a clear and explicit allocation of responsibility for appeals to a planning officer. The role of the administration staff should be clarified.	Significant	Y	We need to review these procedures following the implementation of changes referred to in 1.1 above.	1.2.14	Andy Farrow, Head of Planning / Glyn P Jones, Development Control Manager








Recommendation Tracking




Status of Recommendations that have reached their Implementation Dates.

Title	Reference	Date Issued	Response Received	Recommendations		
				Due	Implemented	Not Implemented
CORPORATE						
Procurement	CD0070P1	Nov 2010	Yes	1	0	1
Use of Consultants	CD0500P1	Jan 2011	Yes	7	1	6
Procurement	FL0070M1	Sep 2009	Yes	1	0	1
			Total	9	1	8
FINANCE						
MTFS	FD0040R1	Dec 2011	Yes	3	0	3
MTFS	FD0040P1	Apr 2011	Yes	1	0	1
Financial Systems	FD0080R1	Jun 2012	Yes	6	4	2
Main Accounting	FD0080P1	Dec 2011	Yes	5	2	3
Main Accounting	FD0080N1	Sep 2010	Yes	2	0	2
Housing Benefits	FD6150R1	Aug 2012	Yes	2	0	2
Housing Benefits	FD6150P1	Aug 2011	Yes	1	1	0
General Ledger	FL0030L3	Apr 2008	Yes	3	3	0
Enforcement	FL0300L1	Feb 2009	Yes	11	8	3
			Total	34	18	16
LEGAL AND DEMOCRATIC						
			Total	0	0	0
HUMAN RESOURCES						
Holiday Entitlements	HR0220N1	Sep 2010	Yes	3	0	3
			Total	3	0	3
ICT						
PCI Compliance Follow Up	IT0030N2	Jun 2010	Yes	1	1	0

			Total	1	1	0
LIFELONG LEARNING						
Facility Services Catering	LL0140R1	May 2012	Yes	1	0	1
School Funds	LL0120R1	Nov 2012	Yes	9	8	1
School Budgetary Control	LL1010P1	Nov 2011	Yes	2	0	2
ICT Unit Security of Mobile Devices	LL1065P1	May 2011	Yes	1	0	1
Leisure Management System	EC0070L1	Dec 2007	Yes	1	1	0
			Total	14	9	5
COMMUNITY SERVICES						
Fostering	CS0110S1	Nov 12	Yes	3	1	2
			Total	3	1	2
ENVIRONMENT						
Section 106 Agreements	EN0020P1	Feb 2011	Yes	6	0	6
Fleet Management	EN0060P1	Jun 2011	Yes	1	1	0
Traffic Management Act	EN0070R1	Jun 2012	Yes	3	0	3
Data Management – Public Protection	EN0080N1	Mar 2010	Yes	6	5	1
Asset Management	EN0155R1	Nov 2012	Yes	2	0	2
Design Consultancy	HW1000J1	Mar 2006	Yes	1	0	1
			Total	19	6	13
			Total	83	36	47

Internal Audit Performance Indicators

Performance Measure	Q4	Target	RAG Rating
Internal Audit Departmental Targets			
Audits completed within planned time	89%	80%	 ↑
Average number of days from closure meeting to issue of draft report	25	20	 →
Average number of days from response to issue of final report	8	5	 ↓
Return of client satisfaction questionnaires	47%	70%	 ↓
Client questionnaires responses as satisfied	100%	95%	 →
Productive audit days	71%	75%	 ↑
Other Targets			
Days to return draft reports	19	20	 ↑

Key  Target not achieved  Within 10% of target  Target Achieved

↑ Improving trend → No change ↓ Worsening trend

Investigations

1. The following new referrals have been received
 - 1.1 An anonymous allegation has been received concerning two employees carrying out private work during works time. The investigation is almost complete and the disciplinary process has been initiated.
 - 1.2 A referral has been received concerning missing money at a Council leisure centre; the Police are currently investigating the matter, controls will also be reviewed as part of the investigation.
2. The following investigations have been reported to previous committees and are still being investigated:
 - 2.1 An investigation is ongoing into alleged operational and financial irregularities within Streetscene, four employees are still suspended.
 - 2.2 An anonymous allegation is being investigated into the use of a supplier
3. The following investigations have been completed
 - 3.1 An anonymous allegation was received regarding the use of a Council vehicle for personal use. A disciplinary investigation was undertaken which resulted in management advice being given.