

# Flintshire Internal Audit

Progress Report



January  
2023

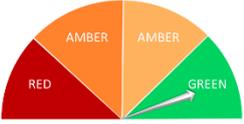
# Contents

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

# 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 September 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
31-2022/23	P&R	Financial Management Accounting	Risk	AG	0	2	2
06-2022/23	H&C	Housing Rent Arrears	Risk	AG	0	1	1
18-2022/23	Gov	Corporate Debt Management	Risk	AG	0	1	1
32-2022/23	E&Y	Risk Based Thematic Review - Castell Allun School	Risk	AG	0	1	2
49-2022/23	P&R	Payroll	Risk	AG	0	3	2
58-2022/23	E&Y	Drury Primary School Follow Up Report	Risk	G	0	0	0
15-2022/23	GOV	Information Technology Governance	Risk	G	0	0	2
05-2022/23	Gov	Enforcement Agents / Bailiffs	Risk	G	0	0	1
55-2022/23	H&C	Housing Support Grant	Grant	Grant	-	-	-
AC 09-2022/23	SS	Placements	Advisory	Advisory	-	-	-
AC 02-2022/23	P&R	Pay Modelling	Advisory	Advisory	-	-	-
AC 05-2022/23	E&Y	Scheme for Financing Schools	Advisory	Advisory	-	-	-
07-2022/23	PE&E	Flood Alleviation and Water Management	Advisory	Advisory	-	-	-
AC 08-2022/23	Corp	NFI	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					2	2				0
Education & Youth			1	1	4	6	-	5	3	8
Governance			1	2		3		1	3	5
Housing & Community			1	1	2	4	-	1	2	3
People & Resources			2		1	3		5	4	9
Planning, Environment & Economy		1			1	2	1	5	-	6
Social Services					1	1				0
Streetscene & Transportation					1	1	-	-	-	0
Cross Cutting Portfolio's						0				0
External			1			1		2	4	6
<b>Total</b>	<b>0</b>	<b>1</b>	<b>6</b>	<b>4</b>	<b>12</b>	<b>23</b>	<b>1</b>	<b>19</b>	<b>17</b>	<b>37</b>

### Footnote:

**Red Assurance:**

-

**Amber Red Assurance:**

Domestic Energy (PE&E)

# Action Tracking – Portfolio Performance Statistics

# Appendix D

Portfolio
Chief Executives
Education & Youth
Governance
Housing & Communities
People & Resources
Planning, Environment & Economy
Social Services
Streetscene & Transportation
External
Individual Schools
<b>Total</b>

Live Actions – January 2023				
Live Actions	Actions Beyond Due Date <i>(excludes Actions with revised due date)</i>			Actions with a Revised Due Date
	H	M	L	
4	-	-	-	4
4	-	1	-	4
10	-	3	2	1
20	5	8	3	12
26	-	4	8	7
6	-	5	-	0
7	-	-	-	7
9	1	1	3	8
3	-	-	-	3
17	-	7	7	5
<b>106</b>	<b>6</b>	<b>29</b>	<b>23</b>	<b>51</b>
	<b>58</b>			

Actions beyond <u>Original</u> due date	
Actions between 6 & 12 months	Actions Greater than 12 Months (13+)
<i>See Appendix F &amp; G</i>	
0	3
0	3
2	0
3	13
3	7
0	0
0	0
5	4
3	0
1	3
<b>17</b>	<b>33</b>

## High and Medium Actions Overdue

## Appendix E

Portfolio	Audit	Ref:	Action	Priority	Original Action Due Date	Revised Due Date	Date of Last Update Provided by Service	Reason for Revised Due Date	Current Status
P&R	Main Accounting AP&P2P- Payment invoices process are not aligned to regulatory requirements	2621	Council no longer publish this data but it is available and from 2019/20 it will be included in the Key Performance Indicators reported as part of the MTFS.	M	30-Sep-19	30-Sep-21	39	20 September 2022 13:29 - We do now capture this information but as a council we don't currently prepare a corporate services performance report so I don't see what else I can do on this other than utilise the data for internal performance management?	
P&R	20/21 Collaborative Planning: The Financial Procedure Rules are not clear on the requirement to use CP and also reference a set of procedures which have not been formalised	3038	Management is confident that other controls are in place and there is no wider risk to the Council's budget monitoring processes In relation to this specific scope and review: Finance will 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-Jun-21	30-Sep-22	18	7.6.22. Collaborative Planning: Roles and Responsibilities document is still not finalised. Need to liaise with Systems team on this further. Suggest the action date is moved to the end of September 2022	No Update Provided
P&R	20/21 Collaborative Planning: Lack of system compliance monitoring reporting and escalation	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-Jun-21	31-Jul-22	18	7.6.22 - The review by the Systems user Group has been completed. The outcome will be referred to in a paper to be shared soon with COT on options for a new system – therefore suggest we revise deadline to end of July 2022.	No Update Provided

Portfolio	Audit	Ref:	Action	Priority	Original Action Due Date	Revised Due Date	Date of Last Update Provided by Service	Reason for Revised Due Date	Current Status
P&R	2021/22 Income from Fees and Charges - Carelink / Telecare fees and charges	3276	<p>We recognise that Carelink / Telecare is a complicated area and the service may require additional support in order to define and calculate accurate full cost recovery.</p> <p>The need to review full cost recovery to actual costs charged for Carelink / Telecare will be reported to the Strategic Finance Manager, Management Accounting and Principal Accountants immediately.</p> <p>All costs are due to be reviewed as part of the annual review of fees and charges for 2022.</p> <p>Any issues will be reported to the Chief Officer in line with the Income Generation Policy.</p>	M	31-Jul-22		5	No Update Provided	No Update Provided

Portfolio	Audit	Ref:	Action	Priority	Original Action Due Date	Revised Due Date	Date of Last Update Provided by Service	Reason for Revised Due Date	Current Status
E&Y	20/21 School Attendance & Exclusions: Compliance with the Data Protection Act	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-Aug-21	31-Dec-22	16	<p>13 September 2022 06:06 - The staff in my portfolio receive regular supervision either by their manager or from myself in the case of each Manager. Staff compliance with required training modules is part of this discussion and the area of GDPR is a key priority. Staff must complete the mandatory Learning Pool modules by 31 12 22. In addition, a review of services also identified that Information Sharing Protocols need to be finalized in some cases and this too has been addressed with a target date of 31 12 22.</p>	<p>13.09.22: Email from John Grant requesting the due date be revised to 31.12.22 in line with the narrative update provided.</p> <p>The staff within my 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. 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 my Progression Service and a meeting with Deborah Sainsbury is booked to finalize EWO version. This will facilitate privacy notice aspect of the audit requirements when completed.</p>

Portfolio	Audit	Ref:	Action	Priority	Original Action Due Date	Revised Due Date	Date of Last Update Provided by Service	Reason for Revised Due Date	Current Status
GOV	21/22 Organisational Ethics & Values: Update of Policies/Protocols within the Constitution (3)	3262	Key ethical policies & guidance owned by the Governance Portfolio to be reviewed and refreshed in accordance with defined review dates, specifically; Declaration of Interest guidance notes on the Infonet (for officers) not updated since May 2003. Employee Privacy Policy & Statement 2018-2020. Email and Internet Usage Policy (not updated since July 2012).	M	31-Dec-21		12		
GOV	Data Protection 21/22-Portfolio action plans have not been drafted to address areas of underperformance.	3314	Chief Officers to manage data protection compliance within their portfolios. Chief officers to investigate root causes for non-compliance and identify a number of actions to achieve compliance with the minimum tolerance level (80%). Recognising it may take time for portfolios to achieve 80%, improvements will be incremental with 80% compliance to be achieved by a deadline specified by the Chief Officer in their remedial plan. Reporting to continue to be produced to measure portfolio performance against minimum tolerance level highlighting the risk of ICO enforcement / penalty. The above process to be discussed and agreed with Chief Officers.	M	31-Oct-22		2	17 May 2022 13:41: Update advising report taken to COT who agreed to reset our target for training and IRR to 70% for the next 12 months. Also agreement was obtained to set the renewal interval on the IAR to 2 years for this year and next so that can get time for the ICOG members to focus on IRRs and training	see follow up notes
GOV	22/23 Housing Rent Arrears - Compliance checking to be evidenced	3444	A defined process will be put in place to ensure that compliance checking is documented and evidenced.	M	31-Dec-22		0	No Update Provided	No Update Provided

Portfolio	Audit	Ref:	Action	Priority	Original Action Due Date	Revised Due Date	Date of Last Update Provided by Service	Reason for Revised Due Date	Current Status
H&C	Travellers - 2018/19 - Transit Site	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-Sep-20	01-Oct-22	27	20 July 2022 08:16: There is no update as we are still waiting for Planning Inspector review - pls BF to 01/10/22	Delays caused by Covid, however the local development plan review is expected to be completed in October. Due date set to end of November to ensure the service has the time to react to the local development review. Due date subsequently revised to 1.2.22 awaiting receipt of the planning inspectors LDP report.  See revised and updated comments relating to the LDP.
H&C	SARTH Follow Up 2019/20 - The number of overrides remains high	3008	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.  Explore opportunities for improvements within the Open Housing System to reduce the number of overrides through changes or enhancements to the Allocations Module.  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.	M	31-Jul-21	31-Dec-21	17	11 July 2022 08:38: changed responsible officer as requested.  Request to revise date to 31/12/21 - new manager re SARTH/Housing Register. Need to develop plan for Homelessness.	From MC 7/9/21 - request to revise date to 31/12/21 - new manager re SARTH/Housing Register. Need to develop plan for Homelessness. SJ Revised due date on this basis. have advised these are longstanding.

Portfolio	Audit	Ref:	Action	Priority	Original Action Due Date	Revised Due Date	Date of Last Update Provided by Service	Reason for Revised Due Date	Current Status
H&C	SARTH Follow Up 2019/20 - Applicant reviews are not being carried out on a regular basis	3009	Embed the periodic review process within routine operational practice of the Housing Register Team. Explore opportunities to use technology such as text, and online engagement to assist with the applications and periodic review process. Ensure robust management oversight of periodic reviews through monthly monitoring reports and a clearly documented process.	M	31-Jul-21	31-Mar-22	17	10 November 2022 13:20: SLA currently states all applications will be reviewed on a 6 monthly basis regardless of banding status. However due to significant resource pressures within the service reviews are currently not up to date. This issue will be raised at our next Operational meeting which is due to be held on 06.12.2022 and I will be asking for a paper to go to Steering Group to consider changing currently SLA to allow reviews to be taken on a risk-based approach, Band 1 every 3 monthly, Band 2 every 6 monthly, Band 3 & 4 every 12 -18 months. This will ensure that the review process is up to date and focus on those applicants who are more likely to be closer to being offered a property than just a blanket approach. In addition, all colleagues in Housing Register Team and Contact Staff who deal with incoming calls are trained and complete ad hoc reviews when speaking with applicants. There is a robust training process in place, and this is provided to all new staff and discussed at monthly team meetings with Contact Centre Team Leads and also	7/9/21 - request to revise date to 31/12/21 - new manager re SARTH/Housing Register. Need to develop plan for Homelessness. Revised due date on this basis. have advised these are longstanding.

Portfolio	Audit	Ref:	Action	Priority	Original Action Due Date	Revised Due Date	Date of Last Update Provided by Service	Reason for Revised Due Date	Current Status
								includes colleagues in Connects.	
H&C	SARTH Follow Up 2019/20 - Not all band 1 tenancies have had pre-tenancy checks or landlord references evidenced	3010	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 Develop an internal transfer's procedure for FCC, which picks up on those applicants who are existing FCC tenants, in order to assess their suitability for a move (not housing need, but picking up on arrears and property condition) as well as helping tenants to prepare for a move. Develop a Tenancy Ready / Home Starter Support Matrix which will identify households who may require additional support with setting up home and managing the practicalities of a move in order to target support services at those with greatest support needs	M	31-Jul-21	31-Dec-21	17	11 July 2022 08:37: changed responsible officer as requested.  Request to revise date to 31/12/21 - new manager re SARTH/Housing Register. Need to develop plan for Homelessness.	7/9/21 - request to revise date to 31/12/21 - new manager re SARTH/Housing Register. Need to develop plan for Homelessness. Revised due date on this basis. have advised these are longstanding.

Portfolio	Audit	Ref:	Action	Priority	Original Action Due Date	Revised Due Date	Date of Last Update Provided by Service	Reason for Revised Due Date	Current Status
H&C	21/22 Maes Gwern Contractual Arrangement-Overage sum calculation not being monitored as per the development agreement	3140	A process to be introduced to monitor the overage sum in line with the agreed calculation stated in the overarching agreement.	H	29-Oct-21	31-Mar-22	14	<p>30 September 2022 06:03: No further information received.</p> <p>27 September 2022 11:51: 18 Jan 2022 - 3 documents attached 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. Sent to principal auditor to view on whether can close with current information.</p>	Report to go to November 2021 Audit Committee - deadline for final papers 10.11.21. Due date aligned with AC papers date to prevent duplication in tracking - 21.10.21. See follow up notes above re revised due date - meetings to begin in December 2021.

Portfolio	Audit	Ref:	Action	Priority	Original Action Due Date	Revised Due Date	Date of Last Update Provided by Service	Reason for Revised Due Date	Current Status
H&C	21/22 Maes Gwern Contractual Arrangements- Changes to unit type have an impact on capital receipts	3159	A process and a process owner to be devised and introduced to identify any discrepancies in changes to property type and chase any remaining funds and interest due to the Council since the completion date. Any risks to the achievement of the agreed capital receipts should be considered and escalated to Chief Officer.	H	29-Oct-21	31-Dec-21	14	12 December 2022 14:31: Email received on 12.12.22 with some information in relation to change in unit types. Information provided was an email trail in relation to some changes which had been made for a number of plots which had been reviewed. From a completeness perspective this was not evident for all plots and in line with was agreed and required as evidence the following was emailed back to PC to advise 'Agreed evidence to be provided for this action: Evidence of the established process which was introduced to identify changes to property type. Evidence that only two changes have been made in line with your email and the financial impact of those changes if any.	Report to go to November 2021 Audit Committee - deadline for final papers 10.11.21. Due date aligned with AC papers date to prevent duplication in tracking - 21.10.21.

Portfolio	Audit	Ref:	Action	Priority	Original Action Due Date	Revised Due Date	Date of Last Update Provided by Service	Reason for Revised Due Date	Current Status
H&C	21/22 Maes Gwern Contractual Arrangements- The finance process in place to monitor capital receipts is not adequate.	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-Oct-21		14	29 November 2022 07:59 A meeting was held following the GAC update to discuss expectation of evidence and understand whether any information was available for review to assist with the closing of the actions. In preparation for the meeting, evidence expectation was detailed against each agreed finding within the report and this has been attached below. During the meeting management provided an update of the actions taken subsequent to the audit but no evidence was provided for review. A follow up email was sent and is attached detailed the agreement from the meeting and requirements from the service. To date no further information has been provided.	Report to go to November 2021 Audit Committee - deadline for final papers 10.11.21. Due date aligned with AC papers date to prevent duplication in tracking - 21.10.21.

Portfolio	Audit	Ref:	Action	Priority	Original Action Due Date	Revised Due Date	Date of Last Update Provided by Service	Reason for Revised Due Date	Current Status
H&C	21/22 Maes Gwern Contractual arrangements- The Abnormal costs being tracked for the development are not in line with the development agreement.	3137	Abnormal costs to be tracked in line with the figure stated in the Development Agreement. Impact to be assessed whether abnormal costs will be met.	M	29-Oct-21	31-Mar-22	14	29 November 2022 08:00: A meeting was held following the GAC update to discuss expectation of evidence and understand whether any information was available for review to assist with the closing of the actions. In preparation for the meeting, evidence expectation was detailed against each agreed finding within the report and this has been attached below. During the meeting management provided an update of the actions taken subsequent to the audit but no evidence was provided for review. A follow up email was sent and is attached detailed the agreement from the meeting and requirements from the service. To date no further information has been provided.	Report to go to November 2021 Audit Committee - deadline for final papers 10.11.21. Due date aligned with AC papers date to prevent duplication in tracking - 21.10.21.

Portfolio	Audit	Ref:	Action	Priority	Original Action Due Date	Revised Due Date	Date of Last Update Provided by Service	Reason for Revised Due Date	Current Status
H&C	21/22 Maes Gwern Contractual Arrangements- Unit Completion date not monitored	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-Oct-21	31-Mar-22	14	29 November 2022 08:04: A meeting was held following the GAC update to discuss expectation of evidence and understand whether any information was available for review to assist with the closing of the actions. In preparation for the meeting, evidence expectation was detailed against each agreed finding within the report and this has been attached below. During the meeting management provided an update of the actions taken subsequent to the audit but no evidence was provided for review. A follow up email was sent and is attached detailed the agreement from the meeting and requirements from the service. To date no further information has been provided.	Report to go to November 2021 Audit Committee - deadline for final papers 10.11.21. Due date aligned with AC papers date to prevent duplication in tracking - 21.10.21.

Portfolio	Audit	Ref:	Action	Priority	Original Action Due Date	Revised Due Date	Date of Last Update Provided by Service	Reason for Revised Due Date	Current Status
H&C	21/22 Maes Gwern Contractual arrangements-roles and responsibilities have not been fully defined	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-Oct-21	31-Mar-22	14	29 November 2022 08:05: A meeting was held following the GAC update to discuss expectation of evidence and understand whether any information was available for review to assist with the closing of the actions. In preparation for the meeting, evidence expectation was detailed against each agreed finding within the report and this has been attached below. During the meeting management provided an update of the actions taken subsequent to the audit but no evidence was provided for review. A follow up email was sent and is attached detailed the agreement from the meeting and requirements from the service. To date no further information has been provided.	Report to go to November 2021 Audit Committee - deadline for final papers 10.11.21. Due date aligned with AC papers date to prevent duplication in tracking - 21.10.21.

Portfolio	Audit	Ref:	Action	Priority	Original Action Due Date	Revised Due Date	Date of Last Update Provided by Service	Reason for Revised Due Date	Current Status
H&C	Homelessness & temporary Accommodation 21/22- Homelessness levels of accommodation are not monitored over time to ensure adequate temporary accommodation is available.	3236	Agree in part.  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.  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.  Achievement of deliverables in line with the Rapid Rehousing Transition Plan is the ultimate aim.  Short term (March 2022) Identification of reasons for refusal of permanent accommodation and action process to manage "unreasonable refusals" to be documented.	M	31-Mar-22		9	No Update Provided	No Update Provided

Portfolio	Audit	Ref:	Action	Priority	Original Action Due Date	Revised Due Date	Date of Last Update Provided by Service	Reason for Revised Due Date	Current Status
H&C	Homelessness & Temporary Accommodation 21/22- Management information is not available or unreliable to monitor the achievement of the Homelessness Strategy and policy	3255	<p>The response will be delivered in the medium term. All actions are assigned to the Service manager to be delegated across team.</p> <p>Medium term (June 2022) Introduce management information to:</p> <p>Monitor performance timescales at the various stages in Void Management Process. Information to be timely reviewed to identify and address process impediments/ opportunities for improvement. Provide oversight of all offers for permanent accommodations, those that were declined and the reason for decline.</p> <p>Oversee length of stays in interim accommodation which is being developed in In-Phase. Oversee rent collection activities. Monitor SLA agreement KPIs.</p>	H	30-Jun-22		6	No Update Provided	No Update Provided

Portfolio	Audit	Ref:	Action	Priority	Original Action Due Date	Revised Due Date	Date of Last Update Provided by Service	Reason for Revised Due Date	Current Status
H&C	Homelessness & Temporary Accommodation 21/22- A homelessness/Temporary accommodation policy is not in place.	3234	<p>The response will be delivered in 2 stages –medium and longer term. All actions are assigned to the Service manager to be delegated across team.</p> <p>Medium term (June 2022) Restructure of Housing Support and Homeless Prevention Service and create a specific team for Property Management to take the management of Temporary Accommodation out of the Homeless Team. Restructure has been approved, job descriptions are being devised and recruitment to begin in April 2022.</p> <p>Long Term (Dec 2022) Homelessness Accommodation Policy to be devised which will guide all processes and ensure delivery of all ambitions identified in the soon to be revised Housing Support Programme Strategy which comes in force 1st April 2022.</p>	H	30-Dec-22		0	No Update Provided	No Update Provided

Portfolio	Audit	Ref:	Action	Priority	Original Action Due Date	Revised Due Date	Date of Last Update Provided by Service	Reason for Revised Due Date	Current Status
PE&E	Domestic Energy 22/23- A Contract is not in place with the main contractor who delivers all the energy efficiency works for the council.	3379	<p>A procurement exercise has been completed to identify the contractor to be utilised to deliver the domestic energy work. Outcome of the procurement exercise will be communicated in October and a revised contract will be in place. This will assist with evidence of value for money.</p> <p>Management information to be structured to monitor contract deliverables in line with agreement.</p> <p>2. Management to establish a process to review financial viability of contract provider.</p>	M	31-Dec-22		0	No Update Provided	No Update Provided
PE&E	Domestic Energy 22/23- SLAs in place with the various areas to which DEEP provides services have not been agreed.	3380	A process to be introduced to monitor contracts which are coming up for renewal. All service level agreement to be reviewed and renewed in readiness for the new financial year	M	31-Dec-22		0	No Update Provided	No Update Provided

Portfolio	Audit	Ref:	Action	Priority	Original Action Due Date	Revised Due Date	Date of Last Update Provided by Service	Reason for Revised Due Date	Current Status
PE&E	Domestic Energy 22/23- Management controls not in place to ensure adequate processes, adherence to process and risk management	3381	Introduction of Agile System will facilitate document retention and potential system reporting. Prescriptive process on how to manage the process/information required prior to Agile being implemented. Monthly meeting to be held between DEEP Team Manager and Service Manager with a standard agenda will be introduced and a set of management information with supporting evidence will be presented to review KPI performance, contractual requirements and budget performance and reconciliation. Contract and SLA meetings to be formalised with ToRs, agendas, KPIs and highlight reports presented. Schedule to be produced for all external grant conditions, KPIs, claim dates and milestones.	M	31-Dec-22		0	No Update Provided	No Update Provided
PE&E	Domestic Energy 22/23- The domestic energy budget is not reconciled monthly	3382	Monthly meeting with standard agenda and supporting documents to be held between DEEP team manager and service manager to review: KPI performance Contract oversight reporting Budget reconciliation	M	31-Dec-22		0	No Update Provided	No Update Provided
PE&E	Domestic Energy 22/23- Health and safety risks relating to the delivery have not been documented or mitigated.	3386	A random sample of the efficiencies delivered to be reviewed by the Housing Services team in line with SLA agreement. Evidence of visits and findings to be kept for audit purposes.	M	31-Dec-22		0	No Update Provided	No Update Provided

Portfolio	Audit	Ref:	Action	Priority	Original Action Due Date	Revised Due Date	Date of Last Update Provided by Service	Reason for Revised Due Date	Current Status
S&T	21/22 North and Mid Wales Trunk Road Agent (NMWTRA) Income Collection: Annual fixed costs	3248	Agreed Action Review appendices (to SDA 2016 Vol D) to confirm appropriateness of reclaim. Liaise with NMWTRA to ensure fixed cost reclaim is maximised.	M	31-Mar-22	31-Jul-22	9	05 April 2022 11:08: Review of the Appendices has taken place for financial year 2021.22, where some Plant/vehicle costs had been identified as unclaimed, working with our finance contact in NMWTRA we have amended our claim. Review of the fleet vehicle weightings against our contract with Go Plant have been arranged for end of April, this will ensure maximization of the fleet claim against NMWTRA for upcoming years, Appendices are due to start June 2022, in light of this further investigation has been paused to enable focus on our financial year end.	08.04.22 - date revised as per above due to year end constraints within service.

Portfolio	Audit	Ref:	Action	Priority	Original Action Due Date	Revised Due Date	Date of Last Update Provided by Service	Reason for Revised Due Date	Current Status
S&T	21/22 Statutory Training: There is a reliance on local knowledge of a small amount of staff to ensure all operatives are fully trained for their role.	3223	Once the training matrix has been developed (see 3254), the information will be used to help restructure the training spreadsheet (see also 3239). Data protection regulations will be observed in how the spreadsheet will be made available to all relevant managers and supervisors. With these two documents there will be a process for managers and supervisors to show which training is required and which operative has the relevant, up to date skills.	H	30-Apr-22	31-Dec-22	8	<p>Due to staff absence and limited available resource the due date has been extended.</p> <p>The training spreadsheet is in the final stages or re-configuration. This will allow for improved accessible and available training records for staff and operatives.</p> <p>UPDATE 09.11.22 I have attached a copy of new gap analysis that has been developed in response to this action. This document now gives managers and supervisors a clear awareness of what training is needed and what the current training situation is. I have requested to extend the deadline of this action to give me a little more time to complete the documents for all supervisors and managers.</p>	
Schools	Schools Audit 2019/20 - Maes Garmon - Information Asset Register not in place.	2947	The school will arrange for an Information Asset Register to be in place as soon as possible.	M	30-Sep-20	31-Dec-21	27	22.10.21: We were unable to make any contact with David Bridge and decided to find a replacement. We have received some recommendations of other providers from our Primary colleagues and are await	Clarification requested from at GDBR on the document required. No Information Asset Register in place whilst waiting for support.

Portfolio	Audit	Ref:	Action	Priority	Original Action Due Date	Revised Due Date	Date of Last Update Provided by Service	Reason for Revised Due Date	Current Status
Schools	21/22 Schools Risk Based Thematic Review - Elfed High School: Financial Governance	3319	Suggested actions The school uses P2P and authorisation limits are defined and applied within the system.  Ensure that the scheme of delegation includes authorisation limits for the school's finances and delegation. Guidance can be found from the Schools	M	30-Jun-22	14-Oct-22	6	20 September 2022 13:36: This is a new Scheme of Delegation and it has not had Governing Body approval. Full Governors is on Wednesday 28th September 2022 and this is on the agenda.	
Schools	21/22 Schools Thematic Review - Ysgol Derwenfa - The recording of the schools sub-committees	3323	The school will ensure that where decisions are made / agreements obtained within governor sub-committees then a record will be maintained as evidence.	M	30-Sep-22		3	No Update Provided	No Update Provided
Schools	21/22 Schools Thematic Review - Ysgol Derwenfa - Approval of the School Fund Certificate	3327	The school will ensure that the school fund audited certificate and associated documents is shared with the full governing body for scrutiny and this will be evidenced within the committee meeting minutes.	M	30-Sep-22		3	No Update Provided	No Update Provided
Schools	21/22 Schools Thematic Review - Ysgol Derwenfa - Evidence of Budget Monitoring	3338	Minutes will be maintained for finance committee meetings and budget monitoring will be recorded as a standard agenda item.	M	30-Sep-22		3	No Update Provided	No Update Provided
Schools	21/22 Schools Thematic Review - Ysgol Derwenfa - Appointment of External Auditor	3339	The school will ensure that an annual review is undertaken regarding the appointment of an external Auditor for the School Fund account and this review will be evidenced.	M	30-Sep-22		3	No Update Provided	No Update Provided

Portfolio	Audit	Ref:	Action	Priority	Original Action Due Date	Revised Due Date	Date of Last Update Provided by Service	Reason for Revised Due Date	Current Status
Schools	21/22 Schools Thematic Review - Ysgol Derwenfa - School Fund purchases in line with Constitution.	3364	The school will ensure that all School Fund expenditure is in line with the School Fund Constitution.	M	30-Sep-22		3	No Update Provided	No Update Provided

## Appendix F

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

Portfolio	Audit	Ref:	Action	Priority	Original Action Due Date	Revised Due Date	Date of Last Update Provided by Service	Reason for Revised Due Date	Current Status
HR	Payroll 2017/18- I-Trent not compliant with data protection and GDPR	2218	Midland have advised functionality is in place to allow for the removal of all required information to comply with GDPR requirements. Internal testing will be completed to provide assurance over this anticipated functionality.	M	30-Sep-18	31-Mar-23	13.1.23	The functionality still requires testing, further issues/defects may be found during testing and would need reporting to MHR for their investigation. I have requested 30.04.18 to take into account that possibility.	13.1.23. Recognised that this is in progress but there is still some work to do. SC has asked for the due date to be extended to 31/3/23.  Update 23.3.22: I met with the Systems team again this morning for our monthly progress meeting. 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 with work undertaken where numbers requested to be redacted didn't match following the process being run. Paul is still in discussion with regards to the need/provision of an additional testing environment and followed that up again today. Update meeting are scheduled to take place up until the end of the year.
S&T	2020/21- Loss of O license-Management information is not adequate to ensure compliance	3118	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	H	31-Jul-21	31-Mar-24	05.12.2022	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.	05 December 2022: Review of update provided and revised due date of March 2024. Understand the circumstances the service has encountered; however this is a high action and the revised due date keyed does not seem adequate. Will need to speak to PA; unable to close.

Portfolio	Audit	Ref:	Action	Priority	Original Action Due Date	Revised Due Date	Date of Last Update Provided by Service	Reason for Revised Due Date	Current Status
			shared to ensure reliance on individuals is removed. Repeat offender reporting to be devised in order to identify and manage underperformance, with compliance checks to be undertaken regularly alongside professional competency checks. 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.						
S&T	2020/21- Loss of O License- Lack of business continuity due to single person dependency	3119	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. Compliance checks to be	H	31-Jul-21	31-Mar-24	05.12.2022	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.	05 December 2022 07:18: Review of update provided and revised due date of March 2024. Understand the circumstances the service has encountered; however this is a high action and the revised due date keyed does not seem adequate. Will

Portfolio	Audit	Ref:	Action	Priority	Original Action Due Date	Revised Due Date	Date of Last Update Provided by Service	Reason for Revised Due Date	Current Status
			regular conducted to ensure that the processes are being delivered correctly and in a timely manner. Training to be provided to additional staff in critical roles to ensure business continuity in the event the individual responsible is not available.						
E&Y	20/21 School Attendance & Exclusions: Formal action plan to support roll out of new service delivery model	3110	Detailed action plan will be developed to support the roll out of the new service model.	M	31-Aug-21	31-Mar-23	13.02.2022	13.09.22: Email asking for the due date to be revised to 31.3.23.	13 September 2022 06:01: The revised service action plan has now been adopted but is being supplemented with a range of policies and practice documents to ensure that schools and parents are aware of the services that are available to support them. A generic schools model Attendance Policy was shared with all schools on 9 9 22 utilizing the revised FCC format expectations. Further documents to highlight the profile of the engagement support services and the revised EOTAS process are due back from translation this week and will be shared with schools and partners in the days ahead This incremental approach ensures that schools have clear documentation that underpins the new service model. These models and policies will be subject to regular review and update.
E&Y	20/21 School Attendance & Exclusion: Maintenance of data around educational setting	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	M	31-Aug-21	31-Mar-23	13.09.2022	13.09.22: As per email t the due date for this action has been revised to 31.03.23.  A number of actions have been undertaken and continue with regard to this	13 September 2022 : The strategic sample and review system has now been implemented and review meetings will take place on a termly basis. Pupils at risk of being lost to the system as a result of CME or NEET status are identified at the earliest

Portfolio	Audit	Ref:	Action	Priority	Original Action Due Date	Revised Due Date	Date of Last Update Provided by Service	Reason for Revised Due Date	Current Status
			to ensure new in-county educational settings have been updated where appropriate.					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 throughout the school year.	opportunity to attempt to locate and engage them. Schools based EWO staff now actively look for pupils that are not accounted for in their allocated schools. An example of this new practice took place on 1 9 22 when all Year 7 admissions to FCC Secondary Schools were identified if they had achieved below 85% in their primary school during Year 6. These identified pupils were added to a priority identification list to enable their attendance to be monitored from day one of the new school year.
HR	20/21 Health & Safety and Wellbeing of Employees: Effective Monitoring and Reporting of Working Time	3026	Quarterly reports to be tabled at COT highlighting excessive credit balances on Etarmis / average working hours exceeding Working Time Policy. Caveat to be included highlighting potential data inaccuracies within reports. Individual Chief Officers to determine action to be taken following consideration of reports.	M	31-Dec-21	31-Mar-23	16.01.2023	See follow up notes. Risk not managed.	Email 16.1.23 confirming not content to accept the risk around non compliance with the Working Time Regulations, as such further discussion is required between SC and NC around the roll out of Imperago across the whole organisation.
S&T	21/22 Statutory Training: There is no	3219	The Senior Management team are currently developing a People Management Strategy with HR and the	M	30-Apr-22	31-Mar-23	28.12.2022	The timeline has been extended due to staff absence earlier in the year but the training policy is now being developed and is	

Portfolio	Audit	Ref:	Action	Priority	Original Action Due Date	Revised Due Date	Date of Last Update Provided by Service	Reason for Revised Due Date	Current Status
	specific S&T Training Policy		Corporate Training team. A training strategy for S&T will be developed in conjunction with this strategy					entering final draft. The policy will be presented to the Environment and Economy Overview and Scrutiny Committee in September as part of an assurance report relating to the audit findings.	
S&T	21/22 Statutory Training: The team are using a spreadsheet as a database, this is possible with small amounts of data but not large	3239	<p>The service acknowledges the training spreadsheet has, due to its size, become a problematic system. Currently the spreadsheet is backed up weekly to ensure the safety of the data. The Compliance Manager is also concerned about the free entry on the spreadsheet which allows for errors to be more easily introduced.</p> <p>In the short term the training spreadsheet will be restructured in conjunction with the development of the training matrix to make it more stable and easier to use and to obtain management information from.</p> <p>In the longer term a business case will be produced and presented for the purchase and introduction of a staff</p>	M	30-Apr-22	30-Apr-23	11.01.2023	<p>Due to staff absence and limited available recourse the due date has been extended.</p> <p>The training spreadsheet is in the final stage of re-configuration so that it is more stable, accessible and 'user-friendly'.</p> <p>The action has been progressed with a business case presented to Digital Strategy Board for a Training Management System, expressions of interest from relevant suppliers has been received and a collaborative approach across the Council is being explored.</p> <p>Future progression of this action is to look towards an in-house system which aligns to the Social Services training management system developed by FCC. the expected timeline for starting this piece of work is November 2022.</p>	Upon appointment, the Fleet Manager was tasked with familiarising himself with the service and addressing the agreed actions and recommendations of the audit to map out the processes that required documenting and capture the mechanisms of the service.

Portfolio	Audit	Ref:	Action	Priority	Original Action Due Date	Revised Due Date	Date of Last Update Provided by Service	Reason for Revised Due Date	Current Status
			training management database.						
CEX	21/22 CCTV (Cross Cutting): Third party partnerships	3201	<p>Chief Officer, Housing &amp; 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"> <li>Overarching responsibility for CCTV camera systems;</li> <li>Development of a live asset register of all CCTV cameras to be used as a basis for ensuring Council wide regulatory compliance);</li> <li>Oversight and reporting of cross Council compliance with the Surveillance Camera Code;</li> <li>Oversight and reporting of cross Council completion of Data Protection Impact Assessments (DPIA);</li> <li>Appropriateness of protocols in place (contracts / SLA's, etc.) to support partnership arrangements with third parties.</li> <li>Control around the purchasing of CCTV cameras.</li> </ul> <p>the Public Realm CCTV Manager will continue to provide cross portfolio operational support to officers responsible for</p>	M	30-Sep-21	30-Jun-23	13.01.2023	<p>Revised due date due to new Service Manager being appointed.</p> <p>4.10.21: Need to obtain third party information relating to the Alltami CCTV system. Monitored remotely by Crime Prevention Ltd.</p>	<p>Due date revised to June to allow the new Service Manager to understand the actions required.</p> <p>13 October 2021</p>

Portfolio	Audit	Ref:	Action	Priority	Original Action Due Date	Revised Due Date	Date of Last Update Provided by Service	Reason for Revised Due Date	Current Status
			CCTV to ensure compliance with the Protection of Freedoms Act 2012.						

## Investigation Update

## Appendix G

Ref	Date Referred	Investigation Details
<b>1. New Referrals</b>		
1.1	22.10.2022	Anonymous allegation received regarding a contract
1.2	31.10.2022	Referral from management relating to a loss from safe (Est £1882.94 + personal items)
<b>2. Reported to Previous Committees and still being Investigated</b>		
2.1	24.05.2022	Anonymous allegation over planning permission / building regulations. Investigation underway
<b>3. Investigation Completed</b>		
3.1	An anonymous whistleblowing referral re has been received regarding HR matters within a service. This has referred back to HR and Management for action. No further action for Internal Audit to address.	

## Internal Audit Performance Indicators

Appendix H

Performance Measure	21/22	Qtr1	Qtr2	Qtr 3	Qtr 4	Target	RAG Rating	
Audits completed within planned time	76%	62%	67%	88%	-	80%	G	↑
Average number of days from end of fieldwork to debrief meeting	15	16	25	15	-	20	G	↑
Average number of days from debrief meeting to the issue of draft report	4	1	0	1	-	5	G	↓
Days for departments to return draft reports	7	6	5	0	-	7	G	↑
Average number of days from response to issue of final report	1	1	1	1	-	2	G	→
Total days from end of fieldwork to issue of final report	32	25	10	18	-	34	G	↓
Productive audit days	76%	68%	62%	78%	-	75%	G	↑
Client questionnaires responses as satisfied	100%	100%	100%	100%	-	95%	G	→
Return of Client Satisfaction Questionnaires to date	71%	100%	100%	67%	-	80%	A	↓

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

Internal Audit Operational Plan 2021/22 Carry Forward

Appendix I

Audit – 2021/22	Priority	Status of Work	Supporting Narrative
<b>Streetscene &amp; Transportation</b>			
Highways Structures (Bridges) (2 <sup>nd</sup> Stage review)	H	Report with Management	

Internal Audit Operational Plan 2022/23

Audit – 2022/23	Priority	Status of Work	Supporting Narrative
<b>Corporate</b>			
Climate Change & Environmental Sustainability / ESG (Environmental Social Governance)	H	In Progress	
Supply and Demand Risk and Shocks	H	Complete	
Social Value / Community Benefits	M	Defer	
Core Funding 3 <sup>rd</sup> Sector	M	In Progress	
Section 106 Agreements (cross cutting)	M	Defer	Currently under management review. Defer until 23/24
Use of Consultants	M	Defer	
<b>Education &amp; Youth</b>			
Schools Risk Based Thematic Reviews	H	Complete / In Progress	Three schools
School Funds	H	In Progress	
After School Club Salary Payments	H	No Longer Relevant	
Integrated Youth Service	M		Quarter 4
Scheme for Financing Schools / School Financial Regulations	M	Complete	
Drury Primary School Follow Up	New	Complete	
Schools Control Risk Self-Assessment (CRSA)	Annual	In Progress	
Education Grants – Education Improvement Grant (EIG)	Annual	No Longer Relevant	
<b>Governance</b>			
Protection against Ransomware Attack	H	In Progress	
Corporate Debt Management (including bad debt provision and write offs)	H	Complete	

Audit – 2022/23	Priority	Status of Work	Supporting Narrative
Information Technology Governance	H	Complete	
Corporate Complaints	H	Report With Management	
Enforcement Agents / Bailiffs	M	Complete	
Procurement Legal Advice	M	Report With Management	
Cyber Security & Data Security	M		Quarter 4
Data Protection (GDPR)	Annual	Defer	
<b>Housing &amp; Assets</b>			
Housing Rent & Arrears	H	Complete	
Maes Gwern Follow Up	Follow Up	Defer until Quarter 1	Based on presentation to GAC in November
Carelink / Telecare	H	In Progress	
Housing Demand	H	In Progress	
Complaints (Housing and Assets)	M	In Progress	
Temporary Accommodation	M		Quarter 4
Capital Components	M	Defer	
Supporting People Grant	Annual	Complete	
<b>People &amp; Resources</b>			
MFTS & supporting Method Statements / Budget Challenge	H	In Progress	
Housing Revenue Account	H	Defer	
Main Accounting – General Ledger	H	In Progress	
Financial Management Accounting within Portfolios	H	Complete	
Compliance with the CIPFA FM Code	M	In Progress	
Corporate Grants (replacement of AW work)	Annual	In Progress	
Pay Modelling	H	Complete	
Payroll	Biennial	Complete	
Supply Teachers (previously E Teach)	M	Defer	
Learning & Development	M	Defer	
Apprenticeships / Apprentice Levy	M	Defer	
<b>Planning, Environment &amp; Economy</b>			
Flood Alleviation Scheme	H	Complete	
Houses of Multiple Occupancy	H		Quarter 4
Corporate Health & Safety	H	Defer	

Audit – 2022/23	Priority	Status of Work	Supporting Narrative
Domestic Energy	H	Complete	
Planning – Prioritisation & Activities (including Enforcement)	H		Quarter 4
Carbon Emissions – Data Collection methodology	M	Defer	Combined with Climate Change & ESG Audit
<b>Social Services</b>			
Placements	H	Complete	
Safeguarding	H	In Progress	
Childcare Development	M		Quarter 4
Deputyship	M		Quarter 4
Single Point of Access (SPOA)	M	Defer	
<b>Streetscene &amp; Transportation</b>			
Integrated Transport Unit	H	Complete	
Loss of O Licence	H	Draft Report	
Regional Transport / Transport Operator Supply Chain Risks	H	In Progress	
Recycling Targets	M	Defer	
Complaints Handling	M	In Progress	
Parc Adfer	Annual		Quarter 4
<b>External</b>			
Clwyd Pension Fund - Investment, Management & Accounting	Biennial	In Progress	
SLA - Aura - 10 days per annum	Annual	In Progress	Quarter 4
SLA - NEWydd - 10 days per annum	Annual	Draft Report	

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. All new audits to the plan are highlighted in red.
<b>Audits to be Deferred</b>	Medium priority audits deferred. These audits are highlighted in green within the plan.