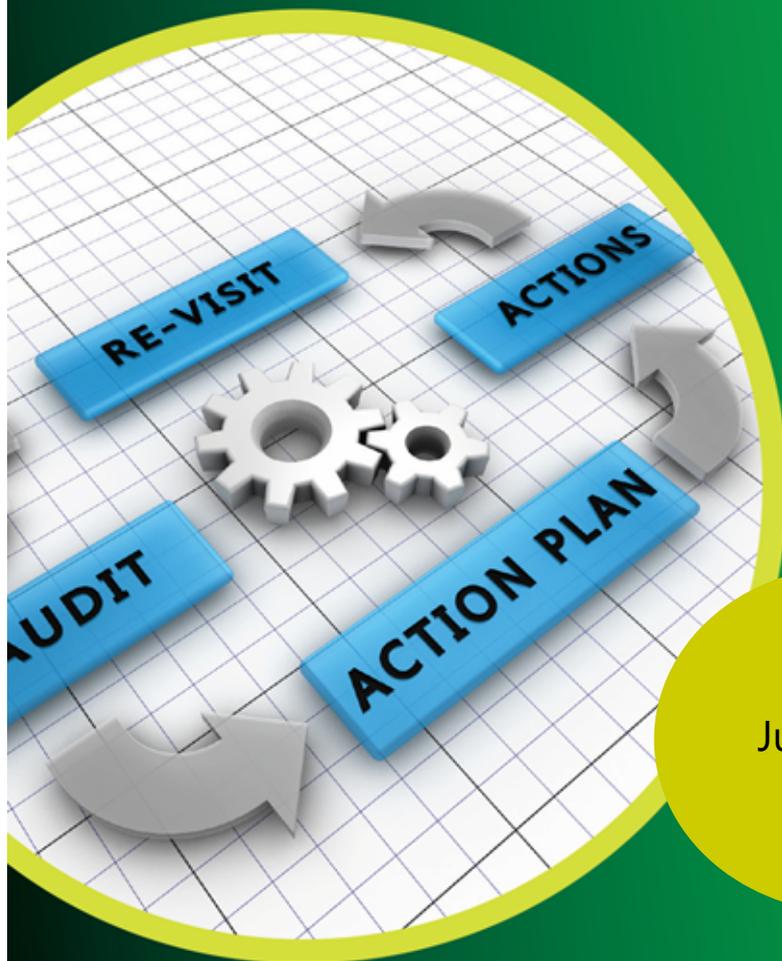


Flintshire Internal Audit

Progress Report



June 2022

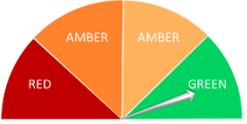
Contents

Levels of Audit Assurance – Standard Audit Reports.....	Appendix A
Final Reports Issued Since Last Committee.....	Appendix B
Audit Assurance Summary.....	Appendix C
Amber Red / Some Assurance Opinion Issued	Appendix D
Red / Limited Assurance Opinion Issued	Appendix E
Action Tracking – Portfolio Statistics.....	Appendix F
High & Medium Actions Over Due.....	Appendix G
Actions with a Revised Due Date Six Months Beyond Original Due Date....	Appendix H
Investigation Update.....	Appendix I
Internal Audit Performance Indicators.....	Appendix J
Internal Audit Operational Plan 2021/22.....	Appendix K
Internal Audit Operational Plan 2022/23.....	Appendix L

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;">Green – Substantial</p> 	<p>Strong controls in place (all or most of the following)</p> <ul style="list-style-type: none"> • Key controls exist and are applied consistently and effectively • Objectives achieved in a pragmatic and cost effective manner • Compliance with relevant regulations and procedures • Assets safeguarded • Information reliable <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>Follow Up Audit: 85%+ of actions have been implemented. All high priority actions have been implemented.</p>
<p style="text-align: center;">Amber Green – Reasonable</p> 	<p>Key Controls in place but some fine tuning required (one or more of the following)</p> <ul style="list-style-type: none"> • Key controls exist but there are weaknesses and / or inconsistencies in application though no evidence of any significant impact • Some refinement or addition of controls would enhance the control environment • Key objectives could be better achieved with some relatively minor adjustments <p>Conclusion: key controls generally operating effectively.</p> <p>Follow Up Audit: 51-85% of actions have been implemented. All high priority actions have been implemented.</p>
<p style="text-align: center;">Amber Red – Some</p> 	<p>Significant improvement in control environment required (one or more of the following)</p> <ul style="list-style-type: none"> • Key controls exist but fail to address all risks identified and / or are not applied consistently and effectively • Evidence of (or the potential for) financial / other loss • Key management information exists but is unreliable • System / process objectives are not being met, or are being met at an unnecessary cost or use of resources. <p>Conclusion: key controls are generally inadequate or ineffective.</p> <p>Follow Up Audits - 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;">Red – Limited</p> 	<p>Urgent system revision required (one or more of the following)</p> <ul style="list-style-type: none"> • Key controls are absent or rarely applied • Evidence of (or the potential for) significant financial / other losses • Key management information does not exist • System / process objectives are not being met, or are being met at a significant and unnecessary cost or use of resources. <p>Conclusion: a lack of adequate or effective controls.</p> <p>Follow Up Audit - <30% of actions have been implemented. Unsatisfactory progress has been made on the implementation of high priority actions.</p>
<p>Categorisation of Actions</p>	<p>Actions are prioritised as High, Medium or Low to reflect our assessment of risk associated with the control weaknesses</p>
<p>Value for Money</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 March 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
2021/22 Audit Plan							
12-2021/22	E&Y	21/22 Risk Based Thematic Review - Elfed High School	Risk Based	G	0	2	1
40-2021/22	E&Y	Repairs & Maintenance to School Estate	Risk Based	G	0	0	1
48-2021/22	GOV	Records Management - Assurance around change of provider	Risk Based	G	0	0	1
23-2021/22	E&Y	Schools Budgeted Licensed Deficit	Risk Based	AG	0	0	2
31-2021/22	GOV	Data Protection (GDPR)	Risk Based	AG	0	4	0
49-2021/21	SS	Direct Payment & Care Agreement	Risk Based	AG	0	1	2
12-2021/22	E&Y	21/22 Risk Based Thematic Review - Ysgol Derwenfa, Leeswood	Risk Based	AG	0	2	3
12-2021/22	E&Y	21/22 Risk Based Thematic Review - Ysgol Gwenffrwd, Holywell	Risk Based	AG	0	1	3
12-2021/22	E&Y	21/22 Risk Based Thematic Review - Nannerch Federation	Risk Based	AG	0	3	1
12-2021/22	E&Y	21/22 Risk Based Thematic Review - Nercwys Federation	Risk Based	AG	0	3	0
38-2021/22	CORP	Risk Management	Risk Based	AR	0	6	0
2-2021/22	P&R	Use of Agency, Relief, Self-Employed & Supply Teachers (including IR35 Compliance)	Risk Based	AR	0	2	2
45-2021/22	E&Y	Drury Primary School	Risk Based	R	5	0	0

Project Reference	Portfolio	Project Description	Audit Type	Level of Assurance	New Actions		
					High	Med	Low
AC 05-2021/22	PE&E	Planning Self-Assessment	Advisory	Advisory	-	-	-
46-2021/22	GOV	Corporate Mobile Phones	Advisory	Advisory	-	-	-
2022/23 Audit Plan							
AC01-2022/23	S&T	Integrated Transport Unit	Advisory	Advisory	-	-	-

Audit Assurance Summary for 22/23

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						0				0
Education & Youth						0				0
Governance						0				0
Housing & Assets						0				0
People & Resources						0				0
Planning, Environment & Economy						0				0
Social Services						0				0
Streetscene & Transportation					1	1	-	-	-	0
Cross Cutting Portfolio's						0				0
External						0				0
Total	0	0	0	0	1	1	0	0	0	0

Footnote:

Red Assurance:

Amber Red Assurance:

Governance: Risk Management – 42-2021/22

<i>Areas Managed Well</i>	<i>Areas Identified for Further Improvement</i>
<ul style="list-style-type: none"> The Risk Management Framework and User Guide V5 approved by COT in March 2020 has defined some roles and responsibilities for those responsible for risk management activities across the Council. Method statements are in place for all risks tested. Portfolios have a standing agenda item at their DMT/SMT meetings to discuss risk. Risks have been included in the information packs for the respective Overview and Scrutiny Committees as part of the Recovery Strategy Updates which were last completed in March 2021. Some risks were also included in individual reports presented at Overview and Scrutiny. 	<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> <ul style="list-style-type: none"> <i>The role and responsibilities of the Performance and Risk Management team could be more clearly defined, and the expectations of the framework be reviewed for efficiency and effectiveness.</i> <p>Agreed Management Action: <i>Process mapping of the Risk Management Framework will be undertaken. The User Guide will be updated to this and incorporate those changes being brought in with the new Risk Management system, InPhase. The User Guide will clearly identify the roles and responsibility of those involved in the Risk management process. The revised process and guidance will be presented to COT for sign off, shared at DMTs and Senior Leadership Academi. Training on Risk Management and the revised process, user guide and system will be provided and supporting documentation made accessible to all.</i></p> <p>Due date for this action: December 2022</p> <ul style="list-style-type: none"> <i>Risk method statements have not been updated since inception. This means that the mitigating actions and evidence / indicators to underpin risk scores are either not in place or out of date. Risk mitigating documents to explain a risk assessment have reverted back to management commentary.</i> <p>Agreed Management Action: <i>The Risk Management process will be reviewed as stated in 1 above, including the requirement for tolerance levels to be identified. The current process is resource intensive and has to be manually collated. The new InPhase system will address / support most issues arising in this report. Unfortunately, the implementation of InPhase has been delayed due to the Pandemic and a change of personnel within Senior Management and the Performance and Risk Management Team. The individual method statements and risk mitigation documents will be superseded through the design of the InPhase System. The new system will have automatic reminders for reviewing and escalating risks in line with individual risk tolerances. Going forward the Risk Management Team will escalate any non-compliance with process to COT.</i></p> <p>Due date for this action: June 2023</p> <ul style="list-style-type: none"> <i>Risk performance is not monitored over time which further limits the effectiveness of challenge/scrutiny or escalation.</i> <p>Agreed Management Action: <i>This was highlighted in the previous advisory review and agreed that this would be included as part of the new InPhase system due to inefficiency this would cause with the current manual system. However, the role out of the new system has been significantly delayed due to the pandemic and change in personnel. The new system will have set automatic reminders for reviewing and escalating risks in line with individual risk tolerances and highlighting risk trends and performance.</i></p> <p>Due date for this action: June 2023</p>

Areas Managed Well	Areas Identified for Further Improvement
	<ul style="list-style-type: none"> <li data-bbox="600 264 2181 323"> <p>• The basis for challenging and in particular escalating any risk which is outside of tolerance is not clearly defined and is difficult to evidence.</p> <p>Agreed Management Action: There is a process in place for the escalation of risks, however it is acknowledged this needs to be enhanced, including reporting progress to the various committees. This will form part of the agreed action 1 above.</p> <p>This audit review is in relation to portfolio (operational) risks only. The Council also manages, Strategic and project risks together with Recovery risks. The management and collation of risk needs to be refined into one risk register and separately categorised. InPhase will enable the management of this efficiently.</p> <p>Due date for this action: March 2022</p> <li data-bbox="600 552 2181 611"> <p>• The quality of evidence / indicator / metric used to support risk scores and demonstrate effective risk management within tolerance is limited.</p> <p>Agreed Management Action: As agreed in 1 above the Risk Management Process and User Guide will be reviewed and amended and InPhase rolled out. All three elements will ensure risks need to be measurable and risk appetite identified. This will need to be confirmed by risk owners at the outset and kept under review should appetite change. The new InPhase system is also a Business Planning and Performance Management system, therefore business plans are currently being input into the system. Performance management data will support the progress against agreed actions together the Council risks.</p> <p>Due date for this action: June 2023</p> <li data-bbox="600 839 2181 898"> <p>• The relationship between Council Plan priorities and portfolio risk management is not always evident.</p> <p>Agreed Management Action: This review looked at Portfolio (operational) risks. However, it is apparent / acknowledged that some risks have not been identified for some Council priorities. As agreed in 1 and 4 above and the implementation of InPhase and bringing together Portfolio, Strategic and Recovery Risks, Business Planning and Performance Management, this action will be addressed.</p> <p>Due date for this action: June 2023</p>

People & Resources: Use of Agency Workers (including IR35 Compliance) – 02-2021/22

<i>Areas Managed Well</i>	<i>Areas Identified for Further Improvement</i>
<ul style="list-style-type: none"> • Reports are run by the Business Information and Compliance Adviser (BICA) on a quarterly basis for the purpose of presenting information to CROSC. Reports includes detail regarding agency workers (spend & length of contract) and off-contract (non-Matrix) spend. • There is IR35 Compliance Guidance for Managers available on the Infonet. • There is an Agency Workers Policy available which provides information to engaging officers/managers around expectation of Matrix and non-Matrix contracts. • There are documented Accounts Payable (AP) procedures for setting up new suppliers on the New Supplier Database which consider compliance with IR35 rules. • There are New Supplier Request database instructions which refer to self-employment IR35 checks available on the Infonet. The IR35 Compliance Guidance for Managers FCC policy has been added as a link to the New Supplier form. • There are monitoring and reporting mechanisms around the use of relief staff. 	<p>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.</p> <ul style="list-style-type: none"> • Reporting to CROSC is not highlighting the risk that off-contract agency placements and the use of long-term placements (Matrix and off-contract) presents and does not support the effective ongoing management of these risks. <i>Agreed Management Action:</i> Management confirmed that as at 17.05.2022 placements exceeding 12 weeks had reduced to 56% of total placements. <i>Reporting of Matrix and off-contract agency placements to be brought to COT quarterly by Senior Manager HR&OD.</i> <i>Engagement with HR from hiring managers around the use of non-Matrix staff to establish reasons why services are going off contract and to improve oversight of these placements.</i> <i>Enhanced reporting to CROSC around risk of agency placements and extent to which placements are properly managed.</i> Due date for this action: 30th June 2022 • The available data around spend on agency workers and length of placement indicates non-compliance with the Agency Workers Policy. <i>Agreed Management Action:</i> 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. Due date for this action: 30th June 2022 • At the time of audit, the IR35 Compliance Guidance for Managers FCC policy 2017–2020 required updating. <i>Agreed Management Action:</i> The IR35 Compliance Guidance for Managers FCC policy has now been updated. Due date for this action: 3rd May 2022 • HMRC IR35 employment status check results were identified which did not include the suppliers name, as such it was not possible to tell if the paperwork was for that supplier/vendor. <i>Agreed Management Action:</i> Going forward it will be ensured that all IR35 employment status check result forms include the vendor name. Due date for this action: 31st May 2022

Red / Limited Assurance Opinion Issued

Appendix E

Drury Primary School – Financial Management Arrangements
This will be reviewed as a Part 2 Paper

Action Tracking – Portfolio Performance Statistics

Appendix F

Portfolio
Chief Executives
Education & Youth
Governance
Housing & Assets
People & Resources
Planning, Environment & Economy
Social Services
Streetscene & Transportation
External
Individual Schools
Total

Live Actions – June 2022				
Live Actions	Actions Beyond Due Date <i>(excludes Actions with revised due date)</i>			Actions with a Revised Due Date
	H	M	L	
10	0	0	4	3
3	0	0	0	3
25	0	10	1	12
28	3	9	5	22
17	2	9	4	9
6	0	1	1	5
5	0	3	0	2
10	2	0	2	8
3	0	0	0	0
19	0	1	5	6
126	7	33	22	70
	62			

Actions beyond <u>Original</u> due date	
Actions between 6 & 12 months	Actions Greater than 12 Months (13+)
<i>See Appendix F & G</i>	
0	3
3	0
5	7
10	6
8	5
1	1
2	0
2	2
0	0
2	4
33	28

High and Medium Actions Overdue

Appendix G

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
Governance									
Joint Corporate Procurement Unit 17/18	2253	Action (Ref) 1.3(ii) A review of Contract Procedure Rules relating to extensions, variations and 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.	M	31/10/2018	31/12/2021	42	19/01/2022	Due to the changes in management a sensible timescale would be end of this year by the time a new manager is appointed and the have opportunity to review CPR's.	CPR's are in the process of being revised, currently out for consultation but there may be further changes required as a result of Brexit. No immediate risk to be managed as existing CPR's will remain in place whilst the revision is ongoing.
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	37	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.
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	33	17/05/2021	Requested due date be extended to 30.11.21 recognising the current workload within the Legal team.	Notification of completed charges are retained on the legal file and also client departments as notified.
Procurement Contract	2772	Chief Officers to review contract management within their portfolios to	M	31/12/2019	31/12/2021	28	04/11/2020	Organisational capacity does not exist to complete	Each portfolio agreed to review contract

Management 2018/19		<p>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. 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>						<p>this work across the council due to the ongoing response to the pandemic</p>	<p>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). 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.</p>
Procurement Contract	2726	In addition to delivery of the Action Plans developed by Chief Officers following the portfolio reviews agreed at finding	M	31/03/2020	31/03/2022	25	-	No update provided	No update provided

Management 2018/19		<p>(1); Development of a formal training programme for contract managers to ensure; Appropriate awareness of the issues to be considered in ensuring effective delivery of Community Benefits / Social Value. Appropriate awareness of the risks around the use of sub-contractors in the delivery of contracts & understanding of the activity which should be carried out as part of the contract management process to ensure terms and conditions around the use of sub-contractors are being complied with. Appropriate awareness of the use of performance indicators / performance data requirements within contract terms and conditions & the robustness of processes in place for the validation and monitoring of performance data. Appropriate awareness of the requirement to include all contracts on the Proactis Contract Register and to ensure a robust understanding of the processes for uploading signed contracts onto Proactis. Use of the Proactis Contract Management module.</p>							
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"> • 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). • Alternative controls to enhance Contractor performance across the Council to be considered. • Performance expectations (and impact 	M	31/03/2021	30/06/2021	13	16/03/2021	No update provided	No update provided

		<p>of failing to meet expectations) to be clear in all contract documentation.</p> <ul style="list-style-type: none"> Contractor performance (and available remedies) to be highlighted in Contract Management training events. 							
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	-	10	-	No update provided	No update provided
21/22 CCTV (Cross Cutting)	3201	<p>Chief Officer, Housing & Assets to table a COT report to facilitate discussion around oversight and control of CCTV. Consideration to be given to:</p> <ul style="list-style-type: none"> 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. <p>Control around the purchasing of CCTV cameras.</p> <p>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.</p>	M	30/09/2021	29/04/2022	7	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 & Values	3241	The published version of the Constitution will be updated quickly after changes are approved by Council. Constitution to be reviewed and updated to ensure it contains the most recent versions of all key policies and protocols.	M	18/10/2021	30/11/2021	7	07/11/2021	Due date of 18.10.21 but Final report not issued until 7.11.21. To allow time to assess evidence to support implementation of this action the due date has been updated to	No update provided

								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	-	4	-	No update provided	No update provided
People and Resources									
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	9	04/11/2021	No updated provided	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	8	30/11/2021	No updated provided	No updated 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	31	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 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.	M	31/03/2020	30/09/2021	25	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 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.	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 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.
Corporate Grants 19/20	2802	The necessary training will be provided with the new alternative CGD solution. e.g. Manager Grants Database workshops. Communication and awareness to be provided to relevant officers in the Portfolios to ensure the requirements for grant funding/bids are known and shared with Finance. Consideration of grant funding streams already forms part of the normal budget monitoring process involving finance and the service lead.	M	30/06/2020	30/06/2021	22	25/10/2021	Training is still outstanding for the schools finance team and Social Services 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.	Further training of the Grants System being held over the last few weeks.
20/21 Health & Safety and	3026	Quarterly reports to be tabled at COT highlighting excessive credit balances	M	31/12/2021	-	4	04/11/2021	Not implemented as yet but this is something	Not implemented as yet but this is

Wellbeing of Employees		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.						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.	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 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	10	04/11/2021	Implementation schedule is being developed with HFX however there is no capacity within Flintshire IT to begin work on this project until September 2022. IT managers meeting scheduled for 17.11.21 at which this will be discussed further, Sharon will also flag this with the Chief Executive (NC). 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.
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	-	10	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	M	30/06/2021	-	10	-	No update provided	No update provided

		<p>In relation to this specific scope and review</p> <p>The roll out of the CP self-service was intended to continue to all but the most high risk budgets.</p> <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	<p>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.</p>	M	30/06/2021	-	10	-	No update provided	No update provided
21/22 Main Accounting	3293	<p>Assurance to be sought from Oxygen Finance that the FreePay eligibility errors which resulted in ineligible suppliers being added to the FreePay list have been appropriately addressed to prevent any further issues.</p> <p>Logic reviews of the FreePay list to be diarised and undertaken by the AP team with spot checks to ensure accuracy and appropriateness of inclusion of suppliers.</p>	M	31/03/2022	-	1	29/03/2022	Regular checks will be carried out to ensure the data is correct. This will be carried out until the end of this year and after the full annual review.	Regular checks will be carried out to ensure the data is correct. This will be carried out until the end of this year and after the full annual review.
Planning, Environment & Economy									
Houses to Homes 2019	2815	<p>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</p>	M	31/03/2020	30/06/2021	25	-	No updated provided	No updated provided
Social Services									
20/21	3092	<p>The performance management team</p>	M	30/04/2021	31/07/2021	12	30/04/2021	Practice Directive in	No updated provided

Adoption Services		have devised a system to capture key activities to ensure Measure 20a is compliant. The PARIS team will have designed a new PARIS information system to capture and produce key information. Relevant social work teams and managers will receive an internal communicate (known as a Practice Directive) setting out the requirements and timeframes to meet Measure 20a. This measure will be complete by the time the child and their potential adopters are presented at the Matching Panel.						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.	
20/21 Adoption Services	3095	The performance management team have devised a system to capture key activities to ensure Measure 20 is compliant. The PARIS team will have designed a new PARIS information system to capture and produce key information. Relevant social work teams and managers will receive an internal communicate (known as a Practice Directive) setting out the requirements and timeframes to Measure 20. 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.	M	30/04/2021	31/07/2021	12	30/09/2021	1. Discussed lack of assurance currently that the development to PARIS sufficiently mitigates risk. 2. Practice Directive in place 3. 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.	No updated provided
21/22 Direct Payments to Children	3329	Managers have reviewed all 7 identified records and work is progressing well in relation to the outstanding actions. (Service Manager, Childrens Services) The 21 records requiring authorisation is being undertaken. (Team Managers, Childrens Services)	M	30/04/2022	-	-	-	No updated provided	No updated provided
Housing & Assets									
21/22 Maes Gwern Contractual	3140	A process to be introduced to monitor the overage sum in line with the agreed calculation stated in the overarching	H	29/10/2021	31/03/2022	6	19/11/2021	Due date is revised to 31.03.22 to allow time for the review meetings to be set up, tasks allocated and	The process of calculating the overage will be addressed through the review

Arrangement		agreement.						outcomes to be reviewed.	meetings outlined above. The overage calculation was always predicated on the scheme being completed. To date assumed construction costs have been monitored. Hereafter actual costs will be included in the monitoring of the costs by our QS advisors.
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	6	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 review and whether any remaining funds are outstanding. Need to discuss further with PC.	The team have completed a review of the property types per plot based on the information provided.
21/22 Maes Gwern Contractual Arrangements	3174	A review to be complete of all current processes and these be aligned with the requirements stipulated in the Development Agreement. Management information to be reviewed at established governance routines to ensure programme deliverables are on track in line with Development Agreement. Identified changes to capital receipts should be escalated to the Chief Officer of Housing and Assets.	H	29/10/2021	31/03/2022	6	19/11/2021	Due date is revised to 31.03.22 to allow time for the review meetings to be set up, tasks allocated and outcomes to be reviewed.	Regular review meetings with key council departments and Wates from December onwards until the project is completed later in 2022. This will include Sales data/values, and scheme costs/abnormals. Quarterly reports to COT, and an outturn report/contract review will take place later in Sept/October 2022.
Procurement Contract	2771	Chief Officers to review contract management within their portfolios to	M	31/12/2019	31/12/2021	28	04/11/2021	Due date revised to 31.12.21 to allow this	Managers will be required to completed

Management 2018/19		<p>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>						meeting to take place and to reflect the new Chief Executive coming into post on 1.11.21.	<p>'as is' spreadsheets by the end of January, with a full meeting to be scheduled for early February to address issues arising and to pull together the required Action Plan.</p> <p>No impact on risk from a short extension to the due date.</p>
SARTH Follow Up 2019/20	3008	<p>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</p>	M	31/07/2021	31/12/2021	9	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>

		<p>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>							
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	9	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 support with setting up home and managing the practicalities of a move in order to target support services at those with greatest support needs</p>	M	31/07/2021	31/12/2021	9	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>
21/22 Maes	3137	Abnormal costs to be tracked in line with	M	29/10/2021	31/03/2022	6	19/11/2021	Due date is revised to	Intend to address

Gwern Contractual arrangements		the figure stated in the Development Agreement. Impact to be assessed whether abnormal costs will be met.						31.03.22 to allow time for the review meetings to be set up, tasks allocated and outcomes to be reviewed.	issues with regular review meetings with key council departments and Wates from December onwards until the project is completed later in 2022. This will include Sales data/values, and scheme costs/abnormals. Quarterly reports to COT, and an outturn report/contract review will take place later in Sept/October 2022.
21/22 Maes Gwern Contractual Arrangements	3141	A process to be introduced to oversee and compare the unit completion date and time with the date and time of when the payments are received by the council to highlight instances where interest may be due in line with the Overarching Agreement.	M	29/10/2021	31/03/2022	6	19/11/2021	Due date is revised to 31.03.22 to allow time for the review meetings to be set up, tasks allocated and outcomes to be reviewed.	Intend to address issues with regular review meetings with key council departments and Wates from December onwards until the project is completed later in 2022. This will include Sales data/values, and scheme costs/abnormals. Quarterly reports to COT, and an outturn report/contract review will take place later in Sept/October 2022.
21/22 Maes Gwern Contractual Arrangements	3158	Adequate accounting records to be kept for all payments received and these to be monitored in line with the figures stipulated in the Development Agreement. Any discrepancies to be raised with management and rectified in a timely manner.	M	29/10/2021	31/03/2022	6	19/11/2021	Due date is revised to 31.03.22 to allow time for the review meetings to be set up, tasks allocated and outcomes to be reviewed.	Intend to address issues with regular review meetings with key council departments and Wates from December onwards until the project is completed later in 2022. This will

									include Sales data/values, and scheme costs/abnormals. Quarterly reports to COT, and an outturn report/contract review will take place later in Sept/October 2022.
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 being met and roles and responsibilities have been defined	M	29/10/2021	31/03/2022	6	19/11/2021	Due date is revised to 31.03.22 to allow time for the review meetings to be set up, tasks allocated and outcomes to be reviewed.	The overall SHARP scheme and partnership with Wates over Maes Gwern was a massive undertaking and thus far a successful one. The review undertaken suggests that this was achieved with a minimum of resources and recommendations to strengthen the development team capacity have been recommended to the Chief Officer.
Homelessness & temporary Accommodation 21/22	3236	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. 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.	M	31/03/2022	-	1	-	No updated provided	No updated provided

		<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>							
Streetscene & Transportation									
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	-	9	07/02/2022	<p>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.</p>	<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>
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</p>	H	31/07/2021	31/01/2022	9	07/02/2022	<p>Need the full set of documented procedures (1st bullet), evidence of the compliance checks completed (2nd bullet), and what training is</p>	<p>Work continues with recording processes, key contacts, responsibilities and standard documentation,</p>

		<p>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 continuity in the event the individual responsible is not available.</p>						<p>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. 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.</p>	<p>however following key changes to key personnel for the contractor and FCC Fleet completion has been delayed.</p>	
Schools										
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	19	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 H

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
Chief Executives									
Voluntary Sector Grants - 2019/20	2765	A formal signed agreement will be put in place between the Council and the relevant third party organisation which defines the roles and responsibilities of all parties in administering the individual grant schemes, including any fees and charges to be paid to the administrating organisation.	M	31/03/2020	31/05/2022	29/03/2022	This was delayed because of capacity issues created by Covid -19.	Draft contract sent to Community Foundation in Wales (Mar 22) awaiting their feedback and then the contract can be signed. To reflect this the due date has been amended to 31.5.22	The draft contract has now been sent to Community Foundation in Wales and waiting for feedback before being able to sign the contract.
Voluntary Sector Grants - 2019/20	2807	Invoices or equivalent documentation will be requested to support the fees and charges levied by the CFiW. All fees and charges levied by the CFiW in respect of investing our fund monies and administering the grant scheme will be checked as being accurate.	M	31/03/2020	31/05/2022	29/03/2022	Awaiting feedback and to be in a position to sign. Date amended to 31.5.22 to reflect this.	Draft contracts sent in March 22, awaiting feedback and then will be in a position to sign.	Formal signed agreements to be put in place with CFiW re the Welsh Church Act Fund and Flintshire Endowment Fund.
Education and Youth									
20/21 School Attendance & Exclusions	3101	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.	M	31/08/2021	31/08/2022	12/05/2022	Some progress has been made but need to resolve appropriately over the summer. Requested to amend the date to 31.8.22.	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	The staff within the cohort receive regular supervision which includes reference to training updates and requirements. The Managers cascade these requirements and reminders to

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
		Privacy notices will be reviewed and updated following changes to the service delivery model.						finalise EWO version. This will facilitate privacy notice aspect of the audit requirements when completed. Revised date 31 12 21.	staff are repeated in supervision and appraisal.
20/21 School Attendance & Exclusion	3105	Periodic exception reporting will be undertaken from the CAPITA ONE system to identify all children with a recent end date – these records will be reviewed to ensure new in-county educational settings have been updated where appropriate.	M	31/08/2021	31/08/2022	28/03/2022	Some progress has been made but need to resolve appropriately over the summer. Requested to amend the date to 31.8.22.	The data audit process continues to evolve. The SMIT team and Admissions team have now formed a strategic group to look at good practice and areas of concern and meet quarterly. Children at risk of off rolling, CME and any other EOTAS situations are considered and this process runs in tandem with regular data updates.	A number of actions have been undertaken and continue with regard to this audit target. The LA EOTAS Panel now considers the registration status of all pupils discussed and a new Fresh Strat Coordinator commenced employment within the PRU Service on 1 9 21 to lead on and review all children that are not on a school or PRU register. In addition a Registration Practices Forum has been created that utilizes case studies to discuss and agree practice to ensure that the LA has a uniform understanding. This work is complex and incremental and will continue right

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
									throughout the school year.
20/21 School Attendance & Exclusions	3110	Detailed action plan will be developed to support the roll out of the new service model.	M	31/08/2021	31/08/2022	28/03/2022	Some progress has been made but need to resolve appropriately over the summer. Requested to amend the date to 31.8.22.	An action plan has been created and implemented. Revised service requirements are being reinforced via joint supervision sessions and regular whole service days. The revised model is in transition with full date of commencement to take place on 01/09/22.	An action plan has been created and implemented. Revised service requirements are being reinforced via joint supervision sessions and regular whole service days. The revised model is in transition with full date of commencement to take place on 01/09/22.
Governance									
Data Protection Act Compliance 2018/19	2594	Guidance on drafting a Privacy Notice is available to all staff via the Infonet. When requested and as part of the Data Protection Impact Assessment process, the Information Governance Team review Privacy Notices. The Phase 2 GDPR Action Plan includes the following task: Update system to allow copies of privacy notices to be held against information assets. The Denbighshire privacy notice is a compliance issue for Denbighshire as the data controller and not Flintshire as the data processor.	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.

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
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.
Housing & Assets									
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	25/07/2022	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 the Planning Inspector's LDP report is received. 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 the Planning Inspector's LDP report is received.
People & Resources									
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	23/03/2022	PMJ requested to move the revised due date to 31.03.2022 due to shortage of staff.	In discussion with regards to the need/provision of an additional testing environment. Update meeting are scheduled to take place up until the end of the year.	Preparations are in place to build and test redaction in a test environment, including reviewing those records we are required to keep longer in relation to safeguarding and running the redaction process - this will be helped by the issues previously found

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
									with work undertaken where numbers requested to be redacted didn't match following the process being run.

Investigation Update

Appendix I

Ref	Date Referred	Investigation Details
1. New Referrals		
1.1	24.05.2022	An anonymous whistleblowing referral has been received
2. Reported to Previous Committees and still being Investigated		
2.1		N/A
3. Investigation Completed		
3.1	N/A	

Internal Audit Performance Indicators

Appendix J

Performance Measure	21/22	June 22	Sept 22	Jan 23	Mar 23	Target	RAG Rating	
Audits completed within planned time	76%	85%	-	-	-	80%	G	↑
Average number of days from end of fieldwork to debrief meeting	15	16	-	-	-	20	G	↓
Average number of days from debrief meeting to the issue of draft report	4	1	-	-	-	5	G	↑
Days for departments to return draft reports	7	6	-	-	-	7	G	↑
Average number of days from response to issue of final report	1	1	-	-	-	2	G	→
Total days from end of fieldwork to issue of final report	32	25	-	-	-	34	G	↑
Productive audit days	76%	68%	-	-	-	75%	A	↓
Client questionnaires responses as satisfied	100%	100%	-	-	-	95%	G	→
Return of Client Satisfaction Questionnaires to date	71%	100%	-	-	-	80%	G	↑

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

Audit – 2021/22	Priority	Status of Work	Supporting Narrative
Corporate			
Risk Management	H	Complete	Quarter 4
Education & Youth			
Schools Risk Based Thematic Reviews	H	Complete	Quarter 4
Drury CP	New	Complete	
Schools Control Risk Self-Assessment - Summary	Annual	In Progress	
Schools Budgeted Licensed Deficit	H	Complete	Quarter 4
Repairs & Maintenance to School Estate	H	Complete	Quarter 4
Governance			
Data Protection (GDPR)	Annual	Complete	Quarter 4
Housing & Assets			
Housing Benefits (including Subsidy Grant)	Annual	In Progress	
People & Resources			
Use of Agency, Relief, Self-Employed & Supply Teachers (including IR35 Compliance)	H	Complete	Quarter 4
Planning, Environment & Economy			
Planning Self-Assessment	H	Complete	
Streetscene & Transportation			
Highways Structures (Bridges) (2 nd Stage review)	H	In Progress	Quarter 4
External			
SLA - Aura - 10 days per annum	Annual	In Progress	Quarter 4

Audit – 2022/23	Priority	Status of Work	Supporting Narrative
Corporate			
Climate Change & Environmental Sustainability / ESG (Environmental Social Governance)	H		
Supply and Demand Risk and Shocks	H	In Progress	
Social Value / Community Benefits	M		
Core Funding 3 rd Sector	M		
Section 106 Agreements (cross cutting)	M		
Use of Consultants	M		
Education & Youth			
Schools Risk Based Thematic Reviews	H		
School Funds	H	In Progress	
After School Club Salary Payments	H	In Progress	
Integrated Youth Service	M		
Scheme for Financing Schools / School Financial Regulations	M	In Progress	
Schools Control Risk Self-Assessment (CRSA)	Annual		
Education Grants – Education Improvement Grant (EIG)	Annual		
Governance			
Protection against Ransomware Attack	H	In Progress	
Corporate Debt Management (including bad debt provision and write offs)	H		
Information Technology Governance	H	In Progress	
Corporate Complaints	H	In Progress	
Enforcement Agents / Bailiffs	M	In Progress	
Procurement Legal Advice	M		
Cyber Security & Data Security	M		
Data Protection (GDPR)	Annual		
Housing & Assets			
Housing Rent & Arrears	H	In Progress	
Maes Gwern Follow Up	Follow Up		
Carelink / Telecare	H		
Housing Demand	H		

Audit – 2022/23	Priority	Status of Work	Supporting Narrative
Complaints (Housing and Assets)	M	In Progress	
Temporary Accommodation	M		
Capital Components	M		
Supporting People Grant	Annual		
People & Resources			
MFTS & supporting Method Statements / Budget Challenge	H		
Housing Revenue Account	H		
Main Accounting – General Ledger	H		
Financial Management Accounting within Portfolios	H		
Compliance with the CIPFA FM Code	M		
Corporate Grants (replacement of AW work)	Annual		
Pay Modelling	H	In Progress	
Payroll	Biennial	In Progress	
Supply Teachers (previously E Teach)	M		
Learning & Development	M		
Apprenticeships / Apprentice Levy	M		
Planning, Environment & Economy			
Flood Alleviation Scheme	H	In Progress	
Houses of Multiple Occupancy	H		
Corporate Health & Safety	H		
Domestic Energy	H	In Progress	
Planning – Prioritisation & Activities (including Enforcement)	H		
Carbon Emissions – Data Collection methodology	M		
Social Services			
Placements	H	In Progress	
Safeguarding	H		
Childcare Development	M		
Deputyship	M		
Single Point of Access (SPOA)	M	In Progress	
Streetscene & Transportation			

Audit – 2022/23	Priority	Status of Work	Supporting Narrative
Integrated Transport Unit	H	Complete	
Loss of O Licence	H		
Regional Transport / Transport Operator Supply Chain Risks	H		
Recycling Targets	M		
Complaints Handling	M	In Progress	
Parc Adfer	Annual		
External			
Clwyd Pension Fund - Investment, Management & Accounting	Biennial		
SLA - Aura - 10 days per annum	Annual		
SLA - NEWydd - 10 days per annum	Annual		

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