

Flintshire Internal Audit

Progress Report



March 2023

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Levels of Assurance – Standard Audit Reports

Appendix A

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

Level of Assurance	Explanation
<p style="text-align: center;">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>

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			2	2	1	5		5	5	10
Housing & Community			2	1	2	5	-	4	3	7
People & Resources			2		3	5		5	4	9
Planning, Environment & Economy		1			1	2	1	5	-	6
Social Services					1	1				0
Streetscene & Transportation		1			1	2	4	3	-	7
Cross Cutting Portfolio's						0				0
External			1		1	2		2	4	6
Total	0	2	8	4	16	30	5	29	19	53

Footnote:	
Red Assurance:	-
Amber Red Assurance:	Domestic Energy (PE&E); Highways Structures (S&T)

Highways Structures – Streetscene & Transportation – 43–2021/22

Areas Managed Well	Areas Identified for Further Improvement
<ul style="list-style-type: none"> The Policy for Highway & Car Park Safety Inspections, Intervention Criteria & Response Times' was updated in 2021 and a set of procedures documented. A system of generating monthly inspection jobs, issuing them out and uploading completed information has been established. 	<p><i>Opportunities for improvement to the control environment have been identified to ensure compliance is maximised. The service area has provided a comprehensive action plan which contains the agreed actions, responsible officer and individual due dates to address the areas listed below.</i></p> <p>Completeness & Accuracy of AMX - <i>Without robust processes for ensuring completeness of the AMX system there is a risk relevant structures may not be captured, recorded or inspected, and safety of these structures may not be maintained.</i></p> <p>Agreed Management Actions:</p> <ul style="list-style-type: none"> Define and implement process to regularly reconcile ins/outs will be. Due Date 31/05/23 Identify available resource to address assets (480+) where ownership is unclear Due Date 31/05/23 Prioritise on basis of risk to assess whether FCC is liable for unconfirmed assets. Update in AMX (IB 31/03/24) Introduce use of mobile app so AMX can be updated in real time by inspectors Due Date 31/05/23 Ensure AMX data is the only basis for reporting / measuring performance for regular reporting to HAMP (see actions on defining performance indicators, risk management and reporting) Due Date 31/05/23 <p>Risk Management - <i>Failure to capture and monitor these risks specifically may lead to consistent underperformance issues not being addressed or visible to senior managers, COT, and members as well as potential regulatory sanctions from HSE.</i></p> <p>Agreed Management Actions:</p> <ul style="list-style-type: none"> All Streetscene risks are in process of being reviewed in line with recent risk management guidance.as part of this: We will define risks and mitigations which are more closely related to the inspection of assets to cycle and completion of repair work to ensure the safety of these structures. Due Date 31/05/23 Risk management and scores will be based on data extracted from AMX/reported via performance indicators. Due Date 31/05/23 All Streetscene risks will be reviewed by SMT on a monthly basis. Due Date 31/05/23 <p>Inspection Cycle and Repair Work - <i>There remains a risk that inspection cycles are not being met. Principal Inspections have been tendered and are in process of completion by an external consultant, however, some of these inspections were due at the time of the Part One review and the repair work identified is yet to take place. Whilst there is a monthly 'report' to HAMP we highlight issues of reliability and completeness of data it contains as well as the lack of accuracy in data held on AMX.</i></p> <p>Agreed Management Actions:</p> <ul style="list-style-type: none"> We do not have a dedicated structures team/resource. These responsibilities are part of the role of Operational Manager South and Structures and the resources allocated to him. We will approach action on risk basis – focussing on principal inspections first. Schedule meeting with AMX to define standard /bespoke KPI reporting available to cover scheduled inspections / completions, asset condition / repair work. Due Date 31/05/23 Produce reports from AMX as basis for all reporting – HAMP, monthly risk and programme Board. Ensure all in team are able to run these reports/datasets. Due Date 31/05/23 Identify available resource to reconcile AMX list of principal Inspections to ensure accurate. Due Date 31/05/23 Update AMX with all recently completed inspections so AMX reflects most up to date position. report on nature of repair, costs and action to be taken to Chief Officer. Due Date 31/07/23

- Address all severity 4/5 repair work specifically - report on nature of repair, costs and action to be taken to Chief Officer. **Due Date 31/07/23**
Reconcile next scheduled dates with last date of inspection – amend accordingly **Due Date 31/07/23**

Key Performance Indicators & Management Information – *The reliability of data impacts on the quality of management information / KPIs / risk indicators available. The lack of clear reporting on the length of time since last inspection nor whether repair work resulting from an inspection has been completed means management is unable to effectively quantify the risk and substantiate the level of assurance it is trying to provide.*

Agreed Management Actions:

- Schedule meeting with AMX to define standard /bespoke KPI reporting available to cover scheduled inspections / completions, asset condition / repair work. **Due Date 31/05/23**
- Produce reports from AMX as basis for all reporting – HAMP, monthly risk and programme Board. Ensure all in team are able to run these reports/datasets **Due Date 31/05/23**

Risk Prioritisation - *There is a risk that management is unable to evidence risk prioritisation other than the scheduled inspection cycle which itself is not always accurate.*

Agreed Management Actions:

- We do not have a dedicated structures team/resource. These responsibilities are part of the role of Operational Manager South and Structures and the resources allocated to him. We will approach action on risk basis – focussing on principal inspections first.
- Schedule meeting with AMX to understand how we can better use the system in terms of stock condition, risk prioritisation and repair work. **Due Date 31/05/23**

Policy & Procedure - *There is a risk expectation around risk and performance and are not clearly articulated in the policy / procedures.*

Agreed Management Actions:

- We do not have a dedicated structures team/resource.
- Update policy to reflect the above as well as reference to risk management , performance reporting. **Due Date 31/07/23**

Service Action Plan - *There is a risk that without a specific action plan any actions to enhance risk management, performance monitoring and reporting may be difficult to define and monitor to completion.*

Agreed Management Actions:

- Develop action plan to address the findings of the audit. Assign actions criteria for completion and implementation dates **Due Date 30/04/23**
- Report progress to HAMP/SMT **Due Date 30/04/23**

Action Tracking – Portfolio Performance Statistics

Appendix E

Portfolio	Actions beyond <u>Original</u> due date				Actions with a Revised Due Date	Actions between 6 & 12 months	Actions Greater than 12 Months (13+)
	Live Actions	Actions Beyond Due Date <i>(excludes Actions with revised due date)</i>					
		H	M	L			
Chief Executives	4	-	-	1	3	0	3
Education & Youth	4	-	1	-	4	0	3
Governance	18	-	2	1	1	1	1
Housing & Communities	21	5	6	4	12	3	13
People & Resources	24	-	2	7	10	5	9
Planning, Environment & Economy	5	-	3	-	0	0	0
Social Services	7	-	-	-	7	0	0
Streetscene & Transportation	10	1	1	3	9	5	5
External	3	-	-	-	3	3	0
Individual Schools	16	1	6	7	5	1	3
Total	112	7	21	23	55	18	37
		51					

See Appendix F & G	
0	3
0	3
1	1
3	13
5	9
0	0
0	0
5	5
3	0
1	3
18	37

High and Medium Actions Overdue

Appendix F

Portfolio	Audit	Ref:	Action	Priority	Original Action Due Date	Revised Due Date	Date of Last Update Provided by Service	Reason for Revised Due Date	Current Status
P&R	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	20-Sep-22		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: 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	07-Jun-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.

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	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. Privacy notices will be reviewed and updated following changes to the service delivery model.	M	31-Aug-21	31-Dec-22	13-Mar-23	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.	13.03.2023 – Audit meeting with the service to discuss the closure of this action. Evidence is due to be received this week which will close the action. Regular supervision and annual appraisal continue to reinforce the requirement to complete the required modules and training. Pressures of work and the development of a revised service model often lead to delays in completing these modules. Reminders from Senior Managers continue to be issued emphasizing that such training activity is required. This process continues to take place and to reduce the risk of GDPR training (and other key modules) being overlooked.
GOV	21/22 Organisational Ethics & Values: Update of Policies/Protocols within the Constitution (3)	3262	Key ethical policies & guidance owned by the Governance Portfolio to be reviewed and refreshed in accordance with defined review dates, specifically; Declaration of Interest guidance notes on the Infonet (for officers) not updated since May 2003. Employee Privacy Policy & Statement 2018-2020. Email and Internet Usage Policy (not updated since July 2012).	M	31-Dec-21		13-Mar-23	N/A	Email to GO 13.3.23 detailing evidence required to close this action as below. Evidence provided to support update of the Declaration of Interest Guidance notes, but no evidence for update of the Employee Privacy Policy and Statement or the Email and Internet Usage Policy.

Portfolio	Audit	Ref:	Action	Priority	Original Action Due Date	Revised Due Date	Date of Last Update Provided by Service	Reason for Revised Due Date	Current Status
GOV	Data Protection 21/22-Portfolio action plans have not been drafted to address areas of underperformance.	3314	<p>Chief Officers to manage data protection compliance within their portfolios.</p> <p>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.</p>	M	31-Oct-22		13-Mar-23	N/A	<p>Update provided in May 2022 as follows "GO advising report taken to COT who agreed to reset our target for training and IRR to 70% for the next 12 months. Also agreement was obtained to set the renewal interval on the IAR to 2 years for this year and next so that can get time for the ICOG members to focus on IRRs and training".</p> <p>This update appears to address the final bullet point of the agreed action, but no evidence provided of any "remedial plans / action plans" to achieve compliance with the minimum tolerance levels, or reporting against achievement of minimum tolerance levels.</p>

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	<p>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.</p> <p>Ensure robust management oversight of periodic reviews through monthly monitoring reports and a clearly documented process.</p>	M	31-Jul-21	31-Mar-22	10-Nov-22	<p>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 includes colleagues in Connects.</p>	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	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	11-Jul-22	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	15-Mar-23	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>15-Mar-23 Update: The calculation of the overage cannot be calculated until the final costs are agreed. It is true that the monitoring of this was being tracked by the incorrect metric i.e. the difference between the actual and forecast sales data.</p> <p>This was accepted and the team from Finance, Housing and Quantity Surveying will be using the formula set out in the development agreement as required.</p> <p>We await the final costs and sales data from Wates, which will anticipate will be received and vetted by the end of March.</p> <p>We also await (as above) the final "abnormal" costs. To date around £2 million of costs have been vetted and accounted for. This is being measured against the £2.4 million identified in the development agreement. The significance of this is that any gap below the £2.4 million will be added to the already agreed guaranteed income from sales of £2.85 million.</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
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	15-Mar-23	<p>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.</p>	<p>15-Mar-23 Update: The Strategic Housing and Development Programme Manager undertook the process owner role for this issue.</p> <p>The first part of the process devised to address the theoretical risk in changes to property types as identified in the audit was to cross check the schedule of property types and square meterage contained in the planning approval for the 160 dwellings, against the schedule of completed homes/sales data.</p> <p>This showed that most of the dwelling types had remained the same. Two dwellings had been "swapped" (a 2 bed and a four bed homes and vice versa) to accommodate a badger site which became apparent during the build.</p> <p>One particular property type (house type 45 of which there were 9 units) had been amended through the planning process as a non-material change in February 2019. This had squared off the design layout to the box/study room and roof detail. This increased the square meterage from 140 to 149 sqm.</p>

Portfolio	Audit	Ref:	Action	Priority	Original Action Due Date	Revised Due Date	Date of Last Update Provided by Service	Reason for Revised Due Date	Current Status
									<p>The second part of the cross checking of data was done on site with the property type layout on the ground. This verified no other changes had taken place.</p> <p>The third exercise was to cross check the data held on the spreadsheets collating the sales data (price achieved against the agreed sales value per plot and the dates received.</p> <p>This was initially complicated by the fact that sales transfers from Wates solicitors to FCC's solicitors had been done in bulk rather than individual sales. Errors had occurred with under and over payments. Colleagues from finance identified the errors and it became quite clear that the minimum sales receipt would be achieved.</p> <p>A schedule of the over and underpayments has been agreed, to be adjusted when the final sale is completed. (last payment due now).</p> <p>A separate schedule of sales dates and receipt of monies has been compiled with interest added in accordance with development agreement. A</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
									copy is attached to the email with a value of £6k. This has been shared with Wates to cross check with their solicitors.
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		15-Mar-23	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.	15-Mar-23 Update: It has been evident that the minimum receipt would be received once the initial errors had been identified and profiled receipts taken into account. Escalation to the chief officer has not been necessary. Vetting of the final abnormal cots is still to be done, as is the overage calculation, when final totals are received. Wates have been asked to review the specifics of the 9x house type 45 and the difference between the forecast and actual sales receipts

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	15-Mar-23	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.	15-Mar-23 Update: This is happening. See above. Final data of claimed costs awaited.

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	15-Mar-23	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.	15-Mar-23 Update: This has been done. See above and attachment.

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	15-Mar-23	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.	15-Mar-23 Update: A team was set up and we have assiduously framed our reconciliation of data against the correct clauses in the contract. Final reconciliation was always going to await final sales and cost information. A review of the project and lessons learned will be completed post the reconciliations, but the priority thus far has been to assure that FCC receives all that was due under the terms of the contract.

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	-	25-Jan-23	N/A	<p>Management oversight and infrastructure for monitoring of housing capacity are in place for temporary accommodation and reviewed daily.</p> <p>Improvements to data capture and control and visibility addressed.</p> <p>Additional accommodation sourced through local hotels to respond to demand increases over recent months and contracts in place for block bookings where required.</p> <p>Move on from temporary accommodation continues to be challenging with lots of residents unable to afford private renting and limited social housing.</p> <p>Some homeless clients bed blocking temporary accommodation due to delays in void property maintenance and working with SMT to overcome issues.</p>

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	-	25-Jan-23	N/A	<p>Wide range of policies and procedures outlined and in DRAFT for collation into an overall "Interim Housing Policy"</p> <p>Officer leading on this currently off on sick/ bereavement leave and management to consider how to resource progressing this work further as workforce already stretched with core business.</p> <p>KPIs outlined but requires IT enhancements to be able to robustly capture the data and monitor performance based on sound data.</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
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	-	25-Jan-23	N/A	<p>Restructure delayed but progressing.</p> <p>Policy as referenced above to bring all strands of interim housing management together.</p> <p>Officer leading on this currently off work so tasks to be re-allocated due to no likely return date</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
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		-	N/A	No Update Provided
PE&E	Domestic Energy 22/23- Management controls not in place to ensure adequate processes, adherence to process and risk management	3381	<p>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.</p> <p>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.</p>	M	31-Dec-22		-	N/A	No Update Provided

Portfolio	Audit	Ref:	Action	Priority	Original Action Due Date	Revised Due Date	Date of Last Update Provided by Service	Reason for Revised Due Date	Current Status
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		-	N/A	No Update Provided
S&T	21/22 North and Mid Wales Trunk Road Agent (NMWTRA) Income Collection: Annual fixed costs	3248	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	05-Apr-22	Date revised as per above due to year end constraints within service.	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 the service provider 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.

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	09-Nov-22	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.	Due to staff absence and limited available resource the due date has been extended. 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

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 Drury Primary - Financial Management The deficit recovery plans provided by the school were based on unrealistic income streams.	3306	<p>The GB will define and approve a Rent Policy which will be used for negotiating rental income with the Club.</p> <p>The Club has formed a working party to decide on and negotiate rent. The Chair of GB, HT and Club Leader (also a Governor) will not be part of this group in either their capacity as strategic leaders of the school or Club trustees.</p>	H	01-Dec-22	31-Jan-23	13/03/2023	<p>3306 UNREALISTIC RENTAL INCOME – UNABLE TO CLOSE</p> <p>HT advised on 29/11/22</p> <ul style="list-style-type: none"> Meeting with HT, School Modernisation Team, Valuation and Estates and Beech Tree Leader. It is helpful this meeting has taken place However you also advise a formal lease would not be agreed before Christmas. Audit review 29/11/22 As at Nov 2022 the basis of rent is not clear and is yet to be committed to by the Club. We have performed some additional testing with Finance today 01/12/22, to see if we can evidence control operating any other way. Finance confirm - Spending Plan for this financial year 2022/23 - there is no income from the Club for rent to date and no projected income for the end of the year. Nil income in rent has been received across 22/23; this also suggests the basis of rent has not been clear and is yet to be committed to by the Club Without a clear basis for understanding rent due from the Club (which is 	Verbal updated from the Chief Officer: Agreement around rental proposal is out of kilter with other child care providers. The portfolio team are now looking at passing the recommendation back to the Governors.

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
								usually evidenced via a signed rental agreement) we are unable to close this action as the risk highlighted in the report remains. <ul style="list-style-type: none"> Current due date is 01/12/22 – I have extended it to 31/01/23. 	
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	22-Oct-21	We were unable to make any contact with our provider 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.
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		-	N/A	No Update Provided
Schools	21/22 Schools Thematic Review - Ysgol Derwenfa - Approval of the School Fund Certificate	3327	The school will ensure that the school fund audited certificate and associated documents is shared with the full governing body for scrutiny and this will be evidenced within the committee meeting minutes.	M	30-Sep-22		-	N/A	No Update Provided
Schools	21/22 Schools Thematic Review - Ysgol Derwenfa - Evidence of Budget Monitoring	3338	Minutes will be maintained for finance committee meetings and budget monitoring will be recorded as a standard agenda item.	M	30-Sep-22		-	N/A	No Update Provided

Portfolio	Audit	Ref:	Action	Priority	Original Action Due Date	Revised Due Date	Date of Last Update Provided by Service	Reason for Revised Due Date	Current Status
Schools	21/22 Schools Thematic Review - Ysgol Derwenfa - Appointment of External Auditor	3339	The school will ensure that an annual review is undertaken regarding the appointment of an external Auditor for the School Fund account and this review will be evidenced.	M	30-Sep-22		-	N/A	No Update Provided
Schools	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		-	N/A	No Update Provided

Appendix G

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
Corp	21/22 CCTV (Cross Cutting): Third party partnerships	3201	<p>Chief Officer, Housing & Assets to table a COT report to facilitate discussion around oversight and control of CCTV.</p> <p>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. Control around the purchasing of CCTV cameras. <p>the Public Realm CCTV</p>	M	30-Sep-21	30-Jun-23	13-Jan-23	Due date revised to June to allow the new Service Manager to understand the actions required.	Need to obtain third party information relating to the Alltami CCTV system. Monitored remotely by Crime Prevention Ltd.

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
			Manager will continue to provide cross portfolio operational support to officers responsible for CCTV to ensure compliance with the Protection of Freedoms Act 2012.						
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-Aug-23	13-Mar-23	Agreed during the meeting to extend due date to allow the finalisation of policies to support the new service delivery model.	13.03.2023 – Audit meeting with the service to discuss the progress against this action. 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 to ensure new in-county	M	31-Aug-21	31-Mar-23	13-Mar-23	As per email 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 audit	13.03.2023 – Audit meeting with the service to discuss the closure of this action. Evidence is due to be received this week which will close the action. 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

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
			educational settings have been updated where appropriate.					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.	lost to the system as a result of CME or NEET status are identified at the earliest 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	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-Jan-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

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
									environment and followed that up again today. Update meeting are scheduled to take place up until the end of the 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-Jan-23	-	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.
HR	2021/22 Use of Agency, Relief, Self Employed & Supply Teachers (including IR35 Compliance): Monitoring off Off-contract placements	3334	A piece of work is being undertaken by HR to understand why long-term agency contracts are in place and any barriers to applying to permanent job vacancies.	M	30-Jun-22	31-Mar-23	16-Jan-23	-	Draft recruitment and draft agency worker policies provided by SC 13.1.23. together with a copy of the business case to be used for off matrix spend. Some work still to be done to ensure consistency of content between the two policies. Confirmed that the draft policies seek to ensure appropriate approval of placements over 12 week and allow the direct recruitment of agency staff. Recognising that these policies are currently in draft the due date has been extended to 31.3.23 to allow Union approval and roll out.
HR	2021/22 Use of Agency, Relief, Self Employed & Supply	3335	Management confirmed that as at 17.05.2022 placements exceeding 12 weeks had reduced to 56% of total placements.	M	30-Jun-22	31-Mar-23	16-Jan-23	-	Draft recruitment and draft agency worker policies provided by SC 13.1.23. together with a copy of the business case to be used for off matrix spend. Some work still to be done to

Portfolio	Audit	Ref:	Action	Priority	Original Action Due Date	Revised Due Date	Date of Last Update Provided by Service	Reason for Revised Due Date	Current Status
	Teachers (including IR35 Compliance): Robustness of reporting to CROSC		<p>Reporting of Matrix and off-contract agency placements to be brought to COT quarterly by Senior Manager HR&OD.</p> <p>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.</p> <p>Enhanced reporting to CROSC around risk of agency placements and extent to which placements are properly managed.</p>						ensure consistency of content between the two policies. Confirmed that the draft policies seek to ensure appropriate approval of placements over 12 week and allow the direct recruitment of agency staff. Recognising that these policies are currently in draft the due date has been extended to 31.3.23 to allow Union approval and roll out.
Finance	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	<p>Management is confident that other controls are in place and there is no wider risk to the Council's budget monitoring processes</p> <p>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.</p> <p>A reminder of roles and responsibilities will be communicated to budget holders and will be made</p>	M	30-Jun-21	31-Mar-23	17-Jan-23	Discussed at the Masterpiece Project Team Group so requested the date be moved to 31/03/23	Still in the progress of reviewing the roles and responsibilities.

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
			available on the Finance infonet page						
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	30-Jun-23	25-Jan-2023	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. Now the LDP has been approved work can progress.	There is no update as we are still waiting for Planning Inspector review - pls BF to 01/10/22
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.	M	31-Jul-21	31-May-23	07-Sep-21	Further request to change responsible officer as requested by the service due to new manager. Request to revise date to new manager re SARTH/Housing Register. Need to develop plan for Homelessness. Audit advised these are longstanding.	No Update

Portfolio	Audit	Ref:	Action	Priority	Original Action Due Date	Revised Due Date	Date of Last Update Provided by Service	Reason for Revised Due Date	Current Status
			Ensure all staff allocating properties via SARTH (FCC and Housing Partners), have regular training on the matching process. When overrides are necessary they should be recorded accurately with reason codes and detailed narrative for justification.						
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 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.	H	31-Jul-21	31-Mar-24	05-Dec-22	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.	Draft follow up report issued to the service 16.02.2023. 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.
S&T	2020/21- Loss of O License-	3119	A documented set of procedures to be drafted	H	31-Jul-21	31-Mar-24	05-Dec-22	Work continues with recording processes, key	Draft follow up report issued to the service 16.02.2023.

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
	Lack of business continuity due to single person dependency		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 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.					contacts, responsibilities and standard documentation, however following key changes to key personnel for the contractor and FCC Fleet completion has been delayed.	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.
S&T	2020/21- Loss of O License-Oversight management data provided by the service provider is not produced,	3147	Controls and compliance monitoring arrangements to be reviewed in relation to servicing and maintenance records to ensure accurate and timely data to highlight non-compliance and areas for action. Roles	H	31-Jul-21	31-Mar-23	13-Feb-2023	Revised due date 13.2.23: Revised due date of 31.3.23 included to allow the compliance team to meet with the service to agree the process for feeding back issues identified in compliance audits to the service provider. See follow	Draft Follow Up Report issued to service 16.2.23 for comment. The original audit finding identified a lack of summary reporting from the service provider resulting in inadequate operational oversight of vehicle servicing. Data provided by

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
	analysed or complete		and responsibilities to be reviewed, process Roles to be streamlined and vehicle maintenance summary reporting to be developed to provide management assurance over the servicing and maintenance status for the fleet.					up notes re actions taken to date to address the risks identified.	the service provider was also found to be incomplete and inaccurate. In February 2022 the Fleet Manager developed a Service Schedule Process in conjunction with the service provider. The process includes periodic compliance checking by the S&T Compliance team. The new Service Schedule Process was reviewed by Internal Audit and was considered to address the agreed action, as such the action was closed as 'Implemented' on 07.02.22. In closing the audit action, it was made clear to the service that the new process needed to be fully embedded to mitigate the risk of non-compliance with the terms of the O Licence. To understand if the new processes as described are embedded and working as intended we sought assurance from the S&T Compliance Team, who have provided evidence to support the compliance audits they have undertaken. Whilst the evidence provided confirms processes have been implemented and embedded, the Compliance and Training Manager has indicated the mechanism for feeding back the outcomes of these compliance audits with the service provider has not yet been determined, as such this action is still considered to be 'In Progress'. In Progress: The mechanism for feeding back the outcome of servicing and maintenance compliance audits with the service provider has not yet been agreed
S&T	21/22 Statutory	3219	The Senior Management team are currently	M	30-Apr-22	31-Mar-23	28-Dec-22	The timeline has been extended due to staff	The policy will be presented to the Environment and Economy Overview

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: There is no specific S&T Training Policy		developing a People Management Strategy with HR and the Corporate Training team. A training strategy for S&T will be developed in conjunction with this strategy.					absence earlier in the year but the training policy is now being developed and is entering final draft.	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-Jan-23	<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.						

Investigation Update

Appendix H

Ref	Date Referred	Investigation Details
1. New Referrals		
1.1	N/A	N/A
2. Reported to Previous Committees and still being Investigated		
2.1	22.10.2022	Anonymous allegation received regarding a contract. Investigation underway, meeting held with the contractor, further queries to be resolved.
2.2	24.05.2022	Anonymous allegation over planning permission / building regulations. Investigation underway detailed work is now complete, Audit Report to be drafted.
3. Investigation Completed		
3.1	Referral from management relating to a loss from safe (Est £2,302.54 + personal sentimental items). This is now closed. Additional management controls put in place to restrict access to safe.	

Internal Audit Performance Indicators

Appendix I

Performance Measure	21/22	Qtr1	Qtr2	Qtr 3	Qtr 4 (part month)	Target	RAG Rating	
Audits completed within planned time	76%	62%	67%	88%	67%	80%	A	↓
Average number of days from end of fieldwork to debrief meeting	15	16	25	15	18	20	G	↓
Average number of days from debrief meeting to the issue of draft report	4	1	0	1	1	5	G	↓
Days for departments to return draft reports	7	6	5	0	12	7	R	↓
Average number of days from response to issue of final report	1	1	1	1	1	2	G	→
Total days from end of fieldwork to issue of final report	32	25	10	18	35	34	A	↓
Productive audit days	76%	63%	62%	78%	73%	75%	A	↓
Client questionnaires responses as satisfied	100%	100%	100%	100%	100%	95%	G	→
Return of Client Satisfaction Questionnaires to date	71%	100%	100%	67%	58%	80%	R	↓

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

Audit – 2022/23	Priority	Status of Work	Supporting Narrative
Corporate			
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	Included within the 23/26 Strategic 3 year Plan
Strategic Funding (<i>Previously known as Core Funding 3rd Sector</i>)	M	In Progress	
Section 106 Agreements (cross cutting)	M	Defer	Included within the 23/26 Strategic 3 year Plan
Use of Consultants	M	No Longer Relevant	
Education & Youth			
Schools Risk Based Thematic Reviews (Three schools)	H	Complete / In Progress	Delayed due to action short of strike
School Funds	H	In Progress	
After School Club Salary Payments	H	No Longer Relevant	
Integrated Youth Service	M	In Progress	
Scheme for Financing Schools / School Financial Regulations	M	Complete	
Drury Primary School Follow Up	New	Complete	
Schools Control Risk Self-Assessment (CRSA)	Annual	Complete	
Education Grants – Education Improvement Grant (EIG)	Annual	No Longer Relevant	
Governance			
Protection against Ransomware Attack	H	In Progress	
Corporate Debt Management (including bad debt provision and write offs)	H	Complete	
Information Technology Governance	H	Complete	
Corporate Complaints	H	Report With Management	
Enforcement Agents / Bailiffs	M	Complete	
Procurement Legal Advice	M	Complete	
Cyber Security & Data Security	M	In Progress	
Data Protection (GDPR)	Annual	Defer	Included within the 23/26 Strategic 3 year Plan
Housing & Assets			
Housing Rent & Arrears	H	Complete	
Maes Gwern Follow Up	Follow Up	Defer until Quarter 1	Included within the 23/26 Strategic 3 year Plan

Audit – 2022/23	Priority	Status of Work	Supporting Narrative
Carelink / Telecare	H	Defer	Following review of scope determined this is not High Priority - Deferred
Right Type of Home in the Right Location (Was originally named Housing Demand)	H	Complete	
Complaints (Housing and Assets)	M	In Progress	
Landlord Health & Safety (Fire Compliance)	M	In Progress	
Temporary Accommodation – Follow up	Follow Up	Defer	Included within the 23/26 Strategic 3 year Plan
Capital Components	M	Defer	Included within the 23/26 Strategic 3 year Plan
Supporting People Grant	Annual	Complete	
People & Resources			
MFTS & supporting Method Statements / Budget Challenge	H	Draft report with Service	
Housing Revenue Account	H	Defer	Included within the 23/26 Strategic 3 year Plan
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	Complete	
Pay Modelling	H	Complete	
Payroll	Biennial	Complete	
Multiple Grievances	New	Complete	
Investigating Officer Work x 2 under the Disciplinary Policy (Various Portfolios)	New	In Progress	
Supply Teachers (previously E Teach)	M	Defer	Included within the 23/26 Strategic 3 year Plan
Learning & Development	M	Defer	Included within the 23/26 Strategic 3 year Plan
Apprenticeships / Apprentice Levy	M	Defer	Included within the 23/26 Strategic 3 year Plan
Planning, Environment & Economy			
Flood Alleviation Scheme	H	Complete	
Houses of Multiple Occupancy	H	In Progress	
Corporate Health & Safety	H	Defer	Included within the 23/26 Strategic 3 year Plan
Domestic Energy	H	Complete	
Planning – Prioritisation & Activities (including Enforcement)	H		Waiting to attend Group Leaders Meeting
Carbon Emissions – Data Collection methodology	M	Defer	Combined with Climate Change & ESG Audit
Social Services			
Placements	H	Complete	

Audit – 2022/23	Priority	Status of Work	Supporting Narrative
Safeguarding	H	In Progress	
Childcare Development	M	In Progress	
Deputyship (Now Residential Care Management of Asset Values)	M	In Progress	
Single Point of Access (SPOA)	M	Defer	Included within the 23/26 Strategic 3 year Plan
Streetscene & Transportation			
Highways Structures	H	Complete	
Integrated Transport Unit	H	Complete	
Loss of O Licence	H	Draft Report with Service	
Regional Transport (New title Statutory Obligation for School Transport)_	H	In Progress	
Recycling Targets	M	Defer	Included within the 23/26 Strategic 3 year Plan
Complaints Handling	M	In Progress	
Buckley 20 MPH Consultation Review	New	In Progress	
Procurement and Contract Management	New	In Progress	
Parc Adfer	Annual	Defer	Agreed based on risk this would be biennial
External			
Clwyd Pension Fund - Investment, Management & Accounting	Biennial	In Progress	
SLA - Aura - 10 days per annum	Annual	Complete	
SLA - NEWydd - 10 days per annum	Annual	Complete	

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.