

# Flintshire Internal Audit

Progress Report



March 2022

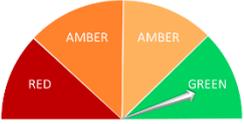
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# Levels of Assurance – Standard Audit Reports

# Appendix A

The audit opinion is the level of assurance that Internal Audit can give to management and all other stakeholders on the adequacy and effectiveness of controls within the area audited. It is assessed following the completion of the audit and is based on the findings from the audit. Progress on the implementation of agreed actions will be monitored. Findings from **Red** assurance audits, and summary findings from Amber Red audits will be reported to the 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 January 2022

## 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
26-2021/22	H&A	Homelessness & Temporary Accommodation	Risk Based	R	3	3	1
21-2021/22	P&R	Main Accounting – Accounts payable (AP) & P2P	Risk Based	AG	0	1	2
11-2021/22	GOV	Council Tax and NDR	Risk Based	G	0	0	1
32-2021/22	P&R	Corporate Grants (replacement of AW work)	Advisory	Advisory	-	-	-
AC 02-2021/22	GOV	Implementation of the Local Government and Elections (Wales) Act 2021	Advisory	Advisory	-	-	-

## Audit Assurance Summary

## Appendix C

Portfolio	Number of Reports & Assurance						Priority & Number of Agreed Actions			
	Red	Amber Red	Amber Green	Green	Advisory / Grant - No Opinion Given	In Total	High	Medium	Low	In Total
Corporate			3			3		5	4	9
Education & Youth			1		2	3		3		3
Governance				1	1	2			1	1
Housing & Assets	1	1			1	3	3	8	2	13
People & Resources		1	2		2	5	2	5	6	13
Planning, Environment & Economy		1				1	2	2		4
Social Services			2			2	1	4	5	10
Streetscene & Transportation		1	1	1		3	2	5	3	10
Cross Cutting Portfolio's	1	1				2	3	8	1	12
External			1			1		1	2	3
<b>Total</b>	<b>2</b>	<b>5</b>	<b>10</b>	<b>2</b>	<b>6</b>	<b>25</b>	<b>13</b>	<b>41</b>	<b>24</b>	<b>78</b>

### Footnote:

**Red Assurance:** Maes Gwern; and Homelessness & Temporary Accommodation

**Amber Red Assurance:** CCTV (cross cutting); Notification of Leavers to CPF; Landlord Health & Safety; Statutory Training and Ash Die Back

## Housing & Assets - Homelessness & Temporary Accommodation

The Temporary Accommodation audit was carried out as part of the Internal Audit Annual Plan for 2021/22 which was agreed with Chief Officers and approved by the Council's Governance and Audit Committee.

Temporary Accommodation is a key mitigation should levels of homelessness increase and enables the authority to meet its statutory duties to accommodate eligible homeless households. This is underpinned by the North Wales Regional Homelessness Strategy 18/22, which complies with Section 50 of Part 2 of the Housing (Wales) Act 2014, for achieving the following objectives in the local housing authority's area:

- The prevention of homelessness;
- That suitable accommodation is and will be available for people who are or may become homeless;
- That satisfactory support is available for people who are or may become homeless.

The Housing & Prevention Service Manager came into post in March 2020. He requested this audit as this has been identified as an area of risk for current service delivery in light of the increase demands placed on the service during Covid and future direction of travel in relation to the Rapid Rehousing Agenda. The review focused on the adequacy and effectiveness of the controls in place to manage the defined potential risks:

- Temporary accommodation resources are not adequate to deal with increased levels of homelessness.
- Processes are not in place or insufficient to ensure the temporary accommodation portfolio is managed effectively and its operational practices are not robust enough to meet increased demand and potential growth of portfolio capacity.
- Management information is not available to oversee control effectiveness of temporary accommodation rent collection, void and lease management.

During the COVID 19 pandemic, a number of government initiatives were introduced which assisted with the mitigation of homelessness levels. The pandemic impacted significantly on this frontline service and management was successful in achieving the nationwide ambition to provide shelter to all those who were identified as being homeless. It is important to note this service area has had significant turnover in the last 18 months with 50% of the staff in the housing solutions team being new whilst dealing with significant increases in caseloads due to the COVID 19 pandemic.

As these national mitigations come to an end and with already high numbers of homeless households accommodated as part of the national public health response which extended additional accommodation duties to a large number of people; there is a strong likelihood of increased pressure on temporary and emergency housing.

The 18/22 strategy will need to be reviewed in line with the Rapid Rehousing Transition Planning Briefing Paper which has been recently published by Welsh Government to provide guidance to councils on the requirements to increase the availability of both social and private rented housing for

the homeless and reduce the timescales to bring empty properties back into use by June 2022. A New Housing Support Programme Strategy which incorporates the Homeless Strategy is also requiring adoption by Flintshire County Council by 31st March 2022.

In order to achieve this, systems, processes, and controls need to be considered so they can operate effectively and proactively monitor performance whilst identifying emerging trends or new areas of focus. This will ensure the operation is less reactive.

The review has identified that significant improvements are required. These relate to the overall control framework including the lack of a Homelessness and Temporary Accommodation Policy, undocumented inadequate operational processes and lack of evidence of reliable management information. Finally due to the lack of documented procedures or evidence of accurate data being used to support decision making we are unable to provide assurance that risks are being mitigated.

Testing has identified the controls to be insufficient as reflected above, and a red (Limited) assurance rating has been reported.

**Overall Conclusion:**

The audit review identified inadequate and/or ineffective controls in place to ensure the temporary accommodation portfolio is managed effectively and its operational practices are robust to meet increased demand and potential growth of portfolio capacity. It also identified that management information is not available to oversee control effectiveness of temporary accommodation rent collection, void and lease management. This resulted in a 'red'/limited assurance opinion being given. The impact of this assurance opinion requires urgent service revision to address the issues identified. Subsequent to the final report being issued, a Temporary Accommodation Service Improvement Plan has been devised to address the findings identified in the report by the Housing and Prevention Service Manager and this has been presented at the Community, Housing and Assets Scrutiny and Overview Committee in February 2022. A copy of the improvement plan is attached on the following page of this report.

The Housing and Prevention Service Manager will provide a full update to Governance and Audit Committee on the progress made to date to address the issues identified within the audit report.

## Temporary Accommodation Service Improvement Plan 2022/2023 (month 2 Feb 22)

Task	Lead	Deadline	Rec Ref	Progress	Commentary
Identify financial resources and staff capacity needed to deliver on the Service Improvement work to respond to Temporary Accommodation Audit Findings	Service Manager	March 2022	--	100%	<ul style="list-style-type: none"> <li>• Funding identified for Service Improvement /Project Manager</li> <li>• Funding for Restructure in HSG Delivery Plan</li> <li>• Priority Tasks delegated to Team Leader for Action</li> <li>• 2 days per week additional officer support for Service Improvement (HJ)</li> </ul>
Review procedures for Out of Hours placements within Temporary and Emergency Accommodation	Service Manager	March 2022	--	100%	<ul style="list-style-type: none"> <li>• OOH Staff Group engaged to identify challenges relating to OOH service delivery</li> <li>• Draft Procedures and Guidance Notes for Staff shared with group for feedback and fine tuning</li> <li>• New procedures adopted and clearly documented for all staff and to be reviewed routinely through OOH Staff Group</li> <li>•</li> </ul>
Develop procedures for repairs and maintenance of Temporary Accommodation and ensure processes in place for: <ul style="list-style-type: none"> <li>• property inspections</li> <li>• repairs for service</li> <li>• repairs for landlords</li> <li>• health &amp; safety compliance</li> </ul>	Service Manager	March 2022	2	25%	<ul style="list-style-type: none"> <li>• Core repairs responsibilities identified</li> <li>• Initial desktop exercise of internal FCC HRA and NEW</li> <li>• Homes policies for review and adaptation</li> <li>• Dialogue with HRA Repairs team underway for Service Level Agreement</li> <li>• Contractor for Fire Safety identified and scope to “piggy back” on HRA contracts</li> </ul>
Develop procedures relating to	Service Manager	March 2022	2	25%	<ul style="list-style-type: none"> <li>• Core repairs responsibilities identified</li> <li>• Initial desktop exercise of internal FCC HRA and NEW</li> <li>• Homes policies for review and adaptation</li> </ul>

Task	Lead	Deadline	Rec Ref	Progress	Commentary
Void Management for Temporary Accommodation including Service Level Agreement as required with: <ul style="list-style-type: none"> <li>FCC Housing Assets Service</li> <li>Cleaning contracts</li> </ul>					<ul style="list-style-type: none"> <li>Dialogue with HRA Repairs team underway for</li> <li>Service Level Agreement</li> </ul>
Develop procedures relating to Responsive Repairs for Temporary Accommodation including Service Level Agreement as required with: <ul style="list-style-type: none"> <li>FCC Housing Assets Service</li> <li>Cleaning contracts</li> <li>Fire Safety Services</li> <li>Leased Landlords</li> </ul>	Service Manager	March 2022	2	25%	<ul style="list-style-type: none"> <li>Core repairs responsibilities identified</li> <li>Initial desktop exercise of internal FCC HRA and NEW</li> <li>Homes policies for review and adaptation</li> <li>Dialogue with HRA Repairs team underway for</li> <li>Service Level Agreement</li> <li>Contractor for Fire Safety identified and scope to</li> <li>“piggy back” on HRA contracts</li> </ul>
Develop clear processes for Renewal and Review of Leases for the Temporary Accommodation	Service Manager	March 2022	2	30%	<ul style="list-style-type: none"> <li>Awaiting Feedback on existing Lease Agreement</li> <li>from Corp Asset Management Expired Leases identified</li> <li>Dialogue with Landlords underway for Lease Renewal</li> <li>Lease Renewal Decision Record developed</li> </ul>
Review arrangements for “Take On” of FCC and Housing Partners properties for use as Temporary Accommodation through a Memorandum of Understanding or Management Agreement	Service Manager	March 2022	2	50%	<ul style="list-style-type: none"> <li>Memorandum of Understanding / Management Agreement in Draft Format awaiting sign off with</li> <li>HRA Management</li> <li>Review with FCC Housing Management scheduled</li> </ul>

Task	Lead	Deadline	Rec Ref	Progress	Commentary
<p>Develop Policy for Income Management relating to the Temporary Accommodation Portfolio to include:</p> <ul style="list-style-type: none"> <li>• Rent Collection</li> <li>• Service Charge Collection</li> <li>• Arrears management – current and former Income Maximisation and Support</li> <li>• Arrears Write Off</li> </ul>	Service Manager	March 2022	2	20%	<ul style="list-style-type: none"> <li>• Initial desktop exercise of internal FCC HRA and NEW Homes policies for review and adaptation</li> </ul>
<p>Improve and enhance excel spreadsheet to capture all information in relation to temporary accommodation.</p>	Service Manager	March 2022	4	50%	<ul style="list-style-type: none"> <li>• Mapped out all datasets to review</li> <li>• Additional tabs on Spreadsheets for collection of data relating to Performance Information for length of stay for example</li> <li>• HB Monitoring information linked to TA placements spreadsheets</li> </ul>
<p>Review reasons for refusal of permanent accommodation and develop process to manage “unreasonable refusals”</p>	Service Manager	March 2022	5	20%	<ul style="list-style-type: none"> <li>• Data accuracy issue identified on database and changes to be made to system to capture</li> <li>• “unreasonable refusals”</li> <li>• Ways of working under “covid – everyone in” directive precludes the routine ending of accommodation as a consequence of any tenancy breach of engagement issue</li> <li>• Process and Policy Statement to demonstrate the commitment to “end evictions into homelessness” – Homeless Services to be leading by example</li> </ul>

Task	Lead	Deadline	Rec Ref	Progress	Commentary
Develop “Tenancy Start Up” Factsheets and Support for residents so they have a clear expectation of what help they will get when accessing Temporary Accommodation	Service Manager	June 2022	--	20%	<ul style="list-style-type: none"> <li>• Best Practice Factsheets from Other LA’s and Shelter Cymru Identified for consideration of adoption</li> </ul>
Develop processes in relation to “Accommodation Placements” a ensure a consistent approach and decision making based on roles and responsibilities	Service Manager	March 2022	7	80%	<ul style="list-style-type: none"> <li>• Accommodation Placement Decision Record created and successfully piloted with Homeless Team since 24/01/2022</li> <li>• Fine tuning of the form based on staff and management feedback and Process to be fully documented</li> </ul>
Develop procedures relating to “Lease Take On” and promote this housing product to local landlords to increase supply of temporary accommodation	Service Manager	June 2022	2	25%	<ul style="list-style-type: none"> <li>• Template for Lease Take On Decision Record</li> <li>• Complete</li> <li>• Core Offer for Landlords clear – 90% LHA – minimal repairs liability – hassle free management etc</li> <li>• Discussions with interested landlords ongoing</li> </ul>

Task	Lead	Deadline	Rec Ref	Progress	Commentary
Create a specific team for Property Management and Private Rented Sector engagement with responsibility for the sourcing and management of Temporary Accommodation and future Leased Services (PRS Leasing Scheme)	Service Manager	June 2022	1	25%	<ul style="list-style-type: none"> <li>Funding secured through the Housing Support Grant</li> <li>Restructure proposals approved in principle</li> <li>Job Descriptions for similar roles elsewhere sourced</li> </ul>
Review and refresh Performance Management Framework for all of the following and ensure appropriate routine KPIs captured: <ul style="list-style-type: none"> <li>Portfolio Capacity</li> <li>Income Management</li> <li>Repairs</li> <li>Voids</li> <li>Routine Inspection</li> <li>Tenancy Support</li> <li>Length of Stay</li> <li>Tenant Move On</li> <li>Property Compliance H&amp;S               <ul style="list-style-type: none"> <li>Lease Arrangements</li> </ul> </li> </ul>	Service Manager	June 2022	3	25%	<ul style="list-style-type: none"> <li>Initial measures scoped but require method statements</li> <li>Data sets to be confirmed for routine capture of data</li> </ul>
Approve implementation plan for move to Open Housing System with IT Support Services	Service Manager	June 2022	4	25%	<ul style="list-style-type: none"> <li>Agreed with IT that this is a priority within the</li> <li>Services Digital Transformation Workstream No capacity within IT for commencement of work until June 2022</li> </ul>

Task	Lead	Deadline	Rec Ref	Progress	Commentary
Develop “Homeless Accommodation – Temporary and Emergency Policy” for the Homeless Service	Service Manager	December 2022	1	--	Not Started 02/2022
Full migration to new IT system (Open Housing) with all functionality required to manage the Temporary Accommodation Portfolio	Service Manager	March 2023	4	---	Not Started 02/2022
Complete full “end to end temporary accommodation process mapping” to be mapped to assign roles and responsibilities, identify process delays and inefficiencies as well as document controls	Service Manager	March 2023	2	---	Not Started 02/2022

LEGEND FOR PROGRESS AND TASK MONIOTIRING	RAG
COMPLETE	%
ON TRACK FOR COMPLETION	%
OFF TRACK FOR COMPLETION	%
NOT STARTED – NO CONCERN	---

# Action Tracking – Portfolio Performance Statistics

# Appendix E

Portfolio	Live Actions – March 2022				Actions beyond <u>Original</u> due date		
	Live Actions	Actions Beyond Due Date <i>(excludes Actions with revised due date)</i>			Actions with a Revised Due Date	Actions between 6 & 12 months	Actions Greater than 12 Months (13+)
		H	M	L		<i>See Appendix F &amp; G</i>	
Chief Executives	11	0	2	3	3	1	2
Education & Youth	3	0	2	0	3	0	0
Governance	17	0	9	2	12	4	6
Housing & Assets	28	1	4	4	16	3	6
People & Resources	14	2	7	1	9	6	5
Planning, Environment & Economy	7	0	1	1	1	1	1
Social Services	8	0	3	2	6	7	0
Streetscene & Transportation	11	2	0	1	3	2	2
External	3	0	0	0	0	0	0
Individual Schools	6	0	1	4	6	1	4
<b>Total</b>	<b>108</b>	<b>5</b>	<b>29</b>	<b>18</b>	<b>59</b>	<b>25</b>	<b>26</b>
		<b>52</b>					

## High and Medium Actions Overdue

## Appendix F

Audit	Ref	Action	Priority	Original Due Date	Revised Due Date	Age of Action from Original Due Date (Months)	Last Update Provided	Reason for Revised Due Date and Current Position	How Risk is Being Managed
<b>Chief Executives</b>									
Voluntary Sector Grants - 2019/20	2765	A formal signed agreement will be put in place between the Council and the relevant third party organisation which defines the roles and responsibilities of all parties in	M	31/03/2020	31/12/2021	22	11/11/2021	This has stalled again due to needing to discuss the agreement with legal. I will follow this up again now to try to arrange a discussion. Based on response the due date has been revised to 31.12.21.	Formal signed agreements to be put in place with CFIW re the Welsh Church Act Fund and Flintshire Endowment Fund.
Voluntary Sector Grants - 2019/20	2807	Invoices or equivalent documentation will be requested to support the fees and charges levied by the CFIW.	M	31/03/2020	31/12/2021	22	24/11/2021	This has stalled again due to needing to discuss the agreement with legal. I will follow this up again now to try to arrange a discussion. Based on response the due date has been revised to 31.12.21.	Formal signed agreements to be put in place with CFIW re the Welsh Church Act Fund and Flintshire Endowment Fund.
<b>Education and Youth</b>									

20/21 School Attendance & Exclusions	3101	<p>DP training to be updated on iTrent. ISPs to be put in place, with appropriate awareness sessions to ensure staff within the team are aware of, and comply with the protocols.</p> <p>Privacy notices will be reviewed and updated following changes to the service delivery model.</p>	M	31/08/2021	31/12/2021	5	13/10/2021	<p>A standing item on Service Development Agenda is in relation to Audit and Estyn targets and these factors are cross checked with Business Support Records. Outline ISP has been completed and submitted for the Progression Service and a meeting with IT is booked to finalise EWO version. This will facilitate privacy notice aspect of the audit requirements when completed.</p> <p>Revised date 31 12 21.</p>	<p>The staff within the cohort receive regular supervision which includes reference to training updates and requirements. The Managers cascade these requirements and reminders to staff are repeated in supervision and appraisal.</p>
20/21 School Attendance & Exclusions	3110	<p>Detailed action plan will be developed to support the roll out of the new service model.</p>	M	31/08/2021	31/12/2021	5	13/10/2021	<p>The Service Action Plan was due to be completed by 31 8 21 and was associated with the publication of a variety of policies that will underpin the new service model and inform its delivery. These processes have been impacted upon by limited capacity in partner services such as Legal Services and the protracted closure of schools during 20/21. However, the outline action plan will be available by 1 11 21 and the updated policies should be in place by 31 12 21.</p> <p>Revised date 31 12 21</p>	<p>The Service Action Plan was due to be completed by 31 8 21 and was associated with the publication of a variety of policies that will underpin the new service model and inform its delivery. The policy roll out has commenced and a revised LA School Attendance Policy is with a Secondary Headteacher to allow comment and feedback. This will be followed by a revised CME Document and FPN Administration process from 1 1 22.</p>

Governance									
Contract Management Follow Up 2020/21	3022	<p>The Chief Officer Governance, will raise the issues identified within the findings and implications and will consider enhanced controls in future processes at COT in 2021. These will include:-</p> <ul style="list-style-type: none"> <li>• Data from the P2P and Proactis systems to be analysed to provide a more detailed understanding of the extent to which contractors are used across services / portfolios (to understand the extent of the risk).</li> <li>• Alternative controls to enhance Contractor performance across the Council to be considered.</li> <li>• Performance expectations (and impact of failing to meet expectations) to be clear in all contract documentation.</li> <li>• Contractor performance (and available remedies) to be highlighted in Contract Management training events.</li> </ul>	M	31/03/2021	30/06/2021	10	16/03/2021	Confirmed acceptance of revised implementation date on 16.3.21	No update provided
20/21 Right of Access	3072	Potentially there is a lack of resource within the Portfolios to deal with IRR. This will be discussed at COT and their potential lack of resource will be highlighted.	M	30/06/2021	-	7	-	No update provided	No update provided
Legal Case Management System 2017/18 Procedural Guidance	2212	Procedural guidance specific to the way the system operates for the Section in 2018 should be compiled and issued to the users of the system. These procedures should state which specific areas of the system officers are supposed to be using and which areas are mandatory i.e. all chargeable time should be recorded on the Iken system. Consideration should also be given to getting users to confirm that they have received the procedural guidance and agree to comply with it.	M	31/03/2019	30/11/2021	34	01/10/2021	Revised due date relates to complex and specific user journeys not covered and data cleanse, following which a FCC specific manual will be developed and circulated.	They are implementing an upgrade so will align the guidance with this. The upgrade has been implemented but has created a vast amount of user issues which need to be resolved before the guidance can be prepared.
Joint Corporate Procurement	2253	Action (Ref) 1.3(ii) A review of Contract Procedure Rules relating to extensions, variations and	M	31/10/2018	31/12/2021	39	03/03/2021	Due to the changes in management a sensible timescale would be end of	Due to the changes in management a sensible timescale

Unit 17/18		direct awards to ensure markets are regularly tested and the most competitive price obtained. Staff to be reminded why extensions, variations and direct awards should only be taken up as a last alternative and should be for a minimum period of time while a tender is completed.						this year by the time a new manager is appointed and the have opportunity to review CPR's.	would be end of this year by the time a new manager is appointed and the have opportunity to review CPR's.
Deferred Charges on Properties 2018/19	2412	A spreadsheet will be set up which records all legal charges that relate to the Council.	M	31/07/2019	30/11/2021	30	17/05/2021	Requested due date be extended to 30.11.21 recognising the current workload within the Legal team and change in management.	Notification of completed charges are retained on the legal file and also client departments as notified.
Procurement Contract Management 2018/19	2772	Chief Officers to review contract management within their portfolios to ensure; Staff have appropriate skills and experience, and have received appropriate training where required. All contracts over £25k are recorded on the Proactis Contract Register / all contracts on Proactis e-sourcing have been closed down and 'pushed through' to the Proactis Contract Register. Signed contracts are in place to support all contracts on the Proactis Contract Register. Contract Management activity is recorded in the Proactis Contract Management module where appropriate. The evidence retained to support contract management activity is appropriate and robust. Delivery of Community Benefits / Social Value is appropriately monitored. Compliance with contract clauses around the use of sub-contractors is appropriately monitored. Appropriate inclusion of performance indicators / performance data requirements within contract terms and conditions, and appropriate monitoring of contractor performance data.	M	31/12/2019	31/12/2021	25	04/11/2020	Organisational capacity does not exist to complete this work across the council due to the ongoing response to the pandemic	Each portfolio agreed to review contract management arrangements across their services and develop an action plan to address issues identified (if any).  Contract management action plans are now in place across a number of portfolios (Social Services; Housing & Assets; Planning, Environment & Economy; Streetscene & Transportation).  It is unclear if these action plans are being actively monitored and updated within portfolios to drive implementation of the agreed actions / drive compliance with contract management best practice. This has been highlighted within New Audit Findings at Section 3 (URN 03028).

		Chief Officers will develop Action Plans for each of their portfolios to ensure any issues identified in the reviews carried out (above) are appropriately addressed.							Contract Management Action Plans are not yet in place for Education; Governance or Corporate Services (it is recognised however that work has recently recommenced on ascertaining the 'as is' position within these portfolios) with the intention that Action Plans will now be developed.
21/22 CCTV (Cross Cutting)	3201	Chief Officer, Housing & Assets to table a COT report to facilitate discussion around oversight and control of CCTV. Consideration to be given to: Overarching responsibility for CCTV camera systems; Development of a live asset register of all CCTV cameras to be used as a basis for ensuring Council wide regulatory compliance); Oversight and reporting of cross Council compliance with the Surveillance Camera Code; Oversight and reporting of cross Council completion of Data Protection Impact Assessments (DPIA); Appropriateness of protocols in place (contracts / SLA's, etc.) to support partnership arrangements with third parties. Control around the purchasing of CCTV cameras. the Public Realm CCTV Manager will continue to provide cross portfolio operational support to officers responsible for CCTV to ensure compliance with the Protection of Freedoms Act 2012.	M	30/09/2021	30/11/2021	4	04/10/2021	Need to obtain third party information relating to the Alltami CCTV system. Monitored remotely by Crime Prevention Ltd.	Need to obtain third party information relating to the Alltami CCTV system. Monitored remotely by Crime Prevention Ltd.
21/22 Organisational Ethics &	3241	The published version of the Constitution will be updated quickly after changes are approved by Council.	M	18/10/2021	30/11/2021	4	07/11/2021	Due date of 18.10.21 but Final report not issued until 7.11.21. To allow	No update provided

Values		Constitution to be reviewed and updated to ensure it contains the most recent versions of all key policies and protocols.						time to assess evidence to support implementation of this action the due date has been updated to 30.11.21.	
21/22 Organisational Ethics & Values	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	31/12/2021	-	1	-	No update provided	No update provided
<b>People and Resources</b>									
21/22 Notification of Leavers to CPF	3181	KPIs will be reviewed and agreed periodically between the parties and consideration should be given to introducing additional controls as part of the Employer Liaison Agreement to oversee and manage the accuracy of the work being delivered through the employer liaison team. Monthly/Quarterly reporting should also be provided by CPF and reviewed by the Council in line with contract management procedures.	H	30/07/2021	31/12/2021	6	04/11/2021	This still needs to be picked up with the service. Revised due date to 31.12.21.	No update provided
21/22 Notification of Leavers	3178	A quality assurance process to be devised to ensure information keyed which has an impact on pension benefits payment is checked for accuracy against supporting information and not just the leaver form. A set of information buttons (pop-ups) be added to the HR Forms Database to help educate and assist managers on the completion of the respective HR form.	H	31/08/2021	31/12/2021	5	30/11/2021	Note that the outstanding action became apparent following discussion with SC re the underpayment of redundancy as a result of an incorrect leaver code being provided by HR - details have been included below (email 30.11.21).	The HR Forms database has been updated to include an 'Information Box' advising managers to contact Employment Services if they require assistance/clarification. The list of reasons for leaving is currently being reviewed by HR & Pensions
Corporate Grants 19/20	2802	The necessary training will be provided with the new alternative CGD solution. e.g. Manager Grants Database	M	30/06/2020	30/06/2021	19	25/10/2021	Training is still outstanding for the schools finance team and Social Services	Further training of the Grants System being held over the last few

		workshops. Communication and awareness to be provided to relevant officers in the Portfolios to ensure the requirements for grant funding/bids are known and shared with Finance. Consideration of grant funding streams already forms part of the normal budget monitoring process involving finance and the service lead.						Finance Team. Hoping to schedule training dates before the end of May 2021 - on this basis (and allow for delay in the roll out of training) the due date has been revised to 30.06.21.	weeks.
20/21 Health & Safety and Wellbeing of Employees	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 determine action to be taken following consideration of reports.	M	31/12/2021	-	1	04/11/2021	Not implemented as yet but this is something which can be put in place quite quickly with the caveat that huge pockets of the workforce are not on Etarmis so will not be picked up in this reporting. Due date to be revised to 31.12.21 to allow reports to be put in place.	Not implemented as yet but this is something which can be put in place quite quickly with the caveat that huge pockets of the workforce are not on Etarmis so will not be picked up in this reporting.
20/21 Collaborative Planning	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 produced 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	30/06/2021	-	7	25/10/2021	For CP, the roles and responsibilities document is being developed and was discussed further in a recent Systems User Group meeting.	For CP, the roles and responsibilities document is being developed and was discussed further in a recent Systems User Group meeting.
20/21 Collaborative Planning	3043	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 The roll out of the CP self-service was intended to continue to all but the most high risk budgets.	M	30/06/2021	-	7	-	No update provided	No update provided

		<p>Recently a System User Group has been set up to look at the use of financial systems across the Council and provide suggestions on improvements of use to Chief Officers and Chief Executive.</p> <p>As a result of this audit and feedback from accountants and budget managers, a review of the roll out plan will take place, and an action plan will be presented to Chief Officers.</p>							
20/21 Collaborative Planning	3061	A Financial Systems User group has been set up, to allow those with responsibility for how financial systems are used to be able to recommend improvements of use and share concerns of lack of discipline of use. These will be shared with COT.	M	30/06/2021	-	7	-	No update provided	No update provided
Main Accounting AP&P2P	2621	Council no longer publish this data but it is available and from 2019/20 it will be included in the Key Performance Indicators reported as part of the MTFS.	M	30/09/2019	30/09/2021	28	17/05/2021	Needs to be discussed further GF for confirmation.	The Council has implemented its 'Fast Track' Programme from 1st April which provides available discounts for early payment to suppliers. The implementation has resulted in to changes in the way payment terms are calculated. Consideration will now be given to relevant Performance Indicators that will be incorporated into the current MTFS suite of indicators.
Main Accounting (AR)	2734	Write offs will be recommended and actioned on a quarterly basis to ensure the Council can track BDP and adjust provision where necessary. To ensure there are adequate management controls and separation of duties, responsibility for recommending the write offs will remain in the Corporate Debt Team but carrying out the write off	M	31/03/2020	30/09/2021	22	05/11/2021	A review of roles and responsibilities has been undertaken with Revenues and Corporate Finance. Debt Recovery are responsible for recommending write-offs and the corporate finance manager is responsible	A review of roles and responsibilities has been undertaken with Revenues and Corporate Finance. Debt Recovery are responsible for recommending write-offs and the corporate

		transactions will revert back to Corporate Finance. Debbie Griffiths will discuss with Gary Ferguson where the process for actioning Write Offs will be best suited.						for authorising write-offs in line with Finance Procedure Rules. The cashier team process the write offs and corporate finance will account for the bad debt provision.	finance manager is responsible for authorising write-offs in line with Finance Procedure Rules. The cashier team process the write offs and corporate finance will account for the bad debt provision.
<b>Planning, Environment &amp; Economy</b>									
Houses to Homes 2019	2815	A quarterly reconciliation to take place between service area Houses to Homes tracker, the information available on the CIVICA system for the Houses to Homes Loans	M	31/03/2020	30/06/2021	22	-	No updated provided	No updated provided
<b>Social Services</b>									
20/21 Adoption Services	3092	<ul style="list-style-type: none"> <li>The performance management team have devised a system to capture key activities to ensure Measure 20a is compliant.</li> <li>The PARIS team will have designed a new PARIS information system to capture and produce key information.</li> <li>Relevant social work teams and managers will receive an internal communique (known as a Practice Directive) setting out the requirements and timeframes to meet Measure 20a.</li> <li>This measure will be complete by the time the child and their potential adopters are presented at the Matching Panel.</li> </ul>	M	30/04/2021	31/07/2021	9	30/04/2021	Practice Directive in place, information being collected in PARIS currently and will be available for first reporting at quarter end (July) - management relying on this to close down action.. Discussed lack of assurance currently that the development to PARIS sufficiently mitigates risk.	No updated provided
20/21 Adoption Services	3095	<ul style="list-style-type: none"> <li>The performance management team have devised a system to capture key activities to ensure Measure 20 is compliant.</li> <li>The PARIS team will have designed a new PARIS information system to capture and produce key information.</li> <li>Relevant social work teams and managers will receive an internal communique (known as a Practice</li> </ul>	M	30/04/2021	31/07/2021	9	30/09/2021	<ol style="list-style-type: none"> <li>Discussed lack of assurance currently that the development to PARIS sufficiently mitigates risk.</li> <li>Practice Directive in place</li> <li>information being collected in PARIS</li> </ol>	No updated provided

		<p>Directive) setting out the requirements and timeframes to Measure 20.</p> <ul style="list-style-type: none"> <li>This measure will be complete by the time the child is subject to their second Looked After / Adoption Review, with the Independent Reviewing Officer ensure compliance has been achieved.</li> </ul>						currently and will be available for first reporting at quarter end (July) - management relying on this to close down action.	
2020/21 Continuing Health Care	3099	The current process has allowed us to recover a significant amount of £2.4m from BCUHB. We accept the need for enhancements to the process and we will ensure that all CHC cases in dispute are appropriately managed and progressed through to completion within a timely manner.	M	31/07/2021	31/12/2021	6	31/12/2021	<p>The new CHC Coordinator Post will support the reconciliation of disputed claims. The Post has obtained corporate funding approval from Invest to Save. The post has now been approved by the Social Services Vacancy Panel and is currently being reviewed by the Corporate Vacancy Panel. Once all HR processes have been complete (inc. Job Evaluation) it will be advertised.</p> <p>In the meantime the teams continue to reconcile disputed claims and work closely with the FACT team and Finance colleagues to ensure these are followed up.</p>	A bid has been made for additional funding to support a new post. This post will continue the work of coordinating disputed claims and chasing progress with BCUHB to ensure timely resolution of disputes and clear record keeping. Feeding in to the Information Management process.
<b>Housing &amp; Assets</b>									
21/22 Maes Gwern Contractual Arrangements	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	29/10/2021	31/12/2021	3	18/01/2022	Three documents were sent to internal audit on 18/1/22. After review by SA, it is unclear what the process which has been set up to deal with these changes going forward, the impact on capital receipts as a result of the	The team have completed a review of the property types per plot based on the information provided.

								review and whether any remaining funds are outstanding. Need to discuss further with PC.	
Procurement Contract Management 2018/19	2771	<p>Chief Officers to review contract management within their portfolios to ensure;</p> <p>Staff have appropriate skills and experience, and have received appropriate training where required.</p> <p>All contracts over £25k are recorded on the Proactis Contract Register / all contracts on Proactis e-sourcing have been closed down and 'pushed through' to the Proactis Contract Register.</p> <p>Signed contracts are in place to support all contracts on the Proactis Contract Register.</p> <p>Contract Management activity is recorded in the Proactis Contract Management module where appropriate.</p> <p>The evidence retained to support contract management activity is appropriate and robust.</p> <p>Delivery of Community Benefits / Social Value is appropriately monitored.</p> <p>Compliance with contract clauses around the use of sub-contractors is appropriately monitored.</p> <p>Appropriate inclusion of performance indicators / performance data requirements within contract terms and conditions, and appropriate monitoring of contractor performance data.</p> <p>Chief Officers will develop Action Plans for each of their portfolios to ensure any issues identified in the reviews carried out (above) are appropriately addressed.</p>	M	31/12/2019	31/12/2021	25	04/11/2021	Due date revised to 31.12.21 to allow this meeting to take place and to reflect the new Chief Executive coming into post on 1.11.21.	Scheduled meeting between to discuss further
SARTH Follow Up 2019/20	3008	Ensure that there is regional oversight for "overrides" through the SARTH	M	31/07/2021	31/12/2021	6	07/09/2021	New manager re SARTH/Housing Register.	Request to revise date to 31/12/21 - new

		<p>Operational Panel, and that opportunities for service improvement are identified for action at the local level.</p> <p>Explore opportunities for improvements within the Open Housing System to reduce the number of overrides through changes or enhancements to the Allocations Module.</p> <p>Ensure all staff allocating properties via SARTH (FCC and Housing Partners), have regular training on the matching process. When overrides are necessary they should be recorded accurately with reason codes and detailed narrative for justification.</p>						<p>Need to develop plan for Homelessness. SJ Revised due date on this basis.</p>	<p>manager re SARTH/Housing Register. Need to develop plan for Homelessness.</p>
SARTH Follow Up 2019/20	3009	<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>	M	31/07/2021	31/12/2021	6	07/09/2021	<p>New manager re SARTH/Housing Register. Need to develop plan for Homelessness. SJ Revised due date on this basis.</p>	<p>Request to revise date to 31/12/21 - new manager re SARTH/Housing Register. Need to develop plan for Homelessness.</p>
SARTH Follow Up 2019/20	3010	<p>Review the pre tenancy approach with SARTH Partners to develop a consistent way of undertaking "pre tenancy checks". Clearly document the outcome of any changes to practice and formalise through a documented procedure</p> <p>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.</p> <p>Develop a Tenancy Ready / Home Starter Support Matrix which will identify households who may require additional</p>	M	31/07/2021	31/12/2021	6	07/09/2021	<p>New manager re SARTH/Housing Register. Need to develop plan for Homelessness. SJ Revised due date on this basis.</p>	<p>Request to revise date to 31/12/21 - new manager re SARTH/Housing Register. Need to develop plan for Homelessness.</p>

		support with setting up home and managing the practicalities of a move in order to target support services at those with greatest support needs							
<b>Streetscene &amp; Transportation</b>									
2020/21- Loss of O license	3118	<p>A review of the current process in relation to tachograph compliance to be conducted and timescales to be agreed to deal with non-compliance. Processes to be mapped and responsibilities to be shared to ensure reliance on individuals is removed.</p> <p>Repeat offender reporting to be devised in order to identify and manage underperformance, with compliance checks to be undertaken regularly alongside professional competency checks.</p> <p>Roles and responsibilities to be reviewed, process to be streamlined and automated leading to timely resolution of non-compliance issues, with escalation of any delays in response.</p>	H	31/07/2021	-	6	07/02/2022	The newly recruited Fleet Manager has reviewed the processes and consulted the stakeholders to agree the measures and timescales for the capturing, recording and distributing tach information. This process is captured in the attached document. Request for newly devised repeat offender reporting to be uploaded for review and to allow for action to be marked as completed.	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.
2020/21- Loss of O license	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 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</p>	H	31/07/2021	31/01/2022	6	07/02/2022	Need the full set of documented procedures (1st bullet), evidence of the compliance checks completed (2nd bullet), and what training is required or has been provided to ensure critical roles are not covered by just one individual (3rd bullet). Also an observation from the Fleet Task Duty spreadsheet review is that there are quite a number of items in the various tabs which are solely reliant on one person and in some cases it's the same person for a large number of tasks.	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.

		continuity in the event the individual responsible is not available.						This may result in an issue when the individual is on holiday or off sick and was the point bullet 1 was trying to address. Advised action would remain open until this information provided.	
<b>Schools</b>									
Schools Audit 2019/20 - Maes Garmon	2947	The school will arrange for an Information Asset Register to be in place as soon as possible.	M	30/09/2020	31/12/2021	16	22/10/2021	No Information Asset Register in place whilst waiting for contractor to provide support.	No Information Asset Register in place whilst waiting for contractor to provide support.

## Appendix G

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

Audit	Ref:	Action	Priority	Original Action Due Date	Revised Due Date	Date of Last Update Provided by Service	Reason for Revised Due Date	Current Status	How Risk is Being Managed
<b>Governance</b>									
Data Protection Act Compliance 2018/19	2594	<p>Guidance on drafting a Privacy Notice is available to all staff via the Infonet. When requested and as part of the Data Protection Impact Assessment process, the Information Governance Team review Privacy Notices.</p> <p>The Phase 2 GDPR Action Plan includes the following task: Update system to allow copies of privacy notices to be held against information assets.</p> <p>The Denbighshire privacy notice is a compliance issue for Denbighshire as the data controller and not Flintshire as the data processor.</p>	M	31/12/2019	30/06/2022	04/02/2022	Progress stalled between August and December 2021 due to staff absence.	Project now re-allocated.	Agreed at GDPR Project Board. All forms available for printing / downloading on the FCC website and Infonet to be identified and privacy notice reviewed. This review will be jointly conducted by web team to remove obsolete forms and develop electronic versions of the forms.
Procurement Contract Management 2018/19	2726	<p>In addition to delivery of the Action Plans developed by Chief Officers following the portfolio reviews agreed at finding (1); Development of a formal training programme for contract managers to ensure;</p> <p>Appropriate awareness of the issues to be considered in ensuring effective delivery of Community Benefits / Social Value.</p>	M	31/03/2020	30/03/2022	09/03/2021	Organisational capacity to train all the contract managers does not exist due to the pandemic, and this will take a long time to complete based on reduced availability of employees.	No update provided	No update provided

Audit	Ref:	Action	Priority	Original Action Due Date	Revised Due Date	Date of Last Update Provided by Service	Reason for Revised Due Date	Current Status	How Risk is Being Managed
		<p>Appropriate awareness of the risks around the use of sub-contractors in the delivery of contracts &amp; understanding of the activity which should be carried out as part of the contract management process to ensure terms and conditions around the use of sub-contractors are being complied with.</p> <p>Appropriate awareness of the use of performance indicators / performance data requirements within contract terms and conditions &amp; the robustness of processes in place for the validation and monitoring of performance data.</p> <p>Appropriate awareness of the requirement to include all contracts on the Proactis Contract Register and to ensure a robust understanding of the processes for uploading signed contracts onto Proactis. Use of the Proactis Contract Management module.</p>							
GDPR 2019/20	3011	Targeted training (using practical examples and scenarios) to be delivered to Information Asset Owners to ensure adequate understanding of roles and responsibilities.	M	30/06/2021	30/06/2022	02/07/2021	Due to a large number of right of access requests assigned to the Team, it hasn't been possible to start this work.	Due to a large number of right of access requests assigned to the Team, it hasn't been possible to start this work.	Due to a large number of right of access requests assigned to the Team, it hasn't been possible to start this work.
<b>Housing &amp; Assets</b>									

Audit	Ref:	Action	Priority	Original Action Due Date	Revised Due Date	Date of Last Update Provided by Service	Reason for Revised Due Date	Current Status	How Risk is Being Managed
Travellers 2018/19	2352	Significant work is being undertaken by the Council to bring forward transit sites following the endorsement of this work by the Community and Housing Scrutiny Committee in December 2017. The Council has identified a number of sites for detailed appraisal and at the time of the audit, was awaiting comments from Arc4 who had been commissioned on their suitability. It should be noted that no local authority in Wales has a Transit Site.	M	30/09/2020	01/02/2022	27/01/2022	Delays caused by Covid, however the local development plan review is expected to be completed in October.	Any decision regarding the development of a transit site at Flint has been deferred until we receive the Planning Inspector's LDP report. Unable to progress any application for planning permission until they have received the final report from the LDP Inspection. This action will have to be deferred for another three months	Any decision regarding the development of a transit site at Flint has been deferred until we receive the Planning Inspector's LDP report.
<b>People &amp; Resources</b>									
Payroll 2017/18	2218	Midland have advised functionality is in place to allow for the removal of all required information to comply with GDPR requirements. Internal testing will be completed to provide assurance over this anticipated functionality.	M	30/09/2018	31/03/2022	13/01/2021	PMJ requested to move the revised due date to 31.03.2022 due to shortage of staff.	The functionality still requires testing, further issues/defects may be found during testing and would need reporting to MHR for their investigation.  A further meeting has been held to understand the additional factors that have contributed to the delay. We have been unable to upgrade the software version for several months due to technical issues (not GDPR related) that we have been waiting upon MHR to assist/rectify – this has meant that the separate/test environment required for GDPR testing has not been/currently is not available – the upgrade is scheduled for the end of this month but will require further	The functionality still requires testing, further issues / defects may be found during testing and would need reporting to MHR for their investigation.

Audit	Ref:	Action	Priority	Original Action Due Date	Revised Due Date	Date of Last Update Provided by Service	Reason for Revised Due Date	Current Status	How Risk is Being Managed
								testing/resources prior to providing a GDPR test environment. As advised previously, Employment Services including the systems team have suffered from a lack of resource and competing priorities, a situation that should improve with the recent appointment of additional staff. An officer will be completing some groundwork in preparation for work commencing within iTrent and a further update meeting for mid-February.	
20/21 Health & Safety and Wellbeing of Employees	3027	HR to be included in the working group for the roll out of a new time management system. Management to liaise with Social Services Business Support to establish timetable for roll out. Commitment to be sought for use of a single time recording system across the council.	M	30/06/2021	31/03/2022	04/11/2021	Due date to be revised to 31.3.22 pending outcomes of further discussion with IT.	A business case has been submitted to the Digital Strategy Board for the purchase of Imperago as a replacement system for Etarmis. The business case was approved and funding is in place. Implementation schedule is being developed with HFX however there is no capacity within Flintshire IT to begin work on this project until September 2022.	A business case has been submitted to the Digital Strategy Board for the purchase of Imperago as a replacement system for Etarmis.
<b>Social Services</b>									
2020/21 Continuing Health Care	3073	"MANAGEMENT RESPONSE: We will review the current arrangements and ensure that a clear and transparent process is in place to allow for the reconciliation and reporting of all active CHC claims from source to invoicing and clarity of where this responsibility sits.	H	31/07/2021	31/05/2022	18/02/2022	The CHC Coordinator post has only just gone out to advert the week commencing 06.09.21 due to delays in HR and we anticipate the appointment being made by mid-October.	New Coordinator has now been appointed and will look at current processes as one of the first priorities once they come into post.	Significant improvement in the level of debt since the audit was carried out. Risk considered to be managed in the interim.

Audit	Ref:	Action	Priority	Original Action Due Date	Revised Due Date	Date of Last Update Provided by Service	Reason for Revised Due Date	Current Status	How Risk is Being Managed
		We have put a business case forward to appoint a Continuing Health Care Co-ordinator."					Due Date has been revised to reflect this and allow the new post holder to start the work.		
2020/21 Continuing Health Care	3064	"MANAGEMENT RESPONSE: The service will review how all disputed CHC claims are being monitored, including the responsibility of claims, the escalation arrangements and the reporting of claims ensuring that a consistent approach is achieved."	M	31/07/2021	28/02/2022	10/09/2021	The CHC Coordinator post has only just gone out to advert the week commencing 06.09.21 due to delays in HR and we anticipate the appointment being made by mid-October. Due Date has been revised to reflect this and allow the new post holder to start the work.	To support a centralised monitoring process which is consistent across teams, a new CHC Coordinator Post has obtained corporate funding approval from Invest to Save. The post has now been approved by the Social Services Vacancy Panel and is currently being reviewed by the Corporate Vacancy Panel. Once all HR processes have been complete (inc. Job Evaluation) it will be advertised.	The teams continue to monitor CHC claims and work closely with the FACT team and Finance colleagues to ensure disputed claims are followed up.

# Investigation Update

# Appendix H

Ref	Date Referred	Investigation Details
<b>1. New Referrals</b>		
1.1		Nil received
<b>2. Reported to Previous Committees and still being Investigated</b>		
2.1		N/A
<b>3. Investigation Completed</b>		
3.1	N/A	

## Internal Audit Performance Indicators

Appendix I

Performance Measure	20/21	Qtr 1 21/22	Qtr 2 21/22 (as at 13/9)	Qtr 3 21/22 (as at 04/11)	Qtr 4 21/22 (as at 24/2)	Target	RAG Rating	
Audits completed within planned time	84%	88%	86%	100%	50%	80%	R	↑
Average number of days from end of fieldwork to debrief meeting	8	6	9	44	9	20	G	↑
Average number of days from debrief meeting to the issue of draft report	7	3	4	7	5	5	G	↑
Days for departments to return draft reports	7	4	9	8	6	7	G	↑
Average number of days from response to issue of final report	2	1	2	2	0	2	G	↑
Total days from end of fieldwork to issue of final report	26	12	29	61	30	34	G	↑
Productive audit days	76%	61%	65%	85%	100%	75%	G	↑
Client questionnaires responses as satisfied	97%	100%	100%	100%	100%	95%	G	→
Return of Client Satisfaction Questionnaires to date	47%	33%	67%	100%	79%	80%	A	→

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

# Internal Audit Operational Plan 2021/22

# Appendix J

Audit – 2021/22	Priority	Status of Work	Supporting Narrative
<b>Corporate</b>			
Organisational Ethics	H	Complete	
Income from Fees & Charges	H	Complete	
Risk Management	H	In Progress	Quarter 4
<b>Education &amp; Youth</b>			
Schools Risk Based Thematic Reviews	H	In Progress	Quarter 4
Drury CP - New	New	In Progress	
School Transport - New	New	Complete	
Schools Budgeted Licensed Deficit	H	In Progress	Quarter 4
Capital Grant Childcare Offer (Governance)	H	Complete	
Repairs & Maintenance to School Estate	H	In Progress	Quarter 4
Education Grants – Professional Development Grant (PDG)	Annual	Complete	
<b>Governance</b>			
Protection against Ransomware Attack	H	Defer	Deferred until 2022/23
Contact Management - Maes Gwern Residential Development	H	Complete	
CCTV (Cross Cutting)	M	Complete	
Implementation of the Local Government and Elections (Wales) Act 2021	M	Complete	
Data Protection (GDPR)	Annual	In Progress	Quarter 4
Council Tax and NNDR (including grant)	Biennial	Complete	
<b>Housing &amp; Assets</b>			
Landlord Health & Safety Obligations	H	Complete	
Homelessness & Temporary Accommodation	H	Complete	
Rent Income - Industrial Units	M	In Progress	Quarter 4
Tenancy Enforcement	M	No Longer required	NLR following review of plan
Housing Benefits (including Subsidy Grant)	Annual	In Progress	
Supporting People Grant	Annual	Complete	
<b>People &amp; Resources</b>			

Audit – 2021/22	Priority	Status of Work	Supporting Narrative
MFTS & supporting Method Statements / Budget Challenge	H	Complete	
Insurance	M	Complete	
Main Accounting – Accounts payable (AP) & P2P	Biennial	Complete	
Corporate Grants (replacement of AW work)	Annual	In Progress	
Use of Agency, Relief, Self-Employed & Supply Teachers (including IR35 Compliance)	H	In Progress	
Notification of Leavers to CPF	H	Complete	
<b>Planning, Environment &amp; Economy</b>			
Ash Die Back	H	Complete	
House of Multiple Occupancy	H	Deferred	Deferred until 2022/23
Planning Self-Assessment	H	In Progress	
Environmental Health Strategy	M	Deferred	Deferred until 2023/24
<b>Social Services</b>			
Single Point of Access (SPOA)	H	Deferred	Deferred until 2022/23
Direct Payments to Children	New	In Progress	
LAM Actions and Placement Order and Management (Legal Status of a Child in Care)	H	Complete	
Employment Support Allowance	M	No Longer required	NLR following review of plan
Extra Care Facility : Llys Eleanor	M	No Longer required	NLR following review of plan
Micro Care	M	No Longer required	NLR following review of plan
<b>Streetscene &amp; Transportation</b>			
Highways Structures (Bridges) (2 <sup>nd</sup> Stage review)	H	In Progress	
North and Mid Wales Trunk Road Agent (NMWTRA) Income Collection	M	Complete	
Environmental Permits	M	No Longer required	NLR following review of plan
Statutory Training	M	Complete	
Parc Adfer - Contract Management and Associated Risks	Annual	Complete	
<b>External</b>			
Clwyd Pension Fund – Pension Administration & Contributions	Biennial	Complete	
SLA - Aura - 10 days per annum	Annual	In Progress	
SLA - NEWydd - 10 days per annum	Annual	Deferred	NEWydd unavailable
Clwyd Theatre Trust - 10 days per annum	Annual	No Longer required	NLR following review of plan
<b>Advisory / Project Groups</b>			
GDPR Project Board	Ongoing	Ongoing	

Audit – 2021/22	Priority	Status of Work	Supporting Narrative
Corporate Governance Working Group	Ongoing	Ongoing	
Accounts Governance Group	Ongoing	Ongoing	
Council's Constitution	Ongoing	Ongoing	
Financial Procedures Rules	Ongoing	Ongoing	
Programme Coordinating Group	Ongoing	Ongoing	
Corporate Health & Safety Group	Ongoing	Ongoing	
Corporate Data Protection Group	Ongoing	Ongoing	
Financial System	Ongoing	Ongoing	
Regional Anti-Fraud and Corruption Network	Ongoing	Ongoing	
Electronic Court Bundling Project Group	Ongoing	Ongoing	
COVID19 - TTP Regional Tracing, Operation and Performance Group	Ongoing	Ongoing	
COVID19 - TTP Regional Oversight Group	Ongoing	Ongoing	
COVID19 – TTP Flintshire Project Group	Ongoing	Ongoing	
COVID19 – TTP FCC Oversight Group	Ongoing	Ongoing	
COVID19 – Emergency Management Response Team	Ongoing	Ongoing	
COVID19 – Governance and Legal Silver Tactical Group	Ongoing	Complete	
COVID19 – Logging at Tactical Group	Ongoing	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 Deferred</b>	Medium priority audits deferred. <b>These audits are highlighted in green within the plan.</b>